

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 101 GENERAL FUND			
Account Category: Assets			
Department: 000			
101-000-001.000	CASH - CHECKING		1,990,408.34
101-000-002.000	INVESTMENTS	783,364.52	
101-000-004.000	IMPREST CASH	6,000.00	
101-000-020.000	TAXES RECEIVABLE	248,788.00	
101-000-020.613	MISC REC.	120,000.00	
101-000-040.000	ACCOUNTS RECEIVABLE	44,745.15	
101-000-072.000	DUE FROM COUNTIES	22,683.57	
101-000-084.000	DUE FROM OTHER FUNDS	14,999.85	
101-000-198.001	LONG TERM ADVANCES	47,000.00	
Total Department 000:		1,287,581.09	1,990,408.34
Assets		1,287,581.09	1,990,408.34
Account Category: Liabilities			
Department: 000			
101-000-202.000	ACCOUNTS PAYABLE		16,626.99
101-000-215.000	DUE TO OTHER BANKS		90,000.00
101-000-257.000	ACCRUED PAYROLL		18,487.00
101-000-339.000	DEFERRED REVENUE -PROPERTY TAXES		284,248.00
Total Department 000:		0.00	409,361.99
Liabilities		0.00	409,361.99
Account Category: Fund Equity			
Department: 000			
101-000-365.670	RESERVE FOR ADVANCE TO DRAIN REV FD		47,000.00
101-000-390.000	FUND BALANCE		430,607.52
Total Department 000:		0.00	477,607.52
Fund Equity		0.00	477,607.52
Account Category: Revenues			
Department: 000			
101-000-401.000	CURRENT PROPERTY TAXES		485,998.36
101-000-404.000	TRAILER TAX		1,884.00
101-000-412.000	DELINQUENT PERSONAL TAXES		1,278.07
101-000-441.000	LOCAL COMM. STBLZN PPT SHARE		18,229.81
101-000-475.000	SHERIFF LICENSE-PERMITS		1,373.00
101-000-478.000	DOG LICENSE		5,022.00
101-000-479.000	CLERKS LICENSE-PERMITS		211.25
101-000-528.020	FEMA 4547 DISASTER 2020 FLOOD		14,922.60
101-000-540.000	LIQUOR LICENSE FEES		27.50
101-000-542.000	FOC PROS. ATTY INCTV. TITLE IV-D		25,472.34
101-000-542.001	PROS. ATTY. DHS TITLE IV-E		229.69
101-000-544.000	STATE AID CASE - FLOW MANAGEMENT		4,130.03
101-000-544.001	SHERIFF ROAD PATROL ACT 416		42,257.45
101-000-547.000	STATE COURT FUNDING		32,650.00
101-000-549.000	PROBATE JUDGES SALARY		84,379.72
101-000-561.000	FAMILY COURT STATE JUVENILE SUPPLEM		13,658.52
101-000-570.000	VICTIMS RIGHTS		19,858.37
101-000-571.000	CONVENTION BUREAU LIQUOR FEE		69,663.00
101-000-574.000	STATE REVENUE SHARING-BUSINESS		174,525.00
101-000-582.001	LOCAL MATCH SCHOOL LIASON		12,769.97
101-000-589.000	OSCODA COUNTY SHARE CIRCUIT		1,748.51
101-000-591.000	ALCONA COUNTY SHARE CIRCUIT		3,322.85
101-000-593.000	IOSCO COUNTY SHARE CIRCUIT		8,325.58
101-000-601.000	CLERKS COURT COST		33,006.34
101-000-601.001	FOC REIMB FOR SHERIFF SERVICES		11,115.70
101-000-602.000	DISTRICT COURT COST		181,476.73
101-000-602.005	SUPPLEMENTAL COURT COSTS		6,800.00
101-000-603.000	CLERKS SERVICES		14,349.78
101-000-604.000	DISTRICT COURT SERVICES		2,459.31
101-000-604.010	COURT ORDERED PROSECUTION FEES		4,501.50
101-000-605.000	ACL SCREENING		1,930.00
101-000-606.000	PROBATION OVERSITE FEES		583.00
101-000-607.000	CLERKS COURT FEES		2,886.20
101-000-607.001	COURT DNA TEST FEE		14.00
101-000-608.000	DISTRICT COURT CIVIL FINES		9,559.00
101-000-609.000	PROBATE/FAMILY CRT SRVS		15,422.45
101-000-612.000	GUARDIAN HOMEMAKER SERVICES		45,997.00

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GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023	Credit Normal (Abnormal)	Balance 07/31/2023
Fund: 101 GENERAL FUND					
Account Category: Revenues					
Department: 000					
101-000-615.000	REGISTER OF DEEDS SERVICES				105,589.84
101-000-615.010	ROD COTT SUBSCRIPTION				3,486.00
101-000-615.020	COTT OVERMINUTE				11.87
101-000-615.030	COTT COPY REVENUE				1,589.00
101-000-616.000	POLICE REPORTS				3,215.10
101-000-616.002	PAPER SERVICE FEES				4,655.94
101-000-616.004	FEES FOR SHERIFFS SERVICE				532.00
101-000-616.010	FINGERPRINT SERVICES (CCW)				975.00
101-000-617.000	TREASURERS SERVICES				3,217.50
101-000-618.000	ANIMAL CONTROL SERVICES				2,382.50
101-000-619.001	EQUALIZATION CHG. TO UNITS				16,176.71
101-000-619.002	EQ ELECTRONIC FILE FEE				3,450.00
101-000-625.000	CSC REG FEES CO SHARE				660.00
101-000-629.002	INMATE HOUSING FEES				18,825.00
101-000-629.004	INMATE WORK RELEASE				2,160.00
101-000-629.010	JAIL DRUG TEST CHARGE				59.98
101-000-630.000	SIMS TOWNSHIP POLICE CONTRACT				13,993.01
101-000-631.000	AUGRES TWP. POLICE CONTRACT				12,223.90
101-000-640.000	DUPLICATION				11,604.90
101-000-643.000	SALES OF COUNTY PROPERTIES				10.00
101-000-644.000	RENTALS				20.00
101-000-656.000	DISTRICT COURT FINES & FORFIT				13,671.90
101-000-665.000	INTEREST ON INVESTMENTS				65,113.28
101-000-676.000	REIMBURSEMENTS				14,457.71
101-000-676.020	AOI GRANT REIMBURSMENT				17,195.00
101-000-676.057	JURY COMPENSATION REIMBURSEMENT				3,074.90
101-000-687.000	TELEPHONE COMMISSIONS				11,457.16
Total Department 000:			0.00		1,681,846.83
Revenues			0.00		1,681,846.83
Account Category: Expenditures					
Department: 101 COMMISSIONERS					
101-101-702.000	WAGES PERMANENT EMPLOYEES		18,417.66		
101-101-703.000	SALARY SUPERVISORY		34,360.01		
101-101-706.000	HOLIDAY WAGES		1,010.01		
101-101-709.000	SOCIAL SECURITY & MEDICARE		4,101.74		
101-101-715.000	RETIREMENT		1,748.47		
101-101-718.000	BC/BS-BCN-DENTAL-VISION		30,092.33		
101-101-719.000	DISABILITY AND LIFE INSURANCE		323.01		
101-101-724.000	WORKERS COMP		150.52		
101-101-752.000	OFFICE SUPPLIES		123.95		
101-101-801.000	CONTRACTUAL SERVICE		14,411.72		
101-101-817.000	LEGAL FEES		5,985.00		
101-101-850.000	TELEPHONE		801.40		
101-101-851.000	POSTAGE		44.79		
101-101-861.000	TRAVEL		1,530.08		
101-101-900.005	ADVERTISING		280.22		
101-101-915.000	MEMBERSHIPS & SUBSCRIPTIONS		7,039.76		
Total Department 101:			120,420.67		0.00
Department: 102 COUNTY WIDE CONTRACTS-APPROPR					
101-102-960.002	HERITAGE ROUTE MEMBERSHIP		7,501.00		
101-102-967.003	ANNUAL AUDIT EXPENSE		15,000.00		
Total Department 102:			22,501.00		0.00
Department: 215 COUNTY CLERK					
101-215-702.000	WAGES PERMANENT EMPLOYEES		56,462.01		
101-215-703.000	SALARY SUPERVISORY		30,463.53		
101-215-705.000	PERMANENT PART TIME WAGES		5,612.66		
101-215-706.000	HOLIDAY WAGES		3,200.23		
101-215-709.000	SOCIAL SECURITY & MEDICARE		7,303.28		
101-215-715.000	RETIREMENT		8,111.30		
101-215-718.000	BC/BS-BCN-DENTAL-VISION		41,500.31		
101-215-719.000	DISABILITY AND LIFE INSURANCE		624.66		
101-215-724.000	WORKERS COMP		267.99		
101-215-752.000	OFFICE SUPPLIES		7,791.57		
101-215-801.000	CONTRACTUAL SERVICES		2,834.63		
101-215-850.000	TELEPHONE		135.65		

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 215 COUNTY CLERK					
101-215-851.000	POSTAGE		1,009.62		
101-215-915.000	MEMBERSHIPS & SUBSCRIPTIONS		3,143.20		
Total Department 215:			168,460.64		0.00
Department: 228 CAPITAL PURCHASE / COMPUTER OP					
101-228-801.000	COURTHOUSE NETWORK SERVICES		59,263.78		
101-228-934.000	PROGRAMING MAINTENANCE		53,833.65		
101-228-980.000	EQUIPMENT PURCHASE		22,228.20		
Total Department 228:			135,325.63		0.00
Department: 253 COUNTY TREASURER					
101-253-702.000	WAGES PERMANENT EMPLOYEES		39,657.00		
101-253-703.000	SALARY SUPERVISORY		32,166.16		
101-253-706.000	HOLIDAY WAGES		1,971.68		
101-253-709.000	SOCIAL SECURITY & MEDICARE		5,594.09		
101-253-713.000	OVERTIME WAGES		229.27		
101-253-715.000	RETIREMENT		20,625.81		
101-253-718.000	BC/BS-BCN-DENTAL-VISION		12,700.25		
101-253-719.000	DISABILITY AND LIFE INSURANCE		403.48		
101-253-724.000	WORKERS COMP		206.97		
101-253-752.000	OFFICE SUPPLIES		363.06		
101-253-752.010	DOG LICENSES		272.00		
101-253-801.000	CONTRACTUAL SERVICES		610.31		
101-253-850.000	TELEPHONE		193.84		
101-253-851.000	POSTAGE		1,803.05		
101-253-861.000	TRAVEL		1,397.24		
101-253-915.000	MEMBERSHIP & SUBSCRIPTIONS		275.00		
Total Department 253:			118,469.21		0.00
Department: 254 GF SHARED PHONE EXPENSES					
101-254-967.000	TELEPHONE UTILITY ACCOUNT		2,511.96		
Total Department 254:			2,511.96		0.00
Department: 257 EQUALIZATION					
101-257-702.000	WAGES PERMANENT EMPLOYEES		23,373.45		
101-257-706.000	HOLIDAY WAGES		1,148.67		
101-257-709.000	SOCIAL SECURITY & MEDICARE		1,904.32		
101-257-713.000	OVERTIME WAGES		642.87		
101-257-715.000	RETIREMENT		2,264.84		
101-257-718.000	BC/BS-BCN-DENTAL-VISION		8,855.34		
101-257-719.000	DISABILITY AND LIFE INSURANCE		188.00		
101-257-724.000	WORKERS COMP		69.90		
101-257-752.000	OFFICE SUPPLIES		268.92		
101-257-801.000	CONTRACTUAL SERVICES		78,677.00		
101-257-830.000	DATA PROCESSING SERVICE		17,166.03		
101-257-850.000	TELEPHONE		77.84		
101-257-851.000	POSTAGE		86.55		
101-257-900.000	PRINTING & BINDING		315.34		
Total Department 257:			135,039.07		0.00
Department: 258 MISC. GENERAL FUND					
101-258-967.000	MISC GF EXPENDITURE		17,195.00		
Total Department 258:			17,195.00		0.00
Department: 262 ELECTIONS					
101-262-705.000	PERMANENT PART TIME WAGES		5,612.24		
101-262-709.000	SOCIAL SECURITY & MEDICARE		429.28		
101-262-719.000	DISABILITY AND LIFE INSURANCE		4.24		
101-262-724.000	WORKERS COMP		15.66		
101-262-752.000	OFFICE SUPPLIES		900.35		
101-262-801.000	CONTRACTUAL SERVICE		2,354.00		
101-262-851.000	POSTAGE		0.60		
101-262-861.000	TRAVEL		43.75		
101-262-900.000	PRINTING & BINDING		396.31		
Total Department 262:			9,756.43		0.00
Department: 265 COURTHOUSE\GROUNDS					
101-265-702.000	WAGES PERMANENT EMPLOYEES		36,657.64		
101-265-703.000	SALARY SUPERVISORY		26,086.96		
101-265-706.000	HOLIDAY WAGES		3,327.47		

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Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 265 COURTHOUSE\GROUNDS			
101-265-709.000	SOCIAL SECURITY & MEDICARE	5,015.52	
101-265-715.000	RETIREMENT	5,946.61	
101-265-718.000	BC/BS-BCN-DENTAL-VISION	15,223.70	
101-265-719.000	DISABILITY AND LIFE INSURANCE	617.44	
101-265-724.000	WORKERS COMP	2,609.85	
101-265-750.000	MISC SUPPLIES		18.01
101-265-759.000	GASOLINE	123.29	
101-265-778.000	JANITORIAL SUPPLIES	2,334.89	
101-265-778.001	JAIL SUPPLIES	2,301.52	
101-265-801.000	CONTRACTUAL SERVICE	18,786.82	
101-265-850.000	TELEPHONE	216.18	
101-265-861.000	TRAVEL	34.06	
101-265-915.000	HPS BUYING MEMBERSHIP	870.52	
101-265-920.000	UTILITIES	16,977.11	
101-265-929.000	GROUNDS CARE & MAINT	529.00	
101-265-930.000	BLDG REPAIR/MAINT	1,950.59	
101-265-930.001	BLDG REPAIR/MAINT JAIL	489.89	
101-265-931.000	EQUIP MAINT & REPAIR	233.45	
101-265-931.001	EQUIP REPAIR/MAINT JAIL	272.63	
101-265-980.000	MACHINERY & EQUIP PURCHASE	3,409.99	
Total Department 265:		144,015.13	18.01
Department: 269 DUPLICATION AND POSTAGE			
101-269-752.000	OFFICE SUPPLIES	1,853.74	
101-269-967.729	POSTAGE MACHINE COSTS	1,438.60	
Total Department 269:		3,292.34	0.00
Department: 270 MISC INSURANCE-WORK C., ETC.			
101-270-718.050	LIABILITY INSURANCE	148,098.00	
101-270-959.000	BOND PREMIUMS	819.00	
Total Department 270:		148,917.00	0.00
Department: 281 ARENAC COUNTY TRIAL COURT			
101-281-702.023	WAGES PERMANENT EMPLOYEES - CIRCUIT	13,407.13	
101-281-702.048	WAGES PERMANENT EMPLOYEES - PROBATE	13,704.52	
101-281-702.081	SALARIES PERM EMPLOYEES - 81ST DISTRICT	117,663.41	
101-281-703.023	SALARIES SUPERVISORY - CIRCUIT	36,705.62	
101-281-703.048	SALARIES SUPERVISORY - PROBATE	94,976.42	
101-281-704.023	WAGES TEMP EMPLOYEES - CIRCUIT	5,812.47	
101-281-704.048	WAGES TEMP EMPLOYEES - PROBATE	216.07	
101-281-704.081	WAGES TEMP EMPLOYEES - 81ST DISTRICT	2,861.29	
101-281-706.000	HOLIDAY WAGES	5,712.00	
101-281-709.000	SOCIAL SECURITY & MEDICARE	21,157.98	
101-281-713.023	OVERTIME WAGES CIRCUIT	543.51	
101-281-715.000	RETIREMENT	47,535.43	
101-281-718.000	BC/BS-BCN-DENTAL-VISION	63,134.84	
101-281-719.000	DISABILITY AND LIFE INSURANCE	1,902.44	
101-281-724.000	WORKERS COMP	1,101.56	
101-281-752.000	OFFICE SUPPLIES	2,753.80	
101-281-801.000	CONTRACTUAL SERVICES	10,030.23	
101-281-801.090	COMPUTER MAINTENANCE	1,533.00	
101-281-805.023	PRO-RATA IOSCO COUNTY	4,808.35	
101-281-811.000	JURY FEES	7,567.66	
101-281-813.000	TRANSCRIPTS	1,787.10	
101-281-816.000	MEDICAL EXPENSES	200.00	
101-281-817.023	LEGAL FEES	28,188.71	
101-281-817.048	LEGAL FEES	4,363.02	
101-281-817.123	APPEALS/NON-CONTRACTUAL	2,689.00	
101-281-850.000	TELEPHONE	1,254.50	
101-281-851.000	POSTAGE	3,387.66	
101-281-861.000	TRAVEL	2,451.98	
101-281-861.023	ATTORNEY TRAVEL	99.56	
101-281-915.000	MEMBERSHIPS/ SUBSCRIPTIONS	574.64	
Total Department 281:		498,123.90	0.00
Department: 282 23RD CIRCUIT SHARED 4-WAY			
101-282-704.023	WAGES TEMP EMPLOYEES - CIRCUIT	9,072.00	
101-282-709.000	SOCIAL SECURITY & MEDICARE	694.02	
101-282-724.000	WORKERS COMP	14.10	

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 282 23RD CIRCUIT SHARED 4-WAY					
101-282-801.000	CONTRACTUAL SERVICES		20,131.47		
Total Department 282:			29,911.59		0.00
Department: 284 JURY BOARD					
101-284-752.000	OFFICE SUPPLIES		598.20		
101-284-851.000	POSTAGE		2,898.23		
Total Department 284:			3,496.43		0.00
Department: 285 VICTIM'S RIGHTS ADVOCATE					
101-285-705.000	PERMANENT PART TIME WAGES		14,457.42		
101-285-709.000	SOCIAL SECURITY & MEDICARE		1,105.99		
101-285-715.000	RETIREMENT		1,301.18		
101-285-718.000	BC/BS-BCN-DENTAL-VISION		98.23		
101-285-724.000	WORKERS COMP.		40.47		
101-285-750.000	VICTIM NEEDS		282.88		
101-285-752.000	OFFICE SUPPLIES		3,892.80		
101-285-801.000	CONTRACTUAL SERVICES		618.81		
101-285-851.000	POSTAGE		407.06		
101-285-861.000	TRAVEL		286.01		
Total Department 285:			22,490.85		0.00
Department: 289 FRIEND OF THE COURT					
101-289-805.065	REIMBURSEMENT TO OGEMAW COUNTY		563.18		
Total Department 289:			563.18		0.00
Department: 290 CO OP REIMB PROS ATTY					
101-290-702.000	WAGES PERMANENT EMPLOYEES		19,018.31		
101-290-703.000	SALARY SUPERVISORY		15,975.04		
101-290-706.000	HOLIDAY WAGES		463.68		
101-290-709.000	SOCIAL SECURITY & MEDICARE		2,602.46		
101-290-715.000	RETIREMENT		5,092.64		
101-290-718.000	BC/BS-BCN-DENTAL-VISION		3,659.87		
101-290-719.000	DISABILITY AND LIFE INSURANCE		264.56		
101-290-724.000	WORKERS COMP		89.67		
101-290-752.000	OFFICE SUPPLIES		566.40		
101-290-801.000	CONTRACTUAL SERVICES		618.81		
101-290-801.010	MGT AMERICA FEES		3,000.00		
101-290-804.001	PROCESS SERVICE		115.74		
101-290-851.000	POSTAGE		408.94		
101-290-861.000	TRAVEL		100.00		
Total Department 290:			51,976.12		0.00
Department: 296 PROSECUTING ATTY					
101-296-702.000	WAGES PERMANENT EMPLOYEES		19,691.94		
101-296-703.000	SALARY SUPERVISORY		54,198.52		
101-296-705.000	PERMANENT PART TIME WAGES		4,106.54		
101-296-706.000	HOLIDAY WAGES		998.04		
101-296-709.000	SOCIAL SECURITY & MEDICARE		5,825.22		
101-296-715.000	RETIREMENT		19,037.18		
101-296-718.000	BC/BS-BCN-DENTAL-VISION		20,393.50		
101-296-719.000	DISABILITY AND LIFE INSURANCE		453.44		
101-296-724.000	WORKERS COMP		188.67		
101-296-752.000	OFFICE SUPPLIES		922.04		
101-296-801.001	CONTRACTUAL SERVICES		4,396.85		
101-296-801.015	MGT BILLING SERVICES		1,500.00		
101-296-815.000	WITNESS FEE		7.60		
101-296-850.000	TELEPHONE		141.82		
101-296-851.000	POSTAGE		154.36		
101-296-915.000	MEMBERSHIPS & SUBSCRIPTIONS		80.75		
Total Department 296:			132,096.47		0.00
Department: 299 PUBLIC GUARDIAN					
101-299-703.000	SALARY SUPERVISORY		42,172.66		
101-299-706.000	HOLIDAY WAGES		2,194.56		
101-299-709.000	SOCIAL SECURITY & MEDICARE		3,394.10		
101-299-715.000	RETIREMENT		3,993.04		
101-299-718.000	BC/BS-BCN-DENTAL-VISION		1,289.95		
101-299-719.000	DISABILITY AND LIFE INSURANCE		468.00		
101-299-724.000	WORKERS COMP		124.14		
101-299-752.000	OFFICE SUPPLIES		1,116.93		

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 299 PUBLIC GUARDIAN					
101-299-801.090	COMPUTER MAINTENANCE		600.00		
101-299-850.000	TELEPHONE		82.21		
101-299-851.000	POSTAGE		632.89		
101-299-861.000	TRAVEL		221.39		
Total Department 299:			56,289.87		0.00
Department: 301 SHERIFF DEPT OFFICE					
101-301-702.000	WAGES PERMANENT EMPLOYEES		19,597.46		
101-301-703.000	SALARY SUPERVISORY		64,837.18		
101-301-706.000	HOLIDAY WAGES		1,092.99		
101-301-709.000	SOCIAL SECURITY & MEDICARE		6,542.94		
101-301-715.000	RETIREMENT		16,416.25		
101-301-718.000	BC/BS-BCN-DENTAL-VISION		22,328.15		
101-301-719.000	DISABILITY AND LIFE INSURANCE		517.84		
101-301-724.000	WORKERS COMP		2,229.96		
101-301-752.000	OFFICE SUPPLIES		72.97		
101-301-759.000	GASOLINE		1,823.51		
101-301-767.000	UNIFORM PURCHASES		473.93		
101-301-801.000	CONTRACTUAL SERVICES		49.00		
101-301-850.000	TELEPHONE		529.75		
101-301-850.010	MOBILE PHONE		723.68		
101-301-851.000	POSTAGE		410.68		
101-301-861.000	TRAVEL		317.40		
101-301-911.000	EMPLOYEE TRAINING		484.96		
101-301-915.000	MEMBERSHIP & SUBSCRIPTIONS		1,214.99		
Total Department 301:			139,663.64		0.00
Department: 302 ACT 416 ROAD PATROL GRANT					
101-302-702.000	WAGES PERMANENT EMPLOYEES		27,718.77		
101-302-709.000	SOCIAL SECURITY & MEDICARE		2,180.85		
101-302-713.000	OVERTIME WAGES		2,147.30		
101-302-715.000	RETIREMENT		2,687.95		
101-302-718.000	BC/BS-BCN-DENTAL-VISION		10,429.00		
101-302-719.000	DISABILITY AND LIFE INSURANCE		261.24		
101-302-721.001	UNIFORM MAINTENANCE ALLOWANCE		225.00		
101-302-724.000	WORKERS COMP		984.07		
101-302-759.000	GASOLINE		2,838.05		
Total Department 302:			49,472.23		0.00
Department: 303 AUGRES TWP POLICE CONTRACT					
101-303-705.000	PERMANENT PART TIME WAGES		9,624.41		
101-303-706.000	HOLIDAY WAGES		65.14		
101-303-709.000	SOCIAL SECURITY & MEDICARE		815.45		
101-303-713.000	OVERTIME WAGES		744.82		
101-303-721.001	UNIFORM ALLOWANCE		225.00		
101-303-724.000	WORKMANS COMP. INS.		348.76		
Total Department 303:			11,823.58		0.00
Department: 306 NON MILAGE ROAD PATROL					
101-306-702.000	WAGES PERMANENT EMPLOYEES		28,751.56		
101-306-709.000	SOCIAL SECURITY & MEDICARE		2,335.66		
101-306-713.000	OVERTIME WAGES		1,704.71		
101-306-715.000	MERS RETIREMENT		2,741.05		
101-306-718.000	BC/BS-BCN-DENTAL-VISION		208.47		
101-306-719.000	DISABILITY AND LIFE INSURANCE		290.03		
101-306-721.001	UNIFORM ALLOWANCE		75.00		
101-306-724.000	WORKMANS COMP		1,003.77		
101-306-759.000	GASOLINE		3,052.52		
101-306-911.000	TRAINING		18.01		
Total Department 306:			40,180.78		0.00
Department: 307 SIMS TOWNSHIP POLICE CONTRACT					
101-307-702.000	WAGES PERMANENT EMPLOYEES		28,629.35		
101-307-709.000	SOCIAL SECURITY & MEDICARE		2,320.03		
101-307-713.000	OVERTIME WAGES		1,472.73		
101-307-715.000	RETIREMENT		2,709.20		
101-307-718.000	BC/BS-BCN-DENTAL-VISION		3,839.53		
101-307-719.000	DISABILITY AND LIFE INSURANCE		289.14		
101-307-721.001	UNIFORM MAINTENANCE ALLOWANCE		225.00		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance 07/31/2023 Credit 07/31/2023 Normal (Abnormal)
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 307 SIMS TOWNSHIP POLICE CONTRACT			
101-307-724.000	WORKMANS COMP	999.46	
Total Department 307:		40,484.44	0.00
Department: 308 SCHOOL RESOURCE OFFICER			
101-308-702.000	WAGES PERMANENT EMPLOYEES	10,579.00	
101-308-709.000	SOCIAL SECURITY & MEDICARE	944.73	
101-308-713.000	WAGES - OVERTIME	1,545.62	
101-308-715.000	RETIREMENT	6,744.66	
101-308-718.000	BC/BS-BCN-DENTAL-VISION	108.83	
101-308-719.000	DISABILITY AND LIFE INSURANCE	95.83	
101-308-721.001	UNIFORM MAINTENANCE ALLOWANCE	225.00	
101-308-724.000	WORKERS COMP	396.42	
101-308-759.000	GASOLINE	1,585.66	
Total Department 308:		22,225.75	0.00
Department: 331 SHERIFF MARINE PATROL			
101-331-702.000	WAGES PERMANENT EMPLOYEES	304.32	
101-331-705.000	PERMANENT PART TIME WAGES	2,681.14	
101-331-706.000	HOLIDAY WAGES		313.86
101-331-709.000	FICA	260.72	
101-331-713.000	OVERTIME WAGES	736.95	
101-331-715.000	MERS	32.18	
101-331-718.000	BC/BS-BCN-DENTAL-VISION	0.34	
101-331-719.000	DISABILITY AND LIFE INSURANCE	5.10	
101-331-724.000	WORKMANS COMP	105.95	
101-331-759.000	GASOLINE	252.16	
101-331-911.000	EMPLOYEE TRAINING	106.94	
101-331-931.000	EQUIP REPAIRS	593.38	
101-331-932.000	VEHICLE MAINT	128.47	
Total Department 331:		5,207.65	313.86
Department: 351 SHERIFF DEPT JAIL			
101-351-702.000	WAGES PERMANENT EMPLOYEES	202,323.92	
101-351-703.000	SALARY SUPERVISORY	24,083.88	
101-351-705.000	PERMANENT PART TIME WAGES	61,611.99	
101-351-706.000	HOLIDAY WAGES	1,954.43	
101-351-709.000	SOCIAL SECURITY & MEDICARE	25,068.83	
101-351-713.000	OVERTIME WAGES	34,500.90	
101-351-715.000	RETIREMENT	77,603.05	
101-351-718.000	BC/BS-BCN-DENTAL-VISION	38,700.06	
101-351-719.000	DISABILITY AND LIFE INSURANCE	2,439.83	
101-351-721.001	UNIFORM MAINTENANCE ALLOWANCE	2,475.00	
101-351-724.000	WORKERS COMP	9,995.69	
101-351-742.000	INMATE SUPPLIES	7,330.16	
101-351-750.000	SMALL EQUIPT AND SUPPLIES	706.11	
101-351-750.005	MISC EMPLOYEE EXPENSES	795.00	
101-351-752.000	OFFICE SUPPLIES	2,437.81	
101-351-759.000	GASOLINE	2,551.81	
101-351-760.000	PRESCRIPTION & MEDICINES	57.79	
101-351-767.000	UNIFORM PURCHASES	1,389.90	
101-351-801.000	CONTRACTUAL SERVICE	27,822.46	
101-351-801.090	COMPUTER MAINTENANCE	143.00	
101-351-806.000	PRISIONERS BOARD (MEALS)	47,168.30	
101-351-816.000	MEDICAL TREATMENT	83,439.07	
101-351-850.000	TELEPHONE	72.49	
101-351-850.010	MOBILE PHONE	723.72	
101-351-861.000	TRAVEL	113.14	
101-351-911.000	EMPLOYEE TRAINING	3,192.31	
101-351-920.000	UTILITIES	32,152.47	
101-351-930.000	BUILDING MAINTENANCE	2,937.65	
101-351-931.000	EQUIPMENT MAINT	675.90	
101-351-932.000	VEHICLE REPAIRS	740.30	
101-351-980.000	EQUIPMENT PURCHASE	11,541.46	
Total Department 351:		706,748.43	0.00
Department: 361 CIRCUIT COURT PROBATION			
101-361-850.000	TELEPHONE	124.69	
101-361-967.000	ADULT PROBATION EXPENSE	300.87	
Total Department 361:		425.56	0.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 426 EMERGENCY MANAGEMENT (FEMA)					
101-426-801.000	CONTRACTUAL SERVICES		16,666.64		
101-426-850.000	TELEPHONE		4.17		
Total Department 426:			16,670.81		0.00
Department: 430 ANIMAL CONTROL					
101-430-703.000	SALARY SUPERVISORY		21,660.75		
101-430-705.000	PERMANENT PART TIME WAGES		9,209.36		
101-430-706.000	HOLIDAY WAGES		1,210.95		
101-430-709.000	SOCIAL SECURITY & MEDICARE		2,454.22		
101-430-715.000	RETIREMENT		20,478.31		
101-430-718.000	BC/BS-BCN-DENTAL-VISION		8,148.99		
101-430-719.000	DISABILITY AND LIFE INSURANCE		240.64		
101-430-724.000	WORKERS COMP		417.05		
101-430-752.000	OFFICE SUPPLIES		173.00		
101-430-759.000	GASOLINE		1,514.76		
101-430-761.000	DRUGS & PHARMACEUTICALS		2,747.78		
101-430-801.000	CONTRACTUAL SERVICES		615.17		
101-430-850.000	TELEPHONE		977.66		
101-430-851.000	POSTAGE		59.17		
101-430-915.000	MEMBERSHIPS & SUBSCRIPTIONS		11.00		
101-430-920.000	UTILITIES		2,486.37		
101-430-929.000	GROUNDS CARE & MAINT		250.00		
101-430-932.000	VEHICLE MAINTENANCE		29.95		
Total Department 430:			72,685.13		0.00
Department: 441 DEPT OF PUBLIC WORKS					
101-441-703.000	SALARY SUPERVISORY			6,000.00	
101-441-709.000	SOCIAL SECURITY & MEDICARE			454.79	
101-441-724.000	WORKERS COMP		0.72		
Total Department 441:			0.72		6,454.79
Department: 442 DRAIN COMMISSIONER					
101-442-702.000	WAGES PERMANENT EMPLOYEES		13,442.40		
101-442-703.000	SALARY SUPERVISORY		18,766.78		
101-442-706.000	HOLIDAY WAGES		740.02		
101-442-709.000	SOCIAL SECURITY & MEDICARE		2,520.61		
101-442-715.000	RETIREMENT		2,965.38		
101-442-718.000	BC/BS-BCN-DENTAL-VISION		3,301.98		
101-442-719.000	DISABILITY AND LIFE INSURANCE		159.22		
101-442-724.000	WORKERS COMP		92.18		
101-442-750.000	MISC SUPPLIES		42.81		
101-442-801.000	CONTRACTUAL SERVICES		5,987.50		
101-442-850.000	TELEPHONE		50.83		
101-442-851.000	POSTAGE		18.87		
101-442-861.000	TRAVEL		1,784.91		
101-442-911.000	TRAINING/EDUCATION		453.28		
101-442-915.000	MEMBERSHIPS & SUBSCRIPTIONS		930.00		
Total Department 442:			51,256.77		0.00
Department: 601 CENTRAL MICHIGAN HEALTH DEPT					
101-601-967.000	APPROP TO CENT MI DIST HEALTH		87,328.00		
Total Department 601:			87,328.00		0.00
Department: 605 CONTAGIOUS DISEASE					
101-605-701.000	CONTAGEOUS DISEASE CONTROL		326.00		
Total Department 605:			326.00		0.00
Department: 631 BAY ARENAC BEHAVIORAL HEALTH					
101-631-967.000	SUBSTANCE ABUSE EXPENSE		26,790.80		
Total Department 631:			26,790.80		0.00
Department: 648 MEDICAL EXAMINER					
101-648-801.000	MEDICAL EXAMINER CONTRACT		22,750.00		
101-648-835.000	AUTOPSIES		20,350.00		
Total Department 648:			43,100.00		0.00
Department: 681 VETERANS BURIALS					
101-681-833.000	VETERANS BURIALS		1,250.00		
Total Department 681:			1,250.00		0.00
Department: 701 PLANNING COMMISSION					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 701 PLANNING COMMISSION			
101-701-704.000	WAGES TEMP EMPLOYEES	275.00	
101-701-709.000	SOCIAL SECURITY & MEDICARE	21.04	
101-701-724.000	WORKERS COMP	2.46	
101-701-861.000	TRAVEL	96.15	
Total Department 701:		394.65	0.00
Department: 710 COOPERATIVE EXTENSION			
101-710-705.000	PERMANENT PART TIME WAGES	14,156.10	
101-710-706.000	HOLIDAY WAGES	698.22	
101-710-709.000	SOCIAL SECURITY & MEDICARE	1,088.24	
101-710-715.000	RETIREMENT	1,336.93	
101-710-718.000	BC/BS-BCN-DENTAL-VISION	3,497.17	
101-710-719.000	DISABILITY AND LIFE INSURANCE	101.22	
101-710-724.000	WORKERS COMP	41.61	
101-710-801.000	MSU EXT 4H CONTRACT	43,783.00	
101-710-850.000	TELEPHONE	105.29	
101-710-861.000	TRAVEL (MILEAGE)	39.30	
Total Department 710:		64,847.08	0.00
Department: 711 REGISTER OF DEEDS			
101-711-702.000	WAGES PERMANENT EMPLOYEES	19,552.29	
101-711-703.000	SALARY SUPERVISORY	25,006.81	
101-711-706.000	HOLIDAY WAGES	998.05	
101-711-709.000	SOCIAL SECURITY & MEDICARE	3,450.49	
101-711-715.000	RETIREMENT	10,278.51	
101-711-718.000	BC/BS-BCN-DENTAL-VISION	12,578.72	
101-711-719.000	DISABILITY AND LIFE INSURANCE	238.88	
101-711-724.000	WORKERS COMP	127.48	
101-711-752.000	OFFICE SUPPLIES	1,089.18	
101-711-801.000	CONTRACTUAL SERVICES	1,424.93	
101-711-801.010	ONLINE MONTHLY SERVICE EXP	601.60	
101-711-850.000	TELEPHONE	124.17	
101-711-851.000	POSTAGE	165.13	
101-711-861.000	TRAVEL	652.50	
101-711-915.000	MEMBERSHIPS & SUBSCRIPTIONS	347.00	
101-711-980.000	OFFICE EQUIP PURCHASE	60.00	
Total Department 711:		76,695.74	0.00
Expenditures		3,278,430.25	6,786.66
Total Fund 101:		4,566,011.34	4,566,011.34
Fund: 201 COUNTY ROAD			
Account Category: Assets			
Department: 000			
201-000-001.000	CASH	2,192,994.88	
201-000-002.000	INVESTMENTS	745,681.30	
Total Department 000:		2,938,676.18	0.00
Assets		2,938,676.18	0.00
Account Category: Liabilities			
Department: 000			
201-000-202.000	ACCOUNTS PAYABLE		25.77
Total Department 000:		0.00	25.77
Liabilities		0.00	25.77
Account Category: Fund Equity			
Department: 000			
201-000-390.000	FUND BALANCE		2,222,905.75
Total Department 000:		0.00	2,222,905.75
Fund Equity		0.00	2,222,905.75
Account Category: Revenues			
Department: 000			
201-000-401.000	REVENUE CONTROL		4,296,326.76
201-000-403.000	ROAD MILLAGE		364,455.96
201-000-441.000	LOCAL COMM. STBLZN PPT SHARE		3,505.77
201-000-665.000	INTEREST ON INVESTMENTS		17,984.16

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 201 COUNTY ROAD					
Account Category: Revenues					
Department: 000					
Total Department 000:			0.00		4,682,272.65
Revenues			0.00		4,682,272.65
Account Category: Expenditures					
Department: 000					
201-000-701.000	EXPENDITURE CONTROL		3,966,527.99		
Total Department 000:			3,966,527.99		0.00
Expenditures			3,966,527.99		0.00
Total Fund 201:			6,905,204.17		6,905,204.17
Fund: 208 COUNTY PARKS					
Account Category: Assets					
Department: 000					
208-000-001.000	CASH		160,853.66		
208-000-004.000	IMPREST CASH		200.00		
208-000-130.000	LAND		1,552,872.00		
208-000-132.000	LAND IMPROVEMENTS		94,796.00		
208-000-133.000	A/D LAND IMPROVEMENTS			80,572.00	
208-000-136.000	BUILDINGS		443,548.00		
208-000-137.000	A/D BUILDINGS			342,690.00	
208-000-138.000	EQUIPMENT		25,190.00		
208-000-139.000	A/D EQUIPMENT			22,378.00	
208-000-148.000	VEHICLES		5,000.00		
208-000-149.000	A/D VEHICLES			4,500.00	
Total Department 000:			2,282,459.66		450,140.00
Assets			2,282,459.66		450,140.00
Account Category: Fund Equity					
Department: 000					
208-000-390.000	FUND BALANCE			154,485.35	
208-000-393.000	DESIGNATED FOR PROJECTS			1,322.82	
208-000-399.000	INVESTMENT IN CAPITAL ASSETS			1,660,890.00	
Total Department 000:			0.00		1,816,698.17
Fund Equity			0.00		1,816,698.17
Account Category: Revenues					
Department: 000					
208-000-582.005	COMMUNITY FUND GRANT			4,500.00	
208-000-650.100	OASIS LK. CONCESSIONS			1,506.00	
208-000-650.200	PT AUGRES CONCESSIONS			195.00	
208-000-651.100	OASIS LK. GATE FEES/RENTALS			34,169.00	
208-000-651.200	PT AUGRES GATE FEE			41,628.00	
208-000-653.100	OASIS SPHERE PROCESSING FEES		21.82		
208-000-653.200	PT AUGRES SPHERE PROCESSING FEES		37.45		
Total Department 000:			59.27		81,998.00
Revenues			59.27		81,998.00
Account Category: Expenditures					
Department: 000					
208-000-703.000	SALARY SUPERVISORY		320.00		
208-000-704.000	WAGES TEMP EMPLOYEES		1,480.00		
208-000-704.100	OASIS LK. WAGES TEMP EMPLOYEES		15,880.00		
208-000-704.200	PT AUGRES WAGES TEMP EMPLOYEES		5,496.00		
208-000-709.000	SOCIAL SECURITY & MEDICARE		1,768.75		
208-000-715.000	RETIREMENT		57.60		
208-000-718.000	BC/BS-BCN-DENTAL-VISION		64.64		
208-000-719.000	DISABILITY AND LIFE INSURANCE		3.54		
208-000-724.000	WORKERS COMP		716.89		
208-000-750.000	MISC. SUPPLIES		2,944.75		
208-000-759.100	OASIS LK. GASOLINE		337.37		
208-000-759.200	PT AUGRES GASOLINE		28.50		
208-000-775.100	OASIS LK. BLDG GRDS MAINT		510.00		
208-000-775.200	PT AUGRES BLD/GRND MAINT		4,601.43		
208-000-775.300	BLDG AND GRDS MAINT YOUNGMAN		715.00		
208-000-778.100	OASIS LK. JANITORIAL SUPPLIES		547.20		
208-000-778.200	PT AUGRES JANITORIAL SUPPLIES		341.85		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance	
		Debit 07/31/2023 Normal (Abnormal)	Credit 07/31/2023 Normal (Abnormal)
Fund: 208 COUNTY PARKS			
Account Category: Expenditures			
Department: 000			
208-000-801.100	OASIS LK. CONTRACTUAL SERVICES	8,919.51	
208-000-801.200	PT AUGRES CONTRACTUAL SERVICES	7,996.09	
208-000-803.000	SPHERE SERVICE CONTRACT	643.43	
208-000-803.100	OASIS SPHERE SERVICE CONTRACT		21.77
208-000-803.200	PT AUGRES SPHERE SERVICE CONTRACT		21.78
208-000-850.100	PHONE OASIS	252.07	
208-000-850.200	PT. AUGRES PHONE	1,942.45	
208-000-861.000	TRAVEL	448.02	
208-000-900.000	ADVERTISING	190.68	
208-000-920.100	OASIS LK. UTILITIES	196.09	
208-000-920.200	PT. AUGRES UTILITIES	1,998.34	
208-000-931.100	OASIS LK. EQUIP. MAINT.	873.00	
208-000-931.200	PT AUGRES EQUIP MAINT	326.00	
208-000-980.000	EQUIPMENT PURCHASE	279.00	
208-000-980.100	OASIS LK EQUIP PURCHASE	1,982.59	
208-000-980.101	CF GRANT OASIS EQUIP	4,500.00	
Total Department 000:		66,360.79	43.55
Expenditures		66,360.79	43.55
Total Fund 208:		2,348,879.72	2,348,879.72
Fund: 210 AMBULANCE			
Account Category: Assets			
Department: 000			
210-000-001.000	CASH	348,195.92	
210-000-020.000	TAXES RECEIVABLE	300,130.00	
Total Department 000:		648,325.92	0.00
Assets		648,325.92	0.00
Account Category: Liabilities			
Department: 000			
210-000-339.000	DEFERRED REVENUE TAXES		300,130.00
Total Department 000:		0.00	300,130.00
Liabilities		0.00	300,130.00
Account Category: Fund Equity			
Department: 000			
210-000-390.000	FUND BALANCE		298,473.62
Total Department 000:		0.00	298,473.62
Fund Equity		0.00	298,473.62
Account Category: Revenues			
Department: 000			
210-000-401.000	REVENUE CONTROL		444,593.41
210-000-441.000	LOCAL COMM. STBLZN PPT SHARE		2,628.89
Total Department 000:		0.00	447,222.30
Revenues		0.00	447,222.30
Account Category: Expenditures			
Department: 000			
210-000-701.000	EXPENDITURE CONTROL	397,500.00	
Total Department 000:		397,500.00	0.00
Expenditures		397,500.00	0.00
Total Fund 210:		1,045,825.92	1,045,825.92
Fund: 211 HOMELAND SECURITY GRANTS			
Account Category: Assets			
Department: 000			
211-000-001.000	CASH	17,259.06	
Total Department 000:		17,259.06	0.00
Assets		17,259.06	0.00
Account Category: Liabilities			
Department: 000			
211-000-214.101	DUE TO GF		11,000.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 211 HOMELAND SECURITY GRANTS					
Account Category: Liabilities					
Department: 000					
	Total Department 000:		0.00		11,000.00
	Liabilities		0.00		11,000.00
Account Category: Fund Equity					
Department: 000					
211-000-390.000	FUND BALANCE				6,259.06
	Total Department 000:		0.00		6,259.06
	Fund Equity		0.00		6,259.06
Total Fund 211:			17,259.06		17,259.06
Fund: 214 ARPA					
Account Category: Assets					
Department: 000					
214-000-001.000	CASH		921,445.45		
214-000-002.000	INVESTMENTS		1,251,043.79		
	Total Department 000:		2,172,489.24		0.00
	Assets		2,172,489.24		0.00
Account Category: Fund Equity					
Department: 000					
214-000-390.000	FUND BALANCE				2,161,782.53
	Total Department 000:		0.00		2,161,782.53
	Fund Equity		0.00		2,161,782.53
Account Category: Revenues					
Department: 000					
214-000-528.550	LATCF COVID RELIEF FUNDS				50,000.00
214-000-665.000	INTEREST ON INVESTMENTS				30,172.38
	Total Department 000:		0.00		80,172.38
	Revenues		0.00		80,172.38
Account Category: Expenditures					
Department: 000					
214-000-801.208	PARKS IMPROVEMENTS		41,791.29		
214-000-801.296	PROSECUTING ATTY		19,844.38		
214-000-939.001	SOFTWARE PROJECT BS&A		7,830.00		
	Total Department 000:		69,465.67		0.00
	Expenditures		69,465.67		0.00
Total Fund 214:			2,241,954.91		2,241,954.91
Fund: 215 FRIEND OF THE COURT					
Account Category: Assets					
Department: 000					
215-000-001.000	CASH				63,923.47
215-000-078.000	DUE FROM STATE		16,410.00		
215-000-079.000	DUE FROM FED				16,410.00
	Total Department 000:		16,410.00		80,333.47
	Assets		16,410.00		80,333.47
Account Category: Liabilities					
Department: 000					
215-000-202.000	ACCOUNTS PAYABLE				660.48
215-000-257.000	ACCRUED PAYROLL				1,675.00
	Total Department 000:		0.00		2,335.48
	Liabilities		0.00		2,335.48
Account Category: Fund Equity					
Department: 000					
215-000-390.000	FUND BALANCE		53,574.15		
	Total Department 000:		53,574.15		0.00
	Fund Equity		53,574.15		0.00
Account Category: Revenues					
Department: 000					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 215 FRIEND OF THE COURT			
Account Category: Revenues			
Department: 000			
215-000-520.000	FEDERAL 10% INCENTIVE		14,076.66
215-000-521.000	CRP FOC FEDERAL 66%		93,501.82
215-000-523.000	FOC CRP MEDICAL		1,542.02
215-000-604.000	NON IV-D JUDGEMENT FEES		1,840.00
215-000-608.000	STATUTORY FEES		8,910.51
215-000-619.000	DRIVER LICENSE CLEARANCE FEE		120.00
215-000-626.000	20% STATE PROCESSING FEES		1,175.64
215-000-644.000	IV-D JUDGEMENT FEE		160.00
Total Department 000:		0.00	121,326.65
Revenues		0.00	121,326.65
Account Category: Expenditures			
Department: 000			
215-000-702.000	WAGES PERMANENT EMPLOYEES	48,813.84	
215-000-703.000	SALARY SUPERVISORY	29,148.27	
215-000-706.000	HOLIDAY WAGES	3,777.65	
215-000-709.000	SOCIAL SECURITY & MEDICARE	6,165.24	
215-000-715.000	RETIREMENT	7,366.04	
215-000-718.000	BC/BS-BCN-DENTAL-VISION	30,234.30	
215-000-719.000	DISABILITY AND LIFE INSURANCE	757.88	
215-000-724.000	WORKERS COMP	591.35	
215-000-752.000	OFFICE SUPPLIES	1,066.47	
215-000-801.000	CONTRACTUAL SERVICES	3,182.00	
215-000-850.000	TELEPHONE	101.49	
215-000-851.000	POSTAGE	1,517.33	
215-000-861.000	TRAVEL	476.29	
215-000-900.000	PRINTING & BINDING & ADVERTISING	103.40	
215-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	375.00	
215-000-934.000	EQUIPMENT REPAIR	218.75	
215-000-940.000	RENTALS & LEASES	116.15	
Total Department 000:		134,011.45	0.00
Expenditures		134,011.45	0.00
Total Fund 215:		203,995.60	203,995.60
Fund: 243 BROWNFIELD AUTHORITY			
Account Category: Assets			
Department: 000			
243-000-001.000	CASH	4,756.35	
Total Department 000:		4,756.35	0.00
Assets		4,756.35	0.00
Account Category: Liabilities			
Department: 000			
243-000-214.101	DUE FROM GF		4,000.00
Total Department 000:		0.00	4,000.00
Liabilities		0.00	4,000.00
Account Category: Fund Equity			
Department: 000			
243-000-390.000	FUND BALANCE		756.35
Total Department 000:		0.00	756.35
Fund Equity		0.00	756.35
Total Fund 243:		4,756.35	4,756.35
Fund: 244 ARENAC COUNTY EDC			
Account Category: Assets			
Department: 000			
244-000-001.000	CASH	85,741.46	
Total Department 000:		85,741.46	0.00
Assets		85,741.46	0.00
Account Category: Fund Equity			
Department: 000			
244-000-390.000	FUND BALANCE		88,244.46

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal	Balance 07/31/2023 (Abnormal)	Credit Normal	Balance 07/31/2023 (Abnormal)
Fund: 244 ARENAC COUNTY EDC					
Account Category: Fund Equity					
Department: 000					
	Total Department 000:		0.00		88,244.46
	Fund Equity		0.00		88,244.46
Account Category: Expenditures					
Department: 000					
244-000-801.000	CONTRACTUAL SERVICES		2,500.00		
244-000-851.000	POSTAGE		3.00		
	Total Department 000:		2,503.00		0.00
	Expenditures		2,503.00		0.00
Total Fund 244:					
			88,244.46		88,244.46
Fund: 245 ACT 345 REMONUMENTATION FUND					
Account Category: Assets					
Department: 000					
245-000-001.000	CASH		16,444.44		
245-000-078.000	DUE FROM STATE REMONT GRANT		12,781.00		
	Total Department 000:		29,225.44		0.00
	Assets		29,225.44		0.00
Account Category: Liabilities					
Department: 000					
245-000-202.000	ACCOUNTS PAYABLE				21,743.00
	Total Department 000:		0.00		21,743.00
	Liabilities		0.00		21,743.00
Account Category: Fund Equity					
Department: 000					
245-000-390.000	FUND BALANCE		22,673.64		
	Total Department 000:		22,673.64		0.00
	Fund Equity		22,673.64		0.00
Account Category: Revenues					
Department: 000					
245-000-543.000	REMONUMENTION GRANT				30,156.08
	Total Department 000:		0.00		30,156.08
	Revenues		0.00		30,156.08
Total Fund 245:					
			51,899.08		51,899.08
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Assets					
Department: 000					
249-000-001.000	CASH		53,486.26		
249-000-004.000	IMPREST CASH		100.00		
	Total Department 000:		53,586.26		0.00
	Assets		53,586.26		0.00
Account Category: Liabilities					
Department: 000					
249-000-202.000	PAYABLE				174.32
249-000-257.000	ACCRUED PAYROLL				694.00
249-000-276.000	RECEIPTS REFUNDABLE		1,174.50		
	Total Department 000:		1,174.50		868.32
	Liabilities		1,174.50		868.32
Account Category: Fund Equity					
Department: 000					
249-000-390.000	FUND BALANCE				39,256.41
	Total Department 000:		0.00		39,256.41
	Fund Equity		0.00		39,256.41
Account Category: Revenues					
Department: 000					
249-000-481.000	BUILDING PERMITS				21,196.27
249-000-482.000	ELECTRICAL PERMITS				16,159.20

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023	Credit Normal (Abnormal)	Balance 07/31/2023
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Revenues					
Department: 000					
249-000-483.000	MECHANICAL PERMITS				9,071.90
249-000-484.000	PLUMBING PERMITS				4,305.80
249-000-485.000	SOIL EROSION PERMITS				7,216.00
249-000-607.000	OFFICE ADMIN. FEES				42,307.43
249-000-642.000	OTHER SERVICES/SALES				807.00
249-000-689.000	CASH (OVER-SHORT)				142.00
Total Department 000:			0.00		101,205.60
Revenues			0.00		101,205.60
Account Category: Expenditures					
Department: 000					
249-000-702.000	WAGES PERMANENT EMPLOYEES		15,075.49		
249-000-705.000	PERMANENT PART TIME WAGES		8,709.38		
249-000-705.002	PERMANENT PART TIME - SOIL EROSION		5,517.19		
249-000-706.000	HOLIDAY WAGES		854.66		
249-000-709.000	SOCIAL SECURITY & MEDICARE		2,306.99		
249-000-715.000	RETIREMENT		1,433.68		
249-000-718.000	BC/BS-BCN-DENTAL-VISION		8,226.24		
249-000-719.000	DISABILITY AND LIFE INSURANCE		190.36		
249-000-724.000	WORKERS COMP		77.17		
249-000-752.000	OFFICE SUPPLIES		734.68		
249-000-759.000	GASOLINE		331.50		
249-000-801.000	CONTRACTUAL SERVICES		259.10		
249-000-801.001	BUILDING INSPECTION CONTRACTUAL		16,006.07		
249-000-801.002	ELECTRICAL INSPECTIONS CONTRACTUAL		11,584.50		
249-000-801.003	MECHANICAL INSPECTIONS CONTRACTUAL		7,630.55		
249-000-801.004	PLUMBING INSPECTION CONTRACTUAL		3,064.20		
249-000-801.090	COMPUTER MAINTENANCE		3,088.00		
249-000-850.000	TELEPHONE		338.57		
249-000-851.000	POSTAGE		546.24		
249-000-915.001	MEMBERSHIP DUES		595.00		
Total Department 000:			86,569.57		0.00
Expenditures			86,569.57		0.00
Total Fund 249:			141,330.33		141,330.33
Fund: 255 PA105 OPERATION FUND					
Account Category: Assets					
Department: 000					
255-000-001.000	CASH		20,390.90		
Total Department 000:			20,390.90		0.00
Assets			20,390.90		0.00
Account Category: Fund Equity					
Department: 000					
255-000-390.000	FUND BALANCE				25,543.13
Total Department 000:			0.00		25,543.13
Fund Equity			0.00		25,543.13
Account Category: Revenues					
Department: 000					
255-000-401.000	REVENUE CONTROL				1,576.39
255-000-445.000	INTEREST ON DELINQUENT TAXES				679.55
Total Department 000:			0.00		2,255.94
Revenues			0.00		2,255.94
Account Category: Expenditures					
Department: 000					
255-000-701.000	EXPENDITURE CONTROL		7,408.17		
Total Department 000:			7,408.17		0.00
Expenditures			7,408.17		0.00
Total Fund 255:			27,799.07		27,799.07
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Assets					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Assets					
Department: 000					
256-000-001.000	CASH		131,794.21		
Total Department 000:			131,794.21		0.00
Assets			131,794.21		0.00
Account Category: Fund Equity					
Department: 000					
256-000-390.000	FUND BALANCE			118,624.21	
Total Department 000:			0.00	118,624.21	
Fund Equity			0.00	118,624.21	
Account Category: Revenues					
Department: 000					
256-000-615.101	R.O.D. SERVICES TECH SHARE			13,170.00	
Total Department 000:			0.00	13,170.00	
Revenues			0.00	13,170.00	
Total Fund 256:			131,794.21	131,794.21	
Fund: 259 MCOLES DEPUTY TRAINING FUND					
Account Category: Assets					
Department: 000					
259-000-001.000	CASH		5,368.94		
Total Department 000:			5,368.94		0.00
Assets			5,368.94		0.00
Account Category: Liabilities					
Department: 000					
259-000-202.000	ACCOUNTS PAYABLE			3,855.00	
Total Department 000:			0.00	3,855.00	
Liabilities			0.00	3,855.00	
Account Category: Fund Equity					
Department: 000					
259-000-390.000	FUND BALANCE		404.83		
Total Department 000:			404.83		0.00
Fund Equity			404.83		0.00
Account Category: Revenues					
Department: 000					
259-000-543.000	STATE GRANT PA302 MCOLES TRAINING			2,268.84	
Total Department 000:			0.00	2,268.84	
Revenues			0.00	2,268.84	
Account Category: Expenditures					
Department: 000					
259-000-911.000	TRAINING		350.07		
Total Department 000:			350.07		0.00
Expenditures			350.07		0.00
Total Fund 259:			6,123.84	6,123.84	
Fund: 260 MICH INDG DEFENSE COUNCIL					
Account Category: Assets					
Department: 000					
260-000-001.000	CASH		15,701.46		
Total Department 000:			15,701.46		0.00
Assets			15,701.46		0.00
Account Category: Fund Equity					
Department: 000					
260-000-390.000	FUND BALANCE		17,083.82		
Total Department 000:			17,083.82		0.00
Fund Equity			17,083.82		0.00
Account Category: Revenues					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 260 MICH INDG DEFENSE COUNCIL			
Account Category: Revenues			
Department: 000			
260-000-571.000	MIDC STATE GRANT		137,011.61
Total Department 000:		0.00	137,011.61
Revenues		0.00	137,011.61
Account Category: Expenditures			
Department: 000			
260-000-702.000	WAGES PERMANENT EMPLOYEES	1,110.38	
260-000-709.000	SOCIAL SECURITY & MEDICARE	93.73	
260-000-713.000	OVERTIME WAGES	116.16	
260-000-715.000	RETIREMENT	110.38	
260-000-718.000	BC/BS-BCN-DENTAL-VISION	68.67	
260-000-719.000	DISABILITY AND LIFE INSURANCE	11.01	
260-000-724.000	WORKERS COMP	39.80	
260-000-813.000	TRANSCRIPTS	151.70	
260-000-817.000	COUNSEL AT ARRAINGMENTS	18,200.00	
260-000-817.001	COUNSEL FOR MISDEMEANORS	24,117.00	
260-000-817.002	COUNSEL FOR NON CAPITAL OFF	60,207.50	
Total Department 000:		104,226.33	0.00
Expenditures		104,226.33	0.00
Total Fund 260:		137,011.61	137,011.61
Fund: 261 E-911 OPERATING FUND			
Account Category: Assets			
Department: 000			
261-000-001.000	CASH	1,280,899.61	
261-000-020.000	TAXES RECEIVABLE	810,352.00	
261-000-078.000	DUE FROM STATE	6,968.00	
Total Department 000:		2,098,219.61	0.00
Assets		2,098,219.61	0.00
Account Category: Liabilities			
Department: 000			
261-000-257.000	ACCRUED PAYROLL		5,555.00
261-000-339.000	DEFERRED REVENUE		810,352.00
Total Department 000:		0.00	815,907.00
Liabilities		0.00	815,907.00
Account Category: Fund Equity			
Department: 000			
261-000-390.000	FUND BALANCE		785,195.99
261-000-395.000	RESV LONG TERM ADV.		16,500.00
Total Department 000:		0.00	801,695.99
Fund Equity		0.00	801,695.99
Account Category: Revenues			
Department: 000			
261-000-401.000	REVENUE CONTROL	2,732.40	
261-000-403.000	E-911 MILLAGE REVENUE		793,464.29
261-000-441.000	LOCAL COMM. STBLZN PPT SHARE		4,732.78
261-000-543.000	WIRELESS STATE GRANT		80,617.00
261-000-595.000	HOMELAND SECURITY GRANT-CAPITAL PUR		3,257.58
261-000-613.000	MISCELLANEOUS SERVICES		10.51
261-000-620.000	SURCHARGE STATUTORY FEES		28,621.81
Total Department 000:		2,732.40	910,703.97
Revenues		2,732.40	910,703.97
Account Category: Expenditures			
Department: 000			
261-000-702.000	WAGES PERMANENT EMPLOYEES	147,891.46	
261-000-703.000	SALARY SUPERVISORY	25,855.45	
261-000-704.000	WAGES TEMP EMPLOYEES	18,593.94	
261-000-706.000	HOLIDAY WAGES	3,896.57	
261-000-709.000	SOCIAL SECURITY & MEDICARE	17,222.20	
261-000-713.000	OVERTIME WAGES	27,988.09	
261-000-715.000	RETIREMENT	66,174.54	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 261 E-911 OPERATING FUND			
Account Category: Expenditures			
Department: 000			
261-000-718.000	BC/BS-BCN-DENTAL-VISION	46,384.70	
261-000-719.000	DISABILITY AND LIFE INSURANCE	1,636.59	
261-000-721.001	UNIFORM ALLOWANCE	1,650.00	
261-000-724.000	WORKERS COMP	6,982.27	
261-000-752.000	OFFICE SUPPLIES	616.15	
261-000-767.000	UNIFORMS	1,072.86	
261-000-801.000	CONTRACTUAL SERVICES	42,695.27	
261-000-850.000	TELEPHONE	975.59	
261-000-861.000	TRAVEL	3,580.29	
261-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	165.23	
261-000-920.000	UTILITIES	1,171.20	
261-000-931.000	EQUIPMENT MAINTENANCE	3,893.13	
261-000-934.000	OFFICE EQUIPMENT REPAIR	13.00	
261-000-939.000	NON CPTLZD EQPT	199.98	
261-000-980.000	EQUIPMENT PURCHASE	8,696.44	
Total Department 000:		427,354.95	0.00
Expenditures		427,354.95	0.00
Total Fund 261:		2,528,306.96	2,528,306.96
Fund: 262 ELECTION TRAINING FUND			
Account Category: Assets			
Department: 000			
262-000-001.000	CASH	600.00	
Total Department 000:		600.00	0.00
Assets		600.00	0.00
Account Category: Fund Equity			
Department: 000			
262-000-390.000	FUND BALANCE		600.00
Total Department 000:		0.00	600.00
Fund Equity		0.00	600.00
Total Fund 262:		600.00	600.00
Fund: 263 CPL FUND			
Account Category: Assets			
Department: 000			
263-000-001.000	CASH	30,192.96	
Total Department 000:		30,192.96	0.00
Assets		30,192.96	0.00
Account Category: Fund Equity			
Department: 000			
263-000-390.000	FUND BALANCE		28,023.59
Total Department 000:		0.00	28,023.59
Fund Equity		0.00	28,023.59
Account Category: Revenues			
Department: 000			
263-000-479.000	CLERKS CCW PERMITS		6,010.00
Total Department 000:		0.00	6,010.00
Revenues		0.00	6,010.00
Account Category: Expenditures			
Department: 000			
263-000-752.000	OFFICE SUPPLIES	793.96	
263-000-801.000	CONTRACTUAL SERVICES	138.50	
263-000-851.000	POSTAGE	195.54	
263-000-980.000	EQUIPMENT PURCHASE	2,712.63	
Total Department 000:		3,840.63	0.00
Expenditures		3,840.63	0.00
Total Fund 263:		34,033.59	34,033.59
Fund: 264 CORRECTION OFFICER TRAINING			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 264 CORRECTION OFFICER TRAINING					
Account Category: Assets					
Department: 000					
264-000-001.000	CASH		18,510.12		
Total Department 000:			18,510.12		0.00
Assets			18,510.12		0.00
Account Category: Fund Equity					
Department: 362 CORRECTIONS TRAINING					
264-362-390.000	FUND BALANCE			16,421.61	
Total Department 362:			0.00		16,421.61
Fund Equity			0.00		16,421.61
Account Category: Revenues					
Department: 362 CORRECTIONS TRAINING					
264-362-607.000	BOOKING FEES			2,770.26	
Total Department 362:			0.00		2,770.26
Revenues			0.00		2,770.26
Account Category: Expenditures					
Department: 362 CORRECTIONS TRAINING					
264-362-861.000	TRAVEL		186.75		
264-362-911.000	COURSE REGISTRATION COSTS		495.00		
Total Department 362:			681.75		0.00
Expenditures			681.75		0.00
Total Fund 264:			19,191.87		19,191.87
Fund: 265 SHERIFF'S FORFEITURES					
Account Category: Assets					
Department: 000					
265-000-001.000	CASH		1,900.42		
265-000-004.000	IMPREST CASH		500.00		
Total Department 000:			2,400.42		0.00
Assets			2,400.42		0.00
Account Category: Fund Equity					
Department: 000					
265-000-390.000	FUND BALANCE			27,137.42	
Total Department 000:			0.00		27,137.42
Fund Equity			0.00		27,137.42
Account Category: Revenues					
Department: 000					
265-000-659.000	FORFEITED PROPERTY			263.00	
265-000-662.000	UNADJUDICATED FORFEITURES		25,000.00		
Total Department 000:			25,000.00		263.00
Revenues			25,000.00		263.00
Total Fund 265:			27,400.42		27,400.42
Fund: 266 ROAD PATROL MILLAGE					
Account Category: Assets					
Department: 000					
266-000-001.000	CASH		384,432.61		
266-000-020.000	TAXES RECEIVABLE		750,325.00		
Total Department 000:			1,134,757.61		0.00
Assets			1,134,757.61		0.00
Account Category: Liabilities					
Department: 000					
266-000-202.000	ACCOUNTS PAYABLE			494.95	
266-000-257.000	ACCRUED PAYROLL			4,762.00	
266-000-339.000	DEFERRED REVENUE TAXES			750,325.00	
Total Department 000:			0.00		755,581.95
Liabilities			0.00		755,581.95
Account Category: Fund Equity					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023	Credit Normal (Abnormal)	Balance 07/31/2023
Fund: 266 ROAD PATROL MILLAGE					
Account Category: Fund Equity					
Department: 000					
266-000-390.000	FUND BALANCE				61,923.90
Total Department 000:			0.00		61,923.90
Fund Equity			0.00		61,923.90
Account Category: Revenues					
Department: 000					
266-000-401.000	REVENUE CONTROL				732,133.42
266-000-441.000	LOCAL COMM. STBLZN PPT SHARE				4,381.95
266-000-543.000	STATE MARIJUANA TAX				330.24
266-000-676.000	REFUNDS/REIMBURSEMENTS				3,907.17
266-000-690.000	INSURANCE REIMBURSEMENTS				14,500.00
Total Department 000:			0.00		755,252.78
Revenues			0.00		755,252.78
Account Category: Expenditures					
Department: 000					
266-000-702.000	WAGES PERMANENT EMPLOYEES		190,244.15		
266-000-703.000	SALARY SUPERVISORY		35,573.16		
266-000-705.000	PERMANENT PART TIME WAGES		775.62		
266-000-706.000	HOLIDAY WAGES		564.24		
266-000-709.000	SOCIAL SECURITY & MEDICARE		19,578.80		
266-000-713.000	OVERTIME WAGES		30,390.68		
266-000-715.000	RETIREMENT		45,327.09		
266-000-718.000	BC/BS-BCN-DENTAL-VISION		56,069.00		
266-000-719.000	DISABILITY AND LIFE INSURANCE		2,343.38		
266-000-721.001	UNIFORM ALLOWANCE		1,725.00		
266-000-724.000	WORKERS COMP		8,346.34		
266-000-750.000	MISC. SUPPLIES		383.03		
266-000-752.000	OFFICE SUPPLIES		1,380.77		
266-000-754.000	AMMUNITION		3,600.00		
266-000-759.000	GASOLINE		15,353.73		
266-000-767.000	UNIFORMS		3,090.10		
266-000-804.001	VEHICLE PURCHASE		4,386.19		
266-000-850.010	MOBILE PHONE		723.69		
266-000-910.000	TRAINING		1,251.33		
266-000-931.000	EQUIPMENT REPAIRS		1,143.03		
266-000-932.000	VEHICLE REPAIRS		5,782.62		
266-000-980.000	EQUIPMENT PURCHASE		9,969.07		
Total Department 000:			438,001.02		0.00
Expenditures			438,001.02		0.00
Total Fund 266:			1,572,758.63		1,572,758.63
Fund: 267 COMMUNITY MARIJUANA PROGRAM					
Account Category: Assets					
Department: 000					
267-000-001.000	CASH		160,180.88		
Total Department 000:			160,180.88		0.00
Assets			160,180.88		0.00
Account Category: Liabilities					
Department: 000					
267-000-202.000	ACCOUNTS PAYABLE				9,053.42
Total Department 000:			0.00		9,053.42
Liabilities			0.00		9,053.42
Account Category: Fund Equity					
Department: 000					
267-000-390.000	FUND BALANCE				24,073.25
Total Department 000:			0.00		24,073.25
Fund Equity			0.00		24,073.25
Account Category: Revenues					
Department: 000					
267-000-543.000	ADULT USE MARIJUANA				155,523.63
Total Department 000:			0.00		155,523.63

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 267 COMMUNITY MARIJUANA PROGRAM			
Account Category: Revenues			
Revenues		0.00	155,523.63
Account Category: Expenditures			
Department: 000			
267-000-801.000	CONTRACTUAL SERVICES	28,469.42	
Total Department 000:		28,469.42	0.00
Expenditures		28,469.42	0.00
Total Fund 267:		188,650.30	188,650.30
Fund: 269 LAW LIBRARY			
Account Category: Assets			
Department: 000			
269-000-001.000	CASH		4,677.59
Total Department 000:		0.00	4,677.59
Assets		0.00	4,677.59
Account Category: Fund Equity			
Department: 000			
269-000-390.000	FUND BALANCE		4.02
Total Department 000:		0.00	4.02
Fund Equity		0.00	4.02
Account Category: Revenues			
Department: 000			
269-000-401.000	REVENUE CONTROL		2,500.00
Total Department 000:		0.00	2,500.00
Revenues		0.00	2,500.00
Account Category: Expenditures			
Department: 000			
269-000-791.000	UPDATES AND PERIODICALS	7,181.61	
Total Department 000:		7,181.61	0.00
Expenditures		7,181.61	0.00
Total Fund 269:		7,181.61	7,181.61
Fund: 272 STONEGARDEN HOMELAND SECURITY			
Account Category: Assets			
Department: 000			
272-000-001.000	CASH	6,889.43	
Total Department 000:		6,889.43	0.00
Assets		6,889.43	0.00
Account Category: Fund Equity			
Department: 000			
272-000-390.000	FUND BALANCE		6,889.43
Total Department 000:		0.00	6,889.43
Fund Equity		0.00	6,889.43
Total Fund 272:		6,889.43	6,889.43
Fund: 274 SENIOR CITIZEN MILLAGE			
Account Category: Assets			
Department: 000			
274-000-001.000	CASH	17,987.70	
274-000-020.000	TAXES RECEVIABLE	449,175.00	
Total Department 000:		467,162.70	0.00
Assets		467,162.70	0.00
Account Category: Liabilities			
Department: 000			
274-000-339.000	DEFERRED REVENUE TAXES		449,175.00
Total Department 000:		0.00	449,175.00
Liabilities		0.00	449,175.00
Account Category: Fund Equity			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)
Fund: 274 SENIOR CITIZEN MILLAGE					
Account Category: Fund Equity					
Department: 000					
274-000-390.000	FUND BALANCE				6,500.00
Total Department 000:		0.00	0.00	0.00	6,500.00
Fund Equity		0.00	0.00	0.00	6,500.00
Account Category: Revenues					
Department: 000					
274-000-401.000	REVENUE CONTROL				444,742.97
274-000-441.000	LOCAL COMM. STBLZN PPT SHARE				2,629.24
Total Department 000:		0.00	0.00	0.00	447,372.21
Revenues		0.00	0.00	0.00	447,372.21
Account Category: Expenditures					
Department: 000					
274-000-701.000	EXPENDITURE CONTROL	435,884.51			
Total Department 000:		435,884.51	435,884.51	435,884.51	0.00
Expenditures		435,884.51	435,884.51	435,884.51	0.00
Total Fund 274:		903,047.21	903,047.21	903,047.21	903,047.21
Fund: 275 DRUG AND ALCOHOL EDUCATION					
Account Category: Assets					
Department: 000					
275-000-001.000	CASH		7,201.16		
Total Department 000:		7,201.16	7,201.16	7,201.16	0.00
Assets		7,201.16	7,201.16	7,201.16	0.00
Account Category: Fund Equity					
Department: 000					
275-000-390.000	FUND BALANCE				7,201.16
Total Department 000:		0.00	0.00	0.00	7,201.16
Fund Equity		0.00	0.00	0.00	7,201.16
Total Fund 275:		7,201.16	7,201.16	7,201.16	7,201.16
Fund: 276 SHERIFF DEPT DONATIONS MISC					
Account Category: Assets					
Department: 000					
276-000-001.000	CASH				10,196.69
Total Department 000:		0.00	0.00	0.00	10,196.69
Assets		0.00	0.00	0.00	10,196.69
Account Category: Fund Equity					
Department: 000					
276-000-390.000	FUND BALANCE				9,729.69
Total Department 000:		0.00	0.00	0.00	9,729.69
Fund Equity		0.00	0.00	0.00	9,729.69
Account Category: Revenues					
Department: 000					
276-000-675.060	ARENAC CO CANINE TEAM				210.00
Total Department 000:		0.00	0.00	0.00	210.00
Revenues		0.00	0.00	0.00	210.00
Account Category: Expenditures					
Department: 000					
276-000-752.060	CANINE SUPPLIES		136.38		
276-000-801.000	CONTRACTUAL SERVICES		20,000.00		
Total Department 000:		20,136.38	20,136.38	20,136.38	0.00
Expenditures		20,136.38	20,136.38	20,136.38	0.00
Total Fund 276:		20,136.38	20,136.38	20,136.38	20,136.38
Fund: 278 HOUSING COMMISSION					
Account Category: Assets					
Department: 000					
278-000-001.000	CASH		163,422.36		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 278 HOUSING COMMISSION			
Account Category: Assets			
Department: 000			
278-000-060.000	LOANS RECEIVABLE	1,392,320.90	
Total Department 000:		1,555,743.26	0.00
Assets		1,555,743.26	0.00
Account Category: Liabilities			
Department: 000			
278-000-264.000	TAX AND INSURANCE ESCROW		6,833.91
278-000-339.000	DEFERRED REVENUE		1,392,320.90
Total Department 000:		0.00	1,399,154.81
Liabilities		0.00	1,399,154.81
Account Category: Fund Equity			
Department: 000			
278-000-390.000	FUND BALANCE		84,144.93
Total Department 000:		0.00	84,144.93
Fund Equity		0.00	84,144.93
Account Category: Revenues			
Department: 000			
278-000-521.000	CDBG PROGRAM INCOME (PRINCIPAL)		56,996.16
278-000-522.000	USDA RD HPG		24,021.00
278-000-523.000	HPG PROGRAM INCOME		5,371.57
278-000-564.000	H O M E		4,352.57
278-000-609.000	CDBG PI (INTEREST)		4,060.07
278-000-615.000	HPG PI INTEREST		284.69
278-000-665.000	INTEREST ON INVESTMENTS		120.13
278-000-675.000	OWNER CONTRIBUTION		197.66
Total Department 000:		0.00	95,403.85
Revenues		0.00	95,403.85
Account Category: Expenditures			
Department: 000			
278-000-752.000	OFFICE SUPPLIES	280.54	
278-000-801.000	CONTRACTUAL SERVICES	1,989.89	
278-000-817.000	STATE & LEGAL FEES	150.00	
278-000-850.000	TELEPHONE	73.24	
278-000-851.000	POSTAGE	238.98	
278-000-955.100	PROGRAM INCOME REHAB.	8,904.32	
278-000-955.200	RD/HPG REHAB	3,645.00	
278-000-958.000	MSHDA REHAB TO NEMCSA	4,811.59	
278-000-960.000	MISCELLANEOUS EXPENDITURES	163.82	
278-000-961.000	TAX AND INSURANCE PAYMENTS	2,489.95	
278-000-963.000	RECORDING FEES	213.00	
Total Department 000:		22,960.33	0.00
Expenditures		22,960.33	0.00
Total Fund 278:		1,578,703.59	1,578,703.59
Fund: 284 OPIOID SETTLEMENT FUND			
Account Category: Assets			
Department: 000			
284-000-001.000	CASH	107,981.28	
Total Department 000:		107,981.28	0.00
Assets		107,981.28	0.00
Account Category: Revenues			
Department: 000			
284-000-685.000	OPIOID SETTLEMENT REVENUE		107,981.28
Total Department 000:		0.00	107,981.28
Revenues		0.00	107,981.28
Total Fund 284:		107,981.28	107,981.28
Fund: 286 CHIPPEWA INDIAN FUND			
Account Category: Assets			
Department: 000			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 286 CHIPPEWA INDIAN FUND					
Account Category: Assets					
Department: 000					
286-000-001.000	CASH		1,138,089.47		
Total Department 000:			1,138,089.47		0.00
Assets			1,138,089.47		0.00
Account Category: Liabilities					
Department: 000					
286-000-202.000	ACCOUNTS PAYABLE			150.00	
286-000-214.801	DUE TO OTHER FUNDS-801			40,000.00	
Total Department 000:			0.00	40,150.00	
Liabilities			0.00	40,150.00	
Account Category: Fund Equity					
Department: 000					
286-000-390.000	FUND BALANCE			923,241.61	
Total Department 000:			0.00	923,241.61	
Fund Equity			0.00	923,241.61	
Account Category: Revenues					
Department: 000					
286-000-401.000	REVENUE CONTROL			344,184.55	
Total Department 000:			0.00	344,184.55	
Revenues			0.00	344,184.55	
Account Category: Expenditures					
Department: 000					
286-000-801.012	FOOD PANTRY		12,184.55		
286-000-801.102	CO SECURITY PROJECT		3,043.56		
286-000-801.114	DRAIN INVACIVE SPECIES		4,752.00		
286-000-801.201	ROAD COMMISSION GRANTS		40,000.00		
286-000-801.244	EDC FAIRGROUNDS PROJECT		30,392.00		
286-000-801.257	MSUE WRKSHP		220.00		
286-000-980.218	CLERK OFFICE UPDATE		182.98		
286-000-980.301	SHERIFF VEHICLES		42,170.16		
286-000-980.349	2015 COURT TECH		299.00		
286-000-980.436	DRAIN STORM DAMAGE 2020		4,306.60		
286-000-998.208	OASIS PARK IMPROVEMENTS		31,935.84		
Total Department 000:			169,486.69		0.00
Expenditures			169,486.69		0.00
Total Fund 286:			1,307,576.16		1,307,576.16
Fund: 287 FAMILY COURT JUVENILE					
Account Category: Assets					
Department: 000					
287-000-001.000	CASH		6,232.01		
Total Department 000:			6,232.01		0.00
Assets			6,232.01		0.00
Account Category: Fund Equity					
Department: 000					
287-000-390.000	FUND BALANCE			6,232.01	
Total Department 000:			0.00	6,232.01	
Fund Equity			0.00	6,232.01	
Total Fund 287:			6,232.01		6,232.01
Fund: 288 TRANSPORTATION MILLAGE					
Account Category: Assets					
Department: 000					
288-000-001.000	CASH		10,813.10		
Total Department 000:			10,813.10		0.00
Assets			10,813.10		0.00
Account Category: Fund Equity					
Department: 000					
288-000-390.000	FUND BALANCE			8,399.43	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
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GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 288 TRANSPORTATION MILLAGE			
Account Category: Fund Equity			
Department: 000			
Total Department 000:		0.00	8,399.43
Fund Equity		0.00	8,399.43
Account Category: Revenues			
Department: 000			
288-000-403.000	MILLAGE REVENUE		310.49
288-000-441.000	LOCAL COMM. STBLZN PPT SHARE		2,103.18
Total Department 000:		0.00	2,413.67
Revenues		0.00	2,413.67
Total Fund 288:		10,813.10	10,813.10
Fund: 290 DEPT. OF HUMAN SERVICES			
Account Category: Assets			
Department: 000			
290-000-001.000	CASH	2,343.19	
Total Department 000:		2,343.19	0.00
Assets		2,343.19	0.00
Account Category: Fund Equity			
Department: 000			
290-000-390.000	FUND BALANCE		3,266.50
Total Department 000:		0.00	3,266.50
Fund Equity		0.00	3,266.50
Account Category: Expenditures			
Department: 000			
290-000-704.000	WAGES TEMP EMPLOYEES	796.11	
290-000-709.000	SOCIAL SECURITY & MEDICARE	60.91	
290-000-724.000	WORKERS COMP	13.06	
290-000-861.000	TRAVEL	53.23	
Total Department 000:		923.31	0.00
Expenditures		923.31	0.00
Total Fund 290:		3,266.50	3,266.50
Fund: 292 FAMILY COURT CHILD CARE			
Account Category: Assets			
Department: 000			
292-000-001.000	CASH		8,610.08
292-000-078.000	DUE FROM STATE	11,983.04	
292-000-084.000	DUE FROM OTHER FUNDS	90,000.00	
Total Department 000:		101,983.04	8,610.08
Assets		101,983.04	8,610.08
Account Category: Fund Equity			
Department: 000			
292-000-390.000	FUND BALANCE		166,997.35
Total Department 000:		0.00	166,997.35
Fund Equity		0.00	166,997.35
Account Category: Revenues			
Department: 000			
292-000-575.000	IN HOME JUVENILE CARE GRANT		62,035.68
292-000-676.000	LOCAL REIMBURSEMENT		12,324.66
Total Department 000:		0.00	74,360.34
Revenues		0.00	74,360.34
Account Category: Expenditures			
Department: 000			
292-000-702.000	WAGES PERMANENT EMPLOYEES	73,899.05	
292-000-703.000	SALARY SUPERVISORY		415.16
292-000-706.000	HOLIDAY WAGES	1,636.02	
292-000-709.000	SOCIAL SECURITY & MEDICARE	6,556.16	
292-000-715.000	RETIREMENT	19,146.33	
292-000-718.000	BC/BS-BCN-DENTAL-VISION	36,497.57	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 292 FAMILY COURT CHILD CARE			
Account Category: Expenditures			
Department: 000			
292-000-719.000	DISABILITY AND LIFE INSURANCE	766.76	
292-000-724.000	WORKERS COMP	256.58	
292-000-752.000	OFFICE SUPPLIES	2,410.15	
292-000-822.000	COUNTY WARD IN-HOME CONTRACTS	525.00	
292-000-832.000	STATE WARD OUT-OF-HOME CARE	6,030.03	
292-000-850.000	PHONE (CELL PHONE)	90.00	
292-000-861.000	TRAVEL	586.24	
Total Department 000:		148,399.89	415.16
Expenditures		148,399.89	415.16
Total Fund 292:		250,382.93	250,382.93
Fund: 293 SOLDIERS & SAILORS RELIEF			
Account Category: Assets			
Department: 000			
293-000-001.000	CASH	5,234.83	
Total Department 000:		5,234.83	0.00
Assets		5,234.83	0.00
Account Category: Fund Equity			
Department: 000			
293-000-390.000	FUND BALANCE		6,532.12
Total Department 000:		0.00	6,532.12
Fund Equity		0.00	6,532.12
Account Category: Expenditures			
Department: 000			
293-000-701.000	EXPENDITURE CONTROL	600.00	
293-000-704.000	WAGES TEMP EMPLOYEES	640.00	
293-000-709.000	SOCIAL SECURITY & MEDICARE	48.95	
293-000-724.000	WORKERS COMP	8.34	
Total Department 000:		1,297.29	0.00
Expenditures		1,297.29	0.00
Total Fund 293:		6,532.12	6,532.12
Fund: 294 VETERAN'S TRUST			
Account Category: Assets			
Department: 000			
294-000-001.000	CASH		7.97
Total Department 000:		0.00	7.97
Assets		0.00	7.97
Account Category: Revenues			
Department: 000			
294-000-401.000	REVENUE CONTROL	7.97	
Total Department 000:		7.97	0.00
Revenues		7.97	0.00
Total Fund 294:		7.97	7.97
Fund: 296 VETERAN AFFAIRS SERVICES			
Account Category: Assets			
Department: 000			
296-000-001.000	CASH	91,334.95	
Total Department 000:		91,334.95	0.00
Assets		91,334.95	0.00
Account Category: Liabilities			
Department: 000			
296-000-202.000	ACCOUNTS PAYABLE		1,845.81
Total Department 000:		0.00	1,845.81
Liabilities		0.00	1,845.81
Account Category: Revenues			
Department: 000			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 296 VETERAN AFFAIRS SERVICES					
Account Category: Revenues					
Department: 000					
296-000-403.000	CURRENT TAXES			58,927.42	
296-000-441.000	LOCAL COMM. STBLZN PPT SHARE			351.88	
296-000-567.000	STATE CVSF VETERANS GRANT			50,000.00	
Total Department 000:			0.00	109,279.30	
Revenues			0.00	109,279.30	
Account Category: Expenditures					
Department: 000					
296-000-704.000	WAGES TEMP EMPLOYEES	715.00			
296-000-705.000	PERMANENT PART TIME WAGES	7,213.14			
296-000-709.000	SOCIAL SECURITY & MEDICARE	606.52			
296-000-724.000	WORKERS COMP	48.04			
296-000-752.000	OFFICE SUPPLIES	131.44			
296-000-801.000	CONTRACTUAL SERVICES	274.00			
296-000-861.000	TRAVEL	717.25			
296-000-900.005	ADVERTISING	3,406.68			
296-000-911.000	TRAINING	500.00			
296-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	50.00			
296-000-980.000	EQUIPMENT PURCHASE	6,128.09			
Total Department 000:		19,790.16		0.00	
Expenditures		19,790.16		0.00	
Total Fund 296:		111,125.11		111,125.11	
Fund: 297 ANIMAL WELFARE FUND					
Account Category: Assets					
Department: 000					
297-000-001.000	CASH	74,157.38			
Total Department 000:		74,157.38		0.00	
Assets		74,157.38		0.00	
Account Category: Fund Equity					
Department: 000					
297-000-390.000	FUND BALANCE			67,849.53	
Total Department 000:		0.00		67,849.53	
Fund Equity		0.00		67,849.53	
Account Category: Revenues					
Department: 000					
297-000-674.000	CONTRIBUTIONS / BUSINESS			8,448.57	
Total Department 000:		0.00		8,448.57	
Revenues		0.00		8,448.57	
Account Category: Expenditures					
Department: 000					
297-000-750.030	PETCO GRANT EXPENSES			54.75	
297-000-801.000	CONTRACTUAL SERVICES	367.73			
297-000-880.000	EDUCATION	620.31			
297-000-980.000	EQUIPMENT PURCHASE	1,207.43			
Total Department 000:		2,195.47		54.75	
Expenditures		2,195.47		54.75	
Total Fund 297:		76,352.85		76,352.85	
Fund: 298 CIRCUIT COURT COUNSELING					
Account Category: Assets					
Department: 000					
298-000-001.000	CASH	39,169.35			
Total Department 000:		39,169.35		0.00	
Assets		39,169.35		0.00	
Account Category: Fund Equity					
Department: 000					
298-000-390.000	FUND BALANCE			38,655.60	
Total Department 000:		0.00		38,655.60	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
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GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 298 CIRCUIT COURT COUNSELING			
Account Category: Fund Equity			
	Fund Equity	0.00	38,655.60
Account Category: Revenues			
Department: 000			
	298-000-401.000 REVENUE CONTROL		633.75
	Total Department 000:	0.00	633.75
	Revenues	0.00	633.75
Account Category: Expenditures			
Department: 000			
	298-000-701.000 EXPENDITURE CONTROL	120.00	
	Total Department 000:	120.00	0.00
	Expenditures	120.00	0.00
	Total Fund 298:	39,289.35	39,289.35
Fund: 304 TWINING VILLAGE SEWER DEBT			
Account Category: Assets			
Department: 000			
	304-000-001.000 CASH	13,207.50	
	Total Department 000:	13,207.50	0.00
	Assets	13,207.50	0.00
Account Category: Liabilities			
Department: 000			
	304-000-202.000 ACCOUNTS PAYABLE		2,058.75
	304-000-208.000 INTERST ON NOTES PAYABLE		2,148.75
	Total Department 000:	0.00	4,207.50
	Liabilities	0.00	4,207.50
Account Category: Revenues			
Department: 000			
	304-000-582.000 CONTRIBUTION FROM LOCAL UNIT		11,058.75
	Total Department 000:	0.00	11,058.75
	Revenues	0.00	11,058.75
Account Category: Expenditures			
Department: 000			
	304-000-992.000 INTEREST	2,058.75	
	Total Department 000:	2,058.75	0.00
	Expenditures	2,058.75	0.00
	Total Fund 304:	15,266.25	15,266.25
Fund: 365 AUGRES RIVER DRAIN DEBT FUND			
Account Category: Assets			
Department: 000			
	365-000-001.000 CASH	16,669.29	
	365-000-002.000 INVESTMENTS	109,891.98	
	365-000-026.000 LONG TERM ASSESSMENT RECEIVABLE	249,710.00	
	Total Department 000:	376,271.27	0.00
	Assets	376,271.27	0.00
Account Category: Liabilities			
Department: 000			
	365-000-339.000 DEFERRED REVENUE		249,710.00
	Total Department 000:	0.00	249,710.00
	Liabilities	0.00	249,710.00
Account Category: Fund Equity			
Department: 000			
	365-000-390.000 FUND BALANCE		97,213.06
	Total Department 000:	0.00	97,213.06
	Fund Equity	0.00	97,213.06
Account Category: Revenues			
Department: 000			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 365 AUGRES RIVER DRAIN DEBT FUND			
Account Category: Revenues			
Department: 000			
365-000-401.000	REVENUE CONTROL		16,142.57
365-000-403.000	TAX REVENUE		10,555.32
365-000-665.000	INTEREST		2,650.32
Total Department 000:		0.00	29,348.21
Revenues		0.00	29,348.21
Total Fund 365:		376,271.27	376,271.27
Fund: 369 BUILDING AUTHORITY DEBT FUND			
Account Category: Assets			
Department: 000			
369-000-001.000	CASH		24,310.27
Total Department 000:		0.00	24,310.27
Assets		0.00	24,310.27
Account Category: Fund Equity			
Department: 000			
369-000-390.000	FUND BALANCE		24,614.63
Total Department 000:		0.00	24,614.63
Fund Equity		0.00	24,614.63
Account Category: Expenditures			
Department: 000			
369-000-991.000	PRINCIPAL	44,702.25	
369-000-992.000	INTEREST	4,222.65	
Total Department 000:		48,924.90	0.00
Expenditures		48,924.90	0.00
Total Fund 369:		48,924.90	48,924.90
Fund: 450 EVENT AND AG CENTER CONST			
Account Category: Assets			
Department: 000			
450-000-001.000	CASH	1,114,345.29	
Total Department 000:		1,114,345.29	0.00
Assets		1,114,345.29	0.00
Account Category: Fund Equity			
Department: 000			
450-000-390.000	FUND BALANCE		1,164,873.00
Total Department 000:		0.00	1,164,873.00
Fund Equity		0.00	1,164,873.00
Account Category: Expenditures			
Department: 000			
450-000-801.000	CONTRACTUAL SERVICES	50,527.71	
Total Department 000:		50,527.71	0.00
Expenditures		50,527.71	0.00
Total Fund 450:		1,164,873.00	1,164,873.00
Fund: 469 BUILDING CONSTRUCTION FUND			
Account Category: Assets			
Department: 000			
469-000-001.000	CASH	511,355.25	
Total Department 000:		511,355.25	0.00
Assets		511,355.25	0.00
Account Category: Fund Equity			
Department: 000			
469-000-390.000	FUND BALANCE		43,350.17
Total Department 000:		0.00	43,350.17
Fund Equity		0.00	43,350.17
Account Category: Revenues			
Department: 000			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)
Fund: 469 BUILDING CONSTRUCTION FUND					
Account Category: Revenues					
Department: 000					
469-000-696.000	BOND PROCEEDS				900,000.00
Total Department 000:			0.00		900,000.00
Revenues			0.00		900,000.00
Account Category: Expenditures					
Department: 000					
469-000-817.000	STATE & LEGAL FEES		23,772.17		
469-000-851.000	POSTAGE		54.05		
469-000-975.000	JAIL/COURTHOUSE PROJECT EXPENSE		408,168.70		
Total Department 000:			431,994.92		0.00
Expenditures			431,994.92		0.00
Total Fund 469:			943,350.17		943,350.17
Fund: 470 COURTHOUSE PRESERVATION FUND					
Account Category: Assets					
Department: 000					
470-000-001.000	CASH		158,201.62		
Total Department 000:			158,201.62		0.00
Assets			158,201.62		0.00
Account Category: Fund Equity					
Department: 000					
470-000-390.000	FUND BALANCE				144,161.37
Total Department 000:			0.00		144,161.37
Fund Equity			0.00		144,161.37
Account Category: Revenues					
Department: 000					
470-000-401.000	REVENUE CONTROL				14,040.25
Total Department 000:			0.00		14,040.25
Revenues			0.00		14,040.25
Total Fund 470:			158,201.62		158,201.62
Fund: 475 FEMA GRANT FLPOA DAM					
Account Category: Assets					
Department: 000					
475-000-001.000	CASH		382,862.61		
Total Department 000:			382,862.61		0.00
Assets			382,862.61		0.00
Account Category: Fund Equity					
Department: 000					
475-000-390.000	FUND BALANCE				369,764.38
Total Department 000:			0.00		369,764.38
Fund Equity			0.00		369,764.38
Account Category: Revenues					
Department: 000					
475-000-505.000	USDA-NRCS FED GRANT				445,429.02
475-000-572.000	PA 166 STATE GRANT				13,941.18
Total Department 000:			0.00		459,370.20
Revenues			0.00		459,370.20
Account Category: Expenditures					
Department: 000					
475-000-971.000	PROJECT COST		446,271.97		
Total Department 000:			446,271.97		0.00
Expenditures			446,271.97		0.00
Total Fund 475:			829,134.58		829,134.58
Fund: 516 DELINQUENT TAX FUND					
Account Category: Assets					
Department: 000					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 Normal (Abnormal)
Fund: 516 DELINQUENT TAX FUND					
Account Category: Assets					
Department: 000					
516-000-001.000	CASH				247,923.43
516-000-002.000	INVESTMENTS		447,386.71		
516-000-026.008	DELINQUENT TAXES RECEIVABLE 2008		0.30		
516-000-026.009	DELINQUENT TAXES RECEIVABLE 2009				0.13
516-000-026.012	2012 TAXES RECEIVABLE		0.03		
516-000-026.014	2014 TAXES RECEIVABLE				688.26
516-000-026.015	2015 TAXES RECEIVABLE				2,127.46
516-000-026.016	2016 TAXES RECEIVABLE		54.48		
516-000-026.017	2017 TAXES RECEIVABLE		54.03		
516-000-026.018	2018 TAXES RECEIVABLE		105.38		
516-000-026.019	2019 TAXES RECEIVABLE		107.26		
516-000-026.020	2020 TAXES RECEIVABLE		14,254.57		
516-000-026.021	2021 TAXES RECEIVABLE		169,271.85		
516-000-026.022	2022 TAXES RECEIVABLE		1,056,310.30		
516-000-081.000	DUE FROM OTHER UNITS OF GOVERNMENT		4,271.73		
516-000-084.801	DUE FROM DRAIN		6,477.40		
516-000-138.000	EQUIPMENT		38,853.00		
516-000-139.000	ACCUM DEPREC				16,122.00
Total Department 000:			1,737,147.04		266,861.28
Assets			1,737,147.04		266,861.28
Account Category: Liabilities					
Department: 000					
516-000-202.000	ACCOUNTS PAYABLE				34.23
516-000-214.000	DUE TO OTHER FUNDS		5.00		
516-000-215.000	DUE TO OTHERS		34.23		
516-000-216.000	DUE TO OTHERS AT AUDIT				120,000.00
Total Department 000:			39.23		120,034.23
Liabilities			39.23		120,034.23
Account Category: Fund Equity					
Department: 000					
516-000-390.000	RETAINED EARNINGS				1,150,687.45
Total Department 000:			0.00		1,150,687.45
Fund Equity			0.00		1,150,687.45
Account Category: Revenues					
Department: 000					
516-000-445.000	INTEREST ON DELINQUENT TAXES				139,718.75
516-000-447.000	PROPERTY TAX ADMIN FEES				62,945.50
516-000-648.000	NSF CHECK FEES				15.00
516-000-665.000	INTEREST ON INVESTMENTS		188.01		
516-000-689.000	CASH (OVER-SHORT)				4.57
Total Department 000:			188.01		202,683.82
Revenues			188.01		202,683.82
Account Category: Expenditures					
Department: 000					
516-000-801.000	CONTRACTUAL SERVICES		2,040.00		
516-000-817.000	STATE & LEGAL FEES		852.50		
Total Department 000:			2,892.50		0.00
Expenditures			2,892.50		0.00
Total Fund 516:			1,740,266.78		1,740,266.78
Fund: 518 ARENAC COUNTY LAND BANK					
Account Category: Assets					
Department: 000					
518-000-001.000	CASH		28,506.49		
518-000-101.000	INVENTORY		18,450.00		
Total Department 000:			46,956.49		0.00
Assets			46,956.49		0.00
Account Category: Fund Equity					
Department: 000					
518-000-390.000	FUND BALANCE				47,107.69

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)	Credit Normal (Abnormal)	Balance 07/31/2023 (Abnormal)
Fund: 518 ARENAC COUNTY LAND BANK					
Account Category: Fund Equity					
Department: 000					
	Total Department 000:		0.00		47,107.69
	Fund Equity		0.00		47,107.69
Account Category: Expenditures					
Department: 000					
518-000-861.000	TRAVEL		26.20		
518-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		125.00		
	Total Department 000:		151.20		0.00
	Expenditures		151.20		0.00
Total Fund 518:			47,107.69		47,107.69
Fund: 520 FORECLOSURE FUND					
Account Category: Assets					
Department: 000					
520-000-001.000	CASH		906,636.24		
520-000-138.000	EQUIPMENT		22,200.00		
520-000-139.000	A/D EQUIPMENT				19,980.00
	Total Department 000:		928,836.24		19,980.00
	Assets		928,836.24		19,980.00
Account Category: Liabilities					
Department: 000					
520-000-202.000	ACCOUNTS PAYABLE				95.74
	Total Department 000:		0.00		95.74
	Liabilities		0.00		95.74
Account Category: Fund Equity					
Department: 000					
520-000-390.000	RETAINED EARNINGS				846,189.05
520-000-395.000	NET INVEST. CAPITAL ASSETS				15,725.00
	Total Department 000:		0.00		861,914.05
	Fund Equity		0.00		861,914.05
Account Category: Revenues					
Department: 000					
520-000-637.000	FRF SALE PREP				3,417.16
520-000-639.000	TITLE SEARCH FEES				48,728.24
520-000-641.000	OCTOBER FEE				10,846.23
520-000-643.000	RECORDING FEES				16,766.88
520-000-645.000	POSTING FEES				12,260.08
520-000-647.000	ADVERTISING FEES				5,744.37
520-000-649.000	SALE PROCEEDS				82.64
	Total Department 000:		0.00		97,845.60
	Revenues		0.00		97,845.60
Account Category: Expenditures					
Department: 000					
520-000-752.000	OFFICE SUPPLIES		776.32		
520-000-801.000	CONTRACTUAL SERVICES		671.09		
520-000-801.010	TITLE SEARCH		16,556.95		
520-000-817.000	STATE & LEGAL FEES		6,037.50		
520-000-851.000	POSTAGE		84.87		
520-000-861.000	TRAVEL		1,385.16		
520-000-901.010	ADVERTISING		653.51		
520-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		500.00		
520-000-931.000	EQUIPMENT REPAIR AND MAINTENANCE		279.00		
520-000-955.000	FEB. CERT. NOTICE		5,710.50		
520-000-961.000	FORFEITURE RECORDING EXPENSE		9,330.00		
520-000-962.000	REDEMPTION RECORDING EXPENSE		6,840.00		
520-000-980.000	EQUIPMENT PURCHASE		2,174.25		
	Total Department 000:		50,999.15		0.00
	Expenditures		50,999.15		0.00
Total Fund 520:			979,835.39		979,835.39

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 595 JAIL COMMISSARY			
Account Category: Assets			
Department: 000			
595-000-001.000	CASH	15,480.43	
Total Department 000:		15,480.43	0.00
Assets		15,480.43	0.00
Account Category: Fund Equity			
Department: 000			
595-000-390.000	FUND BALANCE		11,446.03
Total Department 000:		0.00	11,446.03
Fund Equity		0.00	11,446.03
Account Category: Revenues			
Department: 000			
595-000-401.000	REVENUE CONTROL		5,693.85
Total Department 000:		0.00	5,693.85
Revenues		0.00	5,693.85
Account Category: Expenditures			
Department: 000			
595-000-801.000	CONTRACTUAL SERVICES	1,413.66	
595-000-980.000	EQUIPMENT PURCHASE	245.79	
Total Department 000:		1,659.45	0.00
Expenditures		1,659.45	0.00
Total Fund 595:		17,139.88	17,139.88
Fund: 701 TRUST & AGENCY			
Account Category: Assets			
Department: 000			
701-000-001.000	CASH	1,613,411.48	
701-000-001.001	CASH-81ST DISTRICT COURT BOND ACCT	8,583.00	
701-000-001.002	CASH-SHERIFF DEPT GENERAL INMATE	13,497.00	
701-000-001.003	81ST DISTRICT COURT DEPOSIT ACCT	11,282.00	
701-000-001.005	T&A CREDIT CARD CASH	2,151.04	
701-000-002.000	INVESTMENTS	25,390.02	
Total Department 000:		1,674,314.54	0.00
Assets		1,674,314.54	0.00
Account Category: Liabilities			
Department: 000			
701-000-202.000	ACCOUNTS PAYABLE		63,055.22
701-000-215.000	DUE TO OTHER BANKS	178.89	
701-000-216.000	INTEREST DUE TO GF		9,859.40
701-000-221.006	DUE TO ARENAC CO. ORV ORDINANCE		344.85
701-000-221.009	DUE TO SIMS TWP POLICE		49.50
701-000-221.020	DUE TO AUGRES CITY POLICE		1,062.60
701-000-221.030	DUE TO CITY OF OMER		82.50
701-000-228.006	PROBATE SHARED FEES		10.00
701-000-228.018	STATE CCW ENFORCEMENT FUND		2,186.00
701-000-228.019	DUE TO STATE LIVE SCAN		43.25
701-000-228.030	FAC / FCJ CLEARANCES CORCUIT	360.00	
701-000-228.037	CRIME VICTIM'S RIGHTS(CIRCUIT)	3,056.86	
701-000-228.040	STATE REMONUMENTATION FUND		902.80
701-000-228.042	STATE COURT FUND (CIRCUIT)	510.00	
701-000-228.043	FILIATION FEE		145.00
701-000-228.044	STATE REAL ESTATE TRANSFER TAX	327.86	
701-000-228.050	DUE TO STATE NOTARY TRAINING		4.00
701-000-228.056	DUE TO STATE ELECTRONIC FILING FEES	500.00	
701-000-228.057	JURY DEMAND / DL CLEARANCE CIRCUIT	570.00	
701-000-228.058	CIVIL FILING FEE(CIRCUIT)	3,073.00	
701-000-228.059	JUSTICE SYST(CIRCUIT)	17,314.25	
701-000-228.061	DUE TO STATE CORR. OFF. TRAINING		7.22
701-000-228.063	DUE TO STATE CSC REG. FEES		480.00
701-000-228.142	STATE COURT FUND (PROBATE)		60.00
701-000-228.156	DUE TO STATE ELECTRONIC FILING FEES		125.00
701-000-228.158	CIVIL FILING FEE(PROBATE)		750.00
701-000-228.230	FAC / FCJ CLEARANCES DISTRICT		360.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 701 TRUST & AGENCY			
Account Category: Liabilities			
Department: 000			
701-000-228.237	CRIME VICTIM'S RIGHTS(DISTRICT)		3,076.92
701-000-228.242	STATE COURT FUND (DISTRICT)		300.00
701-000-228.256	DUE TO STATE ELECTRONIC FILING FEES		769.97
701-000-228.257	JURY DEMAND / DL CLEARANCE DISTRICT		370.00
701-000-228.258	CIVIL FILING FEE(DISTRICT)		3,073.00
701-000-228.259	JUSTICE SYST(DISTRICT)		17,930.25
701-000-230.000	DUE TO TRIBAL POLICE		825.00
701-000-241.000	DUE TO WIESHUHN TRUST		23,647.52
701-000-245.020	PROPERTY AUCTION PROCEEDS 2020		150,710.99
701-000-245.021	PROPERTY AUCTION PROCEEDS 2021		23,992.16
701-000-245.022	PROPERTY AUCTION PROCEEDS 2022		408,519.81
701-000-247.000	JAIL LOCK PROJECT		13,305.00
701-000-249.004	ESCROW MISCELLEANOUS	225.00	
701-000-249.010	ESCROW ANIMAL CONTROL S/N PROGRAM		50,020.70
701-000-265.000	BONDS PAYABLE		67,744.90
701-000-265.050	FAM CRT BONDS PAYABLE	47.78	
701-000-271.000	CIRCUIT COURT RESTITUTIONS		2,488.02
701-000-273.000	UNDISTRIBUTED SHERIFF TRANS FEES		14,649.18
701-000-274.001	COUNTY OPER TAX COLLECTIONS		363,455.18
701-000-274.002	TRAILER CONDO TAX		3,460.00
701-000-274.004	DELINQ. PERSONAL PROPERTY TAX		377.57
701-000-274.005	SET TAX COLLECTION		410,705.45
701-000-274.008	ROAD PATROL MILLAGE	28.35	
701-000-274.009	911 SERVICE MILLAGE	30.62	
701-000-274.010	AMBULANCE MILLAGE	17.01	
701-000-274.011	SENIOR SERVICE MILLAGE	16.97	
701-000-274.012	LIBRARY MILLAGE		138.06
701-000-274.015	VETERANS SERVICE MILAGE		4.95
701-000-284.000	CLERKS REDEMPTION		2,000.52
701-000-284.001	TREASURERS REDEMPTION		0.43
701-000-284.005	81ST DIST COURT BOND DUE TO OTHERS		19,465.00
701-000-284.006	SHERIFF GENERAL INMATE FUND		5,162.00
701-000-284.007	81ST DIST DEPOSIT DUE TO OTHERS		3,573.00
Total Department 000:		26,256.59	1,669,292.92
Liabilities		26,256.59	1,669,292.92
Account Category: Fund Equity			
Department: 000			
701-000-390.000	FUND BALANCE		1,002.31
Total Department 000:		0.00	1,002.31
Fund Equity		0.00	1,002.31
Total Fund 701:		1,700,571.13	1,670,295.23
OUT OF BALANCE		30,275.90	0.00
Fund: 704 IMPREST PAYROLL FUND			
Account Category: Assets			
Department: 000			
704-000-001.000	CASH		38,605.07
Total Department 000:		0.00	38,605.07
Assets		0.00	38,605.07
Account Category: Liabilities			
Department: 000			
704-000-202.000	ACCOUNTS PAYABLE	200.88	
704-000-228.002	MICH INCOME TAX ID 38-6004835		22,891.03
704-000-228.003	MERS		60,556.98
704-000-229.001	FEDERAL INCOME TAX		135.82
704-000-229.003	SOCIAL SECURITY		430.27
704-000-237.000	SUPPLEMENTAL INS (AFLAC)		0.04
704-000-238.910	DUE TO SHORT/-T LONG/T- LIFE	2,167.00	
704-000-240.000	BLUE CROSS INSURANCE	83,635.79	
704-000-240.004	BLUE CROSS / SHIELD FSA TASC ACCOUNT		249.04
704-000-243.000	WORKERS COMP	6,837.94	
704-000-249.000	UNION DUES		249.26
Total Department 000:		92,841.61	84,512.44

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 704 IMPREST PAYROLL FUND			
Account Category: Liabilities			
	Liabilities	92,841.61	84,512.44
Total Fund 704:		92,841.61	123,117.51
OUT OF BALANCE		0.00	(30,275.90)
Fund: 721 LIBRARY PENAL FINES FUND			
Account Category: Assets			
Department: 000			
721-000-001.000	CASH	11,124.61	
Total Department 000:		11,124.61	0.00
Assets		11,124.61	0.00
Account Category: Liabilities			
Department: 000			
721-000-273.000	UNDIST. PENAL FINES		11,124.61
Total Department 000:		0.00	11,124.61
Liabilities		0.00	11,124.61
Total Fund 721:		11,124.61	11,124.61
Fund: 801 DRAIN FUND			
Account Category: Assets			
Department: 000			
801-000-001.000	CASH	642,451.64	
801-000-026.000	SPECIAL ASSESSMENT RECEIVABLE	207,988.70	
801-000-084.000	DUE FROM OTHER FUNDS	40,000.00	
801-000-123.000	DEFERRED EXPENSE	0.11	
Total Department 000:		890,440.45	0.00
Assets		890,440.45	0.00
Account Category: Liabilities			
Department: 000			
801-000-214.601	DUE TO TAX ADM FUND 516		43,836.43
801-000-214.802	DUE TO FUND 802 REVLOVING		8,533.52
801-000-257.000	ACCREUED LIABILITIES		47,000.00
801-000-339.000	DEFERRED REVENUE		75,868.70
Total Department 000:		0.00	175,238.65
Liabilities		0.00	175,238.65
Account Category: Fund Equity			
Department: 000			
801-000-339.001	DEFERD REVENUE GRANTS		16,618.00
801-000-390.000	FUND BALANCE		422,213.89
801-000-392.000	PREPAID EXPENSES		31,845.00
Total Department 000:		0.00	470,676.89
Fund Equity		0.00	470,676.89
Account Category: Revenues			
Department: 000			
801-000-401.000	REVENUE CONTROL		544,232.71
Total Department 000:		0.00	544,232.71
Revenues		0.00	544,232.71
Account Category: Expenditures			
Department: 000			
801-000-701.000	EXPENDITURE CONTROL	299,707.80	
Total Department 000:		299,707.80	0.00
Expenditures		299,707.80	0.00
Total Fund 801:		1,190,148.25	1,190,148.25
Fund: 802 REVOLVING DRAIN FUND			
Account Category: Assets			
Department: 000			
802-000-001.000	CASH	44,906.25	
802-000-084.801	DUE FROM 801 DRAIN	2,093.75	
Total Department 000:		47,000.00	0.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit Normal	Balance 07/31/2023 (Abnormal)	Credit Normal	Balance 07/31/2023 (Abnormal)
Fund: 802 REVOLVING DRAIN FUND					
Account Category: Assets					
	Assets		47,000.00		0.00
Account Category: Liabilities					
Department: 000					
	802-000-314.000 DUE TO OTHER FUNDS-GEN FUND				47,000.00
	Total Department 000:		0.00		47,000.00
	Liabilities		0.00		47,000.00
	Total Fund 802:		47,000.00		47,000.00
Fund: 811 RIFLE RIVER DRAIN CONSTRUCTION					
Account Category: Assets					
Department: 000					
	811-000-001.000 CASH		104,721.10		
	Total Department 000:		104,721.10		0.00
	Assets		104,721.10		0.00
Account Category: Fund Equity					
Department: 000					
	811-000-390.000 FUND BALANCE				104,721.10
	Total Department 000:		0.00		104,721.10
	Fund Equity		0.00		104,721.10
	Total Fund 811:		104,721.10		104,721.10
Fund: 851 RIFLE RIVER DRAIN DEBT FUND					
Account Category: Assets					
Department: 000					
	851-000-001.000 CASH		460,494.46		
	851-000-077.000 DUE FROM VILLAGE		8,000.00		
	851-000-077.001 DUE FROM VILLAGE-LONG TERM		207,000.00		
	Total Department 000:		675,494.46		0.00
	Assets		675,494.46		0.00
Account Category: Liabilities					
Department: 000					
	851-000-339.000 DEFERRED REVENUE				215,000.00
	Total Department 000:		0.00		215,000.00
	Liabilities		0.00		215,000.00
Account Category: Revenues					
Department: 000					
	851-000-403.000 CURRENT TAXES				230,000.00
	851-000-403.065 OGEMAW TAX REVENUE				230,494.46
	Total Department 000:		0.00		460,494.46
	Revenues		0.00		460,494.46
	Total Fund 851:		675,494.46		675,494.46
Fund: 950 GENERAL LONG TERM					
Account Category: Assets					
Department: 000					
	950-000-130.000 LAND		299,517.00		
	950-000-132.000 LAND IMPROVEMENTS		87,764.00		
	950-000-133.000 A/D LAND IMPROVEMENTS				16,066.00
	950-000-136.000 BUILDINGS		4,193,858.00		
	950-000-137.000 A/D BUILDINGS				2,796,300.00
	950-000-138.000 EQUIPMENT		1,444,777.00		
	950-000-139.000 A/D EQUIPMENT				1,178,756.00
	950-000-148.000 VEHICLES		1,094,868.00		
	950-000-149.000 A/D VEHICLES				438,744.00
	950-000-160.000 NET PENSION ASSET				3,137,560.00
	950-000-186.000 AMT TO PAY DEBT PRINCIPAL		1,158,390.22		
	950-000-195.000 AMT TO BE PROVIDED-VESTED BENEFITS		171,382.24		
	Total Department 000:		8,450,556.46		7,567,426.00
	Assets		8,450,556.46		7,567,426.00
Account Category: Liabilities					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 950 GENERAL LONG TERM			
Account Category: Liabilities			
Department: 000			
950-000-250.000	ACCRUED INTEREST PAYABLE		1,705.00
950-000-304.000	MUNICIPAL LEASE PAYABLE		0.33
950-000-305.000	NOTE PAYABLE-CURRENT		25,000.00
950-000-306.000	EVENT CENTER LAND		29,000.00
950-000-306.001	EVENT CTR LONG TERM		87,000.00
950-000-308.000	AC UPGRADE LOAN		59,603.00
950-000-308.001	AC UPGRSDE LOAN LONG TERM		156,764.00
950-000-310.000	PARK EQUIPT. LEASE PAYABLE	0.11	
950-000-316.000	CAPITAL LEASE PAYABLE-CURRENT		1,292.00
950-000-339.000	DEFERRED REVENUE-LONG TERM MORTGAGE	277,105.00	
950-000-339.102	DEFERRED REV-GRANTS	23,704.00	
950-000-343.000	VESTED EMPLOYEE BENEFITS PAYABLE		255,585.24
Total Department 000:		300,809.11	615,949.57
Department: 101 COMMISSIONERS			
950-101-215.703	GENERAL GOVT WAGES & BENEFITS	50,569.00	
950-101-301.703	PUBLIC SAFETY WAGES & BENEFITS	23,543.00	
Total Department 101:		74,112.00	0.00
Liabilities		374,921.11	615,949.57
Account Category: Fund Equity			
Department: 000			
950-000-339.101	DEFERRED REVENUE-PROP TAXES	104,732.00	
950-000-390.000	FUND BALANCE	2,041,946.00	
950-000-395.000	UNRESTRICTED NET ASSETS		1,448,375.00
950-000-397.000	RESTRICTED NET ASSETS-HOUSING LOANS	269,771.00	
950-000-397.002	RESTRICTED NET ASSETS OTHER		37,427.00
950-000-399.000	INVESTMENT IN CAPITAL ASSETS		1,572,749.00
Total Department 000:		2,416,449.00	3,058,551.00
Fund Equity		2,416,449.00	3,058,551.00
Total Fund 950:		11,241,926.57	11,241,926.57
Fund: 955 LONG TERM DRAIN DEBT			
Account Category: Assets			
Department: 000			
955-000-026.000	SPECIAL ASSESSMENTS-CURRENT		829,678.00
955-000-026.001	SPECIAL ASSESSMENTS-LONG TERM	829,678.00	
955-000-122.000	BOND ISSUANCE COSTS-CURRENT	423.00	
955-000-122.100	BOND ISSUANCE COSTS-LONG TERM	12,206.00	
955-000-132.000	LAND IMPROVEMENTS	5,590,398.00	
955-000-133.000	LAND IMPROVEMENTS-A/D		3,731,955.00
Total Department 000:		6,432,705.00	4,561,633.00
Assets		6,432,705.00	4,561,633.00
Account Category: Liabilities			
Department: 000			
955-000-206.000	2011 TWINING DRAIN BOND PAY-CURRENT		8,000.00
955-000-208.000	AUGRES DRAIN BOND PAYABLE-CURRENT		40,000.00
955-000-212.000	WHITNEY DRAIN BOND PAYABLE -CURRENT		26,358.00
955-000-214.000	BUDD DRAIN LOAN PAYABLE CURRENT		24,200.00
955-000-215.000	DUE TO OTHERS		6,500.00
955-000-216.000	LINCOLN C DRAIN PAYABLE CURRENT		4,700.00
955-000-217.000	LINCOLN A DRAIN PAYABLE CURRENT		15,000.00
955-000-218.000	ALAB WHIT DRN LN		10,500.00
955-000-225.000	ACCRUED INTEREST PAYABLE		11,581.00
955-000-306.000	2011 TWINING DRAIN BOND PAYABLE-LT		191,000.00
955-000-308.000	AUGRES DRAIN BOND PAYABLE-LONG TERM		180,000.00
955-000-312.000	WHITNEY DRAIN BOND PAYABLE-LONG TER		26,358.00
955-000-314.000	BUDD DRAIN LOAN PAYABLE-LONG TERM		48,438.00
955-000-315.000	DIME DRAIN PAYABLE LONG TERM		13,000.00
955-000-316.000	LINCOLN C DRAIN PAYABLE LONG TERM		18,800.00
955-000-339.000	DEFERRED REVENUE-SPECIAL ASSESSMENT		18,738.00
Total Department 000:		0.00	643,173.00
Liabilities		0.00	643,173.00
Account Category: Fund Equity			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 07/31/2023

GL Number	Description	Balance Debit 07/31/2023 Normal (Abnormal)	Balance Credit 07/31/2023 Normal (Abnormal)
Fund: 955 LONG TERM DRAIN DEBT			
Account Category: Fund Equity			
Department: 000			
955-000-318.000	ALAB WHIT DR LN		84,000.00
955-000-339.100	DEFERRED REV-VILLAGE CONTRIBUTIONS		19,000.00
955-000-390.000	UNRESTRICTED NET ASSETS	145,375.00	
955-000-395.000	INVESTMENT IN CAPITAL ASSETS		2,152,077.00
955-000-397.000	RESTRICTED NET ASSETS DEBT	881,803.00	
Total Department 000:		1,027,178.00	2,255,077.00
Fund Equity		1,027,178.00	2,255,077.00
Total Fund 955:		7,459,883.00	7,459,883.00
Total All Funds		55,575,832.46	55,575,832.46