

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 101 GENERAL FUND			
Account Category: Assets			
Department: 000			
101-000-001.000	CASH - CHECKING		1,990,250.18
101-000-001.005	T&A CREDIT CARD CASH	4,675.56	
101-000-002.000	INVESTMENTS	769,697.14	
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:		1,278,589.27	1,990,250.18
Assets		1,278,589.27	1,990,250.18
Account Category: Liabilities			
Department: 000			
101-000-202.000	ACCOUNTS PAYABLE		33,694.74
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	426,429.74
Liabilities		0.00	426,429.74
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		795,562.27
Total Department 000:		0.00	842,562.27
Fund Equity		0.00	842,562.27
Account Category: Revenues			
Department: 000			
101-000-401.000	CURRENT PROPERTY TAXES		1,123,036.41
101-000-404.000	TRAILER TAX		2,389.50
101-000-412.000	DELINQUENT PERSONAL TAXES		11,184.63
101-000-441.000	LOCAL COMM. STBLZN PPT SHARE		37,350.94
101-000-475.000	SHERIFF LICENSE-PERMITS		1,091.25
101-000-478.000	DOG LICENSE		4,726.25
101-000-479.000	CLERKS LICENSE-PERMITS		235.00
101-000-501.000	FEMA REIMBURSEMENT		10,000.00
101-000-540.000	LIQUOR LICENSE FEES		4,755.07
101-000-542.000	FOC PROS. ATTY INCTV. TITLE IV-D		26,036.56
101-000-542.001	PROS. ATTY. DHS TITLE IV-E		1,934.12
101-000-544.000	STATE AID CASE - FLOW MANAGEMENT		3,776.32
101-000-544.001	SHERIFF ROAD PATROL ACT 416		19,506.29
101-000-547.000	STATE COURT FUNDING		29,925.00
101-000-549.000	PROBATE JUDGES SALARY		120,144.62
101-000-561.000	FAMILY COURT STATE JUVENILE SUPPLEM		6,829.26
101-000-570.000	VICTIMS RIGHTS		15,632.41
101-000-571.000	CONVENTION BUREAU LIQUOR FEE		71,687.00
101-000-574.000	STATE REVENUE SHARING-BUSINESS		248,974.93
101-000-582.001	LOCAL MATCH SCHOOL LIASON		11,853.02
101-000-591.000	ALCONA COUNTY SHARE CIRCUIT		1,569.07
101-000-593.000	IOSCO COUNTY SHARE CIRCUIT		7,314.80
101-000-601.000	CLERKS COURT COST		44,069.67
101-000-602.000	DISTRICT COURT COST		198,732.39
101-000-602.005	SUPPLEMENTAL COURT COSTS		10,870.00
101-000-603.000	CLERKS SERVICES		17,136.78
101-000-604.000	DISTRICT COURT SERVICES		281.35
101-000-604.010	COURT ORDERED PROSECUTION FEES		4,417.00
101-000-605.000	ACL SCREENING		2,665.00
101-000-606.000	PROBATION OVERSITE FEES		1,197.00
101-000-607.000	CLERKS COURT FEES		4,684.80
101-000-607.001	COURT DNA TEST FEE	9.00	
101-000-608.000	DISTRICT COURT CIVIL FINES		18,699.00
101-000-609.000	PROBATE/FAMILY CRT SRVS		26,430.59
101-000-612.000	GUARDIAN HOME MAKER SERVICES		59,024.04
101-000-615.000	REGISTER OF DEEDS SERVICES		147,436.37

TRIAL BALANCE REPORT

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GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Revenues					
Department: 000					
101-000-615.010	ROD COTT SUBSCRIPTION			2,436.00	
101-000-615.020	COTT OVERMINUTE			69.41	
101-000-615.030	COTT COPY REVENUE			973.00	
101-000-616.000	POLICE REPORTS			2,890.53	
101-000-616.002	PAPER SERVICE FEES			7,157.08	
101-000-616.004	FEES FOR SHERIFFS SERVICE			131.50	
101-000-616.010	FINGERPRINT SERVICES (CCW)			1,200.00	
101-000-617.000	TREASURERS SERVICES			4,578.50	
101-000-618.000	ANIMAL CONTROL SERVICES			4,445.59	
101-000-619.000	EQUALIZATION COMP. COPIES			37.00	
101-000-619.001	EQUALIZATION CHG. TO UNITS			30,847.53	
101-000-619.002	EQ ELECTRONIC FILE FEE			3,900.00	
101-000-625.000	CSC REG FEES CO SHARE			980.00	
101-000-629.002	INMATE HOUSING FEES			20,816.34	
101-000-629.004	INMATE WORK RELEASE			840.00	
101-000-629.010	JAIL DRUG TEST CHARGE			20.00	
101-000-630.000	SIMS TOWNSHIP POLICE CONTRACT			45,908.27	
101-000-631.000	AUGRES TWP. POLICE CONTRACT			14,532.30	
101-000-640.000	DUPLICATION			14,757.00	
101-000-643.000	SALES OF COUNTY PROPERTIES			10.00	
101-000-656.000	DISTRICT COURT FINES & FORFIT			17,561.90	
101-000-665.000	INTEREST ON INVESTMENTS	10,866.17			
101-000-674.001	BAY AREA COMM ANIMAL CONTROL GRANT			2,794.00	
101-000-676.000	REIMBURSEMENTS			87,423.42	
101-000-676.057	JURY COMPENSATION REIMBURSEMENT			2,119.90	
101-000-687.000	TELEPHONE COMMISSIONS			12,816.30	
101-000-699.701	TRANSFER IN FROM T & A	6,189.69			
Total Department 000:			17,064.86		2,574,842.01
Revenues			17,064.86		2,574,842.01
Account Category: Expenditures					
Department: 101 COMMISSIONERS					
101-101-702.000	WAGES PERMANENT EMPLOYEES	22,053.22			
101-101-703.000	SALARY SUPERVISORY	41,499.82			
101-101-704.000	WAGES TEMP EMPLOYEES	276.00			
101-101-706.000	HOLIDAY WAGES	246.54			
101-101-709.000	SOCIAL SECURITY	1,132.05			
101-101-715.000	RETIREMENT	567.38			
101-101-718.000	BC/BS & UNITED WISCONSIN	7,621.37			
101-101-750.000	MISC SUPPLIES	19.98			
101-101-752.000	OFFICE SUPPLIES	250.02			
101-101-801.000	CONTRACTUAL SERVICE	2,928.05			
101-101-801.090	COMPUTER MAINTENANCE	232.22			
101-101-817.000	LEGAL FEES	4,117.50			
101-101-850.000	TELEPHONE	850.12			
101-101-851.000	POSTAGE	9.21			
101-101-861.000	TRAVEL	1,464.25			
101-101-900.005	ADVERTISING	38.25			
101-101-915.000	MEMBERSHIPS & SUBSCRIPTIONS	100.00			
Total Department 101:		83,405.98			0.00
Department: 102 COUNTY WIDE CONTRACTS-APPROPR					
101-102-801.000	LANDMARK BUILDING PROJECT	10,000.00			
101-102-801.010	MGT COST ALLOCATION PLAN	10,000.00			
101-102-960.002	HERITAGE ROUTE MEMBERSHIP	7,501.00			
101-102-967.003	ANNUAL AUDIT EXPENSE	39,800.00			
101-102-998.260	TRANSFER OUT STONE GARDEN	113,217.22			
Total Department 102:		180,518.22			0.00
Department: 136 81ST DISTRICT COURT					
101-136-801.000	CONTRACTUAL SERVICES	3,157.00			
Total Department 136:		3,157.00			0.00
Department: 215 COUNTY CLERK					
101-215-702.000	WAGES PERMANENT EMPLOYEES	70,086.91			
101-215-703.000	SALARY SUPERVISORY	36,812.85			
101-215-704.000	WAGES TEMP EMPLOYEES	4,773.77			
101-215-705.000	PERMANENT PART TIME WAGES	6,142.89			

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 215 COUNTY CLERK					
101-215-706.000	HOLIDAY WAGES		495.95		
101-215-709.000	SOCIAL SECURITY		2,400.16		
101-215-713.000	OVERTIME WAGES		595.76		
101-215-715.000	RETIREMENT		2,404.86		
101-215-718.000	BC/BS & UNITED WISCONSIN		8,768.33		
101-215-752.000	OFFICE SUPPLIES		2,642.93		
101-215-801.000	CONTRACTUAL SERVICES		3,229.40		
101-215-850.000	TELEPHONE		217.85		
101-215-851.000	POSTAGE		1,352.82		
101-215-861.000	TRAVEL		766.74		
101-215-915.000	MEMBERSHIPS & SUBSCRIPTIONS		1,005.66		
Total Department 215:			141,696.88		0.00
Department: 228 CAPITAL PURCHASE / COMPUTER OP					
101-228-801.000	COURTHOUSE NETWORK SERVICES		57,055.08		
101-228-934.000	PROGRAMING MAINTENANCE		26,815.63		
101-228-980.000	EQUIPMENT PURCHASE		4,984.36		
Total Department 228:			88,855.07		0.00
Department: 253 COUNTY TREASURER					
101-253-702.000	WAGES PERMANENT EMPLOYEES		51,424.36		
101-253-703.000	SALARY SUPERVISORY		41,008.02		
101-253-706.000	HOLIDAY WAGES		499.10		
101-253-709.000	SOCIAL SECURITY		1,950.50		
101-253-713.000	OVERTIME WAGES		2,608.01		
101-253-715.000	RETIREMENT		664.80		
101-253-718.000	BC/BS & UNITED WISCONSIN		3,896.52		
101-253-752.000	OFFICE SUPPLIES		811.15		
101-253-801.000	CONTRACTUAL SERVICES		1,324.00		
101-253-850.000	TELEPHONE		382.46		
101-253-851.000	POSTAGE		2,459.36		
101-253-861.000	TRAVEL		1,008.98		
101-253-915.000	MEMBERSHIP & SUBSCRIPTIONS		275.00		
Total Department 253:			108,312.26		0.00
Department: 254 GF SHARED PHONE EXPENSES					
101-254-967.000	TELEPHONE UTILITY ACCOUNT		3,101.66		
Total Department 254:			3,101.66		0.00
Department: 257 EQUALIZATION					
101-257-702.000	WAGES PERMANENT EMPLOYEES		27,762.23		
101-257-706.000	HOLIDAY WAGES		291.62		
101-257-709.000	SOCIAL SECURITY		554.14		
101-257-715.000	RETIREMENT		651.93		
101-257-718.000	BC/BS & UNITED WISCONSIN		2,687.72		
101-257-752.000	OFFICE SUPPLIES		202.17		
101-257-801.000	CONTRACTUAL SERVICES		93,746.82		
101-257-801.090	COMPUTER MAINTENANCE		2,754.00		
101-257-830.000	DATA PROCESSING SERVICE		10,120.01		
101-257-850.000	TELEPHONE		99.57		
101-257-851.000	POSTAGE		167.84		
Total Department 257:			139,038.05		0.00
Department: 258 MISC. GENERAL FUND					
101-258-955.000	TAX APPEAL ADJUSTMENTS		877.59		
101-258-967.000	MISC GF EXPENDITURE		767.26		
Total Department 258:			1,644.85		0.00
Department: 262 ELECTIONS					
101-262-702.000	WAGES PERMANENT EMPLOYEES		1,224.45		
101-262-704.000	WAGES TEMP EMPLOYEES		1,814.81		
101-262-705.000	PERMANENT PART TIME WAGES		4,479.36		
101-262-709.000	SOCIAL SECURITY		343.80		
101-262-752.000	OFFICE SUPPLIES		1,555.84		
101-262-851.000	POSTAGE		41.34		
101-262-861.000	TRAVEL		461.30		
101-262-900.000	PRINTING & BINDING		3,222.97		
Total Department 262:			13,143.87		0.00
Department: 265 COURTHOUSE\GROUNDS					

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 265 COURTHOUSE\GROUNDS					
101-265-702.000	WAGES PERMANENT EMPLOYEES		52,340.85		
101-265-703.000	SALARY SUPERVISORY		27,735.63		
101-265-706.000	HOLIDAY WAGES		840.86		
101-265-709.000	SOCIAL SECURITY		1,575.21		
101-265-715.000	RETIREMENT		1,866.69		
101-265-718.000	BC/BS & UNITED WISCONSIN		2,728.52		
101-265-759.000	GASOLINE		162.25		
101-265-778.000	JANITORIAL SUPPLIES		2,952.65		
101-265-778.001	JAIL SUPPLIES		3,205.40		
101-265-801.000	CONTRACTUAL SERVICE		22,512.36		
101-265-850.000	TELEPHONE		278.79		
101-265-861.000	TRAVEL		110.65		
101-265-915.000	HPS BUYING MEMBERSHIP		760.00		
101-265-920.000	UTILITIES		27,518.37		
101-265-929.000	GROUNDS CARE & MAINT		3,793.93		
101-265-930.000	BLDG REPAIR/MAINT		1,958.98		
101-265-930.001	BLDG REPAIR/MAINT JAIL		253.57		
101-265-931.000	EQUIP MAINT & REPAIR		522.43		
101-265-931.001	EQUIP REPAIR/MAINT JAIL		458.36		
Total Department 265:			151,575.50		0.00
Department: 269 DUPLICATION AND POSTAGE					
101-269-752.000	OFFICE SUPPLIES		2,250.01		
101-269-967.729	POSTAGE MACHINE COSTS		2,627.98		
Total Department 269:			4,877.99		0.00
Department: 270 MISC INSURANCE-WORK C., ETC.					
101-270-718.000	INSURANCE PREMIUMS		175,782.16		
101-270-724.000	WORKMANS COMP		66,148.13		
101-270-959.000	BOND PREMIUMS		785.00		
Total Department 270:			242,715.29		0.00
Department: 271 BC/BS HEALTH & STANDARD DIS.					
101-271-718.000	PREMIUM		265,961.21		
101-271-801.000	CONTRACTUAL ADMINISTRATION		1,395.00		
Total Department 271:			267,356.21		0.00
Department: 272 SOCIAL SECURITY - COUNTY SHARE					
101-272-709.000	SOCIAL SECURITY APPROPRIATION		93,698.44		
Total Department 272:			93,698.44		0.00
Department: 274 MERS RETIREMENT					
101-274-715.000	RETIREMENT EMPLOYERS SHARE		474,310.32		
Total Department 274:			474,310.32		0.00
Department: 281 ARENAC COUNTY TRIAL COURT					
101-281-702.023	WAGES PERMANENT EMPLOYEES - CIRCUIT		28,092.43		
101-281-702.048	WAGES PERMANENT EMPLOYEES - PROBATE		24,997.95		
101-281-702.081	SALARIES PERM EMPLOYEES - 81ST DISTRICT		155,958.45		
101-281-703.023	SALARIES SUPERVISORY - CIRCUIT		30,278.34		
101-281-703.048	SALARIES SUPERVISORY - PROBATE		119,600.56		
101-281-703.081	SALARIES SUPERVISORY - 81ST DISTRICT		165.00		
101-281-704.023	WAGES TEMP EMPLOYEES - CIRCUIT		4,515.03		
101-281-704.048	WAGES TEMP EMPLOYEES - PROBATE		768.06		
101-281-704.081	WAGES TEMP EMPLOYEES - 81ST DISTRICT		1,738.13		
101-281-706.000	HOLIDAY WAGES		2,441.42		
101-281-709.000	SOCIAL SECURITY		6,744.91		
101-281-713.023	OVERTIME WAGES CIRCUIT		30.98		
101-281-713.081	OVERTIME WAGES DISTRICT		379.00		
101-281-715.000	RETIREMENT		8,927.01		
101-281-718.000	BC/BS & UNITED WISCONSIN		17,921.91		
101-281-752.000	OFFICE SUPPLIES		5,598.36		
101-281-801.000	CONTRACTUAL SERVICES		18,243.18		
101-281-801.090	COMPUTER MAINTENANCE		1,497.30		
101-281-805.023	PRO-RATA IOSCO COUNTY		30,845.39		
101-281-811.000	JURY FEES		2,782.82		
101-281-813.000	TRANSCRIPTS		2,460.70		
101-281-817.000	LEGAL FEES		102.18		
101-281-817.023	LEGAL FEES		36,295.10		
101-281-817.048	LEGAL FEES		4,328.79		

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Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 281 ARENAC COUNTY TRIAL COURT					
101-281-817.123	APPEALS/NON-CONTRACTUAL		6,243.68		
101-281-850.000	TELEPHONE		1,712.79		
101-281-851.000	POSTAGE		3,421.62		
101-281-861.000	TRAVEL		1,990.95		
101-281-861.010	DHS PAID TRAVEL		82.50		
101-281-861.023	ATTORNEY TRAVEL		164.97		
101-281-915.000	MEMBERSHIPS/ SUBSCRIPTIONS		1,569.00		
Total Department 281:			519,898.51		0.00
Department: 282 23RD CIRCUIT SHARED 4-WAY					
101-282-801.000	CONTRACTUAL SERVICES		34,092.47		
101-282-840.000	LIABILITY INSURANCE		19,263.62		
101-282-861.000	TRAVEL		35.10		
Total Department 282:			53,391.19		0.00
Department: 284 JURY BOARD					
101-284-704.000	WAGES TEMP EMPLOYEES		3,825.00		
101-284-709.000	SOCIAL SECURITY		292.61		
101-284-752.000	OFFICE SUPPLIES		688.23		
101-284-851.000	POSTAGE		2,457.35		
101-284-861.000	TRAVEL		456.32		
Total Department 284:			7,719.51		0.00
Department: 285 VICTIM'S RIGHTS ADVOCATE					
101-285-702.000	WAGES PERMANENT EMPLOYEES		11,434.31		
101-285-705.000	PERMANENT PART TIME WAGES		3,934.37		
101-285-709.000	SOCIAL SECURITY		1,147.69		
101-285-715.000	RETIREMENT		1,342.64		
101-285-718.000	BC/BS & UNITED WISCONSIN		73.68		
101-285-724.000	WORKERS COMP.		30.75		
101-285-750.000	VICTIM NEEDS		11.98		
101-285-752.000	OFFICE SUPPLIES		3,649.02		
101-285-801.000	CONTRACTUAL SERVICES		520.68		
101-285-851.000	POSTAGE		347.96		
101-285-861.000	TRAVEL		102.44		
Total Department 285:			22,595.52		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		24,320.92		
101-290-703.000	SALARY SUPERVISORY		21,385.28		
101-290-709.000	SOCIAL SECURITY		855.04		
101-290-715.000	RETIREMENT		714.65		
101-290-718.000	BC/BS & UNITED WISCONSIN		1,163.48		
101-290-752.000	OFFICE SUPPLIES		1,249.64		
101-290-801.000	CONTRACTUAL SERVICES		520.69		
101-290-801.010	MGT AMERICA FEES		6,000.00		
101-290-804.001	PROCESS SERVICE		40.96		
101-290-851.000	POSTAGE		654.54		
101-290-861.000	TRAVEL		100.00		
Total Department 290:			57,005.20		0.00
Department: 296 PROSECUTING ATTY					
101-296-702.000	WAGES PERMANENT EMPLOYEES		23,798.29		
101-296-703.000	SALARY SUPERVISORY		68,452.74		
101-296-705.000	PERMANENT PART TIME WAGES		347.60		
101-296-706.000	HOLIDAY WAGES		252.70		
101-296-709.000	SOCIAL SECURITY		1,838.58		
101-296-713.000	OVERTIME WAGES		189.56		
101-296-715.000	RETIREMENT		674.73		
101-296-718.000	BC/BS & UNITED WISCONSIN		6,191.91		
101-296-752.000	OFFICE SUPPLIES		568.70		
101-296-790.000	LIBRARY & PERIODICALS		186.25		
101-296-801.001	CONTRACTUAL SERVICES		4,317.72		
101-296-801.010	MGT AMERICA FEES		750.00		
101-296-801.015	MGT BILLING SERVICES		2,250.00		
101-296-801.090	COMPUTER MAINTENANCE		70.00		

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Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 296 PROSECUTING ATTY			
101-296-815.000	WITNESS FEE	16.00	
101-296-850.000	TELEPHONE	1,017.27	
101-296-851.000	POSTAGE	142.90	
101-296-915.000	MEMBERSHIPS & SUBSCRIPTIONS	600.00	
Total Department 296:		111,664.95	0.00
Department: 299 PUBLIC GUARDIAN			
101-299-703.000	SALARY SUPERVISORY	56,166.69	
101-299-706.000	HOLIDAY WAGES	590.70	
101-299-709.000	SOCIAL SECURITY	1,178.72	
101-299-715.000	RETIREMENT	1,386.74	
101-299-718.000	BC/BS & UNITED WISCONSIN	1,338.40	
101-299-752.000	OFFICE SUPPLIES	856.39	
101-299-801.090	COMPUTER MAINTENANCE	200.00	
101-299-850.000	TELEPHONE	115.85	
101-299-851.000	POSTAGE	662.56	
101-299-861.000	TRAVEL	1,017.91	
Total Department 299:		63,513.96	0.00
Department: 301 SHERIFF DEPT OFFICE			
101-301-702.000	WAGES PERMANENT EMPLOYEES	25,688.09	
101-301-703.000	SALARY SUPERVISORY	81,552.02	
101-301-706.000	HOLIDAY WAGES	408.00	
101-301-709.000	SOCIAL SECURITY	2,138.05	
101-301-715.000	RETIREMENT	612.00	
101-301-718.000	BC/BS & UNITED WISCONSIN	6,787.88	
101-301-752.000	OFFICE SUPPLIES	61.14	
101-301-759.000	GASOLINE	2,650.51	
101-301-767.000	UNIFORM PURCHASES	52.64	
101-301-801.000	CONTRACTUAL SERVICES	350.00	
101-301-801.090	COMPUTER MAINTENANCE	1,190.00	
101-301-850.000	TELEPHONE	773.18	
101-301-850.010	MOBILE PHONE	740.72	
101-301-851.000	POSTAGE	842.75	
101-301-911.000	EMPLOYEE TRAINING	336.11	
101-301-915.000	MEMBERSHIP & SUBSCRIPTIONS	1,220.00	
Total Department 301:		125,403.09	0.00
Department: 302 ACT 416 ROAD PATROL GRANT			
101-302-702.000	WAGES PERMANENT EMPLOYEES	36,199.08	
101-302-709.000	SOCIAL SECURITY	2,514.66	
101-302-713.000	OVERTIME WAGES	3,009.13	
101-302-715.000	RETIREMENT	3,018.45	
101-302-718.000	BC/BS UNITED WISC.	13,348.69	
101-302-721.001	UNIFORM MAINTENANCE ALLOWANCE	225.00	
101-302-724.000	WORKERS COMP	898.49	
101-302-759.000	GASOLINE	4,164.71	
Total Department 302:		63,378.21	0.00
Department: 303 AUGRES TWP POLICE CONTRACT			
101-303-702.000	WAGES PERMANENT EMPLOYEES	2,309.10	
101-303-704.000	WAGES TEMP EMPLOYEES	6,511.47	
101-303-705.000	PERMANENT PART TIME WAGES	4,077.70	
101-303-709.000	SOCIAL SECURITY	884.57	
101-303-713.000	OVERTIME WAGES	497.84	
101-303-721.001	UNIFORM ALLOWANCE	225.00	
101-303-724.000	WORKMANS COMP. INS.	384.85	
101-303-759.000	GASOLINE	281.21	
Total Department 303:		15,171.74	0.00
Department: 306 NON MILAGE ROAD PATROL			
101-306-702.000	WAGES PERMANENT EMPLOYEES	5,864.14	
101-306-704.000	WAGES TEMP EMPLOYEES	9,614.59	
101-306-709.000	SOCIAL SECURITY	1,109.61	
101-306-713.000	OVERTIME WAGES	1,282.04	
101-306-715.000	MERS RETIREMENT	1,300.89	
101-306-718.000	BC/BS & UNITED WISCONSIN	33.94	
101-306-721.001	UNIFORM ALLOWANCE	150.00	
101-306-724.000	WORKMANS COMP	293.60	

TRIAL BALANCE REPORT

Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 306 NON MILAGE ROAD PATROL					
101-306-759.000	GASOLINE		4,445.72		
Total Department 306:			24,094.53		0.00
Department: 307 SIMS TOWNSHIP POLICE CONTRACT					
101-307-702.000	WAGES PERMANENT EMPLOYEES		36,471.25		
101-307-709.000	SOCIAL SECURITY		2,494.64		
101-307-713.000	OVERTIME WAGES		1,918.18		
101-307-715.000	RETIREMENT		2,921.33		
101-307-718.000	INSURANCES		4,202.73		
101-307-721.001	UNIFORM MAINTENANCE ALLOWANCE		225.00		
101-307-724.000	WORKMANS COMP		883.45		
Total Department 307:			49,116.58		0.00
Department: 308 SCHOOL RESOURCE OFFICER					
101-308-702.000	WAGES PERMANENT EMPLOYEES		12,550.26		
101-308-709.000	SOCIAL SECURITY		168.77		
101-308-713.000	WAGES - OVERTIME		843.09		
101-308-718.000	BC/BS & UNITED WISCONSIN		35.06		
101-308-721.001	UNIFORM MAINTENANCE ALLOWANCE		225.00		
101-308-724.000	WORKERS COMP		347.56		
101-308-759.000	GASOLINE		1,888.07		
Total Department 308:			16,057.81		0.00
Department: 331 SHERIFF MARINE PATROL					
101-331-702.000	WAGES PERMANENT EMPLOYEES		2,471.73		
101-331-704.000	WAGES TEMP EMPLOYEES		1,094.34		
101-331-705.000	PERMANENT PART TIME WAGES		4,078.90		
101-331-706.000	HOLIDAY WAGES		143.52		
101-331-709.000	FICA		465.91		
101-331-713.000	OVERTIME WAGES		1,851.44		
101-331-715.000	MERS		145.75		
101-331-718.000	FRINGES		177.70		
101-331-724.000	WORKMANS COMP		88.45		
101-331-759.000	GASOLINE		1,065.16		
101-331-911.000	EMPLOYEE TRAINING		1,060.50		
101-331-931.000	EQUIP REPAIRS		2,024.59		
101-331-932.000	VEHICLE MAINT		185.20		
Total Department 331:			14,853.19		0.00
Department: 351 SHERIFF DEPT JAIL					
101-351-702.000	WAGES PERMANENT EMPLOYEES		257,386.65		
101-351-703.000	SALARY SUPERVISORY		34,657.36		
101-351-704.000	WAGES TEMP EMPLOYEES		36,101.67		
101-351-705.000	PERMANENT PART TIME WAGES		27,136.22		
101-351-706.000	HOLIDAY WAGES		653.00		
101-351-709.000	SOCIAL SECURITY		7,928.98		
101-351-713.000	OVERTIME WAGES		39,862.57		
101-351-715.000	RETIREMENT		7,518.22		
101-351-718.000	BC/BS & UNITED WISCONSIN		16,135.45		
101-351-721.001	UNIFORM MAINTENANCE ALLOWANCE		2,400.00		
101-351-742.000	INMATE SUPPLIES		8,507.13		
101-351-750.000	SMALL EQUIPT AND SUPPLIES		778.71		
101-351-750.005	MISC EMPLOYEE EXPENSES		1,151.00		
101-351-751.000	KITCHEN SUPPLIES		28.92		
101-351-752.000	OFFICE SUPPLIES		4,019.92		
101-351-759.000	GASOLINE		3,911.86		
101-351-760.000	PRESCRIPTION & MEDICINES		330.00		
101-351-767.000	UNIFORM PURCHASES		1,216.43		
101-351-778.000	JANITORIAL SUPPLIES		40.14		
101-351-801.000	CONTRACTUAL SERVICE		38,609.97		
101-351-801.090	COMPUTER MAINTENANCE		1,910.00		
101-351-806.000	PRISONERS BOARD (MEALS)		68,789.83		
101-351-816.000	MEDICAL TREATMENT		105,429.37		
101-351-850.000	TELEPHONE		97.31		
101-351-850.010	MOBILE PHONE		951.06		
101-351-861.000	TRAVEL		8.00		
101-351-911.000	EMPLOYEE TRAINING		1,608.93		
101-351-920.000	UTILITIES		65,506.18		
101-351-930.000	BUILDING MAINTENANCE		3,449.23		

TRIAL BALANCE REPORT

Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 351 SHERIFF DEPT JAIL					
101-351-931.000	EQUIPMENT MAINT		1,947.23		
101-351-932.000	VEHICLE REPAIRS		69.90		
101-351-980.000	EQUIPMENT PURCHASE		356.98		
Total Department 351:			738,498.22		0.00
Department: 361 CIRCUIT COURT PROBATION					
101-361-850.000	TELEPHONE		144.35		
101-361-967.000	ADULT PROBATION EXPENSE		47.98		
Total Department 361:			192.33		0.00
Department: 426 EMERGENCY MANAGEMENT (FEMA)					
101-426-801.000	CONTRACTUAL SERVICES		20,833.30		
101-426-850.000	TELEPHONE		2.78		
101-426-861.000	TRAVEL		299.40		
Total Department 426:			21,135.48		0.00
Department: 430 ANIMAL CONTROL					
101-430-702.000	WAGES PERMANENT EMPLOYEES		217.14		
101-430-703.000	SALARY SUPERVISORY		31,058.26		
101-430-704.000	WAGES TEMP EMPLOYEES		7,810.24		
101-430-705.000	PERMANENT PART TIME WAGES		4,850.89		
101-430-706.000	HOLIDAY WAGES		305.14		
101-430-709.000	SOCIAL SECURITY		1,027.74		
101-430-715.000	RETIREMENT		4,201.68		
101-430-718.000	BC/BS & UNITED WISCONSIN		2,713.28		
101-430-752.000	OFFICE SUPPLIES		405.90		
101-430-759.000	GASOLINE		1,040.11		
101-430-761.000	DRUGS & PHARMACEUTICALS		1,878.00		
101-430-801.000	CONTRACTUAL SERVICES		761.01		
101-430-850.000	TELEPHONE		1,195.97		
101-430-851.000	POSTAGE		80.57		
101-430-920.000	UTILITIES		2,908.51		
101-430-929.000	GROUNDS CARE & MAINT		81.99		
101-430-930.000	BUILDING REPAIRS & MAINTENANCE		3,353.99		
101-430-931.000	EQUIP MAINTENANCE		289.50		
101-430-932.000	VEHICLE MAINTENANCE		24.95		
Total Department 430:			64,204.87		0.00
Department: 442 DRAIN COMMISSIONER					
101-442-702.000	WAGES PERMANENT EMPLOYEES		21,610.50		
101-442-703.000	SALARY SUPERVISORY		23,743.73		
101-442-706.000	HOLIDAY WAGES		252.70		
101-442-709.000	SOCIAL SECURITY		864.63		
101-442-715.000	RETIREMENT		1,017.23		
101-442-718.000	BC/BS & UNITED WISCONSIN		902.69		
101-442-752.000	OFFICE SUPPLIES		134.07		
101-442-850.000	TELEPHONE		66.56		
101-442-851.000	POSTAGE		42.56		
101-442-861.000	TRAVEL		2,866.49		
101-442-911.000	TRAINING/EDUCATION		2,233.24		
Total Department 442:			53,734.40		0.00
Department: 445 DRAIN AT LARGE					
101-445-999.000	DRAIN APPROPRIATION TRANS.		46,515.17		
Total Department 445:			46,515.17		0.00
Department: 596 TRANSPORTATION					
101-596-932.000	VEHICLE MAINTENANCE (CHARGER)		39.93		
Total Department 596:			39.93		0.00
Department: 601 CENTRAL MICHIGAN HEALTH DEPT					
101-601-967.000	APPROP TO CENT MI DIST HEALTH		148,113.00		
Total Department 601:			148,113.00		0.00
Department: 605 CONTAGIOUS DISEASE					
101-605-701.000	CONTAGEOUS DISEASE CONTROL		21.00		
Total Department 605:			21.00		0.00
Department: 631 BAY ARENAC BEHAVIORAL HEALTH					
101-631-967.000	SUBSTANCE ABUSE EXPENSE		35,843.50		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 631 BAY ARENAC BEHAVIORAL HEALTH					
Total Department 631:			35,843.50		0.00
Department: 648 MEDICAL EXAMINER					
101-648-801.000	MEDICAL EXAMINER CONTRACT		19,391.00		
101-648-835.000	AUTOPSIES		29,900.00		
Total Department 648:			49,291.00		0.00
Department: 649 BAY\ARENAC MENTAL HEALTH					
101-649-967.000	ARENAC MENTAL HEALTH EXPENSE		104,812.00		
Total Department 649:			104,812.00		0.00
Department: 681 VETERANS BURIALS					
101-681-833.000	VETERANS BURIALS		6,600.00		
Total Department 681:			6,600.00		0.00
Department: 701 PLANNING COMMISSION					
101-701-703.000	SALARY SUPERVISORY		270.00		
101-701-704.000	WAGES TEMP EMPLOYEES		135.00		
101-701-709.000	SOCIAL SECURITY		10.32		
101-701-861.000	TRAVEL		101.75		
Total Department 701:			517.07		0.00
Department: 710 COOPERATIVE EXTENSION					
101-710-702.000	WAGES PERMANENT EMPLOYEES		10,665.79		
101-710-705.000	PERMANENT PART TIME WAGES		5,155.08		
101-710-706.000	HOLIDAY WAGES		151.62		
101-710-709.000	SOCIAL SECURITY		274.68		
101-710-715.000	RETIREMENT		341.15		
101-710-718.000	BC/BS & UNITED WISCONSIN		1,160.68		
101-710-801.000	MSU EXT 4H CONTRACT		42,508.00		
Total Department 710:			60,257.00		0.00
Department: 711 REGISTER OF DEEDS					
101-711-702.000	WAGES PERMANENT EMPLOYEES		24,448.06		
101-711-703.000	SALARY SUPERVISORY		31,607.09		
101-711-706.000	HOLIDAY WAGES		252.70		
101-711-709.000	SOCIAL SECURITY		1,102.34		
101-711-715.000	RETIREMENT		740.30		
101-711-718.000	BC/BS & UNITED WISCONSIN		2,376.64		
101-711-752.000	OFFICE SUPPLIES		953.36		
101-711-801.000	CONTRACTUAL SERVICES		2,720.00		
101-711-801.010	ONLINE MONTHLY SERVICE EXP		354.31		
101-711-850.000	TELEPHONE		156.68		
101-711-851.000	POSTAGE		147.75		
101-711-861.000	TRAVEL		1,269.11		
101-711-915.000	MEMBERSHIPS & SUBSCRIPTIONS		692.00		
Total Department 711:			66,820.34		0.00
Expenditures			4,538,430.07		0.00
Total Fund 101:			5,834,084.20		5,834,084.20
Fund: 201 COUNTY ROAD					
Account Category: Assets					
Department: 000					
201-000-001.000	CASH		543,785.61		
201-000-002.000	INVESTMENTS		720,886.02		
Total Department 000:			1,264,671.63		0.00
Assets			1,264,671.63		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				2,747,194.04
Total Department 000:			0.00		2,747,194.04

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 201 COUNTY ROAD			
Account Category: Fund Equity			
Fund Equity		0.00	2,747,194.04
Account Category: Revenues			
Department: 000			
201-000-401.000	REVENUE CONTROL		5,224,399.19
201-000-403.000	ROAD MILLAGE		490,710.28
201-000-441.000	LOCAL COMM. STBLZN PPT SHARE		7,182.88
201-000-665.000	INTEREST ON INVESTMENTS		5,549.73
Total Department 000:		0.00	5,727,842.08
Revenues		0.00	5,727,842.08
Account Category: Expenditures			
Department: 000			
201-000-701.000	EXPENDITURE CONTROL	7,210,390.26	
Total Department 000:		7,210,390.26	0.00
Expenditures		7,210,390.26	0.00
Total Fund 201:		8,475,061.89	8,475,061.89
Fund: 208 COUNTY PARKS			
Account Category: Assets			
Department: 000			
208-000-001.000	CASH	115,051.64	
208-000-004.000	IMPREST CASH	100.00	
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:		2,236,557.64	450,140.00
Assets		2,236,557.64	450,140.00
Account Category: Liabilities			
Department: 000			
208-000-202.000	ACCOUNTS PAYABLE		385.00
Total Department 000:		0.00	385.00
Liabilities		0.00	385.00
Account Category: Fund Equity			
Department: 000			
208-000-390.000	FUND BALANCE		71,198.11
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	1,733,410.93
Fund Equity		0.00	1,733,410.93
Account Category: Revenues			
Department: 000			
208-000-582.005	COMMUNITY FUND GRANT		18,725.00
208-000-643.020	TIMBER SALES YOUNGMAN		73,000.00
208-000-650.100	OASIS LK. CONCESSIONS		680.00
208-000-650.200	PT AUGRES CONCESSIONS		345.00
208-000-651.100	OASIS LK. GATE FEES/RENTALS		47,379.68
208-000-651.200	PT AUGRES GATE FEE		52,125.88
208-000-653.100	OASIS SPHERE PROCESSING FEES	47.26	
208-000-653.200	PT AUGRES SPHERE PROCESSING FEES	67.37	
208-000-689.200	PT AUGRES CASH OVER SHORT		18.00
Total Department 000:		114.63	192,273.56
Revenues		114.63	192,273.56
Account Category: Expenditures			
Department: 000			
208-000-703.000	SALARY SUPERVISORY	638.40	

TRIAL BALANCE REPORT

Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 208 COUNTY PARKS					
Account Category: Expenditures					
Department: 000					
208-000-704.000	WAGES TEMP EMPLOYEES		225.00		
208-000-704.100	OASIS LK. WAGES TEMP EMPLOYEES		29,639.50		
208-000-704.200	PT AUGRES WAGES TEMP EMPLOYEES		12,450.00		
208-000-709.000	SOCIAL SECURITY		3,286.25		
208-000-715.000	RETIREMENT		20.25		
208-000-718.000	BC/BS & UNITED WISCONSIN		2.53		
208-000-724.000	WORKERS COMP		292.75		
208-000-750.000	MISC. SUPPLIES		876.28		
208-000-752.000	OFFICE SUPPLIES		85.00		
208-000-759.100	OASIS LK. GASOLINE		602.28		
208-000-759.200	PT AUGRES GASOLINE		73.10		
208-000-767.000	UNIFORMS		125.16		
208-000-775.100	OASIS LK. BLDG GRDS MAINT		1,533.03		
208-000-775.200	PT AUGRES BLD/GRND MAINT		17,308.31		
208-000-775.300	BLDG AND GRDS MAINT YOUNGMAN		535.00		
208-000-778.100	OASIS LK. JANITORIAL SUPPLIES		260.80		
208-000-778.200	PT AUGRES JANITORIAL SUPPLIES		518.96		
208-000-801.100	OASIS LK. CONTRACTUAL SERVICES		54,422.20		
208-000-801.200	PT AUGRES CONTRACTUAL SERVICES		7,451.81		
208-000-801.300	CONTR SERV YOUNGMAN		2,100.00		
208-000-803.000	SPHERE SERVICE CONTRACT		367.85		
208-000-850.100	PHONE OASIS		835.84		
208-000-850.200	PT. AUGRES PHONE		1,076.89		
208-000-851.000	POSTAGE		9.07		
208-000-861.000	TRAVEL		923.47		
208-000-900.000	ADVERTISING		114.74		
208-000-920.100	OASIS LK. UTILITIES		264.16		
208-000-920.200	PT. AUGRES UTILITIES		2,965.02		
208-000-931.100	OASIS LK. EQUIP. MAINT.		353.46		
208-000-931.200	PT AUGRES EQUIP MAINT		449.21		
208-000-932.100	OASIS LK. VEHICLE REPAIRS		515.00		
208-000-968.000	DEPRECIATION EXPENSE				14,585.00
208-000-980.100	OASIS LK EQUIP PURCHASE		4,227.54		
208-000-980.200	PT AUGRES EQUIP PURCHASE		9,568.81		
Total Department 000:			154,117.67		14,585.00
Department: 271 BC/BS HEALTH & STANDARD DIS.					
208-271-718.000	BC/BS & UNITED WISCONSIN		1.50		
Total Department 271:			1.50		0.00
Department: 272 SOCIAL SECURITY - COUNTY SHARE					
208-272-709.000	SOCIAL SECURITY				1.00
Total Department 272:			0.00		1.00
Department: 274 MERS RETIREMENT					
208-274-715.000	RETIREMENT		4.05		
Total Department 274:			4.05		0.00
Expenditures			154,123.22		14,586.00
Total Fund 208:			2,390,795.49		2,390,795.49
Fund: 210 AMBULANCE					
Account Category: Assets					
Department: 000					
210-000-001.000	CASH		422,187.45		
210-000-020.000	TAXES RECEIVABLE		300,130.00		
Total Department 000:			722,317.45		0.00
Assets			722,317.45		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				325,970.82

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 210 AMBULANCE			
Account Category: Fund Equity			
Department: 000			
	Total Department 000:	0.00	325,970.82
	Fund Equity	0.00	325,970.82
Account Category: Revenues			
Department: 000			
210-000-401.000	REVENUE CONTROL		464,063.74
210-000-441.000	LOCAL COMM. STBLZN PPT SHARE		5,387.15
	Total Department 000:	0.00	469,450.89
	Revenues	0.00	469,450.89
Account Category: Expenditures			
Department: 000			
210-000-701.000	EXPENDITURE CONTROL	373,123.00	
210-000-955.000	TAX APPEAL ADJUSTMENTS	111.26	
	Total Department 000:	373,234.26	0.00
	Expenditures	373,234.26	0.00
	Total Fund 210:	1,095,551.71	1,095,551.71
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
	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	1,248,637.13	
214-000-002.000	INVESTMENTS	1,209,444.34	
	Total Department 000:	2,458,081.47	0.00
	Assets	2,458,081.47	0.00
Account Category: Fund Equity			
Department: 000			
214-000-390.000	FUND BALANCE		133.50
	Total Department 000:	0.00	133.50
	Fund Equity	0.00	133.50
Account Category: Revenues			
Department: 000			
214-000-528.000	ARERICAN RESCUE PLAN ACT		2,738,282.00
214-000-665.000	INTEREST ON INVESTMENTS		9,310.84
	Total Department 000:	0.00	2,747,592.84
	Revenues	0.00	2,747,592.84
Account Category: Expenditures			
Department: 000			
214-000-701.000	EXPENDITURE CONTROL	2,650.00	
214-000-801.000	CONTRACTUAL SERVICES	880.00	
214-000-801.208	PARKS IMPROVEMENTS	23,274.87	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 214 ARPA			
Account Category: Expenditures			
Department: 000			
214-000-801.296	PROSECUTING ATTY	3,600.00	
214-000-939.001	SOFTWARE PROJECT BS&A	55,240.00	
214-000-939.005	ARENAC COUNTY RD COMM AWARD	204,000.00	
Total Department 000:		289,644.87	0.00
Expenditures		289,644.87	0.00
Total Fund 214:		2,747,726.34	2,747,726.34
Fund: 215 FRIEND OF THE COURT			
Account Category: Assets			
Department: 000			
215-000-001.000	CASH		44,133.31
215-000-001.005	T&A CREDIT CARD CASH	489.13	
215-000-078.000	DUE FROM STATE	16,410.00	
215-000-079.000	DUE FROM FED		16,410.00
Total Department 000:		16,899.13	60,543.31
Assets		16,899.13	60,543.31
Account Category: Liabilities			
Department: 000			
215-000-202.000	ACCOUNTS PAYABLE		43.88
215-000-257.000	ACCRUED PAYROLL		1,675.00
Total Department 000:		0.00	1,718.88
Liabilities		0.00	1,718.88
Account Category: Fund Equity			
Department: 000			
215-000-390.000	FUND BALANCE		8,864.14
Total Department 000:		0.00	8,864.14
Fund Equity		0.00	8,864.14
Account Category: Revenues			
Department: 000			
215-000-520.000	FEDERAL 10% INCENTIVE		16,241.07
215-000-521.000	CRP FOC FEDERAL 66%		119,024.44
215-000-523.000	FOC CRP MEDICAL		2,904.69
215-000-604.000	NON IV-D JUDGEMENT FEES		4,269.13
215-000-608.000	STATUTORY FEES		9,806.35
215-000-619.000	DRIVER LICENSE CLEARANCE FEE		150.00
215-000-626.000	20% STATE PROCESSING FEES		1,251.18
215-000-644.000	IV-D JUDGEMENT FEE		90.00
Total Department 000:		0.00	153,736.86
Revenues		0.00	153,736.86
Account Category: Expenditures			
Department: 000			
215-000-702.000	WAGES PERMANENT EMPLOYEES	84,559.35	
215-000-703.000	SALARY SUPERVISORY	38,289.35	
215-000-706.000	HOLIDAY WAGES	1,937.47	
215-000-709.000	SOCIAL SECURITY	7,968.05	
215-000-715.000	RETIREMENT	9,433.31	
215-000-718.000	BC/BS & UNITED WISCONSIN	43,616.31	
215-000-724.000	WORKERS COMP	858.17	
215-000-750.000	MISC. SUPPLIES		1.00
215-000-752.000	OFFICE SUPPLIES	626.45	
215-000-801.000	CONTRACTUAL SERVICES	5,046.00	
215-000-805.000	REIMBURSEMENT TO IOSCO COUNTY	87.50	
215-000-850.000	TELEPHONE	122.59	
215-000-851.000	POSTAGE	1,954.49	
215-000-861.000	TRAVEL	444.01	
215-000-900.005	ADVERTISING	101.00	
215-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	375.00	
215-000-931.000	EQUIPMENT PURCHASE	643.57	
215-000-940.000	RENTALS & LEASES	115.39	
215-000-980.000	OFFICE EQUIPMENT PURCHASE	167.48	
Total Department 000:		196,345.49	1.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 215 FRIEND OF THE COURT					
Account Category: Expenditures					
Department: 271 BC/BS HEALTH & STANDARD DIS.					
215-271-718.000	BC/BS & UNITED WISCONSIN		8,721.48		
Total Department 271:			8,721.48		0.00
Department: 272 SOCIAL SECURITY - COUNTY SHARE					
215-272-709.000	SOCIAL SECURITY		1,492.38		
Total Department 272:			1,492.38		0.00
Department: 274 MERS RETIREMENT					
215-274-715.000	RETIREMENT		1,405.71		
Total Department 274:			1,405.71		0.00
Expenditures			207,965.06		1.00
Total Fund 215:			224,864.19		224,864.19
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		94,994.46		
Total Department 000:			94,994.46		0.00
Assets			94,994.46		0.00
Account Category: Fund Equity					
Department: 000					
244-000-390.000	FUND BALANCE				97,494.46
Total Department 000:			0.00		97,494.46
Fund Equity			0.00		97,494.46
Account Category: Expenditures					
Department: 000					
244-000-801.000	CONTRACTUAL SERVICES		2,500.00		
Total Department 000:			2,500.00		0.00
Expenditures			2,500.00		0.00
Total Fund 244:			97,494.46		97,494.46
Fund: 245 ACT 345 REMONUMENTATION FUND					
Account Category: Assets					
Department: 000					
245-000-001.000	CASH		14,902.84		
245-000-078.000	DUE FROM STATE REMONT GRANT		12,781.00		
Total Department 000:			27,683.84		0.00
Assets			27,683.84		0.00
Account Category: Liabilities					
Department: 000					
245-000-202.000	ACCOUNTS PAYABLE				21,743.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 245 ACT 345 REMONUMENTATION FUND					
Account Category: Liabilities					
Department: 000					
	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		8,343.36		
	Total Department 000:		8,343.36		0.00
	Fund Equity		8,343.36		0.00
Account Category: Revenues					
Department: 000					
245-000-543.000	REMONUMENTION GRANT				14,284.20
	Total Department 000:		0.00		14,284.20
	Revenues		0.00		14,284.20
	Total Fund 245:		36,027.20		36,027.20
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Assets					
Department: 000					
249-000-001.000	CASH		42,686.65		
249-000-004.000	IMPREST CASH		100.00		
	Total Department 000:		42,786.65		0.00
	Assets		42,786.65		0.00
Account Category: Liabilities					
Department: 000					
249-000-257.000	ACCRUED PAYROLL				694.00
249-000-276.000	RECEIPTS REFUNDABLE		548.00		
	Total Department 000:		548.00		694.00
	Liabilities		548.00		694.00
Account Category: Fund Equity					
Department: 000					
249-000-390.000	FUND BALANCE				43,699.59
	Total Department 000:		0.00		43,699.59
	Fund Equity		0.00		43,699.59
Account Category: Revenues					
Department: 000					
249-000-481.000	BUILDING PERMITS				18,733.50
249-000-482.000	ELECTRICAL PERMITS				17,539.80
249-000-483.000	MECHANICAL PERMITS				11,373.50
249-000-484.000	PLUMBING PERMITS				4,408.70
249-000-485.000	SOIL EROSION PERMITS				13,150.00
249-000-607.000	OFFICE ADMIN. FEES				38,869.55
249-000-642.000	OTHER SERVICES/SALES				711.70
249-000-689.000	CASH (OVER-SHORT)				107.00
	Total Department 000:		0.00		104,893.75
	Revenues		0.00		104,893.75
Account Category: Expenditures					
Department: 000					
249-000-702.000	WAGES PERMANENT EMPLOYEES		26,948.42		
249-000-703.002	SALARY SOIL EROSION		4,406.88		
249-000-704.000	WAGES TEMP EMPLOYEES		7,089.31		
249-000-705.000	PERMANENT PART TIME WAGES		6,107.37		
249-000-705.002	PERMANENT PART TIME - SOIL EROSION		2,570.68		
249-000-706.000	HOLIDAY WAGES		124.60		
249-000-709.000	SOCIAL SECURITY		3,627.43		
249-000-715.000	RETIREMENT		2,666.94		
249-000-718.000	BC/BS & UNITED WISCONSIN		1,727.05		
249-000-752.000	OFFICE SUPPLIES		744.28		
249-000-752.001	MANUALS FOR SALE		135.99		
249-000-759.000	GASOLINE		454.71		
249-000-801.000	CONTRACTUAL SERVICES		859.09		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Expenditures					
Department: 000					
249-000-801.001	BUILDING INSPECTION CONTRACTUAL		16,686.88		
249-000-801.002	ELECTRICAL INSPECTIONS CONTRACTUAL		14,046.40		
249-000-801.003	MECHANICAL INSPECTIONS CONTRACTUAL		9,221.50		
249-000-801.004	PLUMBING INSPECTION CONTRACTUAL		3,917.05		
249-000-801.090	COMPUTER MAINTENANCE		2,927.28		
249-000-850.000	TELEPHONE		334.02		
249-000-851.000	POSTAGE		668.45		
249-000-910.000	MISC. REIMBURSEMENT		63.36		
249-000-915.001	MEMBERSHIP DUES		545.00		
249-000-980.000	EQUIPMENT PURCHASE		80.00		
Total Department 000:			105,952.69		0.00
Expenditures			105,952.69		0.00
Total Fund 249:			149,287.34		149,287.34
Fund: 255 PA105 OPERATION FUND					
Account Category: Assets					
Department: 000					
255-000-001.000	CASH		33,214.15		
Total Department 000:			33,214.15		0.00
Assets			33,214.15		0.00
Account Category: Liabilities					
Department: 000					
255-000-202.000	ACCOUNTS PAYABLE			5,387.91	
Total Department 000:			0.00	5,387.91	
Liabilities			0.00	5,387.91	
Account Category: Fund Equity					
Department: 000					
255-000-390.000	FUND BALANCE			37,512.51	
Total Department 000:			0.00	37,512.51	
Fund Equity			0.00	37,512.51	
Account Category: Revenues					
Department: 000					
255-000-401.000	REVENUE CONTROL			7,937.90	
255-000-445.000	INTEREST ON DELINQUENT TAXES			1,738.79	
Total Department 000:			0.00	9,676.69	
Revenues			0.00	9,676.69	
Account Category: Expenditures					
Department: 000					
255-000-701.000	EXPENDITURE CONTROL		19,362.96		
Total Department 000:			19,362.96		0.00
Expenditures			19,362.96		0.00
Total Fund 255:			52,577.11		52,577.11
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Assets					
Department: 000					
256-000-001.000	CASH		116,004.21		
Total Department 000:			116,004.21		0.00
Assets			116,004.21		0.00
Account Category: Fund Equity					
Department: 000					
256-000-390.000	FUND BALANCE			98,874.21	
Total Department 000:			0.00	98,874.21	
Fund Equity			0.00	98,874.21	
Account Category: Revenues					
Department: 000					
256-000-615.101	R.O.D. SERVICES TECH SHARE			17,130.00	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Revenues					
Department: 000					
	Total Department 000:		0.00		17,130.00
	Revenues		0.00		17,130.00
Total Fund 256:					
			116,004.21		116,004.21
Fund: 259 MCOLES DEPUTY TRAINING FUND					
Account Category: Assets					
Department: 000					
259-000-001.000	CASH		2,594.49		
	Total Department 000:		2,594.49		0.00
	Assets		2,594.49		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				19.62
	Total Department 000:		0.00		19.62
	Fund Equity		0.00		19.62
Account Category: Revenues					
Department: 000					
259-000-543.000	STATE GRANT PA302 MCOLES TRAINING				794.08
	Total Department 000:		0.00		794.08
	Revenues		0.00		794.08
Account Category: Expenditures					
Department: 000					
259-000-754.000	AMMUNITION		1,000.00		
259-000-911.000	TRAINING		1,074.21		
	Total Department 000:		2,074.21		0.00
	Expenditures		2,074.21		0.00
Total Fund 259:					
			4,668.70		4,668.70
Fund: 260 MICH INDG DEFENSE COUNCIL					
Account Category: Assets					
Department: 000					
260-000-001.000	CASH				50,149.83
	Total Department 000:		0.00		50,149.83
	Assets		0.00		50,149.83
Account Category: Fund Equity					
Department: 000					
260-000-390.000	FUND BALANCE		18,231.90		
	Total Department 000:		18,231.90		0.00
	Fund Equity		18,231.90		0.00
Account Category: Revenues					
Department: 000					
260-000-571.000	MIDC STATE GRANT				71,827.04
260-000-699.101	TRANSFER IN - GENERAL FUND				113,217.22
	Total Department 000:		0.00		185,044.26
	Revenues		0.00		185,044.26
Account Category: Expenditures					
Department: 000					
260-000-702.000	WAGES PERMANENT EMPLOYEES		876.82		
260-000-703.000	SALARY SUPERVISORY		247.81		
260-000-709.000	SOCIAL SECURITY		82.59		
260-000-715.000	RETIREMENT		98.40		
260-000-718.000	BC/BS & UNITED WISCONSIN		309.90		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 260 MICH INDG DEFENSE COUNCIL			
Account Category: Expenditures			
Department: 000			
260-000-724.000	WORKERS COMP	11.20	
260-000-801.000	CONTRACTUAL SERVICES	460.36	
260-000-817.000	COUNSEL AT ARRAINGMENTS	24,320.00	
260-000-817.001	COUNSEL FOR MISDEMEANORS	52,065.00	
260-000-817.002	COUNSEL FOR NON CAPITAL OFF	132,672.20	
260-000-817.003	COUNSEL FOR CAPITAL OFF	5,797.80	
Total Department 000:		216,942.08	0.00
Department: 271 BC/BS HEALTH & STANDARD DIS.			
260-271-718.000	BC/BS & UNITED WISCONSIN	14.85	
Total Department 271:		14.85	0.00
Department: 272 SOCIAL SECURITY - COUNTY SHARE			
260-272-709.000	SOCIAL SECURITY	2.42	
Total Department 272:		2.42	0.00
Department: 274 MERS RETIREMENT			
260-274-715.000	RETIREMENT	2.84	
Total Department 274:		2.84	0.00
Expenditures		216,962.19	0.00
Total Fund 260:		235,194.09	235,194.09
Fund: 261 E-911 OPERATING FUND			
Account Category: Assets			
Department: 000			
261-000-001.000	CASH	1,086,074.55	
261-000-020.000	TAXES RECEIVABLE	810,352.00	
261-000-078.000	DUE FROM STATE	6,968.00	
Total Department 000:		1,903,394.55	0.00
Assets		1,903,394.55	0.00
Account Category: Liabilities			
Department: 000			
261-000-202.000	ACCOUNTS PAYABLE		285.12
261-000-257.000	ACCRUED PAYROLL		5,555.00
261-000-339.000	DEFERRED REVENUE		810,352.00
Total Department 000:		0.00	816,192.12
Liabilities		0.00	816,192.12
Account Category: Fund Equity			
Department: 000			
261-000-390.000	FUND BALANCE		738,086.91
261-000-395.000	RESV LONG TERM ADV.		16,500.00
Total Department 000:		0.00	754,586.91
Fund Equity		0.00	754,586.91
Account Category: Revenues			
Department: 000			
261-000-403.000	E-911 MILLAGE REVENUE		823,171.75
261-000-441.000	LOCAL COMM. STBLZN PPT SHARE		9,696.88
261-000-543.000	WIRELESS STATE GRANT		78,594.00
261-000-613.000	MISCELLANEOUS SERVICES		138.30
261-000-620.000	SURCHARGE STATUTORY FEES		40,479.80
Total Department 000:		0.00	952,080.73
Revenues		0.00	952,080.73
Account Category: Expenditures			
Department: 000			
261-000-702.000	WAGES PERMANENT EMPLOYEES	239,640.76	
261-000-703.000	SALARY SUPERVISORY	36,819.13	
261-000-706.000	HOLIDAY WAGES	1,716.62	
261-000-709.000	SOCIAL SECURITY	24,909.00	
261-000-713.000	OVERTIME WAGES	46,406.13	
261-000-715.000	RETIREMENT	89,721.64	
261-000-718.000	BC/BS & UNITED WISCONSIN	74,596.90	
261-000-721.001	UNIFORM ALLOWANCE	1,800.00	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022	Credit Normal (Abnormal)	Balance 09/30/2022
Fund: 261 E-911 OPERATING FUND					
Account Category: Expenditures					
Department: 000					
261-000-724.000	WORKERS COMP		691.80		
261-000-752.000	OFFICE SUPPLIES		935.75		
261-000-801.000	CONTRACTUAL SERVICES		71,246.65		
261-000-850.000	TELEPHONE		1,734.59		
261-000-861.000	TRAVEL		8,918.09		
261-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		665.23		
261-000-920.000	UTILITIES		1,575.97		
261-000-931.000	EQUIPMENT MAINTENANCE		5,747.05		
261-000-934.000	OFFICE EQUIPMENT REPAIR		138.25		
261-000-955.000	TAX APPEAL ADJUSTMENTS		233.47		
261-000-980.000	EQUIPMENT PURCHASE		11,968.18		
Total Department 000:			619,465.21		0.00
Expenditures			619,465.21		0.00
Total Fund 261:			2,522,859.76		2,522,859.76
Fund: 262 ELECTION TRAINING FUND					
Account Category: Assets					
Department: 000					
262-000-001.000	CASH		400.00		
Total Department 000:			400.00		0.00
Assets			400.00		0.00
Account Category: Revenues					
Department: 000					
262-000-420.000	PETITION FILING FEE			400.00	
Total Department 000:			0.00	400.00	
Revenues			0.00	400.00	
Total Fund 262:			400.00	400.00	
Fund: 263 CPL FUND					
Account Category: Assets					
Department: 000					
263-000-001.000	CASH		32,243.32		
Total Department 000:			32,243.32		0.00
Assets			32,243.32		0.00
Account Category: Fund Equity					
Department: 000					
263-000-390.000	FUND BALANCE			24,860.43	
Total Department 000:			0.00	24,860.43	
Fund Equity			0.00	24,860.43	
Account Category: Revenues					
Department: 000					
263-000-479.000	CLERKS CCW PERMITS			7,933.00	
Total Department 000:			0.00	7,933.00	
Revenues			0.00	7,933.00	
Account Category: Expenditures					
Department: 000					
263-000-752.000	OFFICE SUPPLIES		309.63		
263-000-851.000	POSTAGE		240.48		
Total Department 000:			550.11		0.00
Expenditures			550.11		0.00
Total Fund 263:			32,793.43		32,793.43
Fund: 264 CORRECTION OFFICER TRAINING					
Account Category: Assets					
Department: 000					
264-000-001.000	CASH		17,668.04		
Total Department 000:			17,668.04		0.00
Assets			17,668.04		0.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 264 CORRECTION OFFICER TRAINING					
Account Category: Fund Equity					
Department: 362 CORRECTIONS TRAINING					
264-362-390.000	FUND BALANCE			14,659.20	
Total Department 362:			0.00	14,659.20	
Fund Equity			0.00	14,659.20	
Account Category: Revenues					
Department: 362 CORRECTIONS TRAINING					
264-362-607.000	BOOKING FEES			3,008.84	
Total Department 362:			0.00	3,008.84	
Revenues			0.00	3,008.84	
Total Fund 264:			17,668.04	17,668.04	
Fund: 265 SHERIFF'S FORFEITURES					
Account Category: Assets					
Department: 000					
265-000-001.000	CASH		26,637.42		
265-000-004.000	IMPREST CASH		500.00		
Total Department 000:			27,137.42	0.00	
Assets			27,137.42	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	
Total Fund 265:			27,137.42	27,137.42	
Fund: 266 ROAD PATROL MILLAGE					
Account Category: Assets					
Department: 000					
266-000-001.000	CASH		329,711.38		
266-000-020.000	TAXES RECEIVABLE		750,325.00		
Total Department 000:			1,080,036.38	0.00	
Assets			1,080,036.38	0.00	
Account Category: Liabilities					
Department: 000					
266-000-202.000	ACCOUNTS PAYABLE			2,991.52	
266-000-257.000	ACCRUED PAYROLL			4,762.00	
266-000-339.000	DEFERRED REVENUE TAXES			750,325.00	
Total Department 000:			0.00	758,078.52	
Liabilities			0.00	758,078.52	
Account Category: Fund Equity					
Department: 000					
266-000-390.000	FUND BALANCE			109,272.52	
Total Department 000:			0.00	109,272.52	
Fund Equity			0.00	109,272.52	
Account Category: Revenues					
Department: 000					
266-000-401.000	REVENUE CONTROL			762,196.32	
266-000-441.000	LOCAL COMM. STBLZN PPT SHARE			8,978.59	
266-000-676.000	REFUNDS/REIMBURSEMENTS			6,063.82	
266-000-690.000	INSURANCE REIMBURSEMENTS			19,500.00	
Total Department 000:			0.00	796,738.73	
Revenues			0.00	796,738.73	
Account Category: Expenditures					
Department: 000					
266-000-702.000	WAGES PERMANENT EMPLOYEES		262,716.43		
266-000-703.000	SALARY SUPERVISORY		45,683.40		
266-000-704.000	WAGES TEMP EMPLOYEES		2,158.88		
266-000-709.000	SOCIAL SECURITY		26,293.63		
266-000-713.000	OVERTIME WAGES		37,105.15		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 266 ROAD PATROL MILLAGE			
Account Category: Expenditures			
Department: 000			
266-000-715.000	RETIREMENT	52,371.16	
266-000-718.000	BC/BS & UNITED WISCONSIN	75,591.52	
266-000-721.001	UNIFORM ALLOWANCE	1,650.00	
266-000-724.000	WORKERS COMP	6,393.19	
266-000-750.000	MISC. SUPPLIES	2,768.56	
266-000-750.005	MISC EMPLOYEE EXPENSES	50.00	
266-000-752.000	OFFICE SUPPLIES	2,517.93	
266-000-754.000	AMMUNITION	5,000.00	
266-000-759.000	GASOLINE	22,983.08	
266-000-767.000	UNIFORMS	2,710.75	
266-000-801.000	CONTRACTUAL SERVICES	489.72	
266-000-804.001	VEHICLE PURCHASE	14,083.87	
266-000-850.010	MOBILE PHONE	845.83	
266-000-931.000	EQUIPMENT REPAIRS	1,175.11	
266-000-932.000	VEHICLE REPAIRS	15,013.72	
266-000-937.000	VEHICLE OPERATING SUPPLIES	591.28	
266-000-955.000	TAX APPEAL ADJUSTMENTS	216.18	
266-000-980.000	EQUIPMENT PURCHASE	1,782.07	
Total Department 000:		580,191.46	0.00
Department: 274 MERS RETIREMENT			
266-274-715.000	RETIREMENT	3,861.93	
Total Department 274:		3,861.93	0.00
Expenditures		584,053.39	0.00
Total Fund 266:		1,664,089.77	1,664,089.77
Fund: 267 COMMUNITY MARIJUANA PROGRAM			
Account Category: Assets			
Department: 000			
267-000-001.000	CASH	24,853.44	
Total Department 000:		24,853.44	0.00
Assets		24,853.44	0.00
Account Category: Revenues			
Department: 000			
267-000-543.000	ADULT USE MARIJUANA		56,453.44
Total Department 000:		0.00	56,453.44
Revenues		0.00	56,453.44
Account Category: Expenditures			
Department: 000			
267-000-801.000	CONTRACTUAL SERVICES	31,600.00	
Total Department 000:		31,600.00	0.00
Expenditures		31,600.00	0.00
Total Fund 267:		56,453.44	56,453.44
Fund: 269 LAW LIBRARY			
Account Category: Assets			
Department: 000			
269-000-001.000	CASH		4,040.26
Total Department 000:		0.00	4,040.26
Assets		0.00	4,040.26
Account Category: Fund Equity			
Department: 000			
269-000-390.000	FUND BALANCE		1.55
Total Department 000:		0.00	1.55
Fund Equity		0.00	1.55
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

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 269 LAW LIBRARY					
Account Category: Expenditures					
Department: 000					
269-000-791.000	UPDATES AND PERIODICALS		6,541.81		
Total Department 000:			6,541.81		0.00
Expenditures			6,541.81		0.00
Total Fund 269:			6,541.81		6,541.81
Fund: 271 LIBRARY					
Account Category: Assets					
Department: 000					
271-000-001.000	CASH		275.33		
Total Department 000:			275.33		0.00
Assets			275.33		0.00
Account Category: Revenues					
Department: 000					
271-000-401.000	REVENUE CONTROL			275.33	
Total Department 000:			0.00	275.33	
Revenues			0.00	275.33	
Total Fund 271:			275.33	275.33	
Fund: 272 STONEGARDEN HOMELAND SECURITY					
Account Category: Assets					
Department: 000					
272-000-001.000	CASH		18,363.50		
Total Department 000:			18,363.50		0.00
Assets			18,363.50		0.00
Account Category: Fund Equity					
Department: 000					
272-000-390.000	FUND BALANCE		28,014.99		
Total Department 000:			28,014.99		0.00
Fund Equity			28,014.99		0.00
Account Category: Revenues					
Department: 000					
272-000-505.018	OPSG 2018 STONEGARDEN GRANT			41,324.69	
272-000-505.019	OPSG 2019 STONEGARDEN GRANT			3,999.00	
Total Department 000:			0.00	45,323.69	
Revenues			0.00	45,323.69	
Account Category: Expenditures					
Department: 000					
272-000-702.000	WAGES PERMANENT EMPLOYEES		17.90		
272-000-709.000	SOCIAL SECURITY		192.42		
272-000-713.000	OVERTIME WAGES		2,527.16		
272-000-715.000	RETIREMENT		201.92		
272-000-718.000	BC/BS & UNITED WISCONSIN		457.30		
272-000-980.000	EQUIPMENT PURCHASE			4,451.50	
Total Department 000:			3,396.70	4,451.50	
Expenditures			3,396.70	4,451.50	
Total Fund 272:			49,775.19	49,775.19	
Fund: 274 SENIOR CITIZEN MILLAGE					
Account Category: Assets					
Department: 000					
274-000-001.000	CASH		13,961.70		
274-000-020.000	TAXES RECEIVABLE		449,175.00		
Total Department 000:			463,136.70		0.00
Assets			463,136.70		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	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 274 SENIOR CITIZEN MILLAGE			
Account Category: Liabilities			
	Liabilities	0.00	449,175.00
Account Category: Fund Equity			
Department: 000			
274-000-390.000	FUND BALANCE		8,601.23
	Total Department 000:	0.00	8,601.23
	Fund Equity	0.00	8,601.23
Account Category: Revenues			
Department: 000			
274-000-401.000	REVENUE CONTROL		430,562.82
274-000-441.000	LOCAL COMM. STBLZN PPT SHARE		5,387.14
	Total Department 000:	0.00	435,949.96
	Revenues	0.00	435,949.96
Account Category: Expenditures			
Department: 000			
274-000-701.000	EXPENDITURE CONTROL	430,460.07	
274-000-955.000	TAX APPEAL ADJUSTMENTS	129.42	
	Total Department 000:	430,589.49	0.00
	Expenditures	430,589.49	0.00
	Total Fund 274:	893,726.19	893,726.19
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	0.00
	Assets	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	7,201.16
	Fund Equity	0.00	7,201.16
	Total Fund 275:	7,201.16	7,201.16
Fund: 276 SHERIFF DEPT DONATIONS MISC			
Account Category: Assets			
Department: 000			
276-000-001.000	CASH	9,913.34	
	Total Department 000:	9,913.34	0.00
	Assets	9,913.34	0.00
Account Category: Fund Equity			
Department: 000			
276-000-390.000	FUND BALANCE		12,588.39
	Total Department 000:	0.00	12,588.39
	Fund Equity	0.00	12,588.39
Account Category: Revenues			
Department: 000			
276-000-675.015	KENTUCKY TORNADO RELIEF		100.00
276-000-675.060	ARENAC CO CANINE TEAM		1,105.00
	Total Department 000:	0.00	1,205.00
	Revenues	0.00	1,205.00
Account Category: Expenditures			
Department: 000			
276-000-752.060	CANINE SUPPLIES	300.78	
276-000-980.015	KENTUCKY TORNADO RELIEF	3,579.27	
	Total Department 000:	3,880.05	0.00
	Expenditures	3,880.05	0.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 276 SHERIFF DEPT DONATIONS MISC					
Total Fund 276:			13,793.39		13,793.39
Fund: 278 HOUSING COMMISSION					
Account Category: Assets					
Department: 000					
278-000-001.000	CASH		50,676.71		
278-000-060.000	LOANS RECEIVABLE		1,392,320.90		
Total Department 000:			1,442,997.61		0.00
Assets			1,442,997.61		0.00
Account Category: Liabilities					
Department: 000					
278-000-264.000	TAX AND INSURANCE ESCROW				1,888.79
278-000-339.000	DEFERRED REVENUE				1,392,320.90
Total Department 000:			0.00		1,394,209.69
Liabilities			0.00		1,394,209.69
Account Category: Fund Equity					
Department: 000					
278-000-390.000	FUND BALANCE				54,224.53
Total Department 000:			0.00		54,224.53
Fund Equity			0.00		54,224.53
Account Category: Revenues					
Department: 000					
278-000-521.000	CDBG PROGRAM INCOME (PRINCIPAL)				87,464.87
278-000-522.000	USDA RD HPG				15,852.57
278-000-523.000	HPG PROGRAM INCOME				4,882.82
278-000-564.000	H O M E				5,094.46
278-000-609.000	CDBG PI (INTEREST)				4,440.61
278-000-615.000	HPG PI INTEREST				223.33
278-000-665.000	INTEREST ON INVESTMENTS				27.26
278-000-675.000	OWNER CONTRIBUTION				258.44
278-000-691.000	TRIBAL GRANT				50.00
Total Department 000:			0.00		118,294.36
Revenues			0.00		118,294.36
Account Category: Expenditures					
Department: 000					
278-000-752.000	OFFICE SUPPLIES		393.49		
278-000-801.000	CONTRACTUAL SERVICES		29,323.09		
278-000-817.000	STATE & LEGAL FEES		380.00		
278-000-850.000	TELEPHONE		93.02		
278-000-851.000	POSTAGE		305.82		
278-000-901.000	ADVERTISEMENT		229.98		
278-000-955.100	PROGRAM INCOME REHAB.		59,331.35		
278-000-955.200	RD/HPG REHAB		23,270.00		
278-000-955.201	HPG PROGRAM INCOME REHAB		2,544.00		
278-000-958.000	MSHDA REHAB TO NEMCSA		5,270.37		
278-000-960.000	MISCELLANEOUS EXPENDITURES		60.11		
278-000-961.000	TAX AND INSURANCE PAYMENTS		2,220.74		
278-000-963.000	RECORDING FEES		309.00		
Total Department 000:			123,730.97		0.00
Expenditures			123,730.97		0.00
Total Fund 278:			1,566,728.58		1,566,728.58
Fund: 286 CHIPPEWA INDIAN FUND					
Account Category: Assets					
Department: 000					
286-000-001.000	CASH		698,354.18		
Total Department 000:			698,354.18		0.00
Assets			698,354.18		0.00
Account Category: Liabilities					
Department: 000					
286-000-214.801	DUE TO OTHER FUNDS-801				40,000.00
Total Department 000:			0.00		40,000.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 286 CHIPPEWA INDIAN FUND					
Account Category: Liabilities					
	Liabilities		0.00		40,000.00
Account Category: Fund Equity					
Department: 000					
286-000-390.000	FUND BALANCE				914,364.09
	Total Department 000:		0.00		914,364.09
	Fund Equity		0.00		914,364.09
Account Category: Revenues					
Department: 000					
286-000-401.000	REVENUE CONTROL				344,205.59
	Total Department 000:		0.00		344,205.59
	Revenues		0.00		344,205.59
Account Category: Expenditures					
Department: 000					
286-000-801.012	FOOD PANTRY		15,000.00		
286-000-801.102	CO SECURITY PROJECT		5,517.64		
286-000-801.113	SAG BAY DRAINS CLEANOUT		1,254.36		
286-000-801.114	DRAIN INVACIVE SPECIES		2,236.66		
286-000-801.201	ROAD COMMISSION GRANTS		352,670.75		
286-000-801.244	EDC FAIRGROUNDS PROJECT		31,088.00		
286-000-801.249	BLDG DEPT FEE STUDY		10,500.00		
286-000-980.000	EQUIPMENT PURCHASE		3,653.99		
286-000-980.130	COUNTY COPIER		200.58		
286-000-980.133	MAIN SERVER GRANT		12,018.50		
286-000-980.301	SHERIFF VEHICLES		69,380.15		
286-000-980.359	2017 TRIAL COURT IMPROVEMENTS		17,685.27		
286-000-980.436	DRAIN STORM DAMAGE 2020		29,596.50		
286-000-980.450	COUNTY-WIDE GIS PROJECT		21,413.10		
286-000-980.451	E911 GIS INTERFACE SPRG 21		8,200.00		
286-000-998.208	OASIS PARK IMPROVEMENTS		19,800.00		
	Total Department 000:		600,215.50		0.00
	Expenditures		600,215.50		0.00
	Total Fund 286:		1,298,569.68		1,298,569.68
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		7,519.21		
	Total Department 000:		7,519.21		0.00
	Assets		7,519.21		0.00
Account Category: Revenues					
Department: 000					
288-000-403.000	MILLAGE REVENUE				336.33
288-000-441.000	LOCAL COMM. STBLZN PPT SHARE				7,182.88
	Total Department 000:		0.00		7,519.21
	Revenues		0.00		7,519.21
	Total Fund 288:		7,519.21		7,519.21

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 290 DEPT. OF HUMAN SERVICES			
Account Category: Assets			
Department: 000			
290-000-001.000	CASH	1,626.54	
Total Department 000:		1,626.54	0.00
Assets		1,626.54	0.00
Account Category: Fund Equity			
Department: 000			
290-000-390.000	FUND BALANCE		3,189.67
Total Department 000:		0.00	3,189.67
Fund Equity		0.00	3,189.67
Account Category: Expenditures			
Department: 000			
290-000-703.000	SALARY SUPERVISORY	540.00	
290-000-704.000	WAGES TEMP EMPLOYEES	495.00	
290-000-709.000	SOCIAL SECURITY	68.85	
290-000-801.000	CONTRACTUAL SERVICES	443.00	
290-000-861.000	TRAVEL	5.95	
Total Department 000:		1,552.80	0.00
Department: 272 SOCIAL SECURITY - COUNTY SHARE			
290-272-709.000	SOCIAL SECURITY	10.33	
Total Department 272:		10.33	0.00
Expenditures		1,563.13	0.00
Total Fund 290:		3,189.67	3,189.67
Fund: 292 FAMILY COURT CHILD CARE			
Account Category: Assets			
Department: 000			
292-000-001.000	CASH		130,771.24
292-000-001.005	T&A CREDIT CARD CASH	1,015.00	
292-000-078.000	DUE FROM STATE	11,983.04	
292-000-084.000	DUE FROM OTHER FUNDS	90,000.00	
Total Department 000:		102,998.04	130,771.24
Assets		102,998.04	130,771.24
Account Category: Liabilities			
Department: 000			
292-000-202.000	ACCOUNTS PAYABLE		2,026.13
Total Department 000:		0.00	2,026.13
Liabilities		0.00	2,026.13
Account Category: Fund Equity			
Department: 000			
292-000-390.000	FUND BALANCE		108,605.31
Total Department 000:		0.00	108,605.31
Fund Equity		0.00	108,605.31
Account Category: Revenues			
Department: 000			
292-000-574.000	STATE OUT-OF-HOME PLACEMENT		2,214.00
292-000-575.000	IN HOME JUVENILE CARE GRANT		68,902.49
292-000-676.000	LOCAL REIMBURSEMENT		24,665.83
Total Department 000:		0.00	95,782.32
Revenues		0.00	95,782.32
Account Category: Expenditures			
Department: 000			
292-000-702.000	WAGES PERMANENT EMPLOYEES	80,628.65	
292-000-703.000	SALARY SUPERVISORY	18,398.94	
292-000-706.000	HOLIDAY WAGES	550.41	
292-000-709.000	SOCIAL SECURITY	8,031.76	
292-000-715.000	RETIREMENT	29,304.68	
292-000-718.000	BC/BS & UNITED WISCONSIN	47,606.91	
292-000-724.000	WORKERS COMP	687.20	
292-000-752.000	OFFICE SUPPLIES	2,451.96	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 292 FAMILY COURT CHILD CARE					
Account Category: Expenditures					
Department: 000					
292-000-822.000	COUNTY WARD IN-HOME CONTRACTS		5,568.00		
292-000-832.000	STATE WARD OUT-OF-HOME CARE		40,122.53		
292-000-850.000	PHONE (CELL PHONE)		210.00		
292-000-861.000	TRAVEL		625.92		
Total Department 000:			234,186.96		0.00
Expenditures			234,186.96		0.00
Total Fund 292:			337,185.00		337,185.00
Fund: 293 SOLDIERS & SAILORS RELIEF					
Account Category: Assets					
Department: 000					
293-000-001.000	CASH		2,072.12		
Total Department 000:			2,072.12		0.00
Assets			2,072.12		0.00
Account Category: Fund Equity					
Department: 000					
293-000-390.000	FUND BALANCE			2,612.12	
Total Department 000:			0.00	2,612.12	
Fund Equity			0.00	2,612.12	
Account Category: Expenditures					
Department: 000					
293-000-701.000	EXPENDITURE CONTROL		540.00		
Total Department 000:			540.00		0.00
Expenditures			540.00		0.00
Total Fund 293:			2,612.12		2,612.12
Fund: 297 ANIMAL WELFARE FUND					
Account Category: Assets					
Department: 000					
297-000-001.000	CASH		61,367.12		
Total Department 000:			61,367.12		0.00
Assets			61,367.12		0.00
Account Category: Fund Equity					
Department: 000					
297-000-390.000	FUND BALANCE			45,233.67	
Total Department 000:			0.00	45,233.67	
Fund Equity			0.00	45,233.67	
Account Category: Revenues					
Department: 000					
297-000-674.000	CONTRIBUTIONS / BUSINESS			7,788.10	
297-000-675.040	TWO SEVEN OH INC GRANT			30,000.00	
Total Department 000:			0.00	37,788.10	
Revenues			0.00	37,788.10	
Account Category: Expenditures					
Department: 000					
297-000-750.000	MISC. SUPPLIES		1,470.00		
297-000-750.030	PETCO GRANT EXPENSES		12,820.00		
297-000-752.040	TSO GRANT SUPPLIES		7,106.80		
297-000-980.000	EQUIPMENT PURCHASE		257.85		
Total Department 000:			21,654.65		0.00
Expenditures			21,654.65		0.00
Total Fund 297:			83,021.77		83,021.77
Fund: 298 CIRCUIT COURT COUNSELING					
Account Category: Assets					
Department: 000					
298-000-001.000	CASH		38,643.10		
Total Department 000:			38,643.10		0.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 298 CIRCUIT COURT COUNSELING			
Account Category: Assets			
Assets		38,643.10	0.00
Account Category: Fund Equity			
Department: 000			
298-000-390.000	FUND BALANCE		38,828.10
Total Department 000:		0.00	38,828.10
Fund Equity		0.00	38,828.10
Account Category: Revenues			
Department: 000			
298-000-401.000	REVENUE CONTROL		965.00
Total Department 000:		0.00	965.00
Revenues		0.00	965.00
Account Category: Expenditures			
Department: 000			
298-000-701.000	EXPENDITURE CONTROL	1,150.00	
Total Department 000:		1,150.00	0.00
Expenditures		1,150.00	0.00
Total Fund 298:		39,793.10	39,793.10
Fund: 304 TWINING VILLAGE SEWER DEBT			
Account Category: Assets			
Department: 000			
304-000-001.000	CASH	90.00	
Total Department 000:		90.00	0.00
Assets		90.00	0.00
Account Category: Liabilities			
Department: 000			
304-000-208.000	INTERST ON NOTES PAYABLE		90.00
Total Department 000:		0.00	90.00
Liabilities		0.00	90.00
Total Fund 304:		90.00	90.00
Fund: 365 AUGRES RIVER DRAIN DEBT FUND			
Account Category: Assets			
Department: 000			
365-000-001.000	CASH		8,015.98
365-000-002.000	INVESTMENTS	106,237.91	
365-000-026.000	LONG TERM ASSESSMENT RECEIVEABLE	249,710.00	
Total Department 000:		355,947.91	8,015.98
Assets		355,947.91	8,015.98
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		111,115.71
Total Department 000:		0.00	111,115.71
Fund Equity		0.00	111,115.71
Account Category: Revenues			
Department: 000			
365-000-401.000	REVENUE CONTROL		31,168.43
365-000-665.000	INTEREST		817.79
Total Department 000:		0.00	31,986.22
Revenues		0.00	31,986.22
Account Category: Expenditures			
Department: 000			

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 365 AUGRES RIVER DRAIN DEBT FUND					
Account Category: Expenditures					
Department: 000					
365-000-701.000	EXPENDITURE CONTROL		44,880.00		
Total Department 000:			44,880.00		0.00
Expenditures			44,880.00		0.00
Total Fund 365:			400,827.91		400,827.91
Fund: 369 BUILDING AUTHORITY DEBT FUND					
Account Category: Assets					
Department: 000					
369-000-001.000	CASH			48,772.82	
Total Department 000:			0.00	48,772.82	
Assets			0.00	48,772.82	
Account Category: Fund Equity					
Department: 000					
369-000-390.000	FUND BALANCE				152.08
Total Department 000:			0.00	152.08	
Fund Equity			0.00	152.08	
Account Category: Expenditures					
Department: 000					
369-000-991.000	PRINCIPAL		43,854.25		
369-000-992.000	INTEREST		5,070.65		
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		1,333,738.50		
Total Department 000:			1,333,738.50		0.00
Assets			1,333,738.50		0.00
Account Category: Revenues					
Department: 000					
450-000-518.022	MI STRATEGIC FUND GRANT			1,415,000.00	
Total Department 000:			0.00	1,415,000.00	
Revenues			0.00	1,415,000.00	
Account Category: Expenditures					
Department: 000					
450-000-801.000	CONTRACTUAL SERVICES		81,261.50		
Total Department 000:			81,261.50		0.00
Expenditures			81,261.50		0.00
Total Fund 450:			1,415,000.00		1,415,000.00
Fund: 460 RIFLE RIVER DR CONST					
Account Category: Assets					
Department: 000					
460-000-001.000	CASH		218,967.85		
Total Department 000:			218,967.85		0.00
Assets			218,967.85		0.00
Account Category: Revenues					
Department: 000					
460-000-696.000	BOND PROCEEDS			450,000.00	
Total Department 000:			0.00	450,000.00	
Revenues			0.00	450,000.00	
Account Category: Expenditures					
Department: 000					
460-000-701.000	EXPENDITURE CONTROL		17,564.70		
460-000-801.000	CONTRACTUAL SERVICES		109,275.15		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 460 RIFLE RIVER DR CONST			
Account Category: Expenditures			
Department: 000			
460-000-817.000	STATE & LEGAL FEES	83,311.70	
460-000-971.000	PROJECT COST	20,880.60	
Total Department 000:		231,032.15	0.00
Expenditures		231,032.15	0.00
Total Fund 460:		450,000.00	450,000.00
Fund: 469 BUILDING CONSTRUCTION FUND			
Account Category: Assets			
Department: 000			
469-000-001.000	CASH		148,838.18
Total Department 000:		0.00	148,838.18
Assets		0.00	148,838.18
Account Category: Expenditures			
Department: 000			
469-000-975.000	JAIL/COURTHOUSE PROJECT EXPENSE	148,838.18	
Total Department 000:		148,838.18	0.00
Expenditures		148,838.18	0.00
Total Fund 469:		148,838.18	148,838.18
Fund: 470 COURTHOUSE PRESERVTION FUND			
Account Category: Assets			
Department: 000			
470-000-001.000	CASH	138,256.37	
470-000-001.005	T&A CREDIT CARD CASH	10.00	
Total Department 000:		138,266.37	0.00
Assets		138,266.37	0.00
Account Category: Fund Equity			
Department: 000			
470-000-390.000	FUND BALANCE		121,568.47
Total Department 000:		0.00	121,568.47
Fund Equity		0.00	121,568.47
Account Category: Revenues			
Department: 000			
470-000-401.000	REVENUE CONTROL		16,697.90
Total Department 000:		0.00	16,697.90
Revenues		0.00	16,697.90
Total Fund 470:		138,266.37	138,266.37
Fund: 475 FEMA GRANT FLPOA DAM			
Account Category: Assets			
Department: 000			
475-000-001.000	CASH	526,932.25	
Total Department 000:		526,932.25	0.00
Assets		526,932.25	0.00
Account Category: Fund Equity			
Department: 000			
475-000-390.000	FUND BALANCE		148,680.00
Total Department 000:		0.00	148,680.00
Fund Equity		0.00	148,680.00
Account Category: Revenues			
Department: 000			
475-000-505.000	USDA-NRCS FED GRANT		1,320.00
475-000-582.000	CONTRIBUTION FROM LOCAL UNIT		654,946.00
Total Department 000:		0.00	656,266.00
Revenues		0.00	656,266.00
Account Category: Expenditures			
Department: 000			

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)	Credit Normal (Abnormal)	Balance 09/30/2022 (Abnormal)
Fund: 475 FEMA GRANT FLPOA DAM					
Account Category: Expenditures					
Department: 000					
475-000-971.000	PROJECT COST		278,013.75		
Total Department 000:			278,013.75		0.00
Expenditures			278,013.75		0.00
Total Fund 475:			804,946.00		804,946.00
Fund: 516 DELINQUENT TAX FUND					
Account Category: Assets					
Department: 000					
516-000-001.000	CASH		269,112.65		
516-000-002.000	INVESTMENTS		447,476.94		
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		227.22		
516-000-026.017	2017 TAXES RECEIVABLE		2,293.03		
516-000-026.018	2018 TAXES RECEIVABLE		2,528.52		
516-000-026.019	2019 TAXES RECEIVABLE		1,171.68		
516-000-026.020	2020 TAXES RECEIVABLE		155,262.68		
516-000-026.021	2021 TAXES RECEIVABLE		790,509.44		
516-000-081.000	DUE FROM OTHER UNITS OF GOVERNMENT		6,561.60		
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:			1,720,474.49		18,937.85
Assets			1,720,474.49		18,937.85
Account Category: Liabilities					
Department: 000					
516-000-202.000	ACCOUNTS PAYABLE				1,992.62
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		121,992.62
Liabilities			39.23		121,992.62
Account Category: Fund Equity					
Department: 000					
516-000-390.000	RETAINED EARNINGS				1,373,064.38
Total Department 000:			0.00		1,373,064.38
Fund Equity			0.00		1,373,064.38
Account Category: Revenues					
Department: 000					
516-000-445.000	INTEREST ON DELINQUENT TAXES				147,339.26
516-000-447.000	PROPERTY TAX ADMIN FEES				62,598.37
516-000-665.000	INTEREST ON INVESTMENTS		10,327.75		
516-000-689.000	CASH (OVER-SHORT)				260.24
Total Department 000:			10,327.75		210,197.87
Revenues			10,327.75		210,197.87
Account Category: Expenditures					
Department: 000					
516-000-801.000	CONTRACTUAL SERVICES		1,121.25		
516-000-968.000	DEPRECIATION				7,770.00
Total Department 000:			1,121.25		7,770.00
Expenditures			1,121.25		7,770.00
Total Fund 516:			1,731,962.72		1,731,962.72
Fund: 518 ARENAC COUNTY LAND BANK					
Account Category: Assets					
Department: 000					
518-000-001.000	CASH		28,307.69		

TRIAL BALANCE REPORT

Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 518 ARENAC COUNTY LAND BANK					
Account Category: Assets					
Department: 000					
518-000-101.000	INVENTORY		18,450.00		
Total Department 000:			46,757.69		0.00
Assets			46,757.69		0.00
Account Category: Fund Equity					
Department: 000					
518-000-390.000	FUND BALANCE				43,395.59
Total Department 000:			0.00		43,395.59
Fund Equity			0.00		43,395.59
Account Category: Revenues					
Department: 000					
518-000-643.000	SALE OF PROPERTY				3,487.10
Total Department 000:			0.00		3,487.10
Revenues			0.00		3,487.10
Account Category: Expenditures					
Department: 000					
518-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		125.00		
Total Department 000:			125.00		0.00
Expenditures			125.00		0.00
Total Fund 518:			46,882.69		46,882.69
Fund: 520 FORECLOSURE FUND					
Account Category: Assets					
Department: 000					
520-000-001.000	CASH		884,583.29		
520-000-138.000	EQUIPMENT		22,200.00		
520-000-139.000	A/D EQUIPMENT				19,980.00
Total Department 000:			906,783.29		19,980.00
Assets			906,783.29		19,980.00
Account Category: Fund Equity					
Department: 000					
520-000-390.000	RETAINED EARNINGS				1,128,410.77
520-000-395.000	NET INVEST. CAPITAL ASSETS				15,725.00
Total Department 000:			0.00		1,144,135.77
Fund Equity			0.00		1,144,135.77
Account Category: Revenues					
Department: 000					
520-000-637.000	FRF SALE PREP				4,964.02
520-000-639.000	TITLE SEARCH FEES				46,751.95
520-000-641.000	OCTOBER FEE				11,554.71
520-000-643.000	RECORDING FEES				15,192.56
520-000-645.000	POSTING FEES				10,138.11
520-000-647.000	ADVERTISING FEES				6,309.61
520-000-649.000	SALE PROCEEDS		278,737.16		
Total Department 000:			278,737.16		94,910.96
Revenues			278,737.16		94,910.96
Account Category: Expenditures					
Department: 000					
520-000-752.000	OFFICE SUPPLIES		2,300.51		
520-000-801.000	CONTRACTUAL SERVICES		11,937.88		
520-000-801.010	TITLE SEARCH		19,566.19		
520-000-801.020	SITE VISITS		9,810.00		
520-000-817.000	STATE & LEGAL FEES		2,400.00		
520-000-851.000	POSTAGE		14.13		
520-000-861.000	TRAVEL		2,127.34		
520-000-900.000	PRINTING & BINDING		4,818.72		
520-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		359.00		
520-000-931.000	EQUIPMENT REPAIR AND MAINTENANCE		156.83		
520-000-955.000	FEB. CERT. NOTICE		4,823.46		
520-000-961.000	FORFEITURE RECORDING EXPENSE		8,400.00		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 520 FORECLOSURE FUND			
Account Category: Expenditures			
Department: 000			
520-000-962.000	REDEMPTION RECORDING EXPENSE	7,860.00	
520-000-968.000	DEPRECIATION		2,220.00
520-000-980.000	EQUIPMENT PURCHASE	1,152.22	
Total Department 000:		75,726.28	2,220.00
Expenditures		75,726.28	2,220.00
Total Fund 520:		1,261,246.73	1,261,246.73
Fund: 595 JAIL COMMISSARY			
Account Category: Assets			
Department: 000			
595-000-001.000	CASH	9,477.47	
Total Department 000:		9,477.47	0.00
Assets		9,477.47	0.00
Account Category: Fund Equity			
Department: 000			
595-000-390.000	FUND BALANCE		7,249.40
Total Department 000:		0.00	7,249.40
Fund Equity		0.00	7,249.40
Account Category: Revenues			
Department: 000			
595-000-401.000	REVENUE CONTROL		7,097.04
Total Department 000:		0.00	7,097.04
Revenues		0.00	7,097.04
Account Category: Expenditures			
Department: 000			
595-000-750.000	MISC. SUPPLIES	1,654.45	
595-000-801.000	CONTRACTUAL SERVICES	3,214.52	
Total Department 000:		4,868.97	0.00
Expenditures		4,868.97	0.00
Total Fund 595:		14,346.44	14,346.44
Fund: 701 TRUST & AGENCY			
Account Category: Assets			
Department: 000			
701-000-001.000	CASH	4,570,041.54	
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	
701-000-001.006	COMMON BANK CREDIT CARD CASH	6,189.69	
701-000-002.000	INVESTMENTS	25,380.52	
Total Department 000:		4,637,124.79	0.00
Assets		4,637,124.79	0.00
Account Category: Liabilities			
Department: 000			
701-000-202.000	ACCOUNTS PAYABLE		3,604,942.51
701-000-215.000	DUE TO OTHER BANKS	178.89	
701-000-216.000	INTEREST DUE TO GF		1,299.55
701-000-221.006	DUE TO ARENAC CO. ORV ORDINANCE		186.45
701-000-221.009	DUE TO SIMS TWP POLICE		49.50
701-000-221.020	DUE TO AUGRES CITY POLICE		587.40
701-000-221.030	DUE TO CITY OF OMER		82.50
701-000-228.006	PROBATE SHARED FEES		492.44
701-000-228.018	STATE CCW ENFORCEMENT FUND		1,416.00
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)	2,362.58	
701-000-228.040	STATE REMONUMENTATION FUND		3,448.04
701-000-228.042	STATE COURT FUND (CIRCUIT)	430.00	
701-000-228.043	FILIATION FEE		105.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 701 TRUST & AGENCY			
Account Category: Liabilities			
Department: 000			
701-000-228.044	STATE REAL ESTATE TRANSFER TAX		79,142.14
701-000-228.050	DUE TO STATE NOTARY TRAINING		12.00
701-000-228.056	DUE TO STATE ELECTRONIC FILING FEES	495.00	
701-000-228.057	JURY DEMAND / DL CLEARANCE CIRCUIT	320.00	
701-000-228.058	CIVIL FILING FEE(CIRCUIT)	1,883.00	
701-000-228.059	JUSTICE SYST(CIRCUIT)	17,123.06	
701-000-228.061	DUE TO STATE CORR. OFF. TRAINING		281.91
701-000-228.063	DUE TO STATE CSC REG. FEES		480.00
701-000-228.142	STATE COURT FUND (PROBATE)		10.00
701-000-228.156	DUE TO STATE ELECTRONIC FILING FEES		75.00
701-000-228.158	CIVIL FILING FEE(PROBATE)		450.00
701-000-228.230	FAC / FCJ CLEARANCES DISTRICT		360.00
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		770.00
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
701-000-241.000	DUE TO WIESHUHN TRUST		23,638.02
701-000-245.020	PROPERTY AUCTION PROCEEDS 2020		150,710.99
701-000-245.021	PROPERTY AUCTION PROCEEDS 2021		108,978.16
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		46,200.70
701-000-265.000	BONDS PAYABLE		69,124.90
701-000-271.000	CIRCUIT COURT RESTITUTIONS		3,758.77
701-000-273.000	UNDISTRIBUTED SHERIFF TRANS FEES		1,414.19
701-000-274.001	COUNTY OPER TAX COLLECTIONS		25,000.00
701-000-274.005	SET TAX COLLECTION		25,000.00
701-000-274.008	ROAD PATROL MILLAGE	100.49	
701-000-274.009	911 SERVICE MILLAGE	108.53	
701-000-274.010	AMBULANCE MILLAGE	47.35	
701-000-274.011	SENIOR SERVICE MILLAGE	60.29	
701-000-284.000	CLERKS REDEMPTION		1,483.56
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:		23,694.19	4,624,318.39
Liabilities		23,694.19	4,624,318.39
Account Category: Expenditures			
Department: 000			
701-000-998.101	TRANS OUT TO GF 101		6,189.69
Total Department 000:		0.00	6,189.69
Expenditures		0.00	6,189.69
Total Fund 701:		4,660,818.98	4,630,508.08
OUT OF BALANCE		30,310.90	0.00
Fund: 704 IMPREST PAYROLL FUND			
Account Category: Assets			
Department: 000			
704-000-001.000	CASH	23,348.08	
Total Department 000:		23,348.08	0.00
Assets		23,348.08	0.00
Account Category: Liabilities			
Department: 000			
704-000-202.000	ACCOUNTS PAYABLE		23,042.57
704-000-228.002	MICH INCOME TAX ID 38-6004835	25.50	
704-000-228.003	MERS		106,885.90
704-000-229.001	FEDERAL INCOME TAX	44.02	
704-000-229.003	SOCIAL SECURITY	91.80	
704-000-237.000	SUPPLEMENTAL INS (AFLAC/LIBERTY)		0.04
704-000-238.910	DUE TO LIFE/SHORT AND LONG TERM DIS	4,121.49	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 704 IMPREST PAYROLL FUND			
Account Category: Liabilities			
Department: 000			
704-000-240.000	BLUE CROSS INSURANCE	72,864.81	
704-000-240.004	BLUE CROSS / SHIELD HSA ACCOUNT		945.87
704-000-249.000	UNION DUES	20.00	
704-000-265.050	FAM CRT BONDS PAYABLE	47.78	
Total Department 000:		77,215.40	130,874.38
Liabilities		77,215.40	130,874.38
Total Fund 704:		100,563.48	130,874.38
OUT OF BALANCE		0.00	(30,310.90)
Fund: 721 LIBRARY PENAL FINES FUND			
Account Category: Assets			
Department: 000			
721-000-001.000	CASH	28,665.31	
721-000-001.005	T&A CREDIT CARD CASH	809.72	
Total Department 000:		29,475.03	0.00
Assets		29,475.03	0.00
Account Category: Liabilities			
Department: 000			
721-000-273.000	UNDIST. PENAL FINES		29,475.03
Total Department 000:		0.00	29,475.03
Liabilities		0.00	29,475.03
Total Fund 721:		29,475.03	29,475.03
Fund: 801 DRAIN FUND			
Account Category: Assets			
Department: 000			
801-000-001.000	CASH	415,440.27	
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:		663,429.08	0.00
Assets		663,429.08	0.00
Account Category: Liabilities			
Department: 000			
801-000-202.000	ACCOUNTS PAYABLE		300.00
801-000-214.601	DUE TO TAX ADM FUND 516		43,836.43
801-000-214.802	DUE TO FUND 802 REVLOVING		16,566.24
801-000-257.000	ACCREUED LIABILITIES		47,000.00
801-000-339.000	DEFERRED REVENUE		75,868.70
Total Department 000:		0.00	183,571.37
Liabilities		0.00	183,571.37
Account Category: Fund Equity			
Department: 000			
801-000-339.001	DEFERD REVENUE GRANTS		16,618.00
801-000-390.000	FUND BALANCE		330,949.99
801-000-392.000	PREPAID EXPENSES		31,845.00
Total Department 000:		0.00	379,412.99
Fund Equity		0.00	379,412.99
Account Category: Revenues			
Department: 000			
801-000-401.000	REVENUE CONTROL		434,700.11
801-000-699.101	TRANS IN FROM GF	29,633.00	
Total Department 000:		29,633.00	434,700.11
Revenues		29,633.00	434,700.11
Account Category: Expenditures			
Department: 000			
801-000-701.000	EXPENDITURE CONTROL	395,509.39	
801-000-991.000	WHITNEY DRAIN PRINCIPAL		87,258.00
801-000-995.000	BODWIN DRAIN INTEREST		3,629.00

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Debit Normal	Balance 09/30/2022 (Abnormal)	Credit Normal	Balance 09/30/2022 (Abnormal)
Fund: 801 DRAIN FUND					
Account Category: Expenditures					
Department: 000					
Total Department 000:			395,509.39		90,887.00
Expenditures			395,509.39		90,887.00
Total Fund 801:			1,088,571.47		1,088,571.47
Fund: 802 REVOLVING DRAIN FUND					
Account Category: Assets					
Department: 000					
802-000-001.000	CASH		36,873.53		
802-000-084.801	DUE FROM 801 DRAIN		10,126.47		
Total Department 000:			47,000.00		0.00
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: 851 TWINING SEWER DEBT FUND					
Account Category: Assets					
Department: 000					
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:			215,000.00		0.00
Assets			215,000.00		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
Total Fund 851:			215,000.00		215,000.00
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					
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		

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 950 GENERAL LONG TERM			
Account Category: Liabilities			
Department: 000			
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	1,927,682.00	
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:		2,302,185.00	3,058,551.00
Fund Equity		2,302,185.00	3,058,551.00
Account Category: Expenditures			
Department: 000			
950-000-992.000	INTEREST	114,264.00	
Total Department 000:		114,264.00	0.00
Expenditures		114,264.00	0.00
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	DIME DRAIN PAYABLE CURRENT		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			
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	56,330.00	

TRIAL BALANCE REPORT
Balance As of 09/30/2022

GL Number	Description	Balance Debit 09/30/2022 Normal (Abnormal)	Balance Credit 09/30/2022 Normal (Abnormal)
Fund: 955 LONG TERM DRAIN DEBT			
Account Category: Fund Equity			
Department: 000			
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:		938,133.00	2,255,077.00
Fund Equity		938,133.00	2,255,077.00
Account Category: Expenditures			
Department: 000			
955-000-968.000	DEPRECIATION EXPENSE		48,613.00
955-000-991.000	PRINCIPAL	48,000.00	
955-000-992.000	INTEREST	89,658.00	
Total Department 000:		137,658.00	48,613.00
Expenditures		137,658.00	48,613.00
Total Fund 955:		7,508,496.00	7,508,496.00
Total All Funds		61,472,101.88	61,472,101.88