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

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Assets			
Department: 000			
101-000-001.000	CASH - CHECKING	(306,665.47)	(112,438.77)
101-000-001.004	PAYROLL CASH	6,775.90	163,305.42
101-000-002.000	INVESTMENTS	464,907.71	445,287.40
101-000-004.000	IMPREST CASH	5,000.00	5,000.00
101-000-020.000	TAXES RECEIVABLE	394,597.51	394,597.51
101-000-042.000	DEPOSIT RECEIVABLE	449,388.67	419,388.67
101-000-072.000	DUE FROM COUNTIES	25,840.57	25,840.57
101-000-075.000	DUE FROM SCHOOLS	0.00	5,920.00
101-000-078.000	DUE FROM STATE	0.00	431,410.74
101-000-080.000	DUE FROM TOWNSHIP	0.00	22,768.42
101-000-084.211	DUE FROM HOMELAND SECURITY FUND	11,000.00	11,000.00
101-000-084.243	DUE FROM BROWNFIELD AUTHORITY	4,000.00	4,000.00
101-000-084.516	DUE FROM DELQ TAX REVOLVING FUND	120,000.00	120,000.00
101-000-084.701	DUE FROM TRUST & AGENCY	623.45	205,190.32
101-000-084.704	DUE FROM IMRPEST PAYROLL FUND	898.00	898.00
101-000-123.000	PREPAID EXPENSES	0.00	51,523.18
	Total Department 000:	1,176,366.34	2,193,691.46
	Assets	1,176,366.34	2,193,691.46
Account Category: Liabilities			
Department: 000			
101-000-202.000	ACCOUNTS PAYABLE	19,126.89	(62,183.28)
101-000-204.000	MANUAL ACCOUNTS PAYABLE	0.00	(35,409.50)
101-000-214.201	DUE TO ROAD COMMISSION-201	(457.32)	(95,532.00)
101-000-214.213	DUE TO FAIRGROUNDS F213	(9,231.56)	(9,231.56)
101-000-214.450	DUE TO OTHER FUNDS	(25,396.58)	(807,193.33)
101-000-257.000	ACCRUED PAYROLL	0.00	(61,549.97)
101-000-265.000	COURT BONDS PAYABLE	0.00	(5,004.90)
101-000-265.050	FAM CRT BONDS PAYABLE	0.00	(552.22)
101-000-284.005	81ST DIST COURT BOND DUE TO OTHERS	0.00	(19,465.00)
101-000-284.007	81ST DIST DEPOSIT DUE TO OTHERS	0.00	(3,573.00)
101-000-339.000	DEFERRED INFLOWS -PROPERTY TAXES	(317,614.65)	(317,614.65)
101-000-339.002	DEFERRED INFLOWS - OTHER CHARGES	0.00	(308,615.00)
101-000-339.003	DEF INFLOWS - GRANTS	0.00	(2,854.00)
	Total Department 000:	(333,573.22)	(1,728,778.41)
	Liabilities	(333,573.22)	(1,728,778.41)
Account Category: Fund Equity			
Department: 000			
101-000-365.670	RESERVE FOR ADVANCE TO DRAIN REV FD	(47,000.00)	(47,000.00)
101-000-390.000	FUND BALANCE	(417,913.05)	(456,405.27)
	Total Department 000:	(464,913.05)	(503,405.27)
	Fund Equity	(464,913.05)	(503,405.27)
Account Category: Revenues			
Department: 000			
101-000-401.000	CURRENT PROPERTY TAXES	(3,936,462.31)	(3,689,404.75)
101-000-404.000	TRAILER TAX	(2,695.00)	(2,073.50)
101-000-405.000	SWAMP TAX	(133,641.14)	(65,054.87)
101-000-412.000	DELINQUENT PERSONAL TAXES	(642.71)	(259.01)
101-000-439.000	MARIJUANA TAX	(232,914.64)	0.00
101-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(23,467.51)	(23,974.86)
101-000-475.000	SHERIFF FINGERPRINTS-LICENSE-PERMITS	(2,637.75)	(2,098.75)
101-000-478.000	DOG LICENSE	(6,111.00)	(6,530.00)
101-000-479.000	CLERKS LICENSE-PERMITS	(411.25)	(362.50)
101-000-540.000	LIQUOR LICENSE FEES	(6,032.40)	(6,176.50)
101-000-542.000	FOC PROS. ATTY INCTV. TITLE IV-D	2,798.99	(54,747.23)
101-000-542.001	PROS. ATTY. DHS TITLE IV-E	(973.47)	(3,381.51)
101-000-543.000	MARINE SAFETY	0.00	(6,700.00)
101-000-544.000	STATE AID CASE - FLOW MANAGEMENT	(2,207.46)	(2,990.91)
101-000-544.001	SHERIFF ROAD PATROL ACT 416	(57,631.36)	(38,870.19)
101-000-547.000	STATE COURT FUNDING	(61,974.00)	(69,062.00)
101-000-549.000	PROBATE JUDGES SALARY	(182,112.49)	(174,302.70)
101-000-549.709	PROBATE JUDGE FICA REIMBURSEMENT	(13,432.86)	(12,523.42)
101-000-561.000	FAMILY COURT STATE JUVENILE SUPPLEM	(42,867.48)	(27,317.30)
101-000-569.000	OTHER STATE GRANTS	(9,647.66)	0.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Revenues			
Department: 000			
101-000-570.000	VICTIMS RIGHTS	(31,381.78)	(36,843.87)
101-000-571.000	CONVENTION BUREAU LIQUOR FEE	(96,932.07)	(97,387.76)
101-000-574.000	STATE REVENUE SHARING-BUSINESS	(375,747.87)	(406,491.76)
101-000-582.001	LOCAL MATCH SCHOOL LIASON	(17,847.05)	(23,637.54)
101-000-589.000	OSCODA COUNTY SHARE CIRCUIT	(7,929.83)	(2,062.87)
101-000-591.000	ALCONA COUNTY SHARE CIRCUIT	(7,425.23)	(5,976.22)
101-000-591.283	RECOVERY COURT REVENUE	(70,137.46)	(55,367.17)
101-000-593.000	IOSCO COUNTY SHARE CIRCUIT	(15,344.37)	(1,713.63)
101-000-601.000	CLERKS COURT COST	(66,194.09)	(52,073.87)
101-000-601.001	FOC REIMB FOR SHERIFF SERVICES	0.00	(2,848.02)
101-000-602.000	DISTRICT COURT COST	(242,562.38)	(240,702.30)
101-000-602.005	SUPPLEMENTAL COURT COSTS	(4,710.00)	(5,430.00)
101-000-603.000	CLERKS SERVICES	(32,655.80)	(32,057.00)
101-000-604.000	DISTRICT COURT SERVICES	(723.91)	(1,523.77)
101-000-604.010	COURT ORDERED PROSECUTION FEES	(4,872.49)	(6,274.27)
101-000-605.000	ACL SCREENING	(2,805.00)	(2,600.00)
101-000-606.000	PROBATION OVERSITE FEES	0.00	(860.00)
101-000-607.000	CLERKS COURT FEES	(5,771.35)	(4,536.14)
101-000-608.000	DISTRICT COURT CIVIL FINES	(38,984.10)	(27,177.00)
101-000-609.000	PROBATE/FAMILY CRT SRVS	(27,001.34)	(26,034.02)
101-000-612.000	GUARDIAN HOMEMAKER SERVICES	(74,168.55)	(78,680.00)
101-000-615.000	REGISTER OF DEEDS SERVICES	(183,702.01)	(169,522.92)
101-000-615.010	ROD COTT SUBSCRIPTION	(7,047.95)	(6,517.80)
101-000-615.020	COTT OVERMINUTE	0.00	(57.41)
101-000-615.030	COTT COPY REVENUE	(1,378.00)	(1,428.00)
101-000-616.000	POLICE REPORTS	(1,611.58)	(2,866.17)
101-000-616.002	PAPER SERVICE FEES	(10,598.90)	(8,595.48)
101-000-616.004	FEES FOR SHERIFFFS SERVICE	(1,385.00)	(1,280.00)
101-000-616.010	FINGERPRINT SERVICES (CCW)	(1,530.00)	(1,875.00)
101-000-617.000	TREASURERS SERVICES	(4,389.00)	(18,617.00)
101-000-618.000	ANIMAL CONTROL SERVICES	(6,363.00)	(4,051.60)
101-000-619.001	EQUALIZATION CHG. TO UNITS	(18,295.66)	(27,777.33)
101-000-619.002	EQ ELECTRONIC FILE FEE	(3,400.00)	(3,700.00)
101-000-625.000	CSC REG FEES CO SHARE	(340.00)	(760.00)
101-000-629.000	OUT COUNTY BOARDING REVENUE	(16,235.86)	0.00
101-000-629.002	INMATE HOUSING FEES	(15,744.45)	(13,586.35)
101-000-629.004	INMATE WORK RELEASE	(2,433.29)	(690.00)
101-000-629.005	DRUG CRT HOME INSPT	(12,640.00)	(2,460.00)
101-000-629.010	JAIL DRUG TEST CHARGE	(460.00)	(1,030.00)
101-000-630.000	SIMS TOWNSHIP POLICE CONTRACT	(68,698.84)	(72,217.20)
101-000-631.000	AUGRES TWP. POLICE CONTRACT	(16,119.71)	(19,831.43)
101-000-640.000	DUPLICATION	(17,312.75)	(16,904.75)
101-000-643.000	SALES OF COUNTY PROPERTIES	(75.40)	(100.00)
101-000-644.002	E-911 RENT	(6,000.00)	0.00
101-000-656.000	DISTRICT COURT FINES & FORFIT	(18,883.28)	(12,450.75)
101-000-665.000	INTEREST ON INVESTMENTS	(179,174.08)	(460,181.26)
101-000-665.081	DISTRICT CRT INTEREST ON INVESTMENTS	(356.60)	0.00
101-000-674.283	PRIVATE CONTRIBUTIONS REC. COURT	(475.60)	0.00
101-000-676.000	REIMBURSEMENTS	(7,125.36)	(132,759.31)
101-000-676.020	AOI GRANT REIMBURSMENT	0.00	(19,173.00)
101-000-676.057	JURY COMPENSATION REIMBURSEMENT	(1,877.10)	(2,560.10)
101-000-676.262	ELECTION REIMBURSEMENT	(13,792.50)	(23,852.42)
101-000-676.281	MAACS APPEALS ATTORNEY GRANT	0.00	(1,584.17)
101-000-684.000	INVOICE CREDITS	(713.13)	0.00
101-000-687.000	TELEPHONE COMMISSIONS	(14,600.66)	(43,105.05)
101-000-690.000	MISCELLANEOUS INCOME	(3,541.34)	0.00
101-000-699.255	TRANS IN FROM 255	0.00	(7,000.00)
101-000-699.520	TRANS IN FROM 520	(50,000.00)	0.00
101-000-699.701	TRANSFER IN FROM T & A	4.00	0.00
Total Department 000:		(6,522,555.22)	(6,372,641.71)
Revenues		(6,522,555.22)	(6,372,641.71)
Account Category: Expenditures			
Department: 000			
101-000-998.213	TRANS OUT TO 213	0.00	9,231.56
Total Department 000:		0.00	9,231.56

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

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 101 COMMISSIONERS			
101-101-702.000	WAGES PERMANENT EMPLOYEES	47,556.13	45,910.96
101-101-703.000	SALARY SUPERVISORY	78,237.60	64,386.58
101-101-706.000	HOLIDAY WAGES	2,124.24	1,213.11
101-101-709.000	SOCIAL SECURITY & MEDICARE	10,252.60	8,799.87
101-101-715.000	RETIREMENT	7,450.50	4,264.80
101-101-718.000	BC/BS-BCN-DENTAL-VISION	62,856.64	63,565.17
101-101-719.000	DISABILITY AND LIFE INSURANCE	765.95	767.64
101-101-724.000	WORKERS COMP	968.85	322.80
101-101-750.000	MISC SUPPLIES	70.00	0.00
101-101-752.000	OFFICE SUPPLIES	333.09	199.90
101-101-801.000	CONTRACTUAL SERVICE	2,109.28	1,033.66
101-101-817.000	LEGAL FEES	4,945.00	12,793.60
101-101-850.000	TELEPHONE	744.31	1,502.37
101-101-851.000	POSTAGE	7.36	50.83
101-101-861.000	TRAVEL	7,395.63	5,259.11
101-101-900.005	ADVERTISING	574.14	263.24
101-101-915.000	MEMBERSHIPS & SUBSCRIPTIONS	12,605.78	6,468.14
	Total Department 101:	238,997.10	216,801.78
Department: 102 COUNTY WIDE CONTRACTS-APPROPR			
101-102-801.010	MGT COST ALLOCATION PLAN	10,000.00	10,000.00
101-102-960.002	HERITAGE ROUTE MEMBERSHIP	7,501.00	7,501.00
101-102-967.001	AG. SOCIETY APPROPRIATION	1,000.00	0.00
101-102-967.003	ANNUAL AUDIT EXPENSE	59,000.00	63,563.00
101-102-967.244	EDC APPROPRIATION	5,000.00	5,000.00
101-102-998.260	TRANSFER OUT MIDC	115,230.96	115,230.96
	Total Department 102:	197,731.96	201,294.96
Department: 215 COUNTY CLERK			
101-215-702.000	WAGES PERMANENT EMPLOYEES	102,347.37	106,745.40
101-215-703.000	SALARY SUPERVISORY	57,860.71	56,787.94
101-215-705.000	PERMANENT PART TIME WAGES	10,165.24	12,155.67
101-215-706.000	HOLIDAY WAGES	4,686.83	5,377.77
101-215-709.000	SOCIAL SECURITY & MEDICARE	13,933.80	13,820.85
101-215-713.000	OVERTIME WAGES	0.00	871.70
101-215-715.000	RETIREMENT	15,212.25	14,976.53
101-215-716.000	UNEMPLOYMENT	5,030.90	4,281.20
101-215-718.000	BC/BS-BCN-DENTAL-VISION	42,765.62	68,598.52
101-215-719.000	DISABILITY AND LIFE INSURANCE	1,740.90	1,847.86
101-215-724.000	WORKERS COMP	511.07	506.79
101-215-750.000	MISC. EXPENSES/SUPPLIES	2,660.51	105.59
101-215-752.000	OFFICE SUPPLIES	3,586.76	2,562.43
101-215-801.000	CONTRACTUAL SERVICES	7,355.97	5,906.71
101-215-850.000	TELEPHONE	76.25	259.09
101-215-851.000	POSTAGE	3,484.69	2,984.95
101-215-861.000	TRAVEL	941.79	1,002.65
101-215-900.000	PRINTING & BINDING	501.60	0.00
101-215-915.000	MEMBERSHIPS & SUBSCRIPTIONS	826.99	1,376.99
	Total Department 215:	273,689.25	300,168.64
Department: 228 CAPITAL PURCHASE / COMPUTER OP			
101-228-801.000	COURTHOUSE NETWORK SERVICES	96,660.02	89,622.48
101-228-934.000	PROGRAMING MAINTENANCE	81,554.13	74,361.36
101-228-980.000	EQUIPMENT PURCHASE	2,957.12	7,802.79
	Total Department 228:	181,171.27	171,786.63
Department: 253 COUNTY TREASURER			
101-253-702.000	WAGES PERMANENT EMPLOYEES	66,939.92	75,639.50
101-253-703.000	SALARY SUPERVISORY	58,208.80	61,071.48
101-253-704.000	WAGES TEMP EMPLOYEES	0.00	3,767.07
101-253-706.000	HOLIDAY WAGES	3,158.08	3,588.87
101-253-709.000	SOCIAL SECURITY & MEDICARE	10,038.81	11,076.98
101-253-713.000	OVERTIME WAGES	0.00	574.73
101-253-715.000	RETIREMENT	11,839.36	46,861.22
101-253-718.000	BC/BS-BCN-DENTAL-VISION	42,480.76	25,059.66
101-253-719.000	DISABILITY AND LIFE INSURANCE	1,113.96	988.44
101-253-724.000	WORKERS COMP	376.77	408.46
101-253-752.000	OFFICE SUPPLIES	1,560.63	2,404.77

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 253 COUNTY TREASURER			
101-253-752.010	DOG LICENSES	395.47	736.57
101-253-801.000	CONTRACTUAL SERVICES	1,869.41	1,146.80
101-253-850.000	TELEPHONE	76.25	282.62
101-253-851.000	POSTAGE	2,675.99	2,801.74
101-253-861.000	TRAVEL	1,996.42	591.42
101-253-915.000	MEMBERSHIP & SUBSCRIPTIONS	275.00	463.99
	Total Department 253:	203,005.63	237,464.32
Department: 254 GF SHARED PHONE EXPENSES			
101-254-967.000	TELEPHONE UTILITY ACCOUNT	22,380.24	12,164.63
	Total Department 254:	22,380.24	12,164.63
Department: 257 EQUALIZATION			
101-257-702.000	WAGES PERMANENT EMPLOYEES	17,417.86	39,538.61
101-257-705.000	PERMANENT PART TIME WAGES	4,883.76	0.00
101-257-706.000	HOLIDAY WAGES	318.92	1,208.29
101-257-709.000	SOCIAL SECURITY & MEDICARE	1,730.46	3,226.45
101-257-713.000	OVERTIME WAGES	0.00	365.97
101-257-715.000	RETIREMENT	1,596.30	3,733.26
101-257-718.000	BC/BS-BCN-DENTAL-VISION	1,702.00	14,078.72
101-257-719.000	DISABILITY AND LIFE INSURANCE	102.30	431.64
101-257-724.000	WORKERS COMP	63.32	119.49
101-257-752.000	OFFICE SUPPLIES	518.73	209.95
101-257-801.000	CONTRACTUAL SERVICES	162,865.18	143,950.19
101-257-801.090	COMPUTER MAINTENANCE	260.00	260.00
101-257-830.000	DATA PROCESSING SERVICE	12,777.95	24,534.64
101-257-850.000	TELEPHONE	45.36	243.89
101-257-851.000	POSTAGE	3,724.74	173.63
101-257-900.000	PRINTING & BINDING	0.00	166.57
101-257-915.000	MEMBERSHIP & SUBSCRIPTIONS	260.00	240.00
	Total Department 257:	208,266.88	232,481.30
Department: 258 MISC. GENERAL FUND			
101-258-967.000	MISC GF EXPENDITURE	0.00	34,096.03
	Total Department 258:	0.00	34,096.03
Department: 262 ELECTIONS			
101-262-704.000	WAGES TEMP EMPLOYEES	390.00	13,545.12
101-262-705.000	PERMANENT PART TIME WAGES	10,164.37	12,154.96
101-262-709.000	SOCIAL SECURITY & MEDICARE	818.89	1,341.98
101-262-719.000	DISABILITY AND LIFE INSURANCE	38.88	38.88
101-262-724.000	WORKERS COMP	30.16	90.51
101-262-752.000	OFFICE SUPPLIES	1,259.66	11,891.38
101-262-801.000	CONTRACTUAL SERVICE	7,098.14	45,189.58
101-262-851.000	POSTAGE	0.00	4,191.00
101-262-861.000	TRAVEL	157.28	1,324.21
101-262-900.000	PRINTING & BINDING	0.00	1,488.63
	Total Department 262:	19,957.38	91,256.25
Department: 265 COURTHOUSE\GROUNDS			
101-265-702.000	WAGES PERMANENT EMPLOYEES	68,883.42	67,206.21
101-265-703.000	SALARY SUPERVISORY	47,491.57	47,108.46
101-265-706.000	HOLIDAY WAGES	5,127.96	6,038.66
101-265-709.000	SOCIAL SECURITY & MEDICARE	9,603.12	9,330.48
101-265-715.000	RETIREMENT	11,199.98	10,800.39
101-265-718.000	BC/BS-BCN-DENTAL-VISION	34,001.04	30,249.30
101-265-719.000	DISABILITY AND LIFE INSURANCE	1,548.26	1,539.81
101-265-724.000	WORKERS COMP	5,034.06	4,874.17
101-265-750.000	MISC SUPPLIES	68.31	142.72
101-265-759.000	GASOLINE	657.04	779.11
101-265-778.000	JANITORIAL SUPPLIES	3,505.25	3,277.71
101-265-778.001	JAIL SUPPLIES	3,676.37	4,422.34
101-265-801.000	CONTRACTUAL SERVICE	27,817.41	21,634.50
101-265-850.000	TELEPHONE	361.25	368.03
101-265-915.000	HPS BUYING MEMBERSHIP	0.00	954.13
101-265-920.000	UTILITIES	116,980.83	117,548.01
101-265-929.000	GROUNDS CARE & MAINT	451.94	334.90
101-265-930.000	BLDG REPAIR/MAINT	1,828.13	2,465.70
101-265-930.001	BLDG REPAIR/MAINT JAIL	861.38	459.41

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 265 COURTHOUSE\GROUNDS			
101-265-931.000	EQUIP MAINT & REPAIR	610.33	723.58
101-265-931.001	EQUIP REPAIR/MAINT JAIL	4.99	348.02
101-265-980.000	MACHINERY & EQUIP PURCHASE	3,453.07	0.00
	Total Department 265:	343,165.71	330,605.64
Department: 269 DUPLICATION AND POSTAGE			
101-269-752.000	OFFICE SUPPLIES	4,925.70	5,798.98
101-269-967.729	POSTAGE MACHINE COSTS	1,690.74	1,778.50
	Total Department 269:	6,616.44	7,577.48
Department: 270 MISC INSURANCE-WORK C., ETC.			
101-270-718.050	LIABILITY INSURANCE	211,974.00	155,594.97
101-270-724.000	WORKMANS COMP	0.00	22,785.45
101-270-959.000	BOND PREMIUMS	2,732.75	1,429.25
	Total Department 270:	214,706.75	179,809.67
Department: 272 SOCIAL SECURITY - COUNTY SHARE			
101-272-709.000	SOCIAL SECURITY APPROPRIATION	0.00	(9.00)
	Total Department 272:	0.00	(9.00)
Department: 281 ARENAC COUNTY TRIAL COURT			
101-281-702.023	WAGES PERMANENT EMPLOYEES - CIRCUIT	25,792.94	25,136.53
101-281-702.048	WAGES PERMANENT EMPLOYEES - PROBATE	25,505.56	25,270.80
101-281-702.081	SALARIES PERM EMPLOYEES - 81ST DISTRICT	220,559.49	236,681.83
101-281-703.023	SALARIES SUPERVISORY - CIRCUIT	78,736.37	74,808.40
101-281-703.048	SALARIES SUPERVISORY - PROBATE	178,513.47	179,601.74
101-281-704.023	WAGES TEMP EMPLOYEES - CIRCUIT	6,255.46	7,455.03
101-281-704.048	WAGES TEMP EMPLOYEES - PROBATE	2,731.08	(29.79)
101-281-704.081	WAGES TEMP EMPLOYEES - 81ST DISTRICT	9,295.66	7,250.61
101-281-705.081	PERMANENT PART TIME WAGES 81ST DISTRICT	12,355.42	0.00
101-281-706.000	HOLIDAY WAGES	8,108.62	10,352.23
101-281-709.000	SOCIAL SECURITY & MEDICARE	42,040.59	40,375.35
101-281-713.023	OVERTIME WAGES CIRCUIT	0.00	370.44
101-281-715.000	RETIREMENT	119,867.28	108,238.96
101-281-718.000	BC/BS-BCN-DENTAL-VISION	129,141.06	118,244.80
101-281-719.000	DISABILITY AND LIFE INSURANCE	4,780.54	4,983.65
101-281-724.000	WORKERS COMP	4,281.18	3,983.90
101-281-750.000	SMALL EQUIPT AND SUPPLIES	295.98	0.00
101-281-752.000	OFFICE SUPPLIES	9,161.26	9,965.48
101-281-801.000	CONTRACTUAL SERVICES	13,820.90	5,682.93
101-281-801.090	COMPUTER MAINTENANCE	5,695.03	3,254.35
101-281-805.023	PRO-RATA IOSCO COUNTY	44,157.25	54,326.66
101-281-811.000	JURY FEES	1,383.22	6,804.78
101-281-813.000	TRANSCRIPTS	10,706.35	1,995.40
101-281-816.000	MEDICAL EXPENSES	531.00	375.00
101-281-817.023	LEGAL FEES	49,466.33	51,330.43
101-281-817.048	LEGAL FEES	7,499.79	6,050.01
101-281-817.123	APPEALS/NON-CONTRACTUAL	1,965.43	5,086.74
101-281-840.000	LIAIBILITY INSURANCE	56,997.00	11,289.00
101-281-850.000	TELEPHONE	1,041.54	2,017.31
101-281-851.000	POSTAGE	3,515.81	4,213.54
101-281-861.000	TRAVEL	4,185.69	4,077.42
101-281-861.023	ATTORNEY TRAVEL	1,843.57	805.14
101-281-915.000	MEMBERSHIPS/ SUBSCRIPTIONS	1,807.40	1,244.38
	Total Department 281:	1,082,038.27	1,011,243.05
Department: 282 23RD CIRCUIT SHARED 4-WAY			
101-282-840.000	LIABILITY INSURANCE	0.00	1,882.48
	Total Department 282:	0.00	1,882.48
Department: 283 ARENAC COUNTY RECOVERY COURT			
101-283-702.000	WAGES PERMANENT EMPLOYEES	39,766.80	35,914.45
101-283-706.000	HOLIDAY WAGES	1,806.33	2,240.04
101-283-709.000	SOCIAL SECURITY & MEDICARE	3,224.00	2,847.18
101-283-715.000	RETIREMENT	3,841.78	3,395.93
101-283-718.000	BC/BS-BCN-DENTAL-VISION	22,680.72	15,008.16
101-283-719.000	DISABILITY AND LIFE INSURANCE	527.37	453.93
101-283-724.000	WORKERS COMP	131.09	113.42
101-283-752.000	OFFICE SUPPLIES	1,717.35	1,416.84

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 283 ARENAC COUNTY RECOVERY COURT			
101-283-801.000	CONTRACTUAL SERVICES	351.50	0.00
101-283-861.000	TRAVEL	1,903.90	3,813.12
	Total Department 283:	75,950.84	65,203.07
Department: 284 JURY BOARD			
101-284-704.000	WAGES TEMP EMPLOYEES	5,720.00	3,520.00
101-284-709.000	SOCIAL SECURITY & MEDICARE	437.59	269.27
101-284-724.000	WORKERS COMP	16.00	9.84
101-284-752.000	OFFICE SUPPLIES	776.16	830.75
101-284-851.000	POSTAGE	3,319.15	2,566.17
101-284-861.000	TRAVEL	625.10	495.80
	Total Department 284:	10,894.00	7,691.83
Department: 285 VICTIM'S RIGHTS ADVOCATE			
101-285-705.000	PERMANENT PART TIME WAGES	23,876.80	25,808.76
101-285-706.000	HOLIDAY WAGES	1,159.56	447.90
101-285-709.000	SOCIAL SECURITY & MEDICARE	1,966.63	2,027.46
101-285-719.000	DISABILITY AND LIFE INSURANCE	62.49	42.51
101-285-724.000	WORKERS COMP.	72.00	74.10
101-285-750.000	VICTIM NEEDS	1,810.06	4,683.52
101-285-752.000	OFFICE SUPPLIES	2,801.57	6,309.02
101-285-801.000	CONTRACTUAL SERVICES	421.37	1,403.59
101-285-851.000	POSTAGE	362.93	563.07
101-285-861.000	TRAVEL	606.12	263.58
	Total Department 285:	33,139.53	41,623.51
Department: 289 FRIEND OF THE COURT			
101-289-805.065	REIMBURSEMENT TO OGEMAW COUNTY	563.18	1,126.36
101-289-998.215	TRANS OUT TO 215	31,254.00	51,558.58
	Total Department 289:	31,817.18	52,684.94
Department: 290 CO OP REIMB PROS ATTY			
101-290-702.000	WAGES PERMANENT EMPLOYEES	35,576.07	33,123.98
101-290-703.000	SALARY SUPERVISORY	32,915.74	33,581.84
101-290-706.000	HOLIDAY WAGES	1,479.30	1,757.80
101-290-709.000	SOCIAL SECURITY & MEDICARE	5,520.33	5,223.69
101-290-715.000	RETIREMENT	16,945.69	10,741.92
101-290-718.000	BC/BS-BCN-DENTAL-VISION	8,743.52	9,353.28
101-290-719.000	DISABILITY AND LIFE INSURANCE	665.00	658.16
101-290-724.000	WORKERS COMP	189.05	178.78
101-290-750.000	MISC	50.00	0.00
101-290-752.000	OFFICE SUPPLIES	2,243.89	1,915.56
101-290-801.000	CONTRACTUAL SERVICES	465.35	1,029.88
101-290-801.010	MGT AMERICA FEES	5,024.00	7,500.00
101-290-801.020	BLOOD TESTS	40.94	0.00
101-290-804.001	PROCESS SERVICE	387.65	325.64
101-290-851.000	POSTAGE	586.67	805.69
101-290-861.000	TRAVEL	580.85	778.18
	Total Department 290:	111,414.05	106,974.40
Department: 292 CIRCUIT COURT LAW LIBRARY			
101-292-967.000	TRANS OUT TO LAW LIBRARY	4,000.00	0.00
101-292-998.269	TRANS OUT TO LAW LIBRARY	0.00	4,000.00
	Total Department 292:	4,000.00	4,000.00
Department: 296 PROSECUTING ATTY			
101-296-702.000	WAGES PERMANENT EMPLOYEES	34,876.35	33,318.59
101-296-703.000	SALARY SUPERVISORY	110,973.87	114,267.55
101-296-705.000	PERMANENT PART TIME WAGES	4,979.84	7,349.31
101-296-706.000	HOLIDAY WAGES	1,317.06	1,815.41
101-296-709.000	SOCIAL SECURITY & MEDICARE	11,714.92	11,541.41
101-296-715.000	RETIREMENT	44,761.95	27,222.89
101-296-718.000	BC/BS-BCN-DENTAL-VISION	41,379.94	38,861.32
101-296-719.000	DISABILITY AND LIFE INSURANCE	1,180.20	1,173.79
101-296-724.000	WORKERS COMP	369.11	410.68
101-296-752.000	OFFICE SUPPLIES	1,186.21	3,998.79
101-296-790.000	LIBRARY & PERIODICALS	1,151.95	1,644.55
101-296-801.000	SPEC PROS ATTORNEY	720.44	736.00
101-296-801.001	CONTRACTUAL SERVICES	2,849.10	3,284.16

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 296 PROSECUTING ATTY			
101-296-801.015	MGT BILLING SERVICES	2,250.00	3,750.00
101-296-801.090	COMPUTER MAINTENANCE	0.00	186.00
101-296-815.000	WITNESS FEE	0.00	211.15
101-296-850.000	TELEPHONE	787.99	248.76
101-296-851.000	POSTAGE	279.67	185.51
101-296-861.000	TRAVEL	909.02	565.04
101-296-915.000	MEMBERSHIPS & SUBSCRIPTIONS	5,101.00	5,042.50
	Total Department 296:	266,788.62	255,813.41
Department: 299 PUBLIC GUARDIAN			
101-299-703.000	SALARY SUPERVISORY	80,422.50	80,664.22
101-299-706.000	HOLIDAY WAGES	3,533.27	4,682.77
101-299-709.000	SOCIAL SECURITY & MEDICARE	7,039.63	6,858.78
101-299-715.000	RETIREMENT	7,741.77	7,529.28
101-299-718.000	BC/BS-BCN-DENTAL-VISION	6,000.00	6,000.00
101-299-719.000	DISABILITY AND LIFE INSURANCE	1,178.94	1,169.82
101-299-724.000	WORKERS COMP	1,196.35	1,165.53
101-299-752.000	OFFICE SUPPLIES	1,422.85	1,418.18
101-299-801.090	COMPUTER MAINTENANCE	1,207.50	1,069.98
101-299-850.000	TELEPHONE	45.14	155.38
101-299-851.000	POSTAGE	902.34	1,217.86
101-299-861.000	TRAVEL	1,881.14	1,967.73
	Total Department 299:	112,571.43	113,899.53
Department: 301 SHERIFF DEPT OFFICE			
101-301-702.000	WAGES PERMANENT EMPLOYEES	36,203.97	35,447.66
101-301-703.000	SALARY SUPERVISORY	118,419.14	121,300.66
101-301-706.000	HOLIDAY WAGES	2,148.22	2,486.68
101-301-709.000	SOCIAL SECURITY & MEDICARE	12,352.27	12,025.15
101-301-713.000	OVERTIME WAGES	635.63	712.92
101-301-715.000	RETIREMENT	54,713.27	53,336.94
101-301-718.000	BC/BS-BCN-DENTAL-VISION	45,041.22	42,844.42
101-301-719.000	DISABILITY AND LIFE INSURANCE	1,305.57	1,283.04
101-301-724.000	WORKERS COMP	4,182.66	4,067.77
101-301-750.000	SMALL EQUIPT AND SUPPLIES	417.94	157.17
101-301-752.000	OFFICE SUPPLIES	177.57	190.12
101-301-759.000	GASOLINE	4,094.71	3,059.85
101-301-767.000	UNIFORM PURCHASES	925.24	670.13
101-301-801.000	CONTRACTUAL SERVICES	1,327.72	14.99
101-301-850.000	TELEPHONE	125.00	529.09
101-301-850.010	MOBILE PHONE	940.08	956.54
101-301-851.000	POSTAGE	1,052.96	958.92
101-301-861.000	TRAVEL	0.00	(831.66)
101-301-911.000	EMPLOYEE TRAINING	939.89	784.20
101-301-915.000	MEMBERSHIP & SUBSCRIPTIONS	2,365.24	1,466.16
101-301-932.000	VEHICLE REPAIRS & MAINT	434.90	861.09
101-301-980.000	EQUIPMENT PURCHASE	129.89	625.00
	Total Department 301:	287,933.09	282,946.84
Department: 302 ACT 416 ROAD PATROL GRANT			
101-302-702.000	WAGES PERMANENT EMPLOYEES	53,627.41	37,914.13
101-302-706.000	HOLIDAY PAY	3,065.44	2,976.96
101-302-709.000	SOCIAL SECURITY & MEDICARE	4,696.13	3,343.32
101-302-713.000	OVERTIME WAGES	3,606.14	1,263.18
101-302-715.000	RETIREMENT	5,497.84	3,906.33
101-302-719.000	DISABILITY AND LIFE INSURANCE	667.28	509.24
101-302-721.001	UNIFORM MAINTENANCE ALLOWANCE	300.00	300.00
101-302-724.000	WORKERS COMP	2,006.13	1,435.14
101-302-759.000	GASOLINE	4,966.16	4,823.80
	Total Department 302:	78,432.53	56,472.10
Department: 303 AUGRES TWP POLICE CONTRACT			
101-303-705.000	PERMANENT PART TIME WAGES	12,746.14	17,267.54
101-303-706.000	HOLIDAY WAGES	137.92	481.12
101-303-709.000	SOCIAL SECURITY & MEDICARE	1,159.89	1,460.44
101-303-713.000	OVERTIME WAGES	1,481.74	1,150.18
101-303-721.001	UNIFORM ALLOWANCE	300.00	300.00
101-303-724.000	WORKMANS COMP. INS.	481.31	616.63

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 303 AUGRES TWP POLICE CONTRACT			
Total Department 303:		16,307.00	21,275.91
Department: 306 NON MILAGE ROAD PATROL			
101-306-702.000	WAGES PERMANENT EMPLOYEES	5,946.69	(590.40)
101-306-704.000	WAGES TEMP EMPLOYEES	4,835.70	4,744.00
101-306-706.000	HOLIDAY WAGES	2,909.76	0.00
101-306-709.000	SOCIAL SECURITY & MEDICARE	1,089.24	362.92
101-306-713.000	OVERTIME WAGES	573.81	(409.57)
101-306-715.000	MERS RETIREMENT	809.35	0.00
101-306-718.000	BC/BS-BCN-DENTAL-VISION	1,728.27	0.00
101-306-719.000	DISABILITY AND LIFE INSURANCE	86.18	0.00
101-306-724.000	WORKMANS COMP	471.52	158.93
101-306-759.000	GASOLINE	0.00	380.01
Total Department 306:		18,450.52	4,645.89
Department: 307 SIMS TOWNSHIP POLICE CONTRACT			
101-307-702.000	WAGES PERMANENT EMPLOYEES	47,983.56	43,755.63
101-307-706.000	HOLIDAY WAGES	3,056.48	2,968.00
101-307-709.000	SOCIAL SECURITY & MEDICARE	4,263.79	3,829.65
101-307-713.000	OVERTIME WAGES	3,527.75	2,096.80
101-307-715.000	RETIREMENT	4,989.26	4,478.42
101-307-718.000	BC/BS-BCN-DENTAL-VISION	6,604.08	5,767.49
101-307-719.000	DISABILITY AND LIFE INSURANCE	596.97	579.17
101-307-721.001	UNIFORM MAINTENANCE ALLOWANCE	300.00	300.00
101-307-724.000	WORKMANS COMP	1,817.64	1,641.69
Total Department 307:		73,139.53	65,416.85
Department: 308 SCHOOL RESOURCE OFFICER			
101-308-702.000	WAGES PERMANENT EMPLOYEES	17,242.45	17,744.39
101-308-709.000	SOCIAL SECURITY & MEDICARE	1,542.87	1,499.42
101-308-713.000	WAGES - OVERTIME	3,003.12	1,395.23
101-308-715.000	RETIREMENT	1,822.12	1,770.01
101-308-718.000	BC/BS-BCN-DENTAL-VISION	7,124.79	6,679.44
101-308-719.000	DISABILITY AND LIFE INSURANCE	233.05	226.44
101-308-721.001	UNIFORM MAINTENANCE ALLOWANCE	300.00	300.00
101-308-724.000	WORKERS COMP	644.70	642.83
101-308-759.000	GASOLINE	4,616.68	5,473.03
Total Department 308:		36,529.78	35,730.79
Department: 331 SHERIFF MARINE PATROL			
101-331-702.000	WAGES PERMANENT EMPLOYEES	0.00	916.57
101-331-705.000	PERMANENT PART TIME WAGES	5,188.00	7,042.69
101-331-706.000	HOLIDAY WAGES	194.40	2,663.10
101-331-709.000	FICA	458.93	967.93
101-331-713.000	OVERTIME WAGES	616.66	1,734.21
101-331-715.000	MERS	173.04	447.31
101-331-718.000	BC/BS-BCN-DENTAL-VISION	108.79	325.87
101-331-719.000	DISABILITY AND LIFE INSURANCE	7.02	21.73
101-331-724.000	WORKMANS COMP	191.08	405.06
101-331-750.000	MISC. EXPENSES/SUPPLIES	0.00	392.37
101-331-752.000	OFFICE SUPPLIES	0.00	48.01
101-331-759.000	GASOLINE	1,005.41	998.45
101-331-931.000	EQUIP REPAIRS	1,320.73	2,243.27
101-331-932.000	VEHICLE MAINT	0.00	210.98
101-331-937.000	VEHICLE OPER SUPPLIES	0.00	181.43
101-331-980.000	EQUIPMENT PURCHASE	500.00	0.00
Total Department 331:		9,764.06	18,598.98
Department: 351 SHERIFF DEPT JAIL			
101-351-702.000	WAGES PERMANENT EMPLOYEES	390,909.96	305,494.87
101-351-703.000	SALARY SUPERVISORY	1,711.55	14,711.95
101-351-705.000	PERMANENT PART TIME WAGES	162,254.45	232,517.27
101-351-706.000	HOLIDAY WAGES	35,528.86	35,903.62
101-351-709.000	SOCIAL SECURITY & MEDICARE	51,276.68	52,352.07
101-351-713.000	OVERTIME WAGES	55,341.06	69,984.78
101-351-715.000	RETIREMENT	43,377.76	55,395.90
101-351-718.000	BC/BS-BCN-DENTAL-VISION	104,920.86	88,606.55
101-351-719.000	DISABILITY AND LIFE INSURANCE	5,857.76	5,969.37
101-351-721.001	UNIFORM MAINTENANCE ALLOWANCE	3,525.00	3,525.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 351 SHERIFF DEPT JAIL			
101-351-724.000	WORKERS COMP	20,580.50	21,113.96
101-351-742.000	INMATE SUPPLIES	9,329.89	12,578.84
101-351-750.000	SMALL EQUIPT AND SUPPLIES	1,543.46	1,444.68
101-351-750.005	MISC EMPLOYEE EXPENSES	0.00	1,093.00
101-351-752.000	OFFICE SUPPLIES	4,144.89	4,474.39
101-351-759.000	GASOLINE	3,741.45	4,088.97
101-351-760.000	PRESCRIPTION & MEDICINES	112.65	36.17
101-351-767.000	UNIFORM PURCHASES	1,118.60	2,768.67
101-351-801.000	CONTRACTUAL SERVICE	29,999.45	51,748.94
101-351-801.090	COMPUTER MAINTENANCE	1,650.00	0.00
101-351-806.000	PRISIONERS BOARD (MEALS)	96,279.09	99,761.84
101-351-816.000	MEDICAL TREATMENT	104,445.51	207,049.11
101-351-850.000	TELEPHONE	41.19	132.43
101-351-850.010	MOBILE PHONE	1,880.19	2,214.07
101-351-861.000	TRAVEL	8.00	0.00
101-351-911.000	EMPLOYEE TRAINING	3,046.00	2,255.87
101-351-920.000	UTILITIES	31,666.83	33,906.85
101-351-930.000	BUILDING MAINTENANCE	5,483.24	367.20
101-351-931.000	EQUIPMENT MAINT	132.95	18.90
101-351-932.000	VEHICLE REPAIRS	197.25	79.90
101-351-980.000	EQUIPMENT PURCHASE	401.40	5,811.97
	Total Department 351:	1,170,506.48	1,315,407.14
Department: 361 CIRCUIT COURT PROBATION			
101-361-850.000	TELEPHONE	45.00	164.58
101-361-967.000	ADULT PROBATION EXPENSE	387.21	310.55
	Total Department 361:	432.21	475.13
Department: 426 EMERGENCY MANAGEMENT (FEMA)			
101-426-801.000	CONTRACTUAL SERVICES	27,899.96	24,999.96
101-426-850.000	TELEPHONE	2.50	8.06
101-426-851.000	POSTAGE	11.73	0.00
101-426-909.000	PUBLIC TRAINING	(770.80)	890.80
	Total Department 426:	27,143.39	25,898.82
Department: 430 ANIMAL CONTROL			
101-430-703.000	SALARY SUPERVISORY	37,986.45	55,741.92
101-430-705.000	PERMANENT PART TIME WAGES	36,861.02	21,039.65
101-430-706.000	HOLIDAY WAGES	901.69	1,598.90
101-430-709.000	SOCIAL SECURITY & MEDICARE	6,061.44	5,942.31
101-430-715.000	RETIREMENT	3,599.27	37,419.35
101-430-718.000	BC/BS-BCN-DENTAL-VISION	4,801.36	7,547.17
101-430-719.000	DISABILITY AND LIFE INSURANCE	581.96	640.87
101-430-724.000	WORKERS COMP	1,073.81	1,050.14
101-430-750.000	MISC SUPPLIES	1,495.02	0.00
101-430-752.000	OFFICE SUPPLIES	201.99	429.11
101-430-759.000	GASOLINE	3,309.85	3,139.96
101-430-761.000	DRUGS & PHARMACEUTICALS	5,240.19	4,385.32
101-430-762.000	DOG FOOD	1,983.37	484.68
101-430-767.000	UNIFORMS	1,003.48	499.40
101-430-778.000	JANITORIAL SUPPLIES	420.88	0.00
101-430-801.000	CONTRACTUAL SERVICES	1,777.51	1,014.00
101-430-850.000	TELEPHONE	1,689.42	2,218.71
101-430-851.000	POSTAGE	34.88	67.53
101-430-920.000	UTILITIES	3,296.86	5,737.55
101-430-929.000	GROUNDS CARE & MAINT	899.70	524.75
101-430-930.000	BUILDING REPAIRS & MAINTENANCE	362.21	451.04
101-430-932.000	VEHICLE MAINTENANCE	2,596.85	2,573.84
101-430-937.000	VEHICLE OPERATING SUPPLIES	38.93	0.00
	Total Department 430:	116,218.14	152,506.20
Department: 441 DEPT OF PUBLIC WORKS			
101-441-703.000	SALARY SUPERVISORY	65.00	3,000.00
101-441-709.000	SOCIAL SECURITY & MEDICARE	234.47	459.00
101-441-715.000	RETIREMENT	5.85	0.00
101-441-718.000	BC/BS-BCN-DENTAL-VISION	3,842.24	3,000.00
101-441-719.000	DISABILITY AND LIFE INSURANCE	2.12	0.00
101-441-724.000	WORKERS COMP	39.18	78.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 441 DEPT OF PUBLIC WORKS			
	Total Department 441:	4,188.86	6,537.00
Department: 442 DRAIN COMMISSIONER			
101-442-702.000	WAGES PERMANENT EMPLOYEES	29,462.36	34,118.42
101-442-703.000	SALARY SUPERVISORY	34,630.36	35,343.96
101-442-706.000	HOLIDAY WAGES	897.07	1,679.60
101-442-709.000	SOCIAL SECURITY & MEDICARE	5,107.12	5,620.34
101-442-715.000	RETIREMENT	5,279.16	6,307.26
101-442-718.000	BC/BS-BCN-DENTAL-VISION	18,923.87	9,652.04
101-442-719.000	DISABILITY AND LIFE INSURANCE	410.45	507.48
101-442-724.000	WORKERS COMP	548.98	588.01
101-442-752.000	OFFICE SUPPLIES	526.03	339.78
101-442-850.000	TELEPHONE	32.50	91.24
101-442-851.000	POSTAGE	211.01	184.23
101-442-861.000	TRAVEL	1,740.57	4,059.69
101-442-911.000	TRAINING/EDUCATION	350.00	1,491.37
101-442-915.000	MEMBERSHIPS & SUBSCRIPTIONS	250.00	950.00
	Total Department 442:	98,369.48	100,933.42
Department: 445 DRAIN AT LARGE			
101-445-999.000	DRAIN APPROPRIATION TRANS.	0.00	45,295.11
	Total Department 445:	0.00	45,295.11
Department: 596 TRANSPORTATION			
101-596-932.000	VEHICLE MAINTENANCE (CHARGER)	40.23	0.00
	Total Department 596:	40.23	0.00
Department: 601 CENTRAL MICHIGAN HEALTH DEPT			
101-601-967.000	APPROP TO CENT MI DIST HEALTH	115,939.00	115,939.00
	Total Department 601:	115,939.00	115,939.00
Department: 631 MID-STATE HEALTH NETWORK			
101-631-967.000	SUBSTANCE ABUSE EXPENSE	38,772.82	42,947.50
	Total Department 631:	38,772.82	42,947.50
Department: 648 MEDICAL EXAMINER			
101-648-801.000	MEDICAL EXAMINER CONTRACT	35,916.67	34,333.37
101-648-835.000	AUTOPSIES	24,050.00	28,000.00
	Total Department 648:	59,966.67	62,333.37
Department: 649 BAY\ARENAC MENTAL HEALTH			
101-649-967.000	ARENAC MENTAL HEALTH EXPENSE	104,812.00	104,812.00
	Total Department 649:	104,812.00	104,812.00
Department: 662 FAMILY COURT CHILD CARE			
101-662-699.292	TRANS OUT TO 292 CHILD CARE	0.00	48,510.33
	Total Department 662:	0.00	48,510.33
Department: 681 VETERANS BURIALS			
101-681-833.000	VETERANS BURIALS	2,750.00	3,550.00
	Total Department 681:	2,750.00	3,550.00
Department: 701 PLANNING COMMISSION			
101-701-704.000	WAGES TEMP EMPLOYEES	390.00	330.00
101-701-709.000	SOCIAL SECURITY & MEDICARE	29.84	25.24
101-701-724.000	WORKERS COMP	1.08	0.90
101-701-861.000	TRAVEL	52.08	109.30
	Total Department 701:	473.00	465.44
Department: 710 COOPERATIVE EXTENSION			
101-710-705.000	PERMANENT PART TIME WAGES	20,887.15	12,912.82
101-710-709.000	SOCIAL SECURITY & MEDICARE	1,624.46	1,016.54
101-710-719.000	DISABILITY AND LIFE INSURANCE	78.00	55.25
101-710-724.000	WORKERS COMP	59.42	37.21
101-710-801.000	MSU EXT 4H CONTRACT	47,807.50	45,097.00
101-710-850.000	TELEPHONE	85.42	281.93
	Total Department 710:	70,541.95	59,400.75
Department: 711 REGISTER OF DEEDS			
101-711-702.000	WAGES PERMANENT EMPLOYEES	36,296.34	35,501.96
101-711-703.000	SALARY SUPERVISORY	45,775.61	47,381.10

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 711 REGISTER OF DEEDS			
101-711-706.000	HOLIDAY WAGES	1,597.07	1,815.40
101-711-709.000	SOCIAL SECURITY & MEDICARE	6,519.66	6,329.82
101-711-715.000	RETIREMENT	60,788.34	36,637.66
101-711-718.000	BC/BS-BCN-DENTAL-VISION	16,642.74	18,043.40
101-711-719.000	DISABILITY AND LIFE INSURANCE	593.22	596.80
101-711-724.000	WORKERS COMP	240.79	233.95
101-711-752.000	OFFICE SUPPLIES	841.49	685.28
101-711-801.000	CONTRACTUAL SERVICES	1,682.24	1,417.11
101-711-801.010	ONLINE MONTHLY SERVICE EXP	210.00	675.81
101-711-850.000	TELEPHONE	73.75	227.24
101-711-851.000	POSTAGE	175.96	240.22
101-711-861.000	TRAVEL	2,034.00	2,056.50
101-711-915.000	MEMBERSHIPS & SUBSCRIPTIONS	427.00	447.00
	Total Department 711:	173,898.21	152,289.25
Department: 728 ECONOMIC DEVELOPMENT (EMCOG)			
101-728-915.000	EMCOG MEMBERSHIP	2,000.00	3,000.00
	Total Department 728:	2,000.00	3,000.00
	Expenditures	6,144,911.48	6,411,133.93
Total Fund 101:		236.33	0.00
OUT OF BALANCE		236.33	0.00
Fund: 201 COUNTY ROAD			
Account Category: Assets			
Department: 000			
201-000-001.000	CASH	1,619,179.65	1,373,850.71
201-000-002.000	INVESTMENTS	843,430.28	807,835.33
201-000-078.000	DUE FROM THE STATE	0.00	1,110,577.69
201-000-084.101	DUE FROM GF	457.32	95,532.00
201-000-084.210	DUE FROM AMBULANCE FUND	575.91	575.91
	Total Department 000:	2,463,643.16	3,388,371.64
	Assets	2,463,643.16	3,388,371.64
Account Category: Liabilities			
Department: 000			
201-000-202.000	ACCOUNTS PAYABLE	(25.77)	(88,655.34)
	Total Department 000:	(25.77)	(88,655.34)
	Liabilities	(25.77)	(88,655.34)
Account Category: Fund Equity			
Department: 000			
201-000-390.000	FUND BALANCE	(3,299,716.30)	(3,312,792.72)
	Total Department 000:	(3,299,716.30)	(3,312,792.72)
	Fund Equity	(3,299,716.30)	(3,312,792.72)
Account Category: Revenues			
Department: 000			
201-000-401.000	REVENUE CONTROL	(7,764,117.81)	(8,350,196.02)
201-000-403.000	ROAD MILLAGE	(78,510.84)	(586,720.54)
201-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(3,129.56)	(7,131.72)
201-000-665.000	INTEREST ON INVESTMENTS	(39,585.30)	(41,944.42)
	Total Department 000:	(7,885,343.51)	(8,985,992.70)
	Revenues	(7,885,343.51)	(8,985,992.70)
Account Category: Expenditures			
Department: 000			
201-000-701.000	EXPENDITURE CONTROL	8,721,442.42	8,999,069.12
	Total Department 000:	8,721,442.42	8,999,069.12
	Expenditures	8,721,442.42	8,999,069.12
Total Fund 201:		0.00	0.00
Fund: 208 COUNTY PARKS			
Account Category: Assets			
Department: 000			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 208 COUNTY PARKS			
Account Category: Assets			
Department: 000			
208-000-001.000	CASH	83,939.30	63,910.37
208-000-001.004	PAYROLL CASH	403.35	1,497.20
208-000-004.000	IMPREST CASH	100.00	100.00
208-000-130.000	LAND	1,552,872.00	1,552,872.00
208-000-132.000	LAND IMPROVEMENTS	258,210.00	258,210.00
208-000-133.000	A/D LAND IMPROVEMENTS	(112,250.00)	(112,250.00)
208-000-136.000	BUILDINGS	546,385.00	546,385.00
208-000-137.000	A/D BUILDINGS	(389,916.00)	(389,916.00)
208-000-138.000	EQUIPMENT	25,190.00	25,190.00
208-000-139.000	A/D EQUIPMENT	(25,190.00)	(25,190.00)
208-000-148.000	VEHICLES	5,000.00	5,000.00
208-000-149.000	A/D VEHICLES	(5,000.00)	(5,000.00)
208-000-158.000	CONSTRUCTION IN PROGRESS	356,984.81	356,984.81
Total Department 000:		2,296,728.46	2,277,793.38
Assets		2,296,728.46	2,277,793.38
Account Category: Liabilities			
Department: 000			
208-000-202.000	ACCOUNTS PAYABLE	(44.53)	(1,684.08)
Total Department 000:		(44.53)	(1,684.08)
Liabilities		(44.53)	(1,684.08)
Account Category: Fund Equity			
Department: 000			
208-000-390.000	FUND BALANCE	(615,146.48)	(491,103.37)
208-000-393.000	DESIGNATED FOR PROJECTS	(1,322.82)	(1,322.82)
208-000-399.000	INVESTMENT IN CAPITAL ASSETS	(1,659,640.00)	(1,659,640.00)
Total Department 000:		(2,276,109.30)	(2,152,066.19)
Fund Equity		(2,276,109.30)	(2,152,066.19)
Account Category: Revenues			
Department: 000			
208-000-401.000	REVENUE CONTROL	(200.00)	0.00
208-000-650.100	OASIS LK. CONCESSIONS	(552.00)	(535.00)
208-000-650.200	PT AUGRES CONCESSIONS	(189.00)	(10.00)
208-000-651.000	GATE FEES/RENTALS	(78,621.45)	(8,257.00)
208-000-651.100	OASIS LK. GATE FEES/RENTALS	(37,235.00)	(48,746.00)
208-000-651.200	PT AUGRES GATE FEE	(4,360.50)	(57,268.00)
208-000-653.100	OASIS SPHERE PROCESSING FEES	0.00	48.18
208-000-653.200	PT AUGRES SPHERE PROCESSING FEES	0.00	65.42
208-000-676.001	INSURANCE RECOVERIES	0.00	(5,175.00)
208-000-689.100	OASIS LK. CASH(OVER/SHORT)	1.00	10.00
208-000-689.200	PT AUGRES CASH OVER SHORT	0.00	10.00
208-000-699.214	TRANS IN FROM ARPA	0.00	(159,396.74)
Total Department 000:		(121,156.95)	(279,254.14)
Revenues		(121,156.95)	(279,254.14)
Account Category: Expenditures			
Department: 000			
208-000-703.000	SALARY SUPERVISORY	0.00	55.00
208-000-704.000	WAGES TEMP EMPLOYEES	1,300.00	605.00
208-000-704.100	OASIS LK. WAGES TEMP EMPLOYEES	27,597.82	23,281.10
208-000-704.200	PT AUGRES WAGES TEMP EMPLOYEES	11,135.63	11,046.00
208-000-709.000	SOCIAL SECURITY & MEDICARE	3,159.55	2,676.50
208-000-713.000	OVERTIME WAGES	1,267.51	0.00
208-000-715.000	RETIREMENT	0.00	4.95
208-000-719.000	DISABILITY AND LIFE INSURANCE	0.00	1.00
208-000-724.000	WORKERS COMP	1,290.51	1,124.37
208-000-750.000	MISC. EXPENSES/SUPPLIES	1,062.22	879.03
208-000-759.100	OASIS LK. GASOLINE	604.74	653.30
208-000-759.200	PT AUGRES GASOLINE	52.93	66.69
208-000-775.100	OASIS LK. BLDG GRDS MAINT	1,534.78	1,251.75
208-000-775.200	PT AUGRES BLD/GRND MAINT	10,413.85	44,664.69
208-000-775.300	BLDG AND GRDS MAINT YOUNGMAN	540.00	720.00
208-000-778.100	OASIS LK. JANITORIAL SUPPLIES	1,947.62	358.03
208-000-778.200	PT AUGRES JANITORIAL SUPPLIES	628.16	607.98

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 208 COUNTY PARKS			
Account Category: Expenditures			
Department: 000			
208-000-801.100	OASIS LK. CONTRACTUAL SERVICES	4,765.97	21,153.90
208-000-801.200	PT AUGRES CONTRACTUAL SERVICES	15,476.12	8,831.47
208-000-803.000	SPHERE SERVICE CONTRACT	1,545.02	2,110.58
208-000-850.100	PHONE OASIS	385.16	284.60
208-000-850.200	PT. AUGRES PHONE	4,075.70	2,774.38
208-000-861.000	TRAVEL	354.20	237.99
208-000-900.000	ADVERTISING	25.00	0.00
208-000-920.100	OASIS LK. UTILITIES	1,626.46	992.41
208-000-920.200	PT. AUGRES UTILITIES	5,403.23	5,625.75
208-000-931.100	OASIS LK. EQUIP. MAINT.	323.18	632.83
208-000-931.200	PT AUGRES EQUIP MAINT	0.00	301.75
208-000-968.000	DEPRECIATION EXPENSE	0.00	24,212.00
208-000-970.000	CAPITAL OUTLAY	1,800.00	0.00
208-000-980.000	EQUIPMENT PURCHASE	0.00	57.98
208-000-980.100	OASIS LK EQUIP PURCHASE	2,266.96	0.00
Total Department 000:		100,582.32	155,211.03
Expenditures		100,582.32	155,211.03
Total Fund 208:		0.00	0.00
Fund: 210 AMBULANCE			
Account Category: Assets			
Department: 000			
210-000-001.000	CASH	286,379.72	295,759.98
210-000-020.000	TAXES RECEIVABLE	1,002,103.19	919,719.52
210-000-078.000	DUE FROM STATE	0.00	5,691.23
210-000-084.701	DUE FROM TRUST & AGENCY	0.00	82,383.67
Total Department 000:		1,288,482.91	1,303,554.40
Assets		1,288,482.91	1,303,554.40
Account Category: Liabilities			
Department: 000			
210-000-214.201	DUE TO ROAD COMMISSION-201	(575.91)	(575.91)
210-000-339.000	DEFERRED REVENUE TAXES	(1,002,103.19)	(1,002,103.19)
Total Department 000:		(1,002,679.10)	(1,002,679.10)
Liabilities		(1,002,679.10)	(1,002,679.10)
Account Category: Fund Equity			
Department: 000			
210-000-390.000	FUND BALANCE	(300,875.30)	(253,826.66)
Total Department 000:		(300,875.30)	(253,826.66)
Fund Equity		(300,875.30)	(253,826.66)
Account Category: Revenues			
Department: 000			
210-000-401.000	REVENUE CONTROL	(995,628.51)	(926,170.08)
210-000-441.000	LOCAL COMM. STBLZN PPT SHARE	0.00	(8,778.56)
Total Department 000:		(995,628.51)	(934,948.64)
Revenues		(995,628.51)	(934,948.64)
Account Category: Expenditures			
Department: 000			
210-000-701.000	EXPENDITURE CONTROL	1,010,700.00	887,900.00
Total Department 000:		1,010,700.00	887,900.00
Expenditures		1,010,700.00	887,900.00
Total Fund 210:		0.00	0.00
Fund: 211 HOMELAND SECURITY GRANTS			
Account Category: Assets			
Department: 000			
211-000-001.000	CASH	15,946.66	17,009.06
Total Department 000:		15,946.66	17,009.06
Assets		15,946.66	17,009.06

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 211 HOMELAND SECURITY GRANTS			
Account Category: Liabilities			
Department: 000			
211-000-214.101	DUE TO GF	(11,000.00)	(11,000.00)
Total Department 000:		(11,000.00)	(11,000.00)
Liabilities		(11,000.00)	(11,000.00)
Account Category: Fund Equity			
Department: 000			
211-000-390.000	FUND BALANCE	(6,009.06)	(6,259.06)
Total Department 000:		(6,009.06)	(6,259.06)
Fund Equity		(6,009.06)	(6,259.06)
Account Category: Expenditures			
Department: 000			
211-000-752.506	OFFICE SUPPLIES HMEP PROGRAM	1,000.00	250.00
211-000-911.000	TRAINING	62.40	0.00
Total Department 000:		1,062.40	250.00
Expenditures		1,062.40	250.00
Total Fund 211:		0.00	0.00
Fund: 213 FAIRGROUNDS/EVENT CENTER			
Account Category: Assets			
Department: 000			
213-000-001.000	CASH	(3,638.09)	0.00
213-000-084.101	DUE FROM GF	9,231.56	9,231.56
Total Department 000:		5,593.47	9,231.56
Assets		5,593.47	9,231.56
Account Category: Liabilities			
Department: 000			
213-000-202.000	ACCOUNTS PAYABLE	0.00	(22.26)
213-000-214.450	DUE TO OTHER FUNDS	0.00	(9,209.30)
Total Department 000:		0.00	(9,231.56)
Liabilities		0.00	(9,231.56)
Account Category: Revenues			
Department: 000			
213-000-651.000	RESERVATIONS / REGISTRATIONS	0.00	(3,000.00)
213-000-699.101	TRANS IN FROM GF	0.00	(9,231.56)
213-000-699.267	TRANSFER IN FROM FUND 267	(15,000.00)	0.00
Total Department 000:		(15,000.00)	(12,231.56)
Revenues		(15,000.00)	(12,231.56)
Account Category: Expenditures			
Department: 000			
213-000-750.000	MISC. EXPENSES/SUPPLIES	75.98	277.30
213-000-801.000	CONTRACTUAL SERVICES	9,330.55	12,254.26
213-000-940.000	RENTALS AND LEASES	0.00	(300.00)
Total Department 000:		9,406.53	12,231.56
Expenditures		9,406.53	12,231.56
Total Fund 213:		0.00	0.00
Fund: 214 ARPA			
Account Category: Assets			
Department: 000			
214-000-001.000	CASH	51,307.52	182,250.22
Total Department 000:		51,307.52	182,250.22
Assets		51,307.52	182,250.22
Account Category: Fund Equity			
Department: 000			
214-000-390.000	FUND BALANCE	(182,250.22)	(7,359.81)
Total Department 000:		(182,250.22)	(7,359.81)
Fund Equity		(182,250.22)	(7,359.81)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 214 ARPA			
Account Category: Revenues			
Department: 000			
214-000-528.000	SLFRF AMERICAN RESCUE PLAN ACT	0.00	(583,792.54)
214-000-528.450	CLFRF COVID RELIEF ARPA	0.00	(3,768.00)
214-000-665.000	INTEREST ON INVESTMENTS	0.00	(14,275.34)
Total Department 000:		0.00	(601,835.88)
Revenues		0.00	(601,835.88)
Account Category: Expenditures			
Department: 000			
214-000-801.208	PARKS IMPROVEMENTS	31,238.18	0.00
214-000-801.296	PROSECUTING ATTY	0.00	118.73
214-000-967.002	ANIMAL CONTROL SECURITY	0.00	180.00
214-000-998.208	TRANSFER OUT TO PARKS	0.00	159,396.74
214-000-998.469	TRANSFER OUT TO BLDG CONST	0.00	267,250.00
214-000-998.900	ENDING FUND BALANCE	99,704.52	0.00
Total Department 000:		130,942.70	426,945.47
Expenditures		130,942.70	426,945.47
Total Fund 214:		0.00	0.00
Fund: 215 FRIEND OF THE COURT			
Account Category: Assets			
Department: 000			
215-000-001.000	CASH	(52,322.74)	0.00
215-000-001.004	PAYROLL CASH	(223.05)	11,595.31
215-000-078.000	DUE FROM STATE	3,053.41	56,708.99
Total Department 000:		(49,492.38)	68,304.30
Assets		(49,492.38)	68,304.30
Account Category: Liabilities			
Department: 000			
215-000-202.000	ACCOUNTS PAYABLE	(235.65)	(244.55)
215-000-214.450	DUE TO OTHER FUNDS	25,396.58	(63,652.40)
215-000-257.000	ACCRUED PAYROLL	0.00	(4,407.35)
Total Department 000:		25,160.93	(68,304.30)
Liabilities		25,160.93	(68,304.30)
Account Category: Fund Equity			
Department: 000			
215-000-390.000	FUND BALANCE	0.00	(5,823.67)
Total Department 000:		0.00	(5,823.67)
Fund Equity		0.00	(5,823.67)
Account Category: Revenues			
Department: 000			
215-000-520.000	FEDERAL 10% INCENTIVE	(58,600.11)	(21,208.00)
215-000-521.000	CRP FOC FEDERAL 66%	(148,853.94)	(202,363.65)
215-000-523.000	FOC CRP MEDICAL	(4,373.00)	(5,256.90)
215-000-589.000	OSCODA COUNTY SHARE FOC	(306.00)	0.00
215-000-591.000	ALCONA COUNTY SHARE FOC	(867.00)	0.00
215-000-593.000	IOSCO COUNTY SHARE FOC	(1,071.00)	0.00
215-000-604.000	NON IV-D JUDGEMENT FEES	(3,366.50)	(4,060.00)
215-000-608.000	STATUTORY FEES	(12,235.01)	(11,058.85)
215-000-619.000	DRIVER LICENSE CLEARANCE FEE	(90.00)	(240.00)
215-000-626.000	20% STATE PROCESSING FEES	(1,674.04)	(1,394.74)
215-000-644.000	IV-D JUDGEMENT FEE	(160.00)	(200.00)
215-000-699.101	TRANSFERS IN FROM GF	(31,254.00)	(51,558.58)
Total Department 000:		(262,850.60)	(297,340.72)
Revenues		(262,850.60)	(297,340.72)
Account Category: Expenditures			
Department: 000			
215-000-702.000	WAGES PERMANENT EMPLOYEES	103,102.47	108,350.91
215-000-703.000	SALARY SUPERVISORY	54,354.63	59,440.04
215-000-706.000	HOLIDAY WAGES	7,251.49	9,035.54
215-000-709.000	SOCIAL SECURITY & MEDICARE	12,481.26	12,872.83

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 215 FRIEND OF THE COURT			
Account Category: Expenditures			
Department: 000			
215-000-715.000	RETIREMENT	15,296.94	16,071.88
215-000-718.000	BC/BS-BCN-DENTAL-VISION	77,507.84	77,397.02
215-000-719.000	DISABILITY AND LIFE INSURANCE	2,315.58	2,478.27
215-000-724.000	WORKERS COMP	1,839.66	2,003.95
215-000-752.000	OFFICE SUPPLIES	897.82	1,072.05
215-000-801.000	CONTRACTUAL SERVICES	5,812.60	6,366.80
215-000-805.000	REIMBURSEMENT TO IOSCO COUNTY	187.50	112.50
215-000-850.000	TELEPHONE	47.77	170.13
215-000-851.000	POSTAGE	2,658.29	2,968.08
215-000-861.000	TRAVEL	1,814.42	3,250.17
215-000-900.000	PRINTING & BINDING & ADVERTISING	0.00	123.29
215-000-900.005	ADVERTISING	88.16	0.00
215-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	375.00	375.00
215-000-931.000	EQUIPMENT PURCHASE	347.48	701.13
215-000-934.000	EQUIPMENT REPAIR	234.35	0.00
215-000-940.000	RENTALS & LEASES	147.19	82.62
215-000-980.000	OFFICE EQUIPMENT PURCHASE	421.60	292.18
Total Department 000:		287,182.05	303,164.39
Expenditures		287,182.05	303,164.39
Total Fund 215:		0.00	0.00
Fund: 243 BROWNFIELD AUTHORITY			
Account Category: Assets			
Department: 000			
243-000-001.000	CASH	4,756.35	4,756.35
Total Department 000:		4,756.35	4,756.35
Assets		4,756.35	4,756.35
Account Category: Liabilities			
Department: 000			
243-000-214.101	DUE FROM GF	(4,000.00)	(4,000.00)
Total Department 000:		(4,000.00)	(4,000.00)
Liabilities		(4,000.00)	(4,000.00)
Account Category: Fund Equity			
Department: 000			
243-000-390.000	FUND BALANCE	(756.35)	(756.35)
Total Department 000:		(756.35)	(756.35)
Fund Equity		(756.35)	(756.35)
Total Fund 243:		0.00	0.00
Fund: 244 ARENAC COUNTY EDC			
Account Category: Assets			
Department: 000			
244-000-001.000	CASH	68,013.70	75,803.96
Total Department 000:		68,013.70	75,803.96
Assets		68,013.70	75,803.96
Account Category: Liabilities			
Department: 000			
244-000-202.000	PAYABLE	0.00	(2,500.00)
Total Department 000:		0.00	(2,500.00)
Liabilities		0.00	(2,500.00)
Account Category: Fund Equity			
Department: 000			
244-000-390.000	FUND BALANCE	(73,303.96)	(79,803.96)
Total Department 000:		(73,303.96)	(79,803.96)
Fund Equity		(73,303.96)	(79,803.96)
Account Category: Revenues			
Department: 000			
244-000-675.000	DONATIONS	0.00	(1,000.00)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 244 ARENAC COUNTY EDC			
Account Category: Revenues			
Department: 000			
244-000-699.000	TRANSFER IN FROM GF	(5,000.00)	(5,000.00)
	Total Department 000:	(5,000.00)	(6,000.00)
	Revenues	(5,000.00)	(6,000.00)
Account Category: Expenditures			
Department: 000			
244-000-801.000	CONTRACTUAL SERVICES	10,000.00	12,500.00
244-000-817.000	STATE & LEGAL FEES	15.26	0.00
244-000-911.000	TRAINING	275.00	0.00
	Total Department 000:	10,290.26	12,500.00
	Expenditures	10,290.26	12,500.00
	Total Fund 244:	0.00	0.00
Fund: 245 ACT 345 REMONUMENTATION FUND			
Account Category: Assets			
Department: 000			
245-000-001.000	CASH	13,333.80	15,594.80
	Total Department 000:	13,333.80	15,594.80
	Assets	13,333.80	15,594.80
Account Category: Fund Equity			
Department: 000			
245-000-390.000	FUND BALANCE	(15,594.80)	(12.40)
	Total Department 000:	(15,594.80)	(12.40)
	Fund Equity	(15,594.80)	(12.40)
Account Category: Revenues			
Department: 000			
245-000-543.000	REMONUMENTATION GRANT	(27,421.00)	(19,506.40)
245-000-676.000	REFUNDS/REIMBURSEMENTS	0.00	(21,743.00)
	Total Department 000:	(27,421.00)	(41,249.40)
	Revenues	(27,421.00)	(41,249.40)
Account Category: Expenditures			
Department: 000			
245-000-801.000	CONTRACTUAL SERVICES	29,682.00	25,667.00
	Total Department 000:	29,682.00	25,667.00
	Expenditures	29,682.00	25,667.00
	Total Fund 245:	0.00	0.00
Fund: 246 EDC REVOLVING LOAN FUND			
Account Category: Assets			
Department: 000			
246-000-001.000	CASH	4,123.00	0.00
	Total Department 000:	4,123.00	0.00
	Assets	4,123.00	0.00
Account Category: Revenues			
Department: 000			
246-000-479.000	APPLICATION FEES	(115.00)	0.00
246-000-518.000	USDA EDC REVOLVING LOAN GRANT	(25,000.00)	0.00
246-000-665.000	LOAN REPAYMENT INTEREST	(1,107.96)	0.00
246-000-675.000	LOAN REPAYMENT PRINCIPAL	(2,900.04)	0.00
	Total Department 000:	(29,123.00)	0.00
	Revenues	(29,123.00)	0.00
Account Category: Expenditures			
Department: 000			
246-000-955.000	LOAN AWARD TO RECIPIENT	25,000.00	0.00
	Total Department 000:	25,000.00	0.00
	Expenditures	25,000.00	0.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 246 EDC REVOLVING LOAN FUND			
Total Fund 246:		0.00	0.00
Fund: 249 COUNTY BUILDING DEPT			
Account Category: Assets			
Department: 000			
249-000-001.000	CASH	26,799.16	43,102.05
249-000-001.004	PAYROLL CASH	828.71	3,566.45
249-000-004.000	IMPREST CASH	100.00	100.00
Total Department 000:		27,727.87	46,768.50
Assets		27,727.87	46,768.50
Account Category: Liabilities			
Department: 000			
249-000-202.000	PAYABLE	(5,379.12)	38.17
249-000-257.000	ACCRUED PAYROLL	0.00	(1,632.79)
249-000-276.000	RECEIPTS REFUNDABLE	1,662.40	0.00
Total Department 000:		(3,716.72)	(1,594.62)
Liabilities		(3,716.72)	(1,594.62)
Account Category: Fund Equity			
Department: 000			
249-000-390.000	FUND BALANCE	(45,173.88)	(51,914.00)
Total Department 000:		(45,173.88)	(51,914.00)
Fund Equity		(45,173.88)	(51,914.00)
Account Category: Revenues			
Department: 000			
249-000-481.000	BUILDING PERMITS	(31,893.00)	(34,516.10)
249-000-482.000	ELECTRICAL PERMITS	(23,859.40)	(25,571.40)
249-000-483.000	MECHANICAL PERMITS	(18,306.80)	(19,087.50)
249-000-484.000	PLUMBING PERMITS	(9,079.60)	(8,413.60)
249-000-485.000	SOIL EROSION PERMITS	(4,611.00)	(9,014.60)
249-000-607.000	OFFICE ADMIN. FEES	(59,694.60)	(74,897.25)
249-000-642.000	OTHER SERVICES/SALES	(1,124.00)	(1,530.00)
249-000-689.000	CASH (OVER-SHORT)	0.00	(1,414.30)
Total Department 000:		(148,568.40)	(174,444.75)
Revenues		(148,568.40)	(174,444.75)
Account Category: Expenditures			
Department: 000			
249-000-702.000	WAGES PERMANENT EMPLOYEES	34,410.81	33,365.32
249-000-705.000	PERMANENT PART TIME WAGES	11,720.89	19,416.83
249-000-705.002	PERMANENT PART TIME - SOIL EROSION	8,324.52	10,031.78
249-000-706.000	HOLIDAY WAGES	1,438.81	1,792.23
249-000-709.000	SOCIAL SECURITY & MEDICARE	4,400.88	4,962.85
249-000-715.000	RETIREMENT	3,304.50	3,193.16
249-000-718.000	BC/BS-BCN-DENTAL-VISION	16,904.24	16,975.34
249-000-719.000	DISABILITY AND LIFE INSURANCE	571.49	596.46
249-000-724.000	WORKERS COMP	248.62	284.86
249-000-752.000	OFFICE SUPPLIES	922.31	1,412.75
249-000-752.001	MANUALS FOR SALE	0.00	522.52
249-000-759.000	GASOLINE	0.00	363.07
249-000-801.000	CONTRACTUAL SERVICES	2,151.13	859.94
249-000-801.001	BUILDING INSPECTION CONTRACTUAL	31,124.00	34,717.88
249-000-801.002	ELECTRICAL INSPECTIONS CONTRACTUAL	23,228.25	25,403.70
249-000-801.003	MECHANICAL INSPECTIONS CONTRACTUAL	14,964.30	15,433.55
249-000-801.004	PLUMBING INSPECTION CONTRACTUAL	10,528.82	6,508.37
249-000-801.090	COMPUTER MAINTENANCE	3,845.98	3,245.00
249-000-850.000	TELEPHONE	45.00	531.15
249-000-851.000	POSTAGE	556.58	1,118.11
249-000-915.001	MEMBERSHIP DUES	170.00	450.00
249-000-980.000	EQUIPMENT PURCHASE	870.00	0.00
Total Department 000:		169,731.13	181,184.87
Expenditures		169,731.13	181,184.87
Total Fund 249:		0.00	0.00
Fund: 255 PERSONAL RESIDENCE EXEMPTION PA105 OP			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 255 PERSONAL RESIDENCE EXEMPTION PA105 OP			
Account Category: Assets			
Department: 000			
255-000-001.000	CASH	6,814.27	8,487.58
	Total Department 000:	6,814.27	8,487.58
	Assets	6,814.27	8,487.58
Account Category: Fund Equity			
Department: 000			
255-000-390.000	FUND BALANCE	(8,487.58)	(15,702.51)
	Total Department 000:	(8,487.58)	(15,702.51)
	Fund Equity	(8,487.58)	(15,702.51)
Account Category: Revenues			
Department: 000			
255-000-401.000	REVENUE CONTROL	(5,250.71)	(1,715.62)
255-000-445.000	INTEREST ON DELINQUENT TAXES	(323.36)	(67.95)
	Total Department 000:	(5,574.07)	(1,783.57)
	Revenues	(5,574.07)	(1,783.57)
Account Category: Expenditures			
Department: 000			
255-000-701.000	EXPENDITURE CONTROL	7,247.38	1,998.50
255-000-998.101	TRANS OUT TO GF	0.00	7,000.00
	Total Department 000:	7,247.38	8,998.50
	Expenditures	7,247.38	8,998.50
Total Fund 255:		0.00	0.00
Fund: 256 REGISTER OF DEEDS TECH FUND			
Account Category: Assets			
Department: 000			
256-000-001.000	CASH	114,393.10	97,358.10
	Total Department 000:	114,393.10	97,358.10
	Assets	114,393.10	97,358.10
Account Category: Fund Equity			
Department: 000			
256-000-390.000	FUND BALANCE	(97,358.10)	(138,694.21)
	Total Department 000:	(97,358.10)	(138,694.21)
	Fund Equity	(97,358.10)	(138,694.21)
Account Category: Revenues			
Department: 000			
256-000-615.101	R.O.D. SERVICES TECH SHARE	(20,870.00)	(19,170.00)
	Total Department 000:	(20,870.00)	(19,170.00)
	Revenues	(20,870.00)	(19,170.00)
Account Category: Expenditures			
Department: 000			
256-000-801.000	CONTRACTUAL SERVICES	2,040.00	60,506.11
256-000-980.000	EQUIPMENT PURCHASE	1,795.00	0.00
	Total Department 000:	3,835.00	60,506.11
	Expenditures	3,835.00	60,506.11
Total Fund 256:		0.00	0.00
Fund: 259 MCOLES DEPUTY TRAINING FUND			
Account Category: Assets			
Department: 000			
259-000-001.000	CASH	37,833.40	34,411.50
	Total Department 000:	37,833.40	34,411.50
	Assets	37,833.40	34,411.50
Account Category: Liabilities			
Department: 000			
259-000-202.000	ACCOUNTS PAYABLE	0.00	(2,246.00)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 259 MCOLES DEPUTY TRAINING FUND			
Account Category: Liabilities			
Department: 000			
	Total Department 000:	0.00	(2,246.00)
	Liabilities	0.00	(2,246.00)
Account Category: Fund Equity			
Department: 000			
259-000-390.000	FUND BALANCE	(32,165.50)	(28,673.38)
	Total Department 000:	(32,165.50)	(28,673.38)
	Fund Equity	(32,165.50)	(28,673.38)
Account Category: Revenues			
Department: 000			
259-000-543.000	STATE GRANT PA302 MCOLES TRAINING	(5,366.90)	0.00
259-000-543.100	MSP CPE GRANT PA1 OF 2023	(14,000.00)	(19,500.00)
259-000-676.000	REFUNDS/REIMBURSEMENTS	0.00	(3,855.00)
	Total Department 000:	(19,366.90)	(23,355.00)
	Revenues	(19,366.90)	(23,355.00)
Account Category: Expenditures			
Department: 000			
259-000-702.000	WAGES PERMANENT EMPLOYEES	0.00	4,825.92
259-000-709.000	SOCIAL SECURITY & MEDICARE	0.00	752.13
259-000-715.000	RETIREMENT	0.00	884.81
259-000-719.000	DISABILITY AND LIFE INSURANCE	0.00	83.22
259-000-724.000	WORKERS COMP	0.00	329.36
259-000-754.000	AMMUNITION	4,120.00	5,973.00
259-000-911.000	TRAINING	9,579.00	5,089.44
259-000-911.100	CPE GRANT TRAINING	0.00	1,925.00
	Total Department 000:	13,699.00	19,862.88
	Expenditures	13,699.00	19,862.88
Total Fund 259:		0.00	0.00
Fund: 260 MICH INDG DEFENSE COUNCIL			
Account Category: Assets			
Department: 000			
260-000-001.000	CASH	(138,283.32)	124,865.88
260-000-001.004	PAYROLL CASH	714.71	353.72
	Total Department 000:	(137,568.61)	125,219.60
	Assets	(137,568.61)	125,219.60
Account Category: Liabilities			
Department: 000			
260-000-202.000	ACCOUNTS PAYABLE	0.00	(99,336.77)
260-000-339.500	UNEARNED REVENUES	(25,882.83)	(25,882.83)
	Total Department 000:	(25,882.83)	(125,219.60)
	Liabilities	(25,882.83)	(125,219.60)
Account Category: Fund Equity			
Department: 000			
260-000-390.000	FUND BALANCE	0.00	(98,257.99)
	Total Department 000:	0.00	(98,257.99)
	Fund Equity	0.00	(98,257.99)
Account Category: Revenues			
Department: 000			
260-000-571.000	MIDC STATE GRANT	(211,285.64)	(381,054.64)
260-000-699.101	TRANSFER IN - GENERAL FUND	(115,230.96)	(115,230.96)
	Total Department 000:	(326,516.60)	(496,285.60)
	Revenues	(326,516.60)	(496,285.60)
Account Category: Expenditures			
Department: 000			
260-000-702.000	WAGES PERMANENT EMPLOYEES	5,423.00	3,846.96
260-000-709.000	SOCIAL SECURITY & MEDICARE	414.74	291.58
260-000-715.000	RETIREMENT	488.08	346.22

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 260 MICH INDG DEFENSE COUNCIL			
Account Category: Expenditures			
Department: 000			
260-000-718.000	BC/BS-BCN-DENTAL-VISION	2,581.94	1,345.53
260-000-719.000	DISABILITY AND LIFE INSURANCE	74.08	50.65
260-000-724.000	WORKERS COMP	181.65	128.86
260-000-752.000	OFFICE SUPPLIES	111.36	1,567.20
260-000-801.000	CONTRACTUAL SERVICES	22,828.65	30,725.17
260-000-813.000	TRANSCRIPTS	382.10	629.08
260-000-817.000	COUNSEL AT ARRAIGNMENTS	44,200.00	54,800.00
260-000-817.001	COUNSEL FOR MISDEMEANORS	122,764.70	111,922.30
260-000-817.002	COUNSEL FOR NON CAPITAL OFF	241,898.70	285,069.70
260-000-817.003	COUNSEL FOR CAPITAL OFF	45,280.70	38,323.20
260-000-911.000	TRAINING	3,338.34	1,300.39
260-000-970.000	CAPITAL OUTLAY	0.00	64,196.75
Total Department 000:		489,968.04	594,543.59
Expenditures		489,968.04	594,543.59
Total Fund 260:		0.00	0.00
Fund: 261 E-911 OPERATING FUND			
Account Category: Assets			
Department: 000			
261-000-001.000	CASH	1,698,995.62	1,433,068.15
261-000-001.004	PAYROLL CASH	(5,983.11)	22,785.67
261-000-020.000	TAXES RECEIVABLE	998,985.53	916,858.98
261-000-040.000	ACCOUNTS RECEIVABLE	0.00	27,598.79
261-000-078.000	DUE FROM STATE	0.00	37,848.27
261-000-084.701	DUE FROM TRUST & AGENCY	0.00	82,126.55
261-000-123.000	PREPAID EXPENSES	0.00	5,973.21
Total Department 000:		2,691,998.04	2,526,259.62
Assets		2,691,998.04	2,526,259.62
Account Category: Liabilities			
Department: 000			
261-000-202.000	ACCOUNTS PAYABLE	5,350.26	(5,976.43)
261-000-257.000	ACCRUED PAYROLL	0.00	(11,933.33)
261-000-339.000	DEFERRED REVENUE	(998,985.53)	(998,985.53)
Total Department 000:		(993,635.27)	(1,016,895.29)
Liabilities		(993,635.27)	(1,016,895.29)
Account Category: Fund Equity			
Department: 000			
261-000-390.000	FUND BALANCE	(1,492,864.33)	(1,128,994.45)
261-000-395.000	RESV LONG TERM ADV.	(16,500.00)	(16,500.00)
Total Department 000:		(1,509,364.33)	(1,145,494.45)
Fund Equity		(1,509,364.33)	(1,145,494.45)
Account Category: Revenues			
Department: 000			
261-000-401.000	REVENUE CONTROL	0.00	(455.22)
261-000-401.005	PSAP TRAINING FUNDS	(1,803.00)	(6,166.39)
261-000-403.000	E-911 MILLAGE REVENUE	(976,824.87)	(910,685.51)
261-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(4,240.60)	(9,637.85)
261-000-543.000	WIRELESS STATE GRANT	(103,486.00)	(133,842.00)
261-000-613.000	MISCELLANEOUS SERVICES	(135.99)	7,168.46
261-000-620.000	SURCHARGE STATUTORY FEES	(59,813.26)	(85,572.81)
261-000-675.000	DONATIONS	0.00	(100.00)
Total Department 000:		(1,146,303.72)	(1,139,291.32)
Revenues		(1,146,303.72)	(1,139,291.32)
Account Category: Expenditures			
Department: 000			
261-000-702.000	WAGES PERMANENT EMPLOYEES	304,515.37	257,443.08
261-000-703.000	SALARY SUPERVISORY	54,052.97	52,666.21
261-000-704.000	WAGES TEMP EMPLOYEES	28,057.39	47,495.75
261-000-706.000	HOLIDAY WAGES	36,254.89	38,793.70
261-000-709.000	SOCIAL SECURITY & MEDICARE	36,258.48	32,637.57
261-000-713.000	OVERTIME WAGES	34,115.49	21,984.76

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 261 E-911 OPERATING FUND			
Account Category: Expenditures			
Department: 000			
261-000-715.000	RETIREMENT	135,683.03	138,061.61
261-000-718.000	BC/BS-BCN-DENTAL-VISION	123,291.77	89,180.35
261-000-719.000	DISABILITY AND LIFE INSURANCE	5,171.98	4,427.05
261-000-721.001	UNIFORM ALLOWANCE	2,400.00	2,025.00
261-000-724.000	WORKERS COMP	1,879.56	1,725.63
261-000-752.000	OFFICE SUPPLIES	2,121.47	1,445.41
261-000-767.000	UNIFORMS	1,254.27	710.36
261-000-801.000	CONTRACTUAL SERVICES	58,726.96	66,011.08
261-000-850.000	TELEPHONE	1,630.14	845.46
261-000-861.000	TRAVEL	2,290.33	1,192.10
261-000-900.000	ADVERTISING/PRINTING & BINDING	0.00	98.54
261-000-911.000	TRAINING	0.00	1,040.00
261-000-911.025	PSAP TRAINING 2025	1,142.95	0.00
261-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	464.90	860.10
261-000-920.000	UTILITIES	2,006.10	2,743.02
261-000-930.000	BUILDING REPAIR & MAINTENANCE	0.00	215.00
261-000-931.000	EQUIPMENT MAINTENANCE	1,160.00	6,565.71
261-000-939.000	NON CPTLZD EQPT	0.00	370.64
261-000-940.000	RENTALS AND LEASES	6,000.00	0.00
261-000-980.000	EQUIPMENT PURCHASE	38,897.13	6,883.31
261-000-980.543	WSG EQUIPMENT PURCHASE	79,930.10	0.00
Total Department 000:		957,305.28	775,421.44
Expenditures		957,305.28	775,421.44
Total Fund 261:		0.00	0.00
Fund: 262 ELECTION TRAINING FUND			
Account Category: Assets			
Department: 000			
262-000-001.000	CASH	2,375.00	2,375.00
Total Department 000:		2,375.00	2,375.00
Assets		2,375.00	2,375.00
Account Category: Fund Equity			
Department: 000			
262-000-390.000	FUND BALANCE	(2,375.00)	(600.00)
Total Department 000:		(2,375.00)	(600.00)
Fund Equity		(2,375.00)	(600.00)
Account Category: Revenues			
Department: 000			
262-000-420.000	PETITION FILING FEE	0.00	(1,775.00)
Total Department 000:		0.00	(1,775.00)
Revenues		0.00	(1,775.00)
Total Fund 262:		0.00	0.00
Fund: 263 CPL FUND			
Account Category: Assets			
Department: 000			
263-000-001.000	CASH	62,317.90	45,565.12
Total Department 000:		62,317.90	45,565.12
Assets		62,317.90	45,565.12
Account Category: Liabilities			
Department: 000			
263-000-202.000	ACCOUNTS PAYABLE	(38.48)	(260.96)
Total Department 000:		(38.48)	(260.96)
Liabilities		(38.48)	(260.96)
Account Category: Fund Equity			
Department: 000			
263-000-390.000	FUND BALANCE	(45,304.16)	(34,375.07)
Total Department 000:		(45,304.16)	(34,375.07)
Fund Equity		(45,304.16)	(34,375.07)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 263 CPL FUND			
Account Category: Revenues			
Department: 000			
263-000-479.000	CLERKS CCW PERMITS	(18,312.00)	(12,538.00)
	Total Department 000:	(18,312.00)	(12,538.00)
	Revenues	(18,312.00)	(12,538.00)
Account Category: Expenditures			
Department: 000			
263-000-752.000	OFFICE SUPPLIES	339.39	968.12
263-000-851.000	POSTAGE	687.35	640.79
263-000-861.000	TRAVEL	310.00	0.00
	Total Department 000:	1,336.74	1,608.91
	Expenditures	1,336.74	1,608.91
Total Fund 263:		0.00	0.00
Fund: 264 CORRECTION OFFICER TRAINING			
Account Category: Assets			
Department: 000			
264-000-001.000	CASH	24,215.99	20,709.02
	Total Department 000:	24,215.99	20,709.02
	Assets	24,215.99	20,709.02
Account Category: Fund Equity			
Department: 362 CORRECTIONS TRAINING			
264-362-390.000	FUND BALANCE	(20,709.02)	(18,652.45)
	Total Department 362:	(20,709.02)	(18,652.45)
	Fund Equity	(20,709.02)	(18,652.45)
Account Category: Revenues			
Department: 362 CORRECTIONS TRAINING			
264-362-607.000	BOOKING FEES	(5,006.97)	(2,228.57)
	Total Department 362:	(5,006.97)	(2,228.57)
	Revenues	(5,006.97)	(2,228.57)
Account Category: Expenditures			
Department: 362 CORRECTIONS TRAINING			
264-362-754.000	AMMUNITION	0.00	172.00
264-362-911.000	COURSE REGISTRATION COSTS	1,500.00	0.00
	Total Department 362:	1,500.00	172.00
	Expenditures	1,500.00	172.00
Total Fund 264:		0.00	0.00
Fund: 265 SHERIFF'S FORFEITURES			
Account Category: Assets			
Department: 000			
265-000-001.000	CASH	1,665.84	1,665.84
265-000-004.000	IMPREST CASH	500.00	500.00
	Total Department 000:	2,165.84	2,165.84
	Assets	2,165.84	2,165.84
Account Category: Fund Equity			
Department: 000			
265-000-390.000	FUND BALANCE	(2,165.84)	(2,400.42)
	Total Department 000:	(2,165.84)	(2,400.42)
	Fund Equity	(2,165.84)	(2,400.42)
Account Category: Expenditures			
Department: 000			
265-000-980.000	EQUIPMENT PURCHASE	0.00	234.58
	Total Department 000:	0.00	234.58
	Expenditures	0.00	234.58
Total Fund 265:		0.00	0.00
Fund: 266 ROAD PATROL MILLAGE			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 266 ROAD PATROL MILLAGE			
Account Category: Assets			
Department: 000			
266-000-001.000	CASH	29,505.03	14,602.87
266-000-001.004	PAYROLL CASH	23,286.80	55,210.02
266-000-020.000	TAXES RECEIVABLE	921,489.55	845,734.29
266-000-078.000	DUE FROM STATE	0.00	5,412.29
266-000-084.701	DUE FROM TRUST & AGENCY	0.00	75,755.26
Total Department 000:		974,281.38	996,714.73
Assets		974,281.38	996,714.73
Account Category: Liabilities			
Department: 000			
266-000-202.000	ACCOUNTS PAYABLE	0.00	(1,207.72)
266-000-257.000	ACCRUED PAYROLL	0.00	(9,578.42)
266-000-339.000	DEFERRED REVENUE TAXES	(921,489.55)	(921,489.55)
266-000-339.002	DEFERRED REV FOR USE IN NEXT FY	0.00	(1,831.06)
Total Department 000:		(921,489.55)	(934,106.75)
Liabilities		(921,489.55)	(934,106.75)
Account Category: Fund Equity			
Department: 000			
266-000-390.000	FUND BALANCE	(62,607.98)	(46,378.25)
Total Department 000:		(62,607.98)	(46,378.25)
Fund Equity		(62,607.98)	(46,378.25)
Account Category: Revenues			
Department: 000			
266-000-401.000	REVENUE CONTROL	(901,036.33)	(840,463.24)
266-000-441.000	LOCAL COMM. STBLZN PPT SHARE	0.00	(7,147.71)
266-000-505.024	HSPG PPE EQUIPMENT GRANT 2024	0.00	(17,575.00)
266-000-543.000	STATE MARIJUANA TAX	(1,831.06)	(2,071.02)
266-000-574.000	STATE REVENUE SHARING PUBLIC SAFETY	0.00	(5,024.00)
266-000-676.000	REFUNDS/REIMBURSEMENTS	(8,828.24)	(6,792.23)
266-000-690.000	INSURANCE REIMBURSEMENTS	(14,830.81)	(16,000.00)
Total Department 000:		(926,526.44)	(895,073.20)
Revenues		(926,526.44)	(895,073.20)
Account Category: Expenditures			
Department: 000			
266-000-702.000	WAGES PERMANENT EMPLOYEES	392,177.92	363,895.74
266-000-703.000	SALARY SUPERVISORY	69,292.42	68,722.71
266-000-705.000	PERMANENT PART TIME WAGES	4,070.08	3,221.47
266-000-706.000	HOLIDAY WAGES	24,377.36	21,849.88
266-000-709.000	SOCIAL SECURITY & MEDICARE	43,311.62	40,120.34
266-000-713.000	OVERTIME WAGES	68,364.59	60,110.79
266-000-715.000	RETIREMENT	105,201.41	101,468.84
266-000-718.000	BC/BS-BCN-DENTAL-VISION	115,741.77	109,495.32
266-000-719.000	DISABILITY AND LIFE INSURANCE	6,190.79	6,159.66
266-000-721.001	UNIFORM ALLOWANCE	2,325.00	2,175.00
266-000-724.000	WORKERS COMP	18,502.99	17,024.79
266-000-750.000	MISC. EXPENSES/SUPPLIES	1,577.71	1,714.79
266-000-750.005	MISC EMPLOYEE EXPENSES	427.00	0.00
266-000-752.000	OFFICE SUPPLIES	2,855.75	2,211.46
266-000-754.000	AMMUNITION	4,055.69	3,995.00
266-000-759.000	GASOLINE	29,910.54	27,243.22
266-000-767.000	UNIFORMS	3,129.67	1,358.73
266-000-801.000	CONTRACTUAL SERVICES	180.72	653.00
266-000-850.010	MOBILE PHONE	1,880.23	1,525.44
266-000-910.000	TRAINING	1,732.33	2,587.00
266-000-931.000	EQUIPMENT REPAIRS	0.00	(45.05)
266-000-932.000	VEHICLE REPAIRS	29,459.85	19,047.82
266-000-937.000	VEHICLE OPERATING SUPPLIES	1,286.34	57.36
266-000-980.000	EQUIPMENT PURCHASE	10,290.81	24,250.16
Total Department 000:		936,342.59	878,843.47
Expenditures		936,342.59	878,843.47
Total Fund 266:		0.00	0.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 267 COMMUNITY MARIJUANA PROGRAM			
Account Category: Assets			
Department: 000			
267-000-001.000	CASH	131,452.98	315,127.88
267-000-078.000	DUE FROM STATE	0.00	243,902.23
	Total Department 000:	131,452.98	559,030.11
	Assets	131,452.98	559,030.11
Account Category: Liabilities			
Department: 000			
267-000-339.002	DEFERRED REV FOR USE IN NEXT FY	0.00	(10,987.59)
	Total Department 000:	0.00	(10,987.59)
	Liabilities	0.00	(10,987.59)
Account Category: Fund Equity			
Department: 000			
267-000-390.000	FUND BALANCE	(548,042.52)	(353,294.37)
	Total Department 000:	(548,042.52)	(353,294.37)
	Fund Equity	(548,042.52)	(353,294.37)
Account Category: Revenues			
Department: 000			
267-000-543.000	ADULT USE MARIJUANA	221,927.05	(256,520.13)
	Total Department 000:	221,927.05	(256,520.13)
	Revenues	221,927.05	(256,520.13)
Account Category: Expenditures			
Department: 000			
267-000-801.000	CONTRACTUAL SERVICES	179,662.49	61,771.98
267-000-999.213	TRANSFER OUT TO FUND 213	15,000.00	0.00
	Total Department 000:	194,662.49	61,771.98
	Expenditures	194,662.49	61,771.98
Total Fund 267:		0.00	0.00
Fund: 269 LAW LIBRARY			
Account Category: Assets			
Department: 000			
269-000-001.000	CASH	1,063.13	1,585.82
	Total Department 000:	1,063.13	1,585.82
	Assets	1,063.13	1,585.82
Account Category: Liabilities			
Department: 000			
269-000-202.000	ACCOUNTS PAYABLE	0.00	(647.52)
	Total Department 000:	0.00	(647.52)
	Liabilities	0.00	(647.52)
Account Category: Fund Equity			
Department: 000			
269-000-390.000	FUND BALANCE	(938.30)	(35.88)
	Total Department 000:	(938.30)	(35.88)
	Fund Equity	(938.30)	(35.88)
Account Category: Revenues			
Department: 000			
269-000-401.000	REVENUE CONTROL	(2,500.00)	(2,500.00)
269-000-699.101	TRANS IN FROM GF	(4,000.00)	(4,000.00)
	Total Department 000:	(6,500.00)	(6,500.00)
	Revenues	(6,500.00)	(6,500.00)
Account Category: Expenditures			
Department: 000			
269-000-791.000	UPDATES AND PERIODICALS	6,375.17	5,597.58
	Total Department 000:	6,375.17	5,597.58
	Expenditures	6,375.17	5,597.58

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 269 LAW LIBRARY			
Total Fund 269:		0.00	0.00
Fund: 271 LIBRARY MILLAGE			
Account Category: Assets			
Department: 000			
271-000-001.000	CASH	296.67	296.67
Total Department 000:		296.67	296.67
Assets		296.67	296.67
Account Category: Fund Equity			
Department: 000			
271-000-390.000	FUND BALANCE	(296.67)	0.00
Total Department 000:		(296.67)	0.00
Fund Equity		(296.67)	0.00
Account Category: Revenues			
Department: 000			
271-000-401.000	REVENUE CONTROL	0.00	(296.67)
Total Department 000:		0.00	(296.67)
Revenues		0.00	(296.67)
Total Fund 271:		0.00	0.00
Fund: 272 STONEGARDEN HOMELAND SECURITY CFD 97.067			
Account Category: Assets			
Department: 000			
272-000-001.000	CASH	16,723.53	18,603.56
Total Department 000:		16,723.53	18,603.56
Assets		16,723.53	18,603.56
Account Category: Liabilities			
Department: 000			
272-000-204.000	MANUAL ACCOUNTS PAYABLE	0.00	(5,930.00)
272-000-339.500	UNEARNED REVENUES	(12,648.80)	(12,648.80)
Total Department 000:		(12,648.80)	(18,578.80)
Liabilities		(12,648.80)	(18,578.80)
Account Category: Fund Equity			
Department: 000			
272-000-390.000	FUND BALANCE	(24.76)	(24.76)
Total Department 000:		(24.76)	(24.76)
Fund Equity		(24.76)	(24.76)
Account Category: Revenues			
Department: 000			
272-000-505.021	OPSG 2021 STONEGARDEN GRANT	0.00	(48,394.10)
272-000-505.022	OPSG 2022 STONEGARDEN GRANT	(18,045.63)	0.00
Total Department 000:		(18,045.63)	(48,394.10)
Revenues		(18,045.63)	(48,394.10)
Account Category: Expenditures			
Department: 000			
272-000-702.000	WAGES PERMANENT EMPLOYEES	28.28	25.00
272-000-709.000	SOCIAL SECURITY & MEDICARE	710.16	121.41
272-000-713.000	OVERTIME WAGES	9,406.66	1,570.15
272-000-715.000	RETIREMENT	1,710.20	142.87
272-000-718.000	BC/BS-BCN-DENTAL-VISION	1,830.20	1.85
272-000-719.000	DISABILITY AND LIFE INSURANCE	99.12	0.19
272-000-724.000	WORKERS COMP	211.04	35.63
272-000-980.000	EQUIPMENT PURCHASE	0.00	46,497.00
Total Department 000:		13,995.66	48,394.10
Expenditures		13,995.66	48,394.10
Total Fund 272:		0.00	0.00
Fund: 273 LAW ENFORCEMENT CPE PROGRAM			
Account Category: Assets			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 273 LAW ENFORCEMENT CPE PROGRAM			
Account Category: Assets			
Department: 000			
273-000-001.000	CASH	(14,663.38)	0.00
273-000-001.004	PAYROLL CASH	(1,639.26)	0.00
Total Department 000:		(16,302.64)	0.00
Assets		(16,302.64)	0.00
Account Category: Expenditures			
Department: 000			
273-000-702.000	WAGES PERMANENT EMPLOYEES	3,045.69	0.00
273-000-703.000	SALARY SUPERVISORY	237.68	0.00
273-000-704.000	WAGES TEMP EMPLOYEES	558.90	0.00
273-000-709.000	SOCIAL SECURITY & MEDICARE	567.20	0.00
273-000-713.000	OVERTIME WAGES	3,776.80	0.00
273-000-715.000	RETIREMENT	865.68	0.00
273-000-718.000	BC/BS-BCN-DENTAL-VISION	1,248.21	0.00
273-000-719.000	DISABILITY AND LIFE INSURANCE	77.63	0.00
273-000-724.000	WORKERS COMP	213.08	0.00
273-000-861.000	TRAVEL	1,270.61	0.00
273-000-911.000	TRAINING	4,441.16	0.00
Total Department 000:		16,302.64	0.00
Expenditures		16,302.64	0.00
Total Fund 273:		0.00	0.00
Fund: 274 SENIOR CITIZEN MILLAGE			
Account Category: Assets			
Department: 000			
274-000-001.000	CASH	11,338.19	3,880.25
274-000-020.000	TAXES RECEIVABLE	552,864.04	507,416.33
274-000-078.000	DUE FROM STATE	0.00	2,567.07
274-000-084.701	DUE FROM TRUST & AGENCY	0.00	45,447.71
Total Department 000:		564,202.23	559,311.36
Assets		564,202.23	559,311.36
Account Category: Liabilities			
Department: 000			
274-000-339.000	DEFERRED REVENUE TAXES	(552,864.04)	(552,864.04)
Total Department 000:		(552,864.04)	(552,864.04)
Liabilities		(552,864.04)	(552,864.04)
Account Category: Fund Equity			
Department: 000			
274-000-390.000	FUND BALANCE	(6,447.32)	(3,961.60)
Total Department 000:		(6,447.32)	(3,961.60)
Fund Equity		(6,447.32)	(3,961.60)
Account Category: Revenues			
Department: 000			
274-000-401.000	REVENUE CONTROL	(506,912.24)	(472,239.79)
274-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(4,663.78)	(9,139.50)
Total Department 000:		(511,576.02)	(481,379.29)
Revenues		(511,576.02)	(481,379.29)
Account Category: Expenditures			
Department: 000			
274-000-701.000	EXPENDITURE CONTROL	506,685.15	478,893.57
Total Department 000:		506,685.15	478,893.57
Expenditures		506,685.15	478,893.57
Total Fund 274:		0.00	0.00
Fund: 275 DRUG AND ALCOHOL EDUCATION			
Account Category: Assets			
Department: 000			
275-000-001.000	CASH	124.05	5,048.25
Total Department 000:		124.05	5,048.25

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 275 DRUG AND ALCOHOL EDUCATION			
Account Category: Assets			
Assets		124.05	5,048.25
Account Category: Fund Equity			
Department: 000			
275-000-390.000	FUND BALANCE	(5,048.25)	(7,201.16)
Total Department 000:		(5,048.25)	(7,201.16)
Fund Equity		(5,048.25)	(7,201.16)
Account Category: Expenditures			
Department: 000			
275-000-752.000	OFFICE SUPPLIES	4,200.00	2,152.91
275-000-998.900	ENDING FUND BALANCE	724.20	0.00
Total Department 000:		4,924.20	2,152.91
Expenditures		4,924.20	2,152.91
Total Fund 275:		0.00	0.00
Fund: 276 SHERIFF DEPT DONATIONS MISC			
Account Category: Assets			
Department: 000			
276-000-001.000	CASH	11,490.04	11,687.60
Total Department 000:		11,490.04	11,687.60
Assets		11,490.04	11,687.60
Account Category: Liabilities			
Department: 000			
276-000-202.000	ACCOUNTS PAYABLE	0.00	(2,500.00)
Total Department 000:		0.00	(2,500.00)
Liabilities		0.00	(2,500.00)
Account Category: Fund Equity			
Department: 000			
276-000-390.000	FUND BALANCE	(9,187.60)	(8,543.49)
Total Department 000:		(9,187.60)	(8,543.49)
Fund Equity		(9,187.60)	(8,543.49)
Account Category: Revenues			
Department: 000			
276-000-675.020	SHOP-WITH-A-COP	(5,000.00)	(2,470.00)
276-000-675.060	ARENAC CO CANINE TEAM	(158.12)	(1,058.49)
Total Department 000:		(5,158.12)	(3,528.49)
Revenues		(5,158.12)	(3,528.49)
Account Category: Expenditures			
Department: 000			
276-000-752.000	OFFICE SUPPLIES	0.00	73.38
276-000-752.060	CANINE SUPPLIES	455.79	311.00
276-000-980.020	COPS CHRISTMAS PROGRAM	2,000.00	2,500.00
276-000-980.060	CANINE EQUIPMENT	399.89	0.00
Total Department 000:		2,855.68	2,884.38
Expenditures		2,855.68	2,884.38
Total Fund 276:		0.00	0.00
Fund: 278 HOUSING COMMISSION			
Account Category: Assets			
Department: 000			
278-000-001.000	CASH	105,797.08	10,824.99
278-000-060.000	LOANS RECEIVABLE	1,293,524.76	1,293,524.76
278-000-078.000	DUE FROM STATE	0.00	94,050.00
Total Department 000:		1,399,321.84	1,398,399.75
Assets		1,399,321.84	1,398,399.75
Account Category: Liabilities			
Department: 000			
278-000-202.000	ACCOUNTS PAYABLE	(46.70)	(37.16)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 278 HOUSING COMMISSION			
Account Category: Liabilities			
Department: 000			
278-000-204.000	MANUAL ACCOUNTS PAYABLE	16,425.00	0.00
278-000-264.000	TAX AND INSURANCE ESCROW	(1,323.02)	(5,347.04)
278-000-339.000	DEFERRED REVENUE	(1,293,524.76)	(1,293,524.76)
278-000-339.003	DEF INFLOWS - GRANTS	0.00	(94,050.00)
Total Department 000:		(1,278,469.48)	(1,392,958.96)
Liabilities		(1,278,469.48)	(1,392,958.96)
Account Category: Fund Equity			
Department: 000			
278-000-390.000	FUND BALANCE	(5,440.79)	(177,897.43)
Total Department 000:		(5,440.79)	(177,897.43)
Fund Equity		(5,440.79)	(177,897.43)
Account Category: Revenues			
Department: 000			
278-000-521.000	CDBG PROGRAM INCOME (PRINCIPAL)	(92,183.77)	(57,660.79)
278-000-522.000	USDA RD HPG	0.00	(27,308.66)
278-000-523.000	HPG PROGRAM INCOME	(1,976.82)	(9,598.32)
278-000-564.000	H O M E	(5,909.30)	(7,620.88)
278-000-565.030	MSHDA MI-HOPE GRANT	(159,799.00)	0.00
278-000-609.000	CDBG PI (INTEREST)	(7,449.52)	(5,424.55)
278-000-615.000	HPG PI INTEREST	(826.22)	(546.48)
278-000-665.000	INTEREST ON INVESTMENTS	(105.23)	(1,294.43)
Total Department 000:		(268,249.86)	(109,454.11)
Revenues		(268,249.86)	(109,454.11)
Account Category: Expenditures			
Department: 000			
278-000-752.000	OFFICE SUPPLIES	442.95	199.95
278-000-801.000	CONTRACTUAL SERVICES	31,996.38	15,426.95
278-000-817.000	STATE & LEGAL FEES	1,206.25	0.00
278-000-850.000	TELEPHONE	41.27	134.29
278-000-851.000	POSTAGE	499.43	407.62
278-000-901.000	ADVERTISEMENT	61.60	0.00
278-000-954.000	TITLE INSURANCE FEES	0.00	250.00
278-000-955.100	PROGRAM INCOME REHAB.	29,490.80	80,047.63
278-000-955.200	RD/HPG REHAB	10,750.00	21,160.00
278-000-955.201	HPG PROGRAM INCOME REHAB	8,320.00	0.00
278-000-958.000	MSHDA REHAB TO NEMCSA	5,801.71	9,879.21
278-000-959.030	MSHDA MI-HOPE EXPENSES	63,574.90	153,569.10
278-000-961.000	TAX AND INSURANCE PAYMENTS	500.00	500.00
278-000-963.000	RECORDING FEES	153.00	336.00
Total Department 000:		152,838.29	281,910.75
Expenditures		152,838.29	281,910.75
Total Fund 278:		0.00	0.00
Fund: 284 OPIOID SETTLEMENT FUND			
Account Category: Assets			
Department: 000			
284-000-001.000	CASH	83,827.91	298,053.24
284-000-002.000	INVESTMENTS	286,134.20	0.00
284-000-040.000	ACCOUNTS RECEIVABLE	69,987.69	69,987.69
284-000-184.000	LONG TERM RECEIVABLE	616,774.50	616,774.50
Total Department 000:		1,056,724.30	984,815.43
Assets		1,056,724.30	984,815.43
Account Category: Liabilities			
Department: 000			
284-000-202.000	ACCOUNTS PAYABLE	0.00	(101.61)
284-000-339.002	DEFERRED INFLOWS - OTHER CHARGES	(686,762.19)	(686,762.19)
Total Department 000:		(686,762.19)	(686,863.80)
Liabilities		(686,762.19)	(686,863.80)
Account Category: Fund Equity			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 284 OPIOID SETTLEMENT FUND			
Account Category: Fund Equity			
Department: 000			
284-000-390.000	FUND BALANCE	(297,951.63)	(135,384.09)
	Total Department 000:	(297,951.63)	(135,384.09)
	Fund Equity	(297,951.63)	(135,384.09)
Account Category: Revenues			
Department: 000			
284-000-665.000	INTEREST ON INVESTMENTS	(11,134.20)	0.00
284-000-685.000	OPIOID SETTLEMENT REVENUE	(67,719.59)	(168,296.16)
	Total Department 000:	(78,853.79)	(168,296.16)
	Revenues	(78,853.79)	(168,296.16)
Account Category: Expenditures			
Department: 000			
284-000-750.283	MISC. SUPPLIES RECOV. CRT.	6,036.47	4,613.10
284-000-801.000	CONTRACTUAL SERVICES	262.00	0.00
284-000-801.283	CONTR. SERV. RECOVERY CRT.	544.84	115.52
284-000-955.283	RENTAL ASST. RECOVERY CRT.	0.00	1,000.00
	Total Department 000:	6,843.31	5,728.62
	Expenditures	6,843.31	5,728.62
Total Fund 284:		0.00	0.00
Fund: 286 CHIPPEWA INDIAN FUND			
Account Category: Assets			
Department: 000			
286-000-001.000	CASH	528,625.05	320,019.98
286-000-040.000	ACCOUNTS RECEIVABLE	0.00	3,625.00
286-000-123.000	PREPAID EXPENSES	0.00	4,125.00
	Total Department 000:	528,625.05	327,769.98
	Assets	528,625.05	327,769.98
Account Category: Liabilities			
Department: 000			
286-000-202.000	ACCOUNTS PAYABLE	0.00	(20,150.30)
286-000-214.450	DUE TO OTHER FUNDS	(9,062.00)	(9,062.00)
286-000-339.000	DEFERRED REVENUE	0.00	(3,625.00)
	Total Department 000:	(9,062.00)	(32,837.30)
	Liabilities	(9,062.00)	(32,837.30)
Account Category: Fund Equity			
Department: 000			
286-000-390.000	FUND BALANCE	(294,932.68)	(1,430,405.01)
	Total Department 000:	(294,932.68)	(1,430,405.01)
	Fund Equity	(294,932.68)	(1,430,405.01)
Account Category: Revenues			
Department: 000			
286-000-401.000	REVENUE CONTROL	(530,335.36)	(739,689.34)
	Total Department 000:	(530,335.36)	(739,689.34)
	Revenues	(530,335.36)	(739,689.34)
Account Category: Expenditures			
Department: 000			
286-000-750.430	ANIMAL CONTROL SUPPLIES	1,614.17	2,949.59
286-000-801.012	FOOD PANTRY	15,000.00	12,000.00
286-000-801.102	CO SECURITY PROJECT	249.70	(750.00)
286-000-801.110	COUNTY PLAN	10,233.75	0.00
286-000-801.114	DRAIN INVACIVE SPECIES	0.00	23,000.00
286-000-801.115	NATURE OBSERVATORY	(500.00)	8,550.00
286-000-801.116	STANDISH TWP DRAIN MAP	0.00	19,450.00
286-000-801.201	ROAD COMMISSION GRANTS	120,000.00	160,000.00
286-000-801.249	BLDG DEPT FEE STUDY	7,381.93	375.00
286-000-801.257	MSUE WRKSHP	220.00	0.00
286-000-801.400	CLAYTON ROAD CULVERT GRANT	0.00	7,988.88
286-000-801.442	DRAIN EMERGENCY MAINTENANCE	9,461.31	0.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 286 CHIPPEWA INDIAN FUND			
Account Category: Expenditures			
Department: 000			
286-000-980.208	OASIS PARK IMPROVEMENTS	17,095.00	10,000.00
286-000-980.265	TRUCK PURCHASE	0.00	5,760.75
286-000-980.301	SHERIFF VEHICLES	55,059.91	49,807.99
286-000-980.331	DRONE/DIVE TEAM	20,191.99	0.00
286-000-980.349	2015 COURT TECH	0.00	599.99
286-000-980.430	ANIMAL CONTROL UPGRADES	1,606.68	25,091.67
286-000-980.436	DRAIN STORM DAMAGE 2020	0.00	5,650.00
286-000-980.450	COUNTY-WIDE GIS PROJECT	25,190.55	16,708.75
286-000-998.208	TRANSFER TO PARKS FUND	22,900.00	31,500.00
286-000-998.369	TRANS OUT TO 369	0.00	305,368.03
286-000-998.469	TRANSFER OUT TO BLDG CONST	0.00	1,191,111.02
	Total Department 000:	305,704.99	1,875,161.67
	Expenditures	305,704.99	1,875,161.67
Total Fund 286:		0.00	0.00
Fund: 287 FAMILY COURT JUVENILE			
Account Category: Assets			
Department: 000			
287-000-001.000	CASH	(11,991.00)	0.00
287-000-001.004	PAYROLL CASH	(353.56)	1,250.64
287-000-078.000	DUE FROM STATE	0.00	11,173.65
	Total Department 000:	(12,344.56)	12,424.29
	Assets	(12,344.56)	12,424.29
Account Category: Liabilities			
Department: 000			
287-000-202.000	ACCOUNTS PAYABLE	0.00	(405.05)
287-000-214.450	DUE TO OTHER FUNDS	0.00	(9,607.68)
287-000-257.000	ACCREUED LIABILITIES	0.00	(825.32)
	Total Department 000:	0.00	(10,838.05)
	Liabilities	0.00	(10,838.05)
Account Category: Fund Equity			
Department: 000			
287-000-390.000	FUND BALANCE	(1,586.24)	(6,232.01)
	Total Department 000:	(1,586.24)	(6,232.01)
	Fund Equity	(1,586.24)	(6,232.01)
Account Category: Revenues			
Department: 000			
287-000-401.000	REVENUE CONTROL	(33,860.68)	(37,336.35)
	Total Department 000:	(33,860.68)	(37,336.35)
	Revenues	(33,860.68)	(37,336.35)
Account Category: Expenditures			
Department: 000			
287-000-702.000	WAGES PERMANENT EMPLOYEES	32,656.54	29,052.66
287-000-706.000	HOLIDAY WAGES	1,385.74	1,532.66
287-000-709.000	SOCIAL SECURITY & MEDICARE	2,896.87	2,506.14
287-000-715.000	RETIREMENT	3,138.18	2,678.40
287-000-718.000	BC/BS-BCN-DENTAL-VISION	3,000.00	3,000.00
287-000-719.000	DISABILITY AND LIFE INSURANCE	534.46	143.56
287-000-724.000	WORKERS COMP	1,268.62	1,097.46
287-000-752.000	OFFICE SUPPLIES	479.17	819.56
287-000-803.000	CASE SERVICE PAYMENTS	741.17	284.88
287-000-861.000	TRAVEL	1,690.73	866.80
	Total Department 000:	47,791.48	41,982.12
	Expenditures	47,791.48	41,982.12
Total Fund 287:		0.00	0.00
Fund: 288 TRANSPORTATION MILLAGE			
Account Category: Assets			
Department: 000			
288-000-001.000	CASH	5,632.84	2,363.53

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 288 TRANSPORTATION MILLAGE			
Account Category: Assets			
Department: 000			
288-000-078.000	DUE FROM STATE	0.00	1,202.61
Total Department 000:		5,632.84	3,566.14
Assets		5,632.84	3,566.14
Account Category: Fund Equity			
Department: 000			
288-000-390.000	FUND BALANCE	(3,566.14)	(39,710.23)
Total Department 000:		(3,566.14)	(39,710.23)
Fund Equity		(3,566.14)	(39,710.23)
Account Category: Revenues			
Department: 000			
288-000-403.000	MILLAGE REVENUE	(189.21)	(309.61)
288-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(1,877.49)	(4,278.46)
Total Department 000:		(2,066.70)	(4,588.07)
Revenues		(2,066.70)	(4,588.07)
Account Category: Expenditures			
Department: 000			
288-000-701.000	EXPENDITURE CONTROL	0.00	40,732.16
Total Department 000:		0.00	40,732.16
Expenditures		0.00	40,732.16
Total Fund 288:		0.00	0.00
Fund: 290 DEPT. OF HUMAN SERVICES			
Account Category: Assets			
Department: 000			
290-000-001.000	CASH	(1,566.60)	1,684.13
290-000-001.004	PAYROLL CASH	140.30	0.00
Total Department 000:		(1,426.30)	1,684.13
Assets		(1,426.30)	1,684.13
Account Category: Fund Equity			
Department: 000			
290-000-390.000	FUND BALANCE	(1,684.13)	(3,806.77)
Total Department 000:		(1,684.13)	(3,806.77)
Fund Equity		(1,684.13)	(3,806.77)
Account Category: Expenditures			
Department: 000			
290-000-704.000	WAGES TEMP EMPLOYEES	2,570.00	1,814.98
290-000-709.000	SOCIAL SECURITY & MEDICARE	196.61	143.06
290-000-724.000	WORKERS COMP	7.12	5.14
290-000-861.000	TRAVEL	336.70	159.46
Total Department 000:		3,110.43	2,122.64
Expenditures		3,110.43	2,122.64
Total Fund 290:		0.00	0.00
Fund: 292 FAMILY COURT CHILD CARE			
Account Category: Assets			
Department: 000			
292-000-001.000	CASH	(34,908.55)	209,328.08
292-000-001.004	PAYROLL CASH	(9,435.45)	(0.03)
292-000-078.000	DUE FROM STATE	0.00	54,848.02
Total Department 000:		(44,344.00)	264,176.07
Assets		(44,344.00)	264,176.07
Account Category: Liabilities			
Department: 000			
292-000-202.000	ACCOUNTS PAYABLE	(54.76)	(40,802.00)
292-000-257.000	ACCREUED LIABILITIES	0.00	(3,374.23)
Total Department 000:		(54.76)	(44,176.23)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 292 FAMILY COURT CHILD CARE			
Account Category: Liabilities			
Liabilities		(54.76)	(44,176.23)
Account Category: Fund Equity			
Department: 000			
292-000-390.000	FUND BALANCE	(219,999.84)	(272,592.46)
Total Department 000:		(219,999.84)	(272,592.46)
Fund Equity		(219,999.84)	(272,592.46)
Account Category: Revenues			
Department: 000			
292-000-574.000	STATE OUT-OF-HOME PLACEMENT	(13,822.50)	(21,799.46)
292-000-575.000	IN HOME JUVENILE CARE GRANT	(184,826.50)	(257,575.12)
292-000-676.000	LOCAL REIMBURSEMENT	(11,324.49)	(13,888.23)
292-000-699.101	TRANS IN FROM 101 GF	0.00	(48,510.33)
Total Department 000:		(209,973.49)	(341,773.14)
Revenues		(209,973.49)	(341,773.14)
Account Category: Expenditures			
Department: 000			
292-000-702.000	WAGES PERMANENT EMPLOYEES	138,963.34	135,908.83
292-000-706.000	HOLIDAY WAGES	2,268.00	2,387.64
292-000-709.000	SOCIAL SECURITY & MEDICARE	13,174.85	12,309.57
292-000-715.000	RETIREMENT	62,953.90	41,182.81
292-000-718.000	BC/BS-BCN-DENTAL-VISION	61,115.85	55,653.87
292-000-719.000	DISABILITY AND LIFE INSURANCE	1,910.20	1,895.39
292-000-724.000	WORKERS COMP	2,425.85	2,283.30
292-000-752.000	OFFICE SUPPLIES	3,931.14	2,595.83
292-000-803.000	CASE SERVICE PAYMENTS	130.00	0.00
292-000-816.000	DRUG TESTING MEDICAL	430.07	0.00
292-000-822.000	COUNTY WARD IN-HOME CONTRACTS	29,265.00	72,081.00
292-000-832.000	STATE WARD OUT-OF-HOME CARE	150,609.51	60,362.45
292-000-850.000	PHONE (CELL PHONE)	450.00	480.00
292-000-851.000	POSTAGE	1,356.45	2,303.24
292-000-861.000	TRAVEL	4,762.93	3,931.83
292-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	625.00	990.00
Total Department 000:		474,372.09	394,365.76
Expenditures		474,372.09	394,365.76
Total Fund 292:		0.00	0.00
Fund: 293 SOLDIERS & SAILORS RELIEF			
Account Category: Assets			
Department: 000			
293-000-001.000	CASH	9,154.83	9,154.83
Total Department 000:		9,154.83	9,154.83
Assets		9,154.83	9,154.83
Account Category: Fund Equity			
Department: 000			
293-000-390.000	FUND BALANCE	(9,154.83)	(9,154.83)
Total Department 000:		(9,154.83)	(9,154.83)
Fund Equity		(9,154.83)	(9,154.83)
Total Fund 293:		0.00	0.00
Fund: 296 VETERAN AFFAIRS MILLAGE SERVICES			
Account Category: Assets			
Department: 000			
296-000-001.000	CASH	16,399.35	0.00
296-000-001.004	PAYROLL CASH	(309.87)	1,236.99
296-000-020.000	TAXES RECEIVABLE	74,229.87	68,133.79
296-000-078.000	DUE FROM STATE	0.00	201.21
296-000-084.701	DUE FROM TRUST & AGENCY	0.00	6,096.08
Total Department 000:		90,319.35	75,668.07
Assets		90,319.35	75,668.07
Account Category: Liabilities			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 296 VETERAN AFFAIRS MILLAGE SERVICES			
Account Category: Liabilities			
Department: 000			
296-000-202.000	ACCOUNTS PAYABLE	(2.96)	(4.83)
296-000-214.450	DUE TO OTHER FUNDS	0.00	(2,135.80)
296-000-257.000	ACCREUED LIABILITIES	0.00	(300.33)
296-000-339.000	DEFERRED REVENUE	(74,229.87)	(74,229.87)
Total Department 000:		(74,232.83)	(76,670.83)
Liabilities		(74,232.83)	(76,670.83)
Account Category: Fund Equity			
Department: 000			
296-000-390.000	FUND BALANCE	1,002.76	(56,033.73)
Total Department 000:		1,002.76	(56,033.73)
Fund Equity		1,002.76	(56,033.73)
Account Category: Revenues			
Department: 000			
296-000-403.000	CURRENT TAXES	(72,510.27)	(67,425.44)
296-000-441.000	LOCAL COMM. STBLZN PPT SHARE	(314.12)	(715.83)
296-000-567.000	STATE CVSF VETERANS GRANT	0.00	(504.04)
296-000-675.000	DONATIONS	(338.00)	0.00
296-000-676.000	REFUNDS/REIMBURSEMENTS	(246.31)	(477.96)
Total Department 000:		(73,408.70)	(69,123.27)
Revenues		(73,408.70)	(69,123.27)
Account Category: Expenditures			
Department: 000			
296-000-704.000	WAGES TEMP EMPLOYEES	3,370.00	5,445.00
296-000-705.000	PERMANENT PART TIME WAGES	24,568.09	22,498.33
296-000-709.000	SOCIAL SECURITY & MEDICARE	2,160.23	2,148.35
296-000-719.000	DISABILITY AND LIFE INSURANCE	6.50	0.00
296-000-724.000	WORKERS COMP	113.61	134.33
296-000-743.000	EMERGENCY RELIEF	6,007.97	13,138.46
296-000-743.100	EMERGENCY VET. SERVICES MVAA	0.00	4,716.37
296-000-743.200	GENERAL VETERAN ASST. MVAA	0.00	1,795.00
296-000-752.000	OFFICE SUPPLIES	169.64	508.30
296-000-801.000	CONTRACTUAL SERVICES	705.95	255.50
296-000-833.000	VETERANS BURIALS	9,725.93	17,300.00
296-000-851.000	POSTAGE	19.63	25.38
296-000-861.000	TRAVEL	5,767.07	9,657.95
296-000-881.100	OUTREACH	1,087.64	16,466.98
296-000-900.005	ADVERTISING	1,175.00	3,863.54
296-000-900.105	ADVERTISING MVAA	0.00	24,306.92
296-000-911.000	TRAINING	617.16	0.00
296-000-911.100	MVAA GRANT TRAINING	0.00	2,004.35
296-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	75.00	150.00
296-000-980.000	EQUIPMENT PURCHASE	750.00	1,745.00
Total Department 000:		56,319.42	126,159.76
Expenditures		56,319.42	126,159.76
Total Fund 296:		0.00	0.00
Fund: 297 ANIMAL WELFARE FUND			
Account Category: Assets			
Department: 000			
297-000-001.000	CASH	60,705.36	77,672.72
Total Department 000:		60,705.36	77,672.72
Assets		60,705.36	77,672.72
Account Category: Liabilities			
Department: 000			
297-000-202.000	ACCOUNTS PAYABLE	0.00	(6,373.38)
Total Department 000:		0.00	(6,373.38)
Liabilities		0.00	(6,373.38)
Account Category: Fund Equity			
Department: 000			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 297 ANIMAL WELFARE FUND			
Account Category: Fund Equity			
Department: 000			
297-000-390.000	FUND BALANCE	(71,299.34)	(78,184.39)
Total Department 000:		(71,299.34)	(78,184.39)
Fund Equity		(71,299.34)	(78,184.39)
Account Category: Revenues			
Department: 000			
297-000-674.000	CONTRIBUTIONS / BUSINESS	(7,773.14)	(2,613.12)
297-000-675.000	DONATIONS	(5,271.75)	118.92
297-000-675.020	MDA SPYD/NUTRD PROGRAM	(2,350.00)	0.00
297-000-675.040	TWO SEVEN OH INC GRANT	(4,804.93)	(16,896.00)
Total Department 000:		(20,199.82)	(19,390.20)
Revenues		(20,199.82)	(19,390.20)
Account Category: Expenditures			
Department: 000			
297-000-737.000	OFFICE SUPPLIES	410.21	118.91
297-000-750.000	MISC. EXPENSES/SUPPLIES	3,476.10	1,465.12
297-000-750.030	PETCO GRANT EXPENSES	0.00	379.60
297-000-752.040	TSO GRANT SUPPLIES	0.00	1,306.00
297-000-801.000	CONTRACTUAL SERVICES	7,844.00	18,592.32
297-000-816.000	MEDICAL TREATMENT	13,287.02	1,713.44
297-000-816.040	TSO SPAY AND NEUTER	4,823.58	0.00
297-000-861.000	TRAVEL	0.00	117.13
297-000-880.000	EDUCATION	0.00	316.39
297-000-931.000	EQUIPMENT REPAIR	101.50	0.00
297-000-980.000	EQUIPMENT PURCHASE	851.39	2,266.34
Total Department 000:		30,793.80	26,275.25
Expenditures		30,793.80	26,275.25
Total Fund 297:		0.00	0.00
Fund: 298 CIRCUIT COURT COUNSELING			
Account Category: Assets			
Department: 000			
298-000-001.000	CASH	40,169.35	38,905.60
Total Department 000:		40,169.35	38,905.60
Assets		40,169.35	38,905.60
Account Category: Fund Equity			
Department: 000			
298-000-390.000	FUND BALANCE	(38,905.60)	(38,338.10)
Total Department 000:		(38,905.60)	(38,338.10)
Fund Equity		(38,905.60)	(38,338.10)
Account Category: Revenues			
Department: 000			
298-000-401.000	REVENUE CONTROL	(1,233.75)	(1,087.50)
Total Department 000:		(1,233.75)	(1,087.50)
Revenues		(1,233.75)	(1,087.50)
Account Category: Expenditures			
Department: 000			
298-000-701.000	EXPENDITURE CONTROL	(30.00)	520.00
Total Department 000:		(30.00)	520.00
Expenditures		(30.00)	520.00
Total Fund 298:		0.00	0.00
Fund: 299 VETERAN MVAA GRANT SERVICES			
Account Category: Assets			
Department: 000			
299-000-001.000	CASH	234.23	0.00
299-000-078.000	DUE FROM STATE	0.00	10,777.89
Total Department 000:		234.23	10,777.89

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 299 VETERAN MVAA GRANT SERVICES			
Account Category: Assets			
Assets		234.23	10,777.89
Account Category: Liabilities			
Department: 000			
299-000-202.000	ACCOUNTS PAYABLE	0.00	(5,238.75)
299-000-214.450	DUE TO OTHER FUNDS	0.00	(5,539.14)
299-000-339.003	DEF INFLOWS - GRANTS	0.00	(10,777.89)
Total Department 000:		0.00	(21,555.78)
Liabilities		0.00	(21,555.78)
Account Category: Fund Equity			
Department: 000			
299-000-390.000	FUND BALANCE	10,777.89	0.00
Total Department 000:		10,777.89	0.00
Fund Equity		10,777.89	0.00
Account Category: Revenues			
Department: 000			
299-000-567.000	STATE CVSF VETERANS GRANT	(50,000.00)	0.00
Total Department 000:		(50,000.00)	0.00
Revenues		(50,000.00)	0.00
Account Category: Expenditures			
Department: 000			
299-000-743.100	EMERGENCY VET SERVICES MVAA	1,217.83	1,254.07
299-000-743.200	GENERAL VETERAN ASST. MVAA	4,046.08	346.34
299-000-862.100	VET TRAVEL OUT OF COUNTY	14,618.25	0.00
299-000-881.100	OUTREACH MUAA COMM. PROMO	2,400.16	4,152.48
299-000-900.105	ADVERTISING MUAA	5,180.13	5,025.00
299-000-900.200	MVAA MARKETING - PROMOTIONAL ITEMS	2,328.00	0.00
299-000-964.000	MVAA GRANT REFUND	9,197.43	0.00
Total Department 000:		38,987.88	10,777.89
Expenditures		38,987.88	10,777.89
Total Fund 299:		0.00	0.00
Fund: 304 TWINING VILLAGE SEWER DEBT			
Account Category: Assets			
Department: 000			
304-000-001.000	CASH	(10,766.25)	90.00
304-000-077.000	DUE FROM VILLAGE	9,000.00	9,000.00
304-000-077.001	DUE FROM VILLAGE-LONG TERM	156,000.00	156,000.00
Total Department 000:		154,233.75	165,090.00
Assets		154,233.75	165,090.00
Account Category: Liabilities			
Department: 000			
304-000-208.000	INTERST ON NOTES PAYABLE	0.25	0.25
304-000-339.000	DEFERRED REVENUE	(165,000.00)	(165,000.00)
Total Department 000:		(164,999.75)	(164,999.75)
Liabilities		(164,999.75)	(164,999.75)
Account Category: Fund Equity			
Department: 000			
304-000-390.000	FUND BALANCE	(90.25)	(90.25)
Total Department 000:		(90.25)	(90.25)
Fund Equity		(90.25)	(90.25)
Account Category: Revenues			
Department: 000			
304-000-582.000	CONTRIBUTION FROM LOCAL UNIT	0.00	(14,771.25)
Total Department 000:		0.00	(14,771.25)
Revenues		0.00	(14,771.25)
Account Category: Expenditures			
Department: 000			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 304 TWINING VILLAGE SEWER DEBT			
Account Category: Expenditures			
Department: 000			
304-000-991.000	PRINCIPAL	9,000.00	9,000.00
304-000-992.000	INTEREST	1,856.25	5,771.25
	Total Department 000:	10,856.25	14,771.25
	Expenditures	10,856.25	14,771.25
Total Fund 304:		0.00	0.00
Fund: 369 BUILDING AUTHORITY DEBT FUND			
Account Category: Assets			
Department: 000			
369-000-001.000	CASH	(54,487.64)	83,584.86
	Total Department 000:	(54,487.64)	83,584.86
	Assets	(54,487.64)	83,584.86
Account Category: Fund Equity			
Department: 000			
369-000-390.000	FUND BALANCE	(83,584.86)	(22,476.73)
	Total Department 000:	(83,584.86)	(22,476.73)
	Fund Equity	(83,584.86)	(22,476.73)
Account Category: Revenues			
Department: 000			
369-000-699.000	TRANSFER IN	0.00	(305,368.03)
	Total Department 000:	0.00	(305,368.03)
	Revenues	0.00	(305,368.03)
Account Category: Expenditures			
Department: 000			
369-000-991.000	PRINCIPAL	0.00	48,397.80
369-000-991.023	PRINCIPAL 2023 COURT EXPANSION	110,000.00	160,000.00
369-000-992.000	INTEREST	0.00	527.10
369-000-992.023	INTEREST 2023 COURT EXPANSION	28,072.50	35,335.00
	Total Department 000:	138,072.50	244,259.90
	Expenditures	138,072.50	244,259.90
Total Fund 369:		0.00	0.00
Fund: 450 FAIRGROUNDS ENHANCEMENT GRANT			
Account Category: Assets			
Department: 000			
450-000-001.000	CASH	0.00	54,290.02
450-000-001.004	PAYROLL CASH	433.18	433.18
450-000-084.101	DUE FROM GF	25,396.58	807,193.33
450-000-084.213	DUE FROM ARPA FUND	0.00	9,209.30
450-000-084.215	DUE FROM FRIEND OF THE COURT	(25,396.58)	63,652.40
450-000-084.286	DUE FROM OTHER FUNDS	9,062.00	9,062.00
450-000-084.287	DUE FROM FAMILY COURT JUVENILE	0.00	9,607.68
450-000-084.296	DUE FROM VET AFFAIRS MILLAGE FUND	0.00	2,135.80
450-000-084.299	DUE FROM VET MVAA GRANT FUND	0.00	5,539.14
	Total Department 000:	9,495.18	961,122.85
	Assets	9,495.18	961,122.85
Account Category: Liabilities			
Department: 000			
450-000-202.000	ACCOUNTS PAYABLE	0.00	(7,938.58)
	Total Department 000:	0.00	(7,938.58)
	Liabilities	0.00	(7,938.58)
Account Category: Fund Equity			
Department: 000			
450-000-390.000	FUND BALANCE	(953,184.27)	(1,183,642.51)
	Total Department 000:	(953,184.27)	(1,183,642.51)
	Fund Equity	(953,184.27)	(1,183,642.51)
Account Category: Revenues			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 450 FAIRGROUNDS ENHANCEMENT GRANT			
Account Category: Revenues			
Department: 000			
450-000-518.022	MI STRATEGIC FUND GRANT	(1,415,000.00)	0.00
450-000-604.001	COURT ORDERED JUDGEMENT	0.00	(125,000.00)
Total Department 000:		(1,415,000.00)	(125,000.00)
Revenues		(1,415,000.00)	(125,000.00)
Account Category: Expenditures			
Department: 000			
450-000-709.000	SOCIAL SECURITY & MEDICARE	0.00	137.77
450-000-711.000	MEETING PER-DIEM	0.00	1,815.00
450-000-715.000	RETIREMENT	0.00	385.90
450-000-718.000	BC/BS-BCN-DENTAL-VISION	0.00	104.46
450-000-719.000	DISABILITY AND LIFE INSURANCE	0.00	1.12
450-000-724.000	WORKERS COMP	0.00	5.07
450-000-801.000	CONTRACTUAL SERVICES	1,499,970.53	320,658.34
450-000-861.000	TRAVEL	0.00	625.78
450-000-970.000	CAPITAL OUTLAY	858,718.56	31,724.80
Total Department 000:		2,358,689.09	355,458.24
Expenditures		2,358,689.09	355,458.24
Total Fund 450:		0.00	0.00
Fund: 451 FAIRGROUND CONSUMERS ENERGY GRANT			
Account Category: Assets			
Department: 000			
451-000-001.000	CASH	55,111.48	0.00
Total Department 000:		55,111.48	0.00
Assets		55,111.48	0.00
Account Category: Revenues			
Department: 000			
451-000-672.001	CONSUMERS ENERGY GRANT	(60,000.00)	0.00
Total Department 000:		(60,000.00)	0.00
Revenues		(60,000.00)	0.00
Account Category: Expenditures			
Department: 000			
451-000-998.900	ENDING FUND BALANCE	4,888.52	0.00
Total Department 000:		4,888.52	0.00
Expenditures		4,888.52	0.00
Total Fund 451:		0.00	0.00
Fund: 452 FAIRGROUND USDA GRANT			
Account Category: Assets			
Department: 000			
452-000-001.000	CASH	95,401.14	0.00
Total Department 000:		95,401.14	0.00
Assets		95,401.14	0.00
Account Category: Revenues			
Department: 000			
452-000-505.000	USDA GRANT FG KITCHEN	(95,401.14)	0.00
Total Department 000:		(95,401.14)	0.00
Revenues		(95,401.14)	0.00
Total Fund 452:		0.00	0.00
Fund: 469 BUILDING CONSTRUCTION FUND			
Account Category: Assets			
Department: 000			
469-000-001.000	CASH	41,581.87	65,118.94
Total Department 000:		41,581.87	65,118.94
Assets		41,581.87	65,118.94
Account Category: Liabilities			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 469 BUILDING CONSTRUCTION FUND			
Account Category: Liabilities			
Department: 000			
469-000-204.000	MANUAL ACCOUNTS PAYABLE	0.00	(21,930.37)
	Total Department 000:	0.00	(21,930.37)
	Liabilities	0.00	(21,930.37)
Account Category: Fund Equity			
Department: 000			
469-000-390.000	FUND BALANCE	(43,188.57)	(7.00)
	Total Department 000:	(43,188.57)	(7.00)
	Fund Equity	(43,188.57)	(7.00)
Account Category: Revenues			
Department: 000			
469-000-597.000	MMRMA RAP GRANT	0.00	(59,622.25)
469-000-699.214	TRANS IN FROM ARPA	0.00	(267,250.00)
469-000-699.286	TRANSFER IN FROM 286	0.00	(1,191,111.02)
469-000-699.470	TRANSFER IN COURTHOUSE PRESERVATION	0.00	(25,000.00)
	Total Department 000:	0.00	(1,542,983.27)
	Revenues	0.00	(1,542,983.27)
Account Category: Expenditures			
Department: 000			
469-000-975.000	JAIL/COURTHOUSE PROJECT EXPENSE	1,606.70	1,499,801.70
	Total Department 000:	1,606.70	1,499,801.70
	Expenditures	1,606.70	1,499,801.70
Total Fund 469:		0.00	0.00
Fund: 470 SPECIAL COURT EXPENSE AND PROJECT FUND			
Account Category: Assets			
Department: 000			
470-000-001.000	CASH	178,631.28	161,462.98
	Total Department 000:	178,631.28	161,462.98
	Assets	178,631.28	161,462.98
Account Category: Fund Equity			
Department: 000			
470-000-390.000	FUND BALANCE	(161,462.98)	(168,783.37)
	Total Department 000:	(161,462.98)	(168,783.37)
	Fund Equity	(161,462.98)	(168,783.37)
Account Category: Revenues			
Department: 000			
470-000-401.000	REVENUE CONTROL	(17,168.30)	(17,948.02)
	Total Department 000:	(17,168.30)	(17,948.02)
	Revenues	(17,168.30)	(17,948.02)
Account Category: Expenditures			
Department: 000			
470-000-980.000	EQUIPMENT PURCHASE	0.00	268.41
470-000-998.469	TRANSFER OUT TO BLDG CONST	0.00	25,000.00
	Total Department 000:	0.00	25,268.41
	Expenditures	0.00	25,268.41
Total Fund 470:		0.00	0.00
Fund: 475 FOREST LAKE POA DAM			
Account Category: Assets			
Department: 000			
475-000-001.000	CASH	151,249.47	1,217,240.12
475-000-078.000	DUE FROM STATE	0.00	1,122,222.85
475-000-079.000	DUE FROM FEDERAL GOVERNMENT	0.00	3,884,690.26
	Total Department 000:	151,249.47	6,224,153.23
	Assets	151,249.47	6,224,153.23

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 475 FOREST LAKE POA DAM			
Account Category: Liabilities			
Department: 000			
475-000-202.000	ACCOUNTS PAYABLE	0.00	(1,476,512.24)
475-000-204.000	MANUAL ACCOUNTS PAYABLE	0.00	(2,766,613.39)
475-000-211.000	RETAINAGE PAYABLE	0.00	(656,049.04)
475-000-257.000	ACCREUED LIABILITIES	0.00	(1,705.16)
475-000-339.003	DEF INFLOWS - GRANTS	0.00	(2,766,613.39)
	Total Department 000:	0.00	(7,667,493.22)
	Liabilities	0.00	(7,667,493.22)
Account Category: Fund Equity			
Department: 000			
475-000-390.000	FUND BALANCE	1,443,339.99	(265,385.58)
	Total Department 000:	1,443,339.99	(265,385.58)
	Fund Equity	1,443,339.99	(265,385.58)
Account Category: Revenues			
Department: 000			
475-000-505.000	USDA-NRCS FED GRANT	(2,331,596.41)	(3,409,903.19)
475-000-518.022	MI STRATEGIC FUND GRANT	0.00	(400,000.00)
475-000-541.000	EGLE DAM RISK GRANT	(1,208,093.84)	(784,456.81)
475-000-572.000	PA 166 STATE GRANT	0.00	(67,922.66)
475-000-582.000	CONTRIBUTION FROM LOCAL UNIT	(160,000.00)	(50,000.00)
475-000-692.000	PRE PAID ASSESSMENT REVENUE	0.00	(883,154.22)
475-000-696.000	BOND PROCEEDS	0.00	(1,204,186.00)
	Total Department 000:	(3,699,690.25)	(6,799,622.88)
	Revenues	(3,699,690.25)	(6,799,622.88)
Account Category: Expenditures			
Department: 000			
475-000-701.000	EXPENDITURE CONTROL	8,225.00	0.00
475-000-709.000	SOCIAL SECURITY & MEDICARE	204.26	0.00
475-000-801.000	FINANCIAL SERVICES	13,783.00	51,249.50
475-000-817.000	STATE & LEGAL FEES	8,367.00	79,219.86
475-000-851.000	POSTAGE	0.00	91.35
475-000-861.000	TRAVEL	231.96	4,998.71
475-000-971.000	PROJECT COST	2,004,289.57	8,372,789.03
475-000-998.891	TRANSFER OUT - LAKE FOREST DEBT FUND	70,000.00	0.00
	Total Department 000:	2,105,100.79	8,508,348.45
	Expenditures	2,105,100.79	8,508,348.45
Total Fund 475:		0.00	0.00
Fund: 516 DELINQUENT TAX REVOLVING FUND			
Account Category: Assets			
Department: 000			
516-000-001.000	CASH	(215,712.02)	407,110.06
516-000-001.007	CASH - TAX	624,094.49	0.00
516-000-002.000	INVESTMENTS	489,610.09	471,543.75
516-000-020.665	INTEREST RECEIVABLE	5,645.77	5,645.77
516-000-026.008	DELINQUENT TAXES RECEIVABLE 2008	0.00	0.30
516-000-026.009	DELINQUENT TAXES RECEIVABLE 2009	0.00	(0.13)
516-000-026.012	2012 TAXES RECEIVABLE	0.00	0.03
516-000-026.014	2014 TAXES RECEIVABLE	0.00	(688.26)
516-000-026.015	2015 TAXES RECEIVABLE	0.00	(2,127.46)
516-000-026.021	2021 TAXES RECEIVABLE	0.00	761.55
516-000-026.022	2022 TAXES RECEIVABLE	(3,835.11)	106,464.56
516-000-026.023	2023 TAXES RECEIVABLE	115,009.34	681,697.02
516-000-026.024	2024 TAXES RECEIVABLE	929,044.52	0.00
516-000-081.000	DUE FROM OTHER UNITS OF GOVERNMENT	(4,146.56)	1,778.32
516-000-084.801	DUE FROM DRAIN	3,238.70	0.00
516-000-138.000	EQUIPMENT	38,853.00	38,853.00
516-000-139.000	ACCUM DEPREC	(38,853.00)	(38,853.00)
	Total Department 000:	1,942,949.22	1,672,185.51
	Assets	1,942,949.22	1,672,185.51
Account Category: Liabilities			
Department: 000			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 516 DELINQUENT TAX REVOLVING FUND			
Account Category: Liabilities			
Department: 000			
516-000-202.000	ACCOUNTS PAYABLE	(34.23)	(234.23)
516-000-214.101	DUE TO GF 101	(120,000.00)	(120,000.00)
516-000-215.000	DUE TO OTHERS	34.23	34.23
Total Department 000:		(120,000.00)	(120,200.00)
Liabilities		(120,000.00)	(120,200.00)
Account Category: Fund Equity			
Department: 000			
516-000-390.000	RETAINED EARNINGS	(1,551,985.51)	(1,366,217.00)
Total Department 000:		(1,551,985.51)	(1,366,217.00)
Fund Equity		(1,551,985.51)	(1,366,217.00)
Account Category: Revenues			
Department: 000			
516-000-445.000	INTEREST ON DELINQUENT TAXES	(190,682.48)	(184,731.24)
516-000-447.000	PROPERTY TAX ADMIN FEES	(82,154.28)	(82,296.40)
516-000-648.000	NSF CHECK FEES	(30.00)	(30.00)
516-000-665.000	INTEREST ON INVESTMENTS	(23,906.44)	(44,556.34)
516-000-689.000	CASH (OVER-SHORT)	29.06	(3,383.23)
Total Department 000:		(296,744.14)	(314,997.21)
Revenues		(296,744.14)	(314,997.21)
Account Category: Expenditures			
Department: 000			
516-000-752.000	OFFICE SUPPLIES	205.43	0.00
516-000-801.000	CONTRACTUAL SERVICES	21,200.00	2,480.70
516-000-817.000	STATE & LEGAL FEES	4,375.00	0.00
516-000-910.000	TRAINING	0.00	484.00
516-000-968.000	DEPRECIATION	0.00	1,264.00
516-000-998.518	TRANS OUT TO 518	0.00	125,000.00
Total Department 000:		25,780.43	129,228.70
Expenditures		25,780.43	129,228.70
Total Fund 516:		0.00	0.00
Fund: 518 ARENAC COUNTY LAND BANK			
Account Category: Assets			
Department: 000			
518-000-001.000	CASH	(34,124.19)	58,614.41
518-000-001.007	CASH - TAX	(218.80)	0.00
518-000-101.000	INVENTORY	1,850.00	1,850.00
Total Department 000:		(32,492.99)	60,464.41
Assets		(32,492.99)	60,464.41
Account Category: Liabilities			
Department: 000			
518-000-204.000	MANUAL ACCOUNTS PAYABLE	0.00	(30,000.00)
Total Department 000:		0.00	(30,000.00)
Liabilities		0.00	(30,000.00)
Account Category: Fund Equity			
Department: 000			
518-000-390.000	FUND BALANCE	(30,464.41)	(46,894.92)
Total Department 000:		(30,464.41)	(46,894.92)
Fund Equity		(30,464.41)	(46,894.92)
Account Category: Revenues			
Department: 000			
518-000-699.516	TRANS IN FROM 516	0.00	(125,000.00)
Total Department 000:		0.00	(125,000.00)
Revenues		0.00	(125,000.00)
Account Category: Expenditures			
Department: 000			

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

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 518 ARENAC COUNTY LAND BANK			
Account Category: Expenditures			
Department: 000			
518-000-801.000	CONTRACTUAL SERVICES	62,707.40	123,419.93
518-000-817.000	STATE & LEGAL FEES	0.00	1,125.00
518-000-861.000	TRAVEL	0.00	35.58
518-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	250.00	250.00
518-000-955.400	INVENTORY WRITE DOWN	0.00	16,600.00
Total Department 000:		62,957.40	141,430.51
Expenditures		62,957.40	141,430.51
Total Fund 518:		0.00	0.00
Fund: 520 FORECLOSURE FUND			
Account Category: Assets			
Department: 000			
520-000-001.000	CASH	541,696.99	528,471.54
520-000-001.007	CASH - TAX	165,484.81	0.00
520-000-084.701	DUE FROM TRUST & AGENCY	1,386,091.65	1,386,091.65
520-000-138.000	EQUIPMENT	22,200.00	22,200.00
520-000-139.000	A/D EQUIPMENT	(22,200.00)	(22,200.00)
Total Department 000:		2,093,273.45	1,914,563.19
Assets		2,093,273.45	1,914,563.19
Account Category: Liabilities			
Department: 000			
520-000-202.000	ACCOUNTS PAYABLE	114.00	(7,926.41)
520-000-266.000	COURT ORDER PAYABLE	(209,817.92)	(209,817.92)
Total Department 000:		(209,703.92)	(217,744.33)
Liabilities		(209,703.92)	(217,744.33)
Account Category: Fund Equity			
Department: 000			
520-000-390.000	RETAINED EARNINGS	(1,696,818.86)	(1,366,089.93)
Total Department 000:		(1,696,818.86)	(1,366,089.93)
Fund Equity		(1,696,818.86)	(1,366,089.93)
Account Category: Revenues			
Department: 000			
520-000-637.000	FRF SALE PREP	(4,488.59)	(4,987.72)
520-000-639.000	TITLE SEARCH FEES	(55,196.60)	(52,940.50)
520-000-641.000	OCTOBER FEE	(14,451.62)	(14,329.34)
520-000-643.000	RECORDING FEES	(19,586.45)	(19,289.10)
520-000-645.000	POSTING FEES	(15,571.01)	(13,623.27)
520-000-647.000	ADVERTISING FEES	(6,343.15)	(6,977.03)
520-000-649.000	SALE PROCEEDS	(199,052.78)	(306,297.82)
Total Department 000:		(314,690.20)	(418,444.78)
Revenues		(314,690.20)	(418,444.78)
Account Category: Expenditures			
Department: 000			
520-000-752.000	OFFICE SUPPLIES	472.20	1,350.41
520-000-801.000	CONTRACTUAL SERVICES	1,556.34	1,501.44
520-000-801.010	TITLE SEARCH	25,215.12	24,080.64
520-000-801.020	SITE VISITS	10,560.00	9,200.00
520-000-817.000	STATE & LEGAL FEES	13,763.50	11,362.50
520-000-851.000	POSTAGE	332.72	4,580.14
520-000-861.000	TRAVEL	1,003.43	5,110.12
520-000-900.000	PRINTING & BINDING	0.00	5,088.80
520-000-901.010	ADVERTISING	0.00	892.60
520-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	0.00	697.00
520-000-931.000	EQUIPMENT REPAIR AND MAINTENANCE	800.00	1,300.00
520-000-955.000	FEB. CERT. NOTICE	6,776.22	5,632.20
520-000-961.000	FORFEITURE RECORDING EXPENSE	9,150.00	7,740.00
520-000-962.000	REDEMPTION RECORDING EXPENSE	8,310.00	9,180.00
520-000-998.101	TRANS OUT TO GF	50,000.00	0.00
Total Department 000:		127,939.53	87,715.85
Expenditures		127,939.53	87,715.85

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 520 FORECLOSURE FUND			
Total Fund 520:		0.00	0.00
Fund: 595 JAIL COMMISSARY			
Account Category: Assets			
Department: 000			
595-000-001.000	CASH	15,582.78	15,812.79
Total Department 000:		15,582.78	15,812.79
Assets		15,582.78	15,812.79
Account Category: Fund Equity			
Department: 000			
595-000-390.000	FUND BALANCE	(15,812.79)	(14,016.81)
Total Department 000:		(15,812.79)	(14,016.81)
Fund Equity		(15,812.79)	(14,016.81)
Account Category: Revenues			
Department: 000			
595-000-401.000	REVENUE CONTROL	(5,907.55)	(5,210.60)
Total Department 000:		(5,907.55)	(5,210.60)
Revenues		(5,907.55)	(5,210.60)
Account Category: Expenditures			
Department: 000			
595-000-750.000	MISC. EXPENSES/SUPPLIES	1,069.17	58.00
595-000-801.000	CONTRACTUAL SERVICES	5,068.39	3,356.62
Total Department 000:		6,137.56	3,414.62
Expenditures		6,137.56	3,414.62
Total Fund 595:		0.00	0.00
Fund: 701 TRUST & AGENCY			
Account Category: Assets			
Department: 000			
701-000-001.000	CASH	1,351,749.78	2,074,387.15
701-000-001.001	CASH-81ST DISTRICT COURT BOND ACCT	8,583.00	8,583.00
701-000-001.002	CASH-SHERIFF DEPT GENERAL INMATE	13,497.00	13,497.00
701-000-001.003	81ST DISTRICT COURT DEPOSIT ACCT	11,282.00	11,282.00
701-000-001.005	T&A CREDIT CARD CASH	2,151.04	2,151.04
701-000-002.000	INVESTMENTS	25,372.48	25,372.48
701-000-084.704	DUE FROM IMRPEST PAYROLL FUND	0.00	231,342.30
Total Department 000:		1,412,635.30	2,366,614.97
Assets		1,412,635.30	2,366,614.97
Account Category: Liabilities			
Department: 000			
701-000-202.000	ACCOUNTS PAYABLE	(289.00)	(17,730.76)
701-000-214.101	DUE TO GF 101	(623.45)	(205,190.32)
701-000-214.210	DUE TO EMS MILLAGE FUND	0.00	(82,383.67)
701-000-214.261	DUE TO E911 FUND	0.00	(82,126.55)
701-000-214.266	DUE TO ROAD PATROL MILLAGE	0.00	(75,755.26)
701-000-214.274	DUE TO SENIOR CITIZEN MILLAGE FUND	0.00	(45,447.71)
701-000-214.296	DUE TO VETERANS MILLAGE FUND	0.00	(6,096.08)
701-000-214.520	DUE TO TAX FORECLOSURE FUND	(1,131,271.65)	(1,386,091.65)
701-000-216.000	INTEREST DUE TO GF	(22,884.30)	0.00
701-000-221.000	DUE TO STANDISH TWP	2.92	(33.00)
701-000-221.003	DUE TO AUGRES TWP	(59.40)	0.00
701-000-221.004	DRUG RECOVERY COURT FEE DUE TO ALCONA CO	(1,945.00)	(400.00)
701-000-221.006	DUE TO ARENAC CO. ORV ORDINANCE	(551.10)	(424.05)
701-000-221.008	DUE TO MOFFATT TWP.	(80.52)	0.00
701-000-221.009	DUE TO SIMS TWP POLICE	(143.55)	(94.05)
701-000-221.020	DUE TO AUGRES CITY POLICE	(1,555.80)	(1,280.25)
701-000-221.030	DUE TO CITY OF OMER	(82.50)	(82.50)
701-000-221.040	DUE TO STANDISH CITY POLICE	(39.60)	0.00
701-000-228.006	PROBATE SHARED FEES	(1,258.95)	(10.00)
701-000-228.018	STATE CCW ENFORCEMENT FUND	(549.00)	(706.00)
701-000-228.019	DUE TO STATE LIVE SCAN	(526.75)	(131.75)
701-000-228.030	FAC / FCJ CLEARANCES CORCUIT	108.00	213.00
701-000-228.031	NO LONGER USED	(7,017.09)	(7,017.09)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 701 TRUST & AGENCY			
Account Category: Liabilities			
Department: 000			
701-000-228.037	CRIME VICTIM'S RIGHTS(CIRCUIT)	(277.14)	(557.83)
701-000-228.040	STATE REMONUMENTATION FUND	(3,619.06)	(3,252.70)
701-000-228.042	STATE COURT FUND (CIRCUIT)	300.00	(60.00)
701-000-228.043	FILIATION FEE	(185.00)	(335.00)
701-000-228.044	STATE REAL ESTATE TRANSFER TAX	(52,768.39)	327.86
701-000-228.050	DUE TO STATE NOTARY TRAINING	60.00	60.00
701-000-228.056	DUE TO STATE ELECTRONIC FILING FEES	119.00	(286.00)
701-000-228.057	JURY DEMAND / DL CLEARANCE CIRCUIT	465.00	420.00
701-000-228.058	CIVIL FILING FEE(CIRCUIT)	(315.00)	(3,086.63)
701-000-228.059	JUSTICE SYST(CIRCUIT)	5,873.66	14,847.54
701-000-228.061	DUE TO STATE CORR. OFF. TRAINING	73.58	299.47
701-000-228.063	DUE TO STATE CSC REG. FEES	(450.00)	(750.00)
701-000-228.142	STATE COURT FUND (PROBATE)	(50.00)	(10.00)
701-000-228.156	DUE TO STATE ELECTRONIC FILING FEES	(50.00)	25.00
701-000-228.158	CIVIL FILING FEE(PROBATE)	(300.00)	150.00
701-000-228.230	FAC / FCJ CLEARANCES DISTRICT	(255.00)	(360.00)
701-000-228.237	CRIME VICTIM'S RIGHTS(DISTRICT)	1,016.73	(3,076.92)
701-000-228.242	STATE COURT FUND (DISTRICT)	(100.00)	(300.00)
701-000-228.256	DUE TO STATE ELECTRONIC FILING FEES	(459.97)	(1,094.97)
701-000-228.257	JURY DEMAND / DL CLEARANCE DISTRICT	(265.00)	(370.00)
701-000-228.258	CIVIL FILING FEE(DISTRICT)	(399.00)	(3,073.00)
701-000-228.259	JUSTICE SYST(DISTRICT)	(6,776.25)	(17,605.25)
701-000-230.000	DUE TO TRIBAL POLICE	(4,825.00)	(3,475.00)
701-000-241.000	DUE TO WIESHUHN TRUST	(23,629.98)	(23,629.98)
701-000-247.000	JAIL LOCK PROJECT	(13,305.00)	(13,305.00)
701-000-249.010	ESCROW ANIMAL CONTROL S/N PROGRAM	(61,388.70)	(57,038.70)
701-000-265.000	BONDS PAYABLE	(14,994.90)	0.00
701-000-265.050	FAM CRT BONDS PAYABLE	(618.22)	0.00
701-000-271.000	CIRCUIT COURT RESTITUTIONS	3,306.28	(678.72)
701-000-273.000	UNDISTRIBUTED SHERIFF TRANS FEES	(28,863.95)	(24,903.80)
701-000-274.002	TRAILER CONDO TAX	309.00	(422.00)
701-000-274.004	DELINQ. PERSONAL PROPERTY TAX	(343.77)	1,174.05
701-000-274.005	SET TAX COLLECTION	0.00	(108,197.22)
701-000-274.012	LIBRARY MILLAGE	(189.21)	(29,736.09)
701-000-274.013	DRAIN AST.	0.00	(28,540.57)
701-000-274.014	COUNTY ROAD TAX	19,849.10	(50,507.26)
701-000-274.016	BUS TRANSPORTATION TAX	0.00	(61,029.71)
701-000-284.000	CLERKS REDEMPTION	(2,332.47)	(2,010.95)
701-000-284.005	81ST DIST COURT BOND DUE TO OTHERS	(19,465.00)	0.00
701-000-284.006	SHERIFF GENERAL INMATE FUND	(5,162.00)	(5,162.00)
701-000-284.007	81ST DIST DEPOSIT DUE TO OTHERS	(3,573.00)	0.00
Total Department 000:		(1,382,355.40)	(2,336,339.07)
Liabilities		(1,382,355.40)	(2,336,339.07)
Account Category: Expenditures			
Department: 000			
701-000-989.101	TRANSFER TO GF	(4.00)	0.00
Total Department 000:		(4.00)	0.00
Expenditures		(4.00)	0.00
Total Fund 701:		30,275.90	30,275.90
OUT OF BALANCE		30,275.90	30,275.90
Fund: 703 CURRENT TAX COLLECTION FUND			
Account Category: Assets			
Department: 000			
703-000-001.000	CASH	76.60	0.00
703-000-001.007	CASH - TAX	596,041.58	0.00
Total Department 000:		596,118.18	0.00
Assets		596,118.18	0.00
Account Category: Liabilities			
Department: 000			
703-000-274.001	COUNTY OPER TAX COLLECTIONS	(30,152.43)	0.00
703-000-274.004	DELINQ. PERSONAL PROPERTY TAX	(76.60)	0.00
703-000-274.005	SET TAX COLLECTION	(33,686.10)	0.00

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 703 CURRENT TAX COLLECTION FUND			
Account Category: Liabilities			
Department: 000			
703-000-274.008	ROAD PATROL MILLAGE	(87,620.56)	0.00
703-000-274.009	911 SERVICE MILLAGE	(94,989.69)	0.00
703-000-274.010	AMBULANCE MILLAGE	(95,310.10)	0.00
703-000-274.011	SENIOR SERVICE MILLAGE	(52,563.10)	0.00
703-000-274.012	LIBRARY MILLAGE	(34,322.27)	0.00
703-000-274.013	DRAIN AST.	(26,803.49)	0.00
703-000-274.014	COUNTY ROAD TAX	(62,946.82)	0.00
703-000-274.015	VETERANS SERVICE MILAGE	(7,048.94)	0.00
703-000-274.016	BUS TRANSPORTATION TAX	(70,598.08)	0.00
Total Department 000:		(596,118.18)	0.00
Liabilities		(596,118.18)	0.00
Total Fund 703:		0.00	0.00
Fund: 704 IMPREST PAYROLL FUND			
Account Category: Assets			
Department: 000			
704-000-001.000	CASH	(404,844.39)	0.00
704-000-001.004	PAYROLL CASH	(10,214.02)	1,338.00
704-000-001.006	COMMON BANK CREDIT CARD CASH	129,194.49	129,194.49
704-000-084.000	DUE FROM OTHER FUNDS	(898.00)	(898.00)
Total Department 000:		(286,761.92)	129,634.49
Assets		(286,761.92)	129,634.49
Account Category: Liabilities			
Department: 000			
704-000-202.000	ACCOUNTS PAYABLE	(20,612.90)	(95,971.19)
704-000-214.701	DUE FROM TRUST AND AGENCY FUND	0.00	(231,342.30)
704-000-228.002	MICH INCOME TAX ID 38-6004835	326.98	326.98
704-000-228.003	MERS	143,704.81	28,843.18
704-000-229.001	FEDERAL INCOME TAX	(107.91)	(107.91)
704-000-229.003	SOCIAL SECURITY	215.09	95.97
704-000-237.000	SUPPLEMENTAL INS (AFLAC)	(200.68)	(168.43)
704-000-238.910	DUE TO SHORT/-T LONG/T- LIFE	30,618.60	29,259.44
704-000-238.911	VOLUNTARY ADDITIONAL LIFE INSURANCE	2,615.23	2,649.70
704-000-240.000	BLUE CROSS INSURANCE	143,377.22	120,859.60
704-000-240.004	BLUE CROSS / SHIELD FSA TASC ACCOUNT	19,663.36	18,195.82
704-000-243.000	WORKERS COMP	(61,788.39)	(31,977.30)
704-000-248.000	ANNUITIES	(400.00)	0.00
704-000-249.000	UNION DUES	(649.87)	(298.43)
Total Department 000:		256,761.54	(159,634.87)
Liabilities		256,761.54	(159,634.87)
Account Category: Fund Equity			
Department: 000			
704-000-390.000	FUND BALANCE	(275.52)	(275.52)
Total Department 000:		(275.52)	(275.52)
Fund Equity		(275.52)	(275.52)
Total Fund 704:		(30,275.90)	(30,275.90)
OUT OF BALANCE		(30,275.90)	(30,275.90)
Fund: 721 LIBRARY PENAL FINES FUND			
Account Category: Assets			
Department: 000			
721-000-001.000	CASH	50,222.53	41,193.09
Total Department 000:		50,222.53	41,193.09
Assets		50,222.53	41,193.09
Account Category: Liabilities			
Department: 000			
721-000-273.000	UNDIST. PENAL FINES	(50,222.53)	(41,193.09)
Total Department 000:		(50,222.53)	(41,193.09)
Liabilities		(50,222.53)	(41,193.09)

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 721 LIBRARY PENAL FINES FUND			
Total Fund 721:		0.00	0.00
Fund: 801 DRAIN FUND			
Account Category: Assets			
Department: 000			
801-000-001.000	CASH	2,892,823.62	2,910,196.66
801-000-026.000	SPECIAL ASSESSMENT RECEIVABLE	2,958,147.40	2,958,147.40
801-000-084.365	DUE FROM AUGRES RIVER DRAIN DEBT FUND	48,630.00	57,000.36
801-000-084.851	DUE FROM RIFLE RIVER DRAIN DEBT FUND	(13,191.67)	0.00
Total Department 000:		5,886,409.35	5,925,344.42
Assets		5,886,409.35	5,925,344.42
Account Category: Liabilities			
Department: 000			
801-000-202.000	ACCOUNTS PAYABLE	(5,285.50)	(23,221.00)
801-000-214.601	DUE TO TAX ADM FUND 516	(4,858.05)	0.00
801-000-214.802	DUE TO FUND 802 REVLOVING	(1,741.62)	0.00
801-000-257.000	ACCREUED LIABILITIES	(10,000.00)	(10,000.00)
801-000-339.000	DEFERRED REVENUE	(2,176,735.04)	(2,176,735.04)
Total Department 000:		(2,198,620.21)	(2,209,956.04)
Liabilities		(2,198,620.21)	(2,209,956.04)
Account Category: Fund Equity			
Department: 000			
801-000-390.000	FUND BALANCE	(3,715,388.38)	(598,550.00)
Total Department 000:		(3,715,388.38)	(598,550.00)
Fund Equity		(3,715,388.38)	(598,550.00)
Account Category: Revenues			
Department: 000			
801-000-401.000	REVENUE CONTROL	(1,011,856.73)	(2,673,541.56)
801-000-607.102	LICENSES AND PERMITS	0.00	(10,467.97)
801-000-618.000	CHARGES FOR SERVICE	0.00	(9,608.57)
801-000-696.000	LOAN PROCEEDS	0.00	(1,090,000.00)
801-000-697.000	PREMIUM ON BONDS OR NOTES	0.00	(26,880.96)
Total Department 000:		(1,011,856.73)	(3,810,499.06)
Revenues		(1,011,856.73)	(3,810,499.06)
Account Category: Expenditures			
Department: 000			
801-000-701.000	EXPENDITURE CONTROL	927,266.38	631,151.57
801-000-991.000	DRAIN PRINCIPAL	86,819.35	44,000.00
801-000-992.000	INTEREST	25,370.24	18,259.20
801-000-995.000	DRAIN INTEREST	0.00	249.91
Total Department 000:		1,039,455.97	693,660.68
Expenditures		1,039,455.97	693,660.68
Total Fund 801:		0.00	0.00
Fund: 802 REVOLVING DRAIN FUND			
Account Category: Assets			
Department: 000			
802-000-001.000	CASH	(1,741.62)	0.00
802-000-084.801	DUE FROM 801 DRAIN	1,741.62	0.00
Total Department 000:		0.00	0.00
Assets		0.00	0.00
Total Fund 802:		0.00	0.00
Fund: 811 RIFLE RIVER DRAIN CONSTRUCTION			
Account Category: Assets			
Department: 000			
811-000-001.000	CASH	90,515.76	91,515.76
Total Department 000:		90,515.76	91,515.76
Assets		90,515.76	91,515.76
Account Category: Fund Equity			
Department: 000			

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 811 RIFLE RIVER DRAIN CONSTRUCTION			
Account Category: Fund Equity			
Department: 000			
811-000-390.000	FUND BALANCE	(91,515.76)	(334,721.10)
Total Department 000:		(91,515.76)	(334,721.10)
Fund Equity		(91,515.76)	(334,721.10)
Account Category: Expenditures			
Department: 000			
811-000-701.000	EXPENDITURE CONTROL	1,000.00	13.67
811-000-998.851	TRANSFER OUT TO 851	0.00	243,191.67
Total Department 000:		1,000.00	243,205.34
Expenditures		1,000.00	243,205.34
Total Fund 811:		0.00	0.00
Fund: 891 LAKE LEVEL DEBT SERVICE FUND			
Account Category: Assets			
Department: 000			
891-000-001.000	CASH	59,109.66	8,687.00
891-000-026.000	SPECIAL ASSESSMENTS	270,616.83	310,236.04
Total Department 000:		329,726.49	318,923.04
Assets		329,726.49	318,923.04
Account Category: Liabilities			
Department: 000			
891-000-339.000	DEFERRED REVENUE-SPECIAL ASSESSMENT	(270,606.82)	(270,616.83)
Total Department 000:		(270,606.82)	(270,616.83)
Liabilities		(270,606.82)	(270,616.83)
Account Category: Fund Equity			
Department: 000			
891-000-390.000	FUND BALANCE	(48,306.21)	0.00
Total Department 000:		(48,306.21)	0.00
Fund Equity		(48,306.21)	0.00
Account Category: Revenues			
Department: 000			
891-000-401.000	REVENUE CONTROL	(84,915.84)	(43,994.65)
891-000-405.000	PREPAID ASSESSMENT	0.00	(754.70)
891-000-689.000	CASH (OVER-SHORT)	(10.00)	(3,556.86)
891-000-699.475	TRANSFER IN - FROM FL DAM FUND	(70,000.00)	0.00
Total Department 000:		(154,925.84)	(48,306.21)
Revenues		(154,925.84)	(48,306.21)
Account Category: Expenditures			
Department: 000			
891-000-991.000	PRINCIPAL	80,280.00	0.00
891-000-992.000	INTEREST	60,275.52	0.00
891-000-998.900	ENDING FUND BALANCE	3,556.86	0.00
Total Department 000:		144,112.38	0.00
Expenditures		144,112.38	0.00
Total Fund 891:		0.00	0.00
Fund: 950 GENERAL LONG TERM			
Account Category: Assets			
Department: 000			
950-000-078.000	DUE FROM STATE	1,082,401.00	1,082,401.00
950-000-130.000	LAND	179,517.00	179,517.00
950-000-132.000	LAND IMPROVEMENTS	94,364.00	94,364.00
950-000-133.000	A/D LAND IMPROVEMENTS	(26,036.00)	(26,036.00)
950-000-136.000	BUILDINGS	4,247,281.00	4,247,281.00
950-000-137.000	A/D BUILDINGS	(3,115,232.00)	(3,115,232.00)
950-000-138.000	EQUIPMENT	1,760,871.00	1,760,871.00
950-000-139.000	A/D EQUIPMENT	(1,421,354.00)	(1,421,354.00)
950-000-148.000	VEHICLES	1,311,411.00	1,311,411.00
950-000-149.000	A/D VEHICLES	(936,089.00)	(936,089.00)

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

GL Number	Description	Period Balance DR (CR) 12/31/2025 Normal (Abnormal)	End Balance DR(CR) 12/31/2024
Fund: 950 GENERAL LONG TERM			
Account Category: Assets			
Department: 000			
950-000-158.000	CONSTRUCTION IN PROGRESS	2,538,794.00	2,538,794.00
950-000-160.000	NET PENSION ASSET	(4,464,348.00)	(4,464,348.00)
950-000-160.001	DEFERRED OUTFLOW - PENSION	1,155,444.00	1,155,444.00
950-000-186.000	AMT TO PAY DEBT PRINCIPAL	2,058,390.22	2,058,390.22
950-000-195.000	AMT TO BE PROVIDED-VESTED BENEFITS	171,382.24	171,382.24
Total Department 000:		4,636,796.46	4,636,796.46
Assets		4,636,796.46	4,636,796.46
Account Category: Liabilities			
Department: 000			
950-000-250.000	ACCRUED INTEREST PAYABLE	(19,100.00)	(19,100.00)
950-000-300.000	BONDS PAYABLE	(105,000.00)	(105,000.00)
950-000-300.001	BONDS PAYABLE-LONG TERM	(795,000.00)	(795,000.00)
950-000-304.000	MUNICIPAL LEASE PAYABLE	(0.33)	(0.33)
950-000-308.000	AC UPGRADE LOAN	(32,265.00)	(32,265.00)
950-000-310.000	PARK EQUIPT. LEASE PAYABLE	0.11	0.11
950-000-316.000	CAPITAL LEASE PAYABLE-CURRENT	(1,292.00)	(1,292.00)
950-000-339.000	DEFERRED REVENUE-LONG TERM MORTGAGE	277,105.00	277,105.00
950-000-339.102	DEFERRED REV-GRANTS	23,704.00	23,704.00
950-000-343.000	VESTED EMPLOYEE BENEFITS PAYABLE	(210,438.24)	(210,438.24)
Total Department 000:		(862,286.46)	(862,286.46)
Department: 101 COMMISSIONERS			
950-101-215.703	GENERAL GOVT WAGES & BENEFITS	5,422.00	5,422.00
950-101-301.703	PUBLIC SAFETY WAGES & BENEFITS	23,543.00	23,543.00
Total Department 101:		28,965.00	28,965.00
Liabilities		(833,321.46)	(833,321.46)
Account Category: Fund Equity			
Department: 000			
950-000-339.101	DEFERRED REVENUE-PROP TAXES	104,732.00	104,732.00
950-000-390.000	FUND BALANCE	(1,119,427.00)	(1,119,427.00)
950-000-395.000	UNRESTRICTED NET ASSETS	(1,448,375.00)	(1,448,375.00)
950-000-397.000	RESTRICTED NET ASSETS-HOUSING LOANS	269,771.00	269,771.00
950-000-397.002	RESTRICTED NET ASSETS OTHER	(37,427.00)	(37,427.00)
950-000-399.000	INVESTMENT IN CAPITAL ASSETS	(1,572,749.00)	(1,572,749.00)
Total Department 000:		(3,803,475.00)	(3,803,475.00)
Fund Equity		(3,803,475.00)	(3,803,475.00)
Total Fund 950:		0.00	0.00
Total All Funds		236.33	0.00