BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 101 GENERAL FUND		
***** Assets *****		
101-000-001.000	CASH - CHECKING	(306,665.47)
101-000-001.004	PAYROLL CASH	6,775.90
101-000-002.000	INVESTMENTS	464,907.71
101-000-004.000	IMPREST CASH	5,000.00
101-000-020.000	TAXES RECEIVABLE	394,597.51
101-000-042.000	DEPOSIT RECEIVABLE	449,388.67
101-000-072.000	DUE FROM COUNTIES	25,840.57
101-000-084.211	DUE FROM HOMELAND SECURITY FUND	11,000.00
101-000-084.243	DUE FROM BROWNFIELD AUTHORITY	4,000.00
101-000-084.516	DUE FROM DELQ TAX REVOLVING FUND	120,000.00
101-000-084.701	DUE FROM TRUST & AGENCY	623.45
101-000-084.704	DUE FROM IMRPEST PAYROLL FUND	898.00
Total Assets		1,176,366.34
***** Liabilities *****		
101-000-202.000	ACCOUNTS PAYABLE	(19,126.89)
101-000-214.201	DUE TO ROAD COMMISSION-201	457.32
101-000-214.213	DUE TO FAIRGROUNDS F213	9,231.56
101-000-214.450	DUE TO OTHER FUNDS	25,396.58
101-000-339.000	DEFERRED INFLOWS -PROPERTY TAXES	317,614.65
Total Liabilities		333,573.22
***** Fund Equity *****		
101-000-365.670	RESERVE FOR ADVANCE TO DRAIN REV FD	47,000.00
101-000-390.000	FUND BALANCE	417,913.05
Total Fund Equity		464,913.05
Total Fund 101:		
TOTAL ASSETS		1,176,366.34
BEG. FUND BALANCE		464,913.05
+ NET OF REVENUES & EXPENDITURES		377,643.74
= ENDING FUND BALANCE		842,556.79
+ LIABILITIES		333,573.22
= TOTAL LIABILITIES AND FUND BALANCE		1,176,130.01
OUT OF BALANCE		236.33

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 201 COUNTY ROAD		
****** Assets ******		
201-000-001.000	CASH	1,619,179.65
201-000-002.000	INVESTMENTS	843,430.28
201-000-084.101	DUE FROM GF	457.32
201-000-084.210	DUE FROM AMBULANCE FUND	575.91
Total Assets		2,463,643.16
****** Liabilities ******		
201-000-202.000	ACCOUNTS PAYABLE	25.77
Total Liabilities		25.77
****** Fund Equity ******		
201-000-390.000	FUND BALANCE	3,299,716.30
Total Fund Equity		3,299,716.30
Total Fund 201:		
TOTAL ASSETS		2,463,643.16
BEG. FUND BALANCE		3,299,716.30
+ NET OF REVENUES & EXPENDITURES		(836,098.91)
= ENDING FUND BALANCE		2,463,617.39
+ LIABILITIES		25.77
= TOTAL LIABILITIES AND FUND BALANCE		2,463,643.16

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 208 COUNTY PARKS		
***** Assets *****		
208-000-001.000	CASH	83,939.30
208-000-001.004	PAYROLL CASH	403.35
208-000-004.000	IMPREST CASH	100.00
208-000-130.000	LAND	1,552,872.00
208-000-132.000	LAND IMPROVEMENTS	258,210.00
208-000-133.000	A/D LAND IMPROVEMENTS	(112,250.00)
208-000-136.000	BUILDINGS	546,385.00
208-000-137.000	A/D BUILDINGS	(389,916.00)
208-000-138.000	EQUIPMENT	25,190.00
208-000-139.000	A/D EQUIPMENT	(25,190.00)
208-000-148.000	VEHICLES	5,000.00
208-000-149.000	A/D VEHICLES	(5,000.00)
208-000-158.000	CONSTRUCTION IN PROGRESS	356,984.81
Total Assets		2,296,728.46
***** Liabilities *****		
208-000-202.000	ACCOUNTS PAYABLE	44.53
Total Liabilities		44.53
***** Fund Equity *****		
208-000-390.000	FUND BALANCE	615,146.48
208-000-393.000	DESIGNATED FOR PROJECTS	1,322.82
208-000-399.000	INVESTMENT IN CAPITAL ASSETS	1,659,640.00
Total Fund Equity		2,276,109.30
Total Fund 208:		
TOTAL ASSETS		2,296,728.46
BEG. FUND BALANCE		2,276,109.30
+ NET OF REVENUES & EXPENDITURES		20,574.63
= ENDING FUND BALANCE		2,296,683.93
+ LIABILITIES		44.53
= TOTAL LIABILITIES AND FUND BALANCE		2,296,728.46

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 210 AMBULANCE		
***** Assets *****		
210-000-001.000	CASH	286,379.72
210-000-020.000	TAXES RECEIVABLE	1,002,103.19
	Total Assets	1,288,482.91
***** Liabilities *****		
210-000-214.201	DUE TO ROAD COMMISSION-201	575.91
210-000-339.000	DEFERRED REVENUE TAXES	1,002,103.19
	Total Liabilities	1,002,679.10
***** Fund Equity *****		
210-000-390.000	FUND BALANCE	300,875.30
	Total Fund Equity	300,875.30
Total Fund 210:		
TOTAL ASSETS		1,288,482.91
BEG. FUND BALANCE		300,875.30
+ NET OF REVENUES & EXPENDITURES		(15,071.49)
= ENDING FUND BALANCE		285,803.81
+ LIABILITIES		1,002,679.10
= TOTAL LIABILITIES AND FUND BALANCE		1,288,482.91

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 211 HOMELAND SECURITY GRANTS		
***** Assets *****		
211-000-001.000	CASH	15,946.66
	Total Assets	15,946.66
***** Liabilities *****		
211-000-214.101	DUE TO GF	11,000.00
	Total Liabilities	11,000.00
***** Fund Equity *****		
211-000-390.000	FUND BALANCE	6,009.06
	Total Fund Equity	6,009.06
Total Fund 211:		
TOTAL ASSETS		15,946.66
BEG. FUND BALANCE		6,009.06
+ NET OF REVENUES & EXPENDITURES		(1,062.40)
= ENDING FUND BALANCE		4,946.66
+ LIABILITIES		11,000.00
= TOTAL LIABILITIES AND FUND BALANCE		15,946.66

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 213 FAIRGROUNDS/EVENT CENTER		
*** Assets ***		
213-000-001.000	CASH	(3,638.09)
213-000-084.101	DUE FROM GF	9,231.56
Total Assets		5,593.47
Total Fund 213:		
TOTAL ASSETS		5,593.47
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		5,593.47
= ENDING FUND BALANCE		5,593.47
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		5,593.47

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 214 ARPA		
***** Assets *****		
214-000-001.000	CASH	51,307.52
	Total Assets	51,307.52
***** Fund Equity *****		
214-000-390.000	FUND BALANCE	182,250.22
	Total Fund Equity	182,250.22
Total Fund 214:		
TOTAL ASSETS		51,307.52
BEG. FUND BALANCE		182,250.22
+ NET OF REVENUES & EXPENDITURES		(130,942.70)
= ENDING FUND BALANCE		51,307.52
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		51,307.52

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 215 FRIEND OF THE COURT		
***** Assets *****		
215-000-001.000	CASH	(52,322.74)
215-000-001.004	PAYROLL CASH	(223.05)
215-000-078.000	DUE FROM STATE	3,053.41
Total Assets		(49,492.38)
***** Liabilities *****		
215-000-202.000	ACCOUNTS PAYABLE	235.65
215-000-214.450	DUE TO OTHER FUNDS	(25,396.58)
Total Liabilities		(25,160.93)
Total Fund 215:		
TOTAL ASSETS		(49,492.38)
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		(24,331.45)
= ENDING FUND BALANCE		(24,331.45)
+ LIABILITIES		(25,160.93)
= TOTAL LIABILITIES AND FUND BALANCE		(49,492.38)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 243 BROWNFIELD AUTHORITY		
***** Assets *****		
243-000-001.000	CASH	4,756.35
	Total Assets	4,756.35
***** Liabilities *****		
243-000-214.101	DUE FROM GF	4,000.00
	Total Liabilities	4,000.00
***** Fund Equity *****		
243-000-390.000	FUND BALANCE	756.35
	Total Fund Equity	756.35
Total Fund 243:		
TOTAL ASSETS		4,756.35
BEG. FUND BALANCE		756.35
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		756.35
+ LIABILITIES		4,000.00
= TOTAL LIABILITIES AND FUND BALANCE		4,756.35

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 244 ARENAC COUNTY EDC		
****** Assets ******		
244-000-001.000	CASH	68,013.70
	Total Assets	68,013.70
****** Fund Equity ******		
244-000-390.000	FUND BALANCE	73,303.96
	Total Fund Equity	73,303.96
Total Fund 244:		
TOTAL ASSETS		68,013.70
BEG. FUND BALANCE		73,303.96
+ NET OF REVENUES & EXPENDITURES		(5,290.26)
= ENDING FUND BALANCE		68,013.70
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		68,013.70

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 245 ACT 345 REMONUMENTATION FUND		
*** Assets ***		
245-000-001.000	CASH	13,333.80
	Total Assets	13,333.80
*** Fund Equity ***		
245-000-390.000	FUND BALANCE	15,594.80
	Total Fund Equity	15,594.80
Total Fund 245:		
TOTAL ASSETS		13,333.80
BEG. FUND BALANCE		15,594.80
+ NET OF REVENUES & EXPENDITURES		(2,261.00)
= ENDING FUND BALANCE		13,333.80
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		13,333.80

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 246 EDC REVOLVING LOAN FUND		
*** Assets ***		
246-000-001.000	CASH	4,123.00
	Total Assets	4,123.00
Total Fund 246:		
TOTAL ASSETS		4,123.00
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		4,123.00
= ENDING FUND BALANCE		4,123.00
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		4,123.00

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 249 COUNTY BUILDING DEPT		
***** Assets *****		
249-000-001.000	CASH	26,799.16
249-000-001.004	PAYROLL CASH	828.71
249-000-004.000	IMPREST CASH	100.00
Total Assets		27,727.87
***** Liabilities *****		
249-000-202.000	PAYABLE	5,379.12
249-000-276.000	RECEIPTS REFUNDABLE	(1,662.40)
Total Liabilities		3,716.72
***** Fund Equity *****		
249-000-390.000	FUND BALANCE	45,173.88
Total Fund Equity		45,173.88
Total Fund 249:		
TOTAL ASSETS		27,727.87
BEG. FUND BALANCE		45,173.88
+ NET OF REVENUES & EXPENDITURES		(21,162.73)
= ENDING FUND BALANCE		24,011.15
+ LIABILITIES		3,716.72
= TOTAL LIABILITIES AND FUND BALANCE		27,727.87

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 255 PERSONAL RESIDENCE EXEMPTION PA105 OP		
***** Assets *****		
255-000-001.000	CASH	6,814.27
	Total Assets	6,814.27
***** Fund Equity *****		
255-000-390.000	FUND BALANCE	8,487.58
	Total Fund Equity	8,487.58
Total Fund 255:		
TOTAL ASSETS		6,814.27
BEG. FUND BALANCE		8,487.58
+ NET OF REVENUES & EXPENDITURES		(1,673.31)
= ENDING FUND BALANCE		6,814.27
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		6,814.27

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 256 REGISTER OF DEEDS TECH FUND		
***** Assets *****		
256-000-001.000	CASH	114,393.10
	Total Assets	114,393.10
***** Fund Equity *****		
256-000-390.000	FUND BALANCE	97,358.10
	Total Fund Equity	97,358.10
Total Fund 256:		
TOTAL ASSETS		114,393.10
BEG. FUND BALANCE		97,358.10
+ NET OF REVENUES & EXPENDITURES		17,035.00
= ENDING FUND BALANCE		114,393.10
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		114,393.10

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 259 MCOLES DEPUTY TRAINING FUND		
***** Assets *****		
259-000-001.000	CASH	37,833.40
	Total Assets	37,833.40
***** Fund Equity *****		
259-000-390.000	FUND BALANCE	32,165.50
	Total Fund Equity	32,165.50
Total Fund 259:		
TOTAL ASSETS		37,833.40
BEG. FUND BALANCE		32,165.50
+ NET OF REVENUES & EXPENDITURES		5,667.90
= ENDING FUND BALANCE		37,833.40
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		37,833.40

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 260 MICH INDG DEFENSE COUNCIL		
***** Assets *****		
260-000-001.000	CASH	(138,283.32)
260-000-001.004	PAYROLL CASH	714.71
Total Assets		(137,568.61)
***** Liabilities *****		
260-000-339.500	UNEARNED REVENUES	25,882.83
Total Liabilities		25,882.83
Total Fund 260:		
TOTAL ASSETS		(137,568.61)
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		(163,451.44)
= ENDING FUND BALANCE		(163,451.44)
+ LIABILITIES		25,882.83
= TOTAL LIABILITIES AND FUND BALANCE		(137,568.61)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 261 E-911 OPERATING FUND		
***** Assets *****		
261-000-001.000	CASH	1,698,995.62
261-000-001.004	PAYROLL CASH	(5,983.11)
261-000-020.000	TAXES RECEIVABLE	998,985.53
Total Assets		2,691,998.04
***** Liabilities *****		
261-000-202.000	ACCOUNTS PAYABLE	(5,350.26)
261-000-339.000	DEFERRED REVENUE	998,985.53
Total Liabilities		993,635.27
***** Fund Equity *****		
261-000-390.000	FUND BALANCE	1,492,864.33
261-000-395.000	RESV LONG TERM ADV.	16,500.00
Total Fund Equity		1,509,364.33
Total Fund 261:		
TOTAL ASSETS		2,691,998.04
BEG. FUND BALANCE		1,509,364.33
+ NET OF REVENUES & EXPENDITURES		188,998.44
= ENDING FUND BALANCE		1,698,362.77
+ LIABILITIES		993,635.27
= TOTAL LIABILITIES AND FUND BALANCE		2,691,998.04

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 262 ELECTION TRAINING FUND		
*** Assets ***		
262-000-001.000	CASH	2,375.00
Total Assets		2,375.00
*** Fund Equity ***		
262-000-390.000	FUND BALANCE	2,375.00
Total Fund Equity		2,375.00
Total Fund 262:		
TOTAL ASSETS		2,375.00
BEG. FUND BALANCE		2,375.00
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		2,375.00
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		2,375.00

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 263 CPL FUND		
***** Assets *****		
263-000-001.000	CASH	62,317.90
	Total Assets	62,317.90
***** Liabilities *****		
263-000-202.000	ACCOUNTS PAYABLE	38.48
	Total Liabilities	38.48
***** Fund Equity *****		
263-000-390.000	FUND BALANCE	45,304.16
	Total Fund Equity	45,304.16
Total Fund 263:		
TOTAL ASSETS		62,317.90
BEG. FUND BALANCE		45,304.16
+ NET OF REVENUES & EXPENDITURES		16,975.26
= ENDING FUND BALANCE		62,279.42
+ LIABILITIES		38.48
= TOTAL LIABILITIES AND FUND BALANCE		62,317.90

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 264 CORRECTION OFFICER TRAINING		
***** Assets *****		
264-000-001.000	CASH	24,215.99
	Total Assets	24,215.99
***** Fund Equity *****		
264-362-390.000	FUND BALANCE	20,709.02
	Total Fund Equity	20,709.02
Total Fund 264:		
TOTAL ASSETS		24,215.99
BEG. FUND BALANCE		20,709.02
+ NET OF REVENUES & EXPENDITURES		3,506.97
= ENDING FUND BALANCE		24,215.99
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		24,215.99

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 265 SHERIFF'S FORFEITURES		
***** Assets *****		
265-000-001.000	CASH	1,665.84
265-000-004.000	IMPREST CASH	500.00
Total Assets		2,165.84
***** Fund Equity *****		
265-000-390.000	FUND BALANCE	2,165.84
Total Fund Equity		2,165.84
Total Fund 265:		
TOTAL ASSETS		2,165.84
BEG. FUND BALANCE		2,165.84
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		2,165.84
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		2,165.84

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
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GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 266 ROAD PATROL MILLAGE		
***** Assets *****		
266-000-001.000	CASH	29,505.03
266-000-001.004	PAYROLL CASH	23,286.80
266-000-020.000	TAXES RECEIVABLE	921,489.55
Total Assets		974,281.38
***** Liabilities *****		
266-000-339.000	DEFERRED REVENUE TAXES	921,489.55
Total Liabilities		921,489.55
***** Fund Equity *****		
266-000-390.000	FUND BALANCE	62,607.98
Total Fund Equity		62,607.98
Total Fund 266:		
TOTAL ASSETS		974,281.38
BEG. FUND BALANCE		62,607.98
+ NET OF REVENUES & EXPENDITURES		(9,816.15)
= ENDING FUND BALANCE		52,791.83
+ LIABILITIES		921,489.55
= TOTAL LIABILITIES AND FUND BALANCE		974,281.38

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 267 COMMUNITY MARIJUANA PROGRAM		
***** Assets *****		
267-000-001.000	CASH	131,452.98
	Total Assets	131,452.98
***** Fund Equity *****		
267-000-390.000	FUND BALANCE	548,042.52
	Total Fund Equity	548,042.52
Total Fund 267:		
TOTAL ASSETS		131,452.98
BEG. FUND BALANCE		548,042.52
+ NET OF REVENUES & EXPENDITURES		(416,589.54)
= ENDING FUND BALANCE		131,452.98
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		131,452.98

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 269 LAW LIBRARY		
***** Assets *****		
269-000-001.000	CASH	1,063.13
	Total Assets	1,063.13
***** Fund Equity *****		
269-000-390.000	FUND BALANCE	938.30
	Total Fund Equity	938.30
Total Fund 269:		
TOTAL ASSETS		1,063.13
BEG. FUND BALANCE		938.30
+ NET OF REVENUES & EXPENDITURES		124.83
= ENDING FUND BALANCE		1,063.13
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		1,063.13

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 271 LIBRARY MILLAGE		
*** Assets ***		
271-000-001.000	CASH	296.67
Total Assets		296.67
*** Fund Equity ***		
271-000-390.000	FUND BALANCE	296.67
Total Fund Equity		296.67
Total Fund 271:		
TOTAL ASSETS		296.67
BEG. FUND BALANCE		296.67
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		296.67
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		296.67

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 272 STONEGARDEN HOMELAND SECURITY CFD 97.067		
*** Assets ***		
272-000-001.000	CASH	16,723.53
	Total Assets	16,723.53
*** Liabilities ***		
272-000-339.500	UNEARNED REVENUES	12,648.80
	Total Liabilities	12,648.80
*** Fund Equity ***		
272-000-390.000	FUND BALANCE	24.76
	Total Fund Equity	24.76
Total Fund 272:		
TOTAL ASSETS		16,723.53
BEG. FUND BALANCE		24.76
+ NET OF REVENUES & EXPENDITURES		4,049.97
= ENDING FUND BALANCE		4,074.73
+ LIABILITIES		12,648.80
= TOTAL LIABILITIES AND FUND BALANCE		16,723.53

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 273 LAW ENFORCEMENT CPE PROGRAM		
***** Assets *****		
273-000-001.000	CASH	(14,663.38)
273-000-001.004	PAYROLL CASH	(1,639.26)
	Total Assets	(16,302.64)
Total Fund 273:		
TOTAL ASSETS		(16,302.64)
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		(16,302.64)
= ENDING FUND BALANCE		(16,302.64)
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		(16,302.64)

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 274 SENIOR CITIZEN MILLAGE		
***** Assets *****		
274-000-001.000	CASH	11,338.19
274-000-020.000	TAXES RECEIVABLE	552,864.04
	Total Assets	564,202.23
***** Liabilities *****		
274-000-339.000	DEFERRED REVENUE TAXES	552,864.04
	Total Liabilities	552,864.04
***** Fund Equity *****		
274-000-390.000	FUND BALANCE	6,447.32
	Total Fund Equity	6,447.32
Total Fund 274:		
TOTAL ASSETS		564,202.23
BEG. FUND BALANCE		6,447.32
+ NET OF REVENUES & EXPENDITURES		4,890.87
= ENDING FUND BALANCE		11,338.19
+ LIABILITIES		552,864.04
= TOTAL LIABILITIES AND FUND BALANCE		564,202.23

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 275 DRUG AND ALCOHOL EDUCATION		
***** Assets *****		
275-000-001.000	CASH	124.05
	Total Assets	124.05
***** Fund Equity *****		
275-000-390.000	FUND BALANCE	5,048.25
	Total Fund Equity	5,048.25
Total Fund 275:		
TOTAL ASSETS		124.05
BEG. FUND BALANCE		5,048.25
+ NET OF REVENUES & EXPENDITURES		(4,924.20)
= ENDING FUND BALANCE		124.05
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		124.05

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 276 SHERIFF DEPT DONATIONS MISC		
***** Assets *****		
276-000-001.000	CASH	11,490.04
Total Assets		11,490.04
***** Fund Equity *****		
276-000-390.000	FUND BALANCE	9,187.60
Total Fund Equity		9,187.60
Total Fund 276:		
TOTAL ASSETS		11,490.04
BEG. FUND BALANCE		9,187.60
+ NET OF REVENUES & EXPENDITURES		2,302.44
= ENDING FUND BALANCE		11,490.04
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		11,490.04

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 278 HOUSING COMMISSION		
***** Assets *****		
278-000-001.000	CASH	105,797.08
278-000-060.000	LOANS RECEIVABLE	1,293,524.76
	Total Assets	1,399,321.84
***** Liabilities *****		
278-000-202.000	ACCOUNTS PAYABLE	46.70
278-000-204.000	MANUAL ACCOUNTS PAYABLE	(16,425.00)
278-000-264.000	TAX AND INSURANCE ESCROW	1,323.02
278-000-339.000	DEFERRED REVENUE	1,293,524.76
	Total Liabilities	1,278,469.48
***** Fund Equity *****		
278-000-390.000	FUND BALANCE	5,440.79
	Total Fund Equity	5,440.79
Total Fund 278:		
TOTAL ASSETS		1,399,321.84
BEG. FUND BALANCE		5,440.79
+ NET OF REVENUES & EXPENDITURES		115,411.57
= ENDING FUND BALANCE		120,852.36
+ LIABILITIES		1,278,469.48
= TOTAL LIABILITIES AND FUND BALANCE		1,399,321.84

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 284 OPIOID SETTLEMENT FUND		
*** Assets ***		
284-000-001.000	CASH	83,827.91
284-000-002.000	INVESTMENTS	286,134.20
284-000-040.000	ACCOUNTS RECEIVABLE	69,987.69
284-000-184.000	LONG TERM RECEIVABLE	616,774.50
Total Assets		1,056,724.30
*** Liabilities ***		
284-000-339.002	DEFERRED INFLOWS - OTHER CHARGES	686,762.19
Total Liabilities		686,762.19
*** Fund Equity ***		
284-000-390.000	FUND BALANCE	297,951.63
Total Fund Equity		297,951.63
Total Fund 284:		
TOTAL ASSETS		1,056,724.30
BEG. FUND BALANCE		297,951.63
+ NET OF REVENUES & EXPENDITURES		72,010.48
= ENDING FUND BALANCE		369,962.11
+ LIABILITIES		686,762.19
= TOTAL LIABILITIES AND FUND BALANCE		1,056,724.30

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 286 CHIPPEWA INDIAN FUND		
***** Assets *****		
286-000-001.000	CASH	528,625.05
	Total Assets	528,625.05
***** Liabilities *****		
286-000-214.450	DUE TO OTHER FUNDS	9,062.00
	Total Liabilities	9,062.00
***** Fund Equity *****		
286-000-390.000	FUND BALANCE	294,932.68
	Total Fund Equity	294,932.68
Total Fund 286:		
TOTAL ASSETS		528,625.05
BEG. FUND BALANCE		294,932.68
+ NET OF REVENUES & EXPENDITURES		224,630.37
= ENDING FUND BALANCE		519,563.05
+ LIABILITIES		9,062.00
= TOTAL LIABILITIES AND FUND BALANCE		528,625.05

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 287 FAMILY COURT JUVENILE		
*** Assets ***		
287-000-001.000	CASH	(11,991.00)
287-000-001.004	PAYROLL CASH	(353.56)
Total Assets		(12,344.56)
*** Fund Equity ***		
287-000-390.000	FUND BALANCE	1,586.24
Total Fund Equity		1,586.24
Total Fund 287:		
TOTAL ASSETS		(12,344.56)
BEG. FUND BALANCE		1,586.24
+ NET OF REVENUES & EXPENDITURES		(13,930.80)
= ENDING FUND BALANCE		(12,344.56)
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		(12,344.56)

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 288 TRANSPORTATION MILLAGE		
***** Assets *****		
288-000-001.000	CASH	5,632.84
	Total Assets	5,632.84
***** Fund Equity *****		
288-000-390.000	FUND BALANCE	3,566.14
	Total Fund Equity	3,566.14
Total Fund 288:		
TOTAL ASSETS		5,632.84
BEG. FUND BALANCE		3,566.14
+ NET OF REVENUES & EXPENDITURES		2,066.70
= ENDING FUND BALANCE		5,632.84
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		5,632.84

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 290 DEPT. OF HUMAN SERVICES		
***** Assets *****		
290-000-001.000	CASH	(1,566.60)
290-000-001.004	PAYROLL CASH	140.30
	Total Assets	(1,426.30)
***** Fund Equity *****		
290-000-390.000	FUND BALANCE	1,684.13
	Total Fund Equity	1,684.13
Total Fund 290:		
TOTAL ASSETS		(1,426.30)
BEG. FUND BALANCE		1,684.13
+ NET OF REVENUES & EXPENDITURES		(3,110.43)
= ENDING FUND BALANCE		(1,426.30)
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		(1,426.30)

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 292 FAMILY COURT CHILD CARE		
****** Assets ******		
292-000-001.000	CASH	(34,908.55)
292-000-001.004	PAYROLL CASH	(9,435.45)
	Total Assets	(44,344.00)
****** Liabilities ******		
292-000-202.000	ACCOUNTS PAYABLE	54.76
	Total Liabilities	54.76
****** Fund Equity ******		
292-000-390.000	FUND BALANCE	219,999.84
	Total Fund Equity	219,999.84
Total Fund 292:		
TOTAL ASSETS		(44,344.00)
BEG. FUND BALANCE		219,999.84
+ NET OF REVENUES & EXPENDITURES		(264,398.60)
= ENDING FUND BALANCE		(44,398.76)
+ LIABILITIES		54.76
= TOTAL LIABILITIES AND FUND BALANCE		(44,344.00)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 293 SOLDIERS & SAILORS RELIEF		
***** Assets *****		
293-000-001.000	CASH	9,154.83
	Total Assets	9,154.83
***** Fund Equity *****		
293-000-390.000	FUND BALANCE	9,154.83
	Total Fund Equity	9,154.83
Total Fund 293:		
TOTAL ASSETS		9,154.83
BEG. FUND BALANCE		9,154.83
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		9,154.83
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		9,154.83

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 296 VETERAN AFFAIRS MILLAGE SERVICES		
***** Assets *****		
296-000-001.000	CASH	16,399.35
296-000-001.004	PAYROLL CASH	(309.87)
296-000-020.000	TAXES RECEIVABLE	74,229.87
	Total Assets	90,319.35
***** Liabilities *****		
296-000-202.000	ACCOUNTS PAYABLE	2.96
296-000-339.000	DEFERRED REVENUE	74,229.87
	Total Liabilities	74,232.83
***** Fund Equity *****		
296-000-390.000	FUND BALANCE	(1,002.76)
	Total Fund Equity	(1,002.76)
Total Fund 296:		
TOTAL ASSETS		90,319.35
BEG. FUND BALANCE		(1,002.76)
+ NET OF REVENUES & EXPENDITURES		17,089.28
= ENDING FUND BALANCE		16,086.52
+ LIABILITIES		74,232.83
= TOTAL LIABILITIES AND FUND BALANCE		90,319.35

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 297 ANIMAL WELFARE FUND		
*** Assets ***		
297-000-001.000	CASH	60,705.36
	Total Assets	60,705.36
*** Fund Equity ***		
297-000-390.000	FUND BALANCE	71,299.34
	Total Fund Equity	71,299.34
Total Fund 297:		
TOTAL ASSETS		60,705.36
BEG. FUND BALANCE		71,299.34
+ NET OF REVENUES & EXPENDITURES		(10,593.98)
= ENDING FUND BALANCE		60,705.36
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		60,705.36

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 298 CIRCUIT COURT COUNSELING		
***** Assets *****		
298-000-001.000	CASH	40,169.35
	Total Assets	40,169.35
***** Fund Equity *****		
298-000-390.000	FUND BALANCE	38,905.60
	Total Fund Equity	38,905.60
Total Fund 298:		
TOTAL ASSETS		40,169.35
BEG. FUND BALANCE		38,905.60
+ NET OF REVENUES & EXPENDITURES		1,263.75
= ENDING FUND BALANCE		40,169.35
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		40,169.35

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 299 VETERAN MVAA GRANT SERVICES		
***** Assets *****		
299-000-001.000	CASH	234.23
	Total Assets	234.23
***** Fund Equity *****		
299-000-390.000	FUND BALANCE	(10,777.89)
	Total Fund Equity	(10,777.89)
Total Fund 299:		
TOTAL ASSETS		234.23
BEG. FUND BALANCE		(10,777.89)
+ NET OF REVENUES & EXPENDITURES		11,012.12
= ENDING FUND BALANCE		234.23
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		234.23

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 304 TWINING VILLAGE SEWER DEBT		
***** Assets *****		
304-000-001.000	CASH	(10,766.25)
304-000-077.000	DUE FROM VILLAGE	9,000.00
304-000-077.001	DUE FROM VILLAGE-LONG TERM	156,000.00
Total Assets		154,233.75
***** Liabilities *****		
304-000-208.000	INTERST ON NOTES PAYABLE	(0.25)
304-000-339.000	DEFERRED REVENUE	165,000.00
Total Liabilities		164,999.75
***** Fund Equity *****		
304-000-390.000	FUND BALANCE	90.25
Total Fund Equity		90.25
Total Fund 304:		
TOTAL ASSETS		154,233.75
BEG. FUND BALANCE		90.25
+ NET OF REVENUES & EXPENDITURES		(10,856.25)
= ENDING FUND BALANCE		(10,766.00)
+ LIABILITIES		164,999.75
= TOTAL LIABILITIES AND FUND BALANCE		154,233.75

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 369 BUILDING AUTHORITY DEBT FUND		
***** Assets *****		
369-000-001.000	CASH	(54,487.64)
	Total Assets	(54,487.64)
***** Fund Equity *****		
369-000-390.000	FUND BALANCE	83,584.86
	Total Fund Equity	83,584.86
Total Fund 369:		
TOTAL ASSETS		(54,487.64)
BEG. FUND BALANCE		83,584.86
+ NET OF REVENUES & EXPENDITURES		(138,072.50)
= ENDING FUND BALANCE		(54,487.64)
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		(54,487.64)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 450 FAIRGROUNDS ENHANCEMENT GRANT		
****** Assets ******		
450-000-001.004	PAYROLL CASH	433.18
450-000-084.101	DUE FROM GF	25,396.58
450-000-084.215	DUE FROM FRIEND OF THE COURT	(25,396.58)
450-000-084.286	DUE FROM OTHER FUNDS	9,062.00
Total Assets		9,495.18
***** Fund Equity *****		
450-000-390.000	FUND BALANCE	953,184.27
Total Fund Equity		953,184.27
Total Fund 450:		
TOTAL ASSETS		9,495.18
BEG. FUND BALANCE		953,184.27
+ NET OF REVENUES & EXPENDITURES		(943,689.09)
= ENDING FUND BALANCE		9,495.18
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		9,495.18

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 451 FAIRGROUND CONSUMERS ENERGY GRANT		
***** Assets *****		
451-000-001.000	CASH	55,111.48
	Total Assets	55,111.48
Total Fund 451:		
TOTAL ASSETS		55,111.48
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		55,111.48
= ENDING FUND BALANCE		55,111.48
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		55,111.48

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 452 FAIRGROUND USDA GRANT		
***** Assets *****		
452-000-001.000	CASH	95,401.14
	Total Assets	95,401.14
Total Fund 452:		
TOTAL ASSETS		95,401.14
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		95,401.14
= ENDING FUND BALANCE		95,401.14
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		95,401.14

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 469 BUILDING CONSTRUCTION FUND		
****** Assets ******		
469-000-001.000	CASH	41,581.87
	Total Assets	41,581.87
***** Fund Equity *****		
469-000-390.000	FUND BALANCE	43,188.57
	Total Fund Equity	43,188.57
Total Fund 469:		
TOTAL ASSETS		41,581.87
BEG. FUND BALANCE		43,188.57
+ NET OF REVENUES & EXPENDITURES		(1,606.70)
= ENDING FUND BALANCE		41,581.87
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		41,581.87

BALANCE SHEET REPORT FOR COUNTY OF ARENAC
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 470 SPECIAL COURT EXPENSE AND PROJECT FUND		
*** Assets ***		
470-000-001.000	CASH	178,631.28
	Total Assets	178,631.28
*** Fund Equity ***		
470-000-390.000	FUND BALANCE	161,462.98
	Total Fund Equity	161,462.98
Total Fund 470:		
TOTAL ASSETS		178,631.28
BEG. FUND BALANCE		161,462.98
+ NET OF REVENUES & EXPENDITURES		17,168.30
= ENDING FUND BALANCE		178,631.28
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		178,631.28

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 475 FOREST LAKE POA DAM		
*** Assets ***		
475-000-001.000	CASH	151,249.47
	Total Assets	151,249.47
*** Fund Equity ***		
475-000-390.000	FUND BALANCE	(1,443,339.99)
	Total Fund Equity	(1,443,339.99)
Total Fund 475:		
TOTAL ASSETS		151,249.47
BEG. FUND BALANCE		(1,443,339.99)
+ NET OF REVENUES & EXPENDITURES		1,594,589.46
= ENDING FUND BALANCE		151,249.47
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		151,249.47

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 516 DELINQUENT TAX REVOLVING FUND		
***** Assets *****		
516-000-001.000	CASH	(215,712.02)
516-000-001.007	CASH - TAX	624,094.49
516-000-002.000	INVESTMENTS	489,610.09
516-000-020.665	INTEREST RECEIVABLE	5,645.77
516-000-026.022	2022 TAXES RECEIVABLE	(3,835.11)
516-000-026.023	2023 TAXES RECEIVABLE	115,009.34
516-000-026.024	2024 TAXES RECEIVABLE	929,044.52
516-000-081.000	DUE FROM OTHER UNITS OF GOVERNMENT	(4,146.56)
516-000-084.801	DUE FROM DRAIN	3,238.70
516-000-138.000	EQUIPMENT	38,853.00
516-000-139.000	ACCUM DEPREC	(38,853.00)
Total Assets		1,942,949.22
***** Liabilities *****		
516-000-202.000	ACCOUNTS PAYABLE	34.23
516-000-214.101	DUE TO GF 101	120,000.00
516-000-215.000	DUE TO OTHERS	(34.23)
Total Liabilities		120,000.00
***** Fund Equity *****		
516-000-390.000	RETAINED EARNINGS	1,551,985.51
Total Fund Equity		1,551,985.51
Total Fund 516:		
TOTAL ASSETS		1,942,949.22
BEG. FUND BALANCE		1,551,985.51
+ NET OF REVENUES & EXPENDITURES		270,963.71
= ENDING FUND BALANCE		1,822,949.22
+ LIABILITIES		120,000.00
= TOTAL LIABILITIES AND FUND BALANCE		1,942,949.22

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 518 ARENAC COUNTY LAND BANK		
***** Assets *****		
518-000-001.000	CASH	(34,124.19)
518-000-001.007	CASH - TAX	(218.80)
518-000-101.000	INVENTORY	1,850.00
Total Assets		(32,492.99)
***** Fund Equity *****		
518-000-390.000	FUND BALANCE	30,464.41
Total Fund Equity		30,464.41
Total Fund 518:		
TOTAL ASSETS		(32,492.99)
BEG. FUND BALANCE		30,464.41
+ NET OF REVENUES & EXPENDITURES		(62,957.40)
= ENDING FUND BALANCE		(32,492.99)
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		(32,492.99)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 520 FORECLOSURE FUND		
***** Assets *****		
520-000-001.000	CASH	541,696.99
520-000-001.007	CASH - TAX	165,484.81
520-000-084.701	DUE FROM TRUST & AGENCY	1,386,091.65
520-000-138.000	EQUIPMENT	22,200.00
520-000-139.000	A/D EQUIPMENT	(22,200.00)
Total Assets		2,093,273.45
***** Liabilities *****		
520-000-202.000	ACCOUNTS PAYABLE	(114.00)
520-000-266.000	COURT ORDER PAYABLE	209,817.92
Total Liabilities		209,703.92
***** Fund Equity *****		
520-000-390.000	RETAINED EARNINGS	1,696,818.86
Total Fund Equity		1,696,818.86
Total Fund 520:		
TOTAL ASSETS		2,093,273.45
BEG. FUND BALANCE		1,696,818.86
+ NET OF REVENUES & EXPENDITURES		186,750.67
= ENDING FUND BALANCE		1,883,569.53
+ LIABILITIES		209,703.92
= TOTAL LIABILITIES AND FUND BALANCE		2,093,273.45

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 595 JAIL COMMISSARY		
*** Assets ***		
595-000-001.000	CASH	15,582.78
	Total Assets	15,582.78
*** Fund Equity ***		
595-000-390.000	FUND BALANCE	15,812.79
	Total Fund Equity	15,812.79
Total Fund 595:		
TOTAL ASSETS		15,582.78
BEG. FUND BALANCE		15,812.79
+ NET OF REVENUES & EXPENDITURES		(230.01)
= ENDING FUND BALANCE		15,582.78
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		15,582.78

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 701 TRUST & AGENCY		
*** Assets ***		
701-000-001.000	CASH	1,351,749.78
701-000-001.001	CASH-81ST DISTRICT COURT BOND ACCT	8,583.00
701-000-001.002	CASH-SHERIFF DEPT GENERAL INMATE	13,497.00
701-000-001.003	81ST DISTRICT COURT DEPOSIT ACCT	11,282.00
701-000-001.005	T&A CREDIT CARD CASH	2,151.04
701-000-002.000	INVESTMENTS	25,372.48
Total Assets		1,412,635.30
*** Liabilities ***		
701-000-202.000	ACCOUNTS PAYABLE	289.00
701-000-214.101	DUE TO GF 101	623.45
701-000-214.520	DUE TO TAX FORECLOSURE FUND	1,131,271.65
701-000-216.000	INTEREST DUE TO GF	22,884.30
701-000-221.000	DUE TO STANDISH TWP	(2.92)
701-000-221.003	DUE TO AUGRES TWP	59.40
701-000-221.004	DRUG RECOVERY COURT FEE DUE TO ALCONA CO	1,945.00
701-000-221.006	DUE TO ARENAC CO. ORV ORDINANCE	551.10
701-000-221.008	DUE TO MOFFATT TWP.	80.52
701-000-221.009	DUE TO SIMS TWP POLICE	143.55
701-000-221.020	DUE TO AUGRES CITY POLICE	1,555.80
701-000-221.030	DUE TO CITY OF OMER	82.50
701-000-221.040	DUE TO STANDISH CITY POLICE	39.60
701-000-228.006	PROBATE SHARED FEES	1,258.95
701-000-228.018	STATE CCW ENFORCEMENT FUND	549.00
701-000-228.019	DUE TO STATE LIVE SCAN	526.75
701-000-228.030	FAC / FCJ CLEARANCES CORCUIT	(108.00)
701-000-228.031	NO LONGER USED	7,017.09
701-000-228.037	CRIME VICTIM'S RIGHTS(CIRCUIT)	277.14
701-000-228.040	STATE REMONUMENTATION FUND	3,619.06
701-000-228.042	STATE COURT FUND (CIRCUIT)	(300.00)
701-000-228.043	FILIATION FEE	185.00
701-000-228.044	STATE REAL ESTATE TRANSFER TAX	52,768.39
701-000-228.050	DUE TO STATE NOTARY TRAINING	(60.00)
701-000-228.056	DUE TO STATE ELECTRONIC FILING FEES	(119.00)
701-000-228.057	JURY DEMAND / DL CLEARANCE CIRCUIT	(465.00)
701-000-228.058	CIVIL FILING FEE(CIRCUIT)	315.00
701-000-228.059	JUSTICE SYST(CIRCUIT)	(5,873.66)
701-000-228.061	DUE TO STATE CORR. OFF. TRAINING	(73.58)
701-000-228.063	DUE TO STATE CSC REG. FEES	450.00
701-000-228.142	STATE COURT FUND (PROBATE)	50.00
701-000-228.156	DUE TO STATE ELECTRONIC FILING FEES	50.00
701-000-228.158	CIVIL FILING FEE(PROBATE)	300.00
701-000-228.230	FAC / FCJ CLEARANCES DISTRICT	255.00
701-000-228.237	CRIME VICTIM'S RIGHTS(DISTRICT)	(1,016.73)
701-000-228.242	STATE COURT FUND (DISTRICT)	100.00
701-000-228.256	DUE TO STATE ELECTRONIC FILING FEES	459.97
701-000-228.257	JURY DEMAND / DL CLEARANCE DISTRICT	265.00
701-000-228.258	CIVIL FILING FEE(DISTRICT)	399.00
701-000-228.259	JUSTICE SYST(DISTRICT)	6,776.25
701-000-230.000	DUE TO TRIBAL POLICE	4,825.00
701-000-241.000	DUE TO WIESHUHN TRUST	23,629.98
701-000-247.000	JAIL LOCK PROJECT	13,305.00
701-000-249.010	ESCROW ANIMAL CONTROL S/N PROGRAM	61,388.70
701-000-265.000	BONDS PAYABLE	14,994.90
701-000-265.050	FAM CRT BONDS PAYABLE	618.22
701-000-271.000	CIRCUIT COURT RESTITUTIONS	(3,306.28)
701-000-273.000	UNDISTRIBUTED SHERIFF TRANS FEES	28,863.95
701-000-274.002	TRAILER CONDO TAX	(309.00)
701-000-274.004	DELINQ. PERSONAL PROPERTY TAX	343.77
701-000-274.012	LIBRARY MILLAGE	189.21
701-000-274.014	COUNTY ROAD TAX	(19,849.10)
701-000-284.000	CLERKS REDEMPTION	2,332.47
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 Liabilities		1,382,355.40
Total Fund 701:		
TOTAL ASSETS		1,412,635.30

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 701 TRUST & AGENCY		
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		4.00
= ENDING FUND BALANCE		4.00
+ LIABILITIES		1,382,355.40
= TOTAL LIABILITIES AND FUND BALANCE		1,382,359.40
OUT OF BALANCE		30,275.90

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 703 CURRENT TAX COLLECTION FUND		
*** Assets ***		
703-000-001.000	CASH	76.60
703-000-001.007	CASH - TAX	596,041.58
Total Assets		596,118.18
*** Liabilities ***		
703-000-274.001	COUNTY OPER TAX COLLECTIONS	30,152.43
703-000-274.004	DELINQ. PERSONAL PROPERTY TAX	76.60
703-000-274.005	SET TAX COLLECTION	33,686.10
703-000-274.008	ROAD PATROL MILLAGE	87,620.56
703-000-274.009	911 SERVICE MILLAGE	94,989.69
703-000-274.010	AMBULANCE MILLAGE	95,310.10
703-000-274.011	SENIOR SERVICE MILLAGE	52,563.10
703-000-274.012	LIBRARY MILLAGE	34,322.27
703-000-274.013	DRAIN AST.	26,803.49
703-000-274.014	COUNTY ROAD TAX	62,946.82
703-000-274.015	VETERANS SERVICE MILAGE	7,048.94
703-000-274.016	BUS TRANSPORTATION TAX	70,598.08
Total Liabilities		596,118.18
Total Fund 703:		
TOTAL ASSETS		596,118.18
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		0.00
+ LIABILITIES		596,118.18
= TOTAL LIABILITIES AND FUND BALANCE		596,118.18

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 704 IMPREST PAYROLL FUND		
*** Assets ***		
704-000-001.000	CASH	(404,844.39)
704-000-001.004	PAYROLL CASH	(10,214.02)
704-000-001.006	COMMON BANK CREDIT CARD CASH	129,194.49
704-000-084.000	DUE FROM OTHER FUNDS	(898.00)
Total Assets		(286,761.92)
*** Liabilities ***		
704-000-202.000	ACCOUNTS PAYABLE	20,612.90
704-000-228.002	MICH INCOME TAX ID 38-6004835	(326.98)
704-000-228.003	MERS	(143,704.81)
704-000-229.001	FEDERAL INCOME TAX	107.91
704-000-229.003	SOCIAL SECURITY	(215.09)
704-000-237.000	SUPPLEMENTAL INS (AFLAC)	200.68
704-000-238.910	DUE TO SHORT/-T LONG/T- LIFE	(30,618.60)
704-000-238.911	VOLUNTARY ADDITIONAL LIFE INSURANCE	(2,615.23)
704-000-240.000	BLUE CROSS INSURANCE	(143,377.22)
704-000-240.004	BLUE CROSS / SHIELD FSA TASC ACCOUNT	(19,663.36)
704-000-243.000	WORKERS COMP	61,788.39
704-000-248.000	ANNUITIES	400.00
704-000-249.000	UNION DUES	649.87
Total Liabilities		(256,761.54)
*** Fund Equity ***		
704-000-390.000	FUND BALANCE	275.52
Total Fund Equity		275.52
Total Fund 704:		
TOTAL ASSETS		(286,761.92)
BEG. FUND BALANCE		275.52
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		275.52
+ LIABILITIES		(256,761.54)
= TOTAL LIABILITIES AND FUND BALANCE		(256,486.02)
OUT OF BALANCE		(30,275.90)

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 721 LIBRARY PENAL FINES FUND		
***** Assets *****		
721-000-001.000	CASH	50,222.53
	Total Assets	50,222.53
***** Liabilities *****		
721-000-273.000	UNDIST. PENAL FINES	50,222.53
	Total Liabilities	50,222.53
Total Fund 721:		
TOTAL ASSETS		50,222.53
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		0.00
+ LIABILITIES		50,222.53
= TOTAL LIABILITIES AND FUND BALANCE		50,222.53

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 801 DRAIN FUND		
***** Assets *****		
801-000-001.000	CASH	2,892,823.62
801-000-026.000	SPECIAL ASSESSMENT RECEIVABLE	2,958,147.40
801-000-084.365	DUE FROM AUGRES RIVER DRAIN DEBT FUND	48,630.00
801-000-084.851	DUE FROM RIFLE RIVER DRAIN DEBT FUND	(13,191.67)
Total Assets		5,886,409.35
***** Liabilities *****		
801-000-202.000	ACCOUNTS PAYABLE	5,285.50
801-000-214.601	DUE TO TAX ADM FUND 516	4,858.05
801-000-214.802	DUE TO FUND 802 REVLOVING	1,741.62
801-000-257.000	ACCREUED LIABILITIES	10,000.00
801-000-339.000	DEFERRED REVENUE	2,176,735.04
Total Liabilities		2,198,620.21
***** Fund Equity *****		
801-000-390.000	FUND BALANCE	3,715,388.38
Total Fund Equity		3,715,388.38
Total Fund 801:		
TOTAL ASSETS		5,886,409.35
BEG. FUND BALANCE		3,715,388.38
+ NET OF REVENUES & EXPENDITURES		(27,599.24)
= ENDING FUND BALANCE		3,687,789.14
+ LIABILITIES		2,198,620.21
= TOTAL LIABILITIES AND FUND BALANCE		5,886,409.35

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 802 REVOLVING DRAIN FUND		
***** Assets *****		
802-000-001.000	CASH	(1,741.62)
802-000-084.801	DUE FROM 801 DRAIN	1,741.62
Total Assets		0.00
Total Fund 802:		
TOTAL ASSETS		0.00
BEG. FUND BALANCE		0.00
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		0.00
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		0.00

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 811 RIFLE RIVER DRAIN CONSTRUCTION		
*** Assets ***		
811-000-001.000	CASH	90,515.76
	Total Assets	90,515.76
*** Fund Equity ***		
811-000-390.000	FUND BALANCE	91,515.76
	Total Fund Equity	91,515.76
Total Fund 811:		
TOTAL ASSETS		90,515.76
BEG. FUND BALANCE		91,515.76
+ NET OF REVENUES & EXPENDITURES		(1,000.00)
= ENDING FUND BALANCE		90,515.76
+ LIABILITIES		0.00
= TOTAL LIABILITIES AND FUND BALANCE		90,515.76

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 891 LAKE LEVEL DEBT SERVICE FUND		
****** Assets ******		
891-000-001.000	CASH	59,109.66
891-000-026.000	SPECIAL ASSESSMENTS	270,616.83
Total Assets		329,726.49
****** Liabilities ******		
891-000-339.000	DEFERRED REVENUE-SPECIAL ASSESSMENT	270,606.82
Total Liabilities		270,606.82
****** Fund Equity ******		
891-000-390.000	FUND BALANCE	48,306.21
Total Fund Equity		48,306.21
Total Fund 891:		
TOTAL ASSETS		329,726.49
BEG. FUND BALANCE		48,306.21
+ NET OF REVENUES & EXPENDITURES		10,813.46
= ENDING FUND BALANCE		59,119.67
+ LIABILITIES		270,606.82
= TOTAL LIABILITIES AND FUND BALANCE		329,726.49

GL Number	Description	YTD Balance 12/31/2025 Normal (Abnormal)
Fund: 950 GENERAL LONG TERM		
*** Assets ***		
950-000-078.000	DUE FROM STATE	1,082,401.00
950-000-130.000	LAND	179,517.00
950-000-132.000	LAND IMPROVEMENTS	94,364.00
950-000-133.000	A/D LAND IMPROVEMENTS	(26,036.00)
950-000-136.000	BUILDINGS	4,247,281.00
950-000-137.000	A/D BUILDINGS	(3,115,232.00)
950-000-138.000	EQUIPMENT	1,760,871.00
950-000-139.000	A/D EQUIPMENT	(1,421,354.00)
950-000-148.000	VEHICLES	1,311,411.00
950-000-149.000	A/D VEHICLES	(936,089.00)
950-000-158.000	CONSTRUCTION IN PROGRESS	2,538,794.00
950-000-160.000	NET PENSION ASSET	(4,464,348.00)
950-000-160.001	DEFERRED OUTFLOW - PENSION	1,155,444.00
950-000-186.000	AMT TO PAY DEBT PRINCIPAL	2,058,390.22
950-000-195.000	AMT TO BE PROVIDED-VESTED BENEFITS	171,382.24
Total Assets		4,636,796.46
*** Liabilities ***		
950-000-250.000	ACCRUED INTEREST PAYABLE	19,100.00
950-000-300.000	BONDS PAYABLE	105,000.00
950-000-300.001	BONDS PAYABLE-LONG TERM	795,000.00
950-000-304.000	MUNICIPAL LEASE PAYABLE	0.33
950-000-308.000	AC UPGRADE LOAN	32,265.00
950-000-310.000	PARK EQUIPT. LEASE PAYABLE	(0.11)
950-000-316.000	CAPITAL LEASE PAYABLE-CURRENT	1,292.00
950-000-339.000	DEFERRED REVENUE-LONG TERM MORTGAGE	(277,105.00)
950-000-339.102	DEFERRED REV-GRANTS	(23,704.00)
950-000-343.000	VESTED EMPLOYEE BENEFITS PAYABLE	210,438.24
950-101-215.703	GENERAL GOVT WAGES & BENEFITS	(5,422.00)
950-101-301.703	PUBLIC SAFETY WAGES & BENEFITS	(23,543.00)
Total Liabilities		833,321.46
*** Fund Equity ***		
950-000-339.101	DEFERRED REVENUE-PROP TAXES	(104,732.00)
950-000-390.000	FUND BALANCE	1,119,427.00
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 Fund Equity		3,803,475.00
Total Fund 950:		
TOTAL ASSETS		4,636,796.46
BEG. FUND BALANCE		3,803,475.00
+ NET OF REVENUES & EXPENDITURES		0.00
= ENDING FUND BALANCE		3,803,475.00
+ LIABILITIES		833,321.46
= TOTAL LIABILITIES AND FUND BALANCE		4,636,796.46