

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Assets					
Department: 000					
101-000-001.000	CASH - CHECKING			1,082,995.56	
101-000-002.000	INVESTMENTS	773,451.51			
101-000-004.000	IMPREST CASH	6,000.00			
101-000-020.000	TAXES RECEIVABLE	248,788.00			
101-000-020.613	MISC REC.	120,000.00			
101-000-040.000	ACCOUNTS RECEIVABLE	44,745.15			
101-000-072.000	DUE FROM COUNTIES	22,683.57			
101-000-084.000	DUE FROM OTHER FUNDS	14,999.85			
101-000-123.000	PREPAID EXPENSES	1,133.19			
101-000-198.001	LONG TERM ADVANCES	47,000.00			
Total Department 000:		1,278,801.27		1,082,995.56	
Assets		1,278,801.27		1,082,995.56	
Account Category: Liabilities					
Department: 000					
101-000-202.000	ACCOUNTS PAYABLE			7,668.00	
101-000-215.000	DUE TO OTHER BANKS			90,000.00	
101-000-257.000	ACCRUED PAYROLL			18,487.00	
101-000-339.000	DEFERRED REVENUE -PROPERTY TAXES			284,248.00	
Total Department 000:		0.00		400,403.00	
Liabilities		0.00		400,403.00	
Account Category: Fund Equity					
Department: 000					
101-000-365.670	RESERVE FOR ADVANCE TO DRAIN REV FD			47,000.00	
101-000-390.000	FUND BALANCE			795,562.27	
Total Department 000:		0.00		842,562.27	
Fund Equity		0.00		842,562.27	
Account Category: Revenues					
Department: 000					
101-000-401.000	CURRENT PROPERTY TAXES			34,151.76	
101-000-404.000	TRAILER TAX			155.00	
101-000-412.000	DELINQUENT PERSONAL TAXES			0.52	
101-000-441.000	LOCAL COMM. STBLZN PPT SHARE			6,455.31	
101-000-475.000	SHERIFF LICENSE-PERMITS			415.75	
101-000-478.000	DOG LICENSE			1,265.00	
101-000-479.000	CLERKS LICENSE-PERMITS			40.00	
101-000-540.000	LIQUOR LICENSE FEES			13.75	
101-000-542.000	FOC PROS. ATTY INCTV. TITLE IV-D	43.75			
101-000-542.001	PROS. ATTY. DHS TITLE IV-E			43.75	
101-000-549.000	PROBATE JUDGES SALARY			11,056.15	
101-000-570.000	VICTIMS RIGHTS			4,071.78	
101-000-582.001	LOCAL MATCH SCHOOL LIASON			2,933.73	
101-000-593.000	IOSCO COUNTY SHARE CIRCUIT			250.00	
101-000-601.000	CLERKS COURT COST			7,584.16	
101-000-601.001	FOC REIMB FOR SHERIFF SERVICES			5,879.95	
101-000-602.000	DISTRICT COURT COST			45,754.92	
101-000-602.005	SUPPLEMENTAL COURT COSTS			1,820.00	
101-000-603.000	CLERKS SERVICES			2,748.35	
101-000-604.000	DISTRICT COURT SERVICES			1,293.13	
101-000-604.010	COURT ORDERED PROSECUTION FEES			720.00	
101-000-605.000	ACL SCREENING			470.00	
101-000-606.000	PROBATION OVERSITE FEES			75.00	
101-000-607.000	CLERKS COURT FEES			729.00	
101-000-607.001	COURT DNA TEST FEE			8.00	
101-000-608.000	DISTRICT COURT CIVIL FINES			2,433.00	
101-000-609.000	PROBATE/FAMILY CRT SRVS			4,455.47	
101-000-612.000	GUARDIAN HOMEMAKER SERVICES			10,995.00	
101-000-615.000	REGISTER OF DEEDS SERVICES			22,037.35	
101-000-615.010	ROD COTT SUBSCRIPTION			504.00	
101-000-615.030	COTT COPY REVENUE			479.00	
101-000-616.000	POLICE REPORTS			354.34	
101-000-616.002	PAPER SERVICE FEES			1,359.04	
101-000-616.004	FEES FOR SHERIFFS SERVICE			352.00	
101-000-616.010	FINGERPRINT SERVICES (CCW)			225.00	
101-000-617.000	TREASURERS SERVICES			505.00	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Revenues					
Department: 000					
101-000-618.000	ANIMAL CONTROL SERVICES			190.00	
101-000-619.002	EQ ELECTRONIC FILE FEE			250.00	
101-000-625.000	CSC REG FEES CO SHARE			300.00	
101-000-629.002	INMATE HOUSING FEES			5,051.71	
101-000-640.000	DUPLICATION			3,248.40	
101-000-643.000	SALES OF COUNTY PROPERTIES			10.00	
101-000-656.000	DISTRICT COURT FINES & FORFIT			2,573.30	
101-000-676.000	REIMBURSEMENTS			6,843.46	
101-000-676.020	AOI GRANT REIMBURSEMENT			17,195.00	
101-000-687.000	TELEPHONE COMMISSIONS			3,472.13	
Total Department 000:			43.75		210,768.21
Revenues			43.75		210,768.21
Account Category: Expenditures					
Department: 101 COMMISSIONERS					
101-101-702.000	WAGES PERMANENT EMPLOYEES	4,723.41			
101-101-703.000	SALARY SUPERVISORY	9,838.12			
101-101-706.000	HOLIDAY WAGES	500.50			
101-101-709.000	SOCIAL SECURITY & MEDICARE	1,148.41			
101-101-715.000	RETIREMENT	470.15			
101-101-718.000	BC/BS-BCN-DENTAL-VISION	8,956.67			
101-101-724.000	WORKERS COMP	42.17			
101-101-752.000	OFFICE SUPPLIES	29.99			
101-101-801.000	CONTRACTUAL SERVICE	7,032.88			
101-101-817.000	LEGAL FEES	1,260.00			
101-101-850.000	TELEPHONE	208.07			
101-101-851.000	POSTAGE	9.00			
101-101-900.005	ADVERTISING	221.48			
101-101-915.000	MEMBERSHIPS & SUBSCRIPTIONS	200.00			
Total Department 101:		34,640.85			0.00
Department: 102 COUNTY WIDE CONTRACTS-APPROPR					
101-102-960.002	HERITAGE ROUTE MEMBERSHIP	7,501.00			
Total Department 102:		7,501.00			0.00
Department: 215 COUNTY CLERK					
101-215-702.000	WAGES PERMANENT EMPLOYEES	17,490.53			
101-215-703.000	SALARY SUPERVISORY	8,214.97			
101-215-705.000	PERMANENT PART TIME WAGES	1,532.81			
101-215-706.000	HOLIDAY WAGES	1,761.83			
101-215-709.000	SOCIAL SECURITY & MEDICARE	2,212.42			
101-215-715.000	RETIREMENT	2,472.06			
101-215-718.000	BC/BS-BCN-DENTAL-VISION	11,595.75			
101-215-724.000	WORKERS COMP	81.20			
101-215-752.000	OFFICE SUPPLIES	1,609.31			
101-215-801.000	CONTRACTUAL SERVICES	782.39			
101-215-850.000	TELEPHONE	41.10			
101-215-851.000	POSTAGE	200.94			
101-215-915.000	MEMBERSHIPS & SUBSCRIPTIONS	10.00			
Total Department 215:		48,005.31			0.00
Department: 228 CAPITAL PURCHASE / COMPUTER OP					
101-228-801.000	COURTHOUSE NETWORK SERVICES	12,038.25			
101-228-934.000	PROGRAMING MAINTENANCE	2,025.00			
101-228-980.000	EQUIPMENT PURCHASE	8,573.02			
Total Department 228:		22,636.27			0.00
Department: 253 COUNTY TREASURER					
101-253-702.000	WAGES PERMANENT EMPLOYEES	9,828.78			
101-253-703.000	SALARY SUPERVISORY	9,539.48			
101-253-706.000	HOLIDAY WAGES	1,008.84			
101-253-709.000	SOCIAL SECURITY & MEDICARE	1,538.41			
101-253-715.000	RETIREMENT	6,797.52			
101-253-718.000	BC/BS-BCN-DENTAL-VISION	3,858.17			
101-253-724.000	WORKERS COMP	57.03			
101-253-752.000	OFFICE SUPPLIES	197.76			
101-253-850.000	TELEPHONE	80.39			
101-253-851.000	POSTAGE	2,110.76			
101-253-861.000	TRAVEL	197.10			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Debit 02/28/2023		Credit 02/28/2023	
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 253 COUNTY TREASURER					
101-253-915.000	MEMBERSHIP & SUBSCRIPTIONS		275.00		
Total Department 253:			35,489.24		0.00
Department: 254 GF SHARED PHONE EXPENSES					
101-254-967.000	TELEPHONE UTILITY ACCOUNT		306.96		
Total Department 254:			306.96		0.00
Department: 257 EQUALIZATION					
101-257-702.000	WAGES PERMANENT EMPLOYEES		5,336.94		
101-257-706.000	HOLIDAY WAGES		588.56		
101-257-709.000	SOCIAL SECURITY & MEDICARE		447.18		
101-257-715.000	RETIREMENT		533.29		
101-257-718.000	BC/BS-BCN-DENTAL-VISION		2,661.60		
101-257-724.000	WORKERS COMP		16.60		
101-257-752.000	OFFICE SUPPLIES		128.94		
101-257-801.000	CONTRACTUAL SERVICES		19,350.00		
101-257-850.000	TELEPHONE		22.21		
101-257-851.000	POSTAGE		13.68		
101-257-900.000	PRINTING & BINDING		315.34		
Total Department 257:			29,414.34		0.00
Department: 258 MISC. GENERAL FUND					
101-258-967.000	MISC GF EXPENDITURE		17,195.00		
Total Department 258:			17,195.00		0.00
Department: 262 ELECTIONS					
101-262-705.000	PERMANENT PART TIME WAGES		1,532.68		
101-262-709.000	SOCIAL SECURITY & MEDICARE		117.23		
101-262-724.000	WORKERS COMP		4.27		
101-262-801.000	CONTRACTUAL SERVICE		2,315.00		
Total Department 262:			3,969.18		0.00
Department: 265 COURTHOUSE\GROUNDS					
101-265-702.000	WAGES PERMANENT EMPLOYEES		9,261.16		
101-265-703.000	SALARY SUPERVISORY		6,239.88		
101-265-706.000	HOLIDAY WAGES		1,702.44		
101-265-709.000	SOCIAL SECURITY & MEDICARE		1,304.59		
101-265-715.000	RETIREMENT		1,548.33		
101-265-718.000	BC/BS-BCN-DENTAL-VISION		4,659.00		
101-265-724.000	WORKERS COMP		679.55		
101-265-750.000	MISC SUPPLIES				40.00
101-265-759.000	GASOLINE		59.83		
101-265-778.000	JANITORIAL SUPPLIES		904.30		
101-265-778.001	JAIL SUPPLIES		1,092.14		
101-265-801.000	CONTRACTUAL SERVICE		3,877.32		
101-265-850.000	TELEPHONE		60.93		
101-265-861.000	TRAVEL		34.06		
101-265-920.000	UTILITIES		4,831.27		
101-265-929.000	GROUNDS CARE & MAINT		354.95		
101-265-930.000	BLDG REPAIR/MAINT		312.98		
101-265-930.001	BLDG REPAIR/MAINT JAIL		202.55		
101-265-931.000	EQUIP MAINT & REPAIR		189.75		
101-265-931.001	EQUIP REPAIR/MAINT JAIL		224.12		
101-265-980.000	MACHINERY & EQUIP PURCHASE		3,080.00		
Total Department 265:			40,619.15		40.00
Department: 269 DUPLICATION AND POSTAGE					
101-269-752.000	OFFICE SUPPLIES		349.90		
Total Department 269:			349.90		0.00
Department: 270 MISC INSURANCE-WORK C., ETC.					
101-270-718.050	LIABILITY INSURANCE		73,395.50		
101-270-724.000	WORKMANS COMP				10.73
Total Department 270:			73,395.50		10.73
Department: 271 BC/BS HEALTH & STANDARD DIS.					
101-271-718.000	BC/BS-BCN-DENTAL-VISION				0.06
Total Department 271:			0.00		0.06
Department: 272 SOCIAL SECURITY - COUNTY SHARE					
101-272-709.000	SOCIAL SECURITY APPROPRIATION				461.23

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 272 SOCIAL SECURITY - COUNTY SHARE					
Total Department 272:			0.00		461.23
Department: 274 MERS RETIREMENT					
101-274-715.000	RETIREMENT EMPLOYERS SHARE		209.77		
Total Department 274:			209.77		0.00
Department: 281 ARENAC COUNTY TRIAL COURT					
101-281-702.023	WAGES PERMANENT EMPLOYEES - CIRCUIT		3,783.20		
101-281-702.048	WAGES PERMANENT EMPLOYEES - PROBATE		3,612.93		
101-281-702.081	SALARIES PERM EMPLOYEES - 81ST DISTRICT		29,478.57		
101-281-703.023	SALARIES SUPERVISORY - CIRCUIT		8,962.25		
101-281-703.048	SALARIES SUPERVISORY - PROBATE		25,963.00		
101-281-704.023	WAGES TEMP EMPLOYEES - CIRCUIT		2,357.76		
101-281-704.048	WAGES TEMP EMPLOYEES - PROBATE		126.54		
101-281-704.081	WAGES TEMP EMPLOYEES - 81ST DISTRICT		714.28		
101-281-706.000	HOLIDAY WAGES		3,141.61		
101-281-709.000	SOCIAL SECURITY & MEDICARE		16,858.88		
101-281-715.000	RETIREMENT		16,084.09		
101-281-718.000	BC/BS-BCN-DENTAL-VISION		19,565.26		
101-281-719.000	DISABILITY AND LIFE INSURANCE				10.61
101-281-724.000	WORKERS COMP		366.40		
101-281-752.000	OFFICE SUPPLIES		911.08		
101-281-801.000	CONTRACTUAL SERVICES		2,582.17		
101-281-811.000	JURY FEES		1,978.74		
101-281-813.000	TRANSCRIPTS		82.25		
101-281-817.023	LEGAL FEES		4,202.55		
101-281-817.048	LEGAL FEES		1,293.00		
101-281-817.123	APPEALS/NON-CONTRACTUAL		2,689.00		
101-281-850.000	TELEPHONE		344.51		
101-281-851.000	POSTAGE		339.32		
101-281-861.000	TRAVEL		602.10		
101-281-915.000	MEMBERSHIPS/ SUBSCRIPTIONS		574.64		
Total Department 281:			146,614.13		10.61
Department: 282 23RD CIRCUIT SHARED 4-WAY					
101-282-704.023	WAGES TEMP EMPLOYEES - CIRCUIT		2,016.00		
101-282-709.000	SOCIAL SECURITY & MEDICARE		154.24		
101-282-801.000	CONTRACTUAL SERVICES		6,710.49		
Total Department 282:			8,880.73		0.00
Department: 284 JURY BOARD					
101-284-752.000	OFFICE SUPPLIES		111.31		
Total Department 284:			111.31		0.00
Department: 285 VICTIM'S RIGHTS ADVOCATE					
101-285-705.000	PERMANENT PART TIME WAGES		3,944.38		
101-285-709.000	SOCIAL SECURITY & MEDICARE		301.75		
101-285-715.000	RETIREMENT		355.00		
101-285-718.000	BC/BS-BCN-DENTAL-VISION		71.66		
101-285-724.000	WORKERS COMP.		11.05		
101-285-752.000	OFFICE SUPPLIES		3,180.34		
101-285-851.000	POSTAGE		47.42		
Total Department 285:			7,911.60		0.00
Department: 290 CO OP REIMB PROS ATTY					
101-290-702.000	WAGES PERMANENT EMPLOYEES		5,161.04		
101-290-703.000	SALARY SUPERVISORY		4,594.26		
101-290-709.000	SOCIAL SECURITY & MEDICARE		713.86		
101-290-715.000	RETIREMENT		1,544.78		
101-290-718.000	BC/BS-BCN-DENTAL-VISION		1,153.17		
101-290-724.000	WORKERS COMP		24.55		
101-290-752.000	OFFICE SUPPLIES		77.94		
101-290-851.000	POSTAGE		80.70		
Total Department 290:			13,350.30		0.00
Department: 296 PROSECUTING ATTY					
101-296-702.000	WAGES PERMANENT EMPLOYEES		4,636.39		
101-296-703.000	SALARY SUPERVISORY		15,510.98		
101-296-705.000	PERMANENT PART TIME WAGES		1,179.82		
101-296-706.000	HOLIDAY WAGES		510.72		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance 02/28/2023	
		Debit Normal	Credit Normal
Fund: 101 GENERAL FUND			
Account Category: Expenditures			
Department: 296 PROSECUTING ATTY			
101-296-709.000	SOCIAL SECURITY & MEDICARE	1,606.44	
101-296-715.000	RETIREMENT	6,179.21	
101-296-718.000	BC/BS-BCN-DENTAL-VISION	6,147.69	
101-296-724.000	WORKERS COMP	51.84	
101-296-752.000	OFFICE SUPPLIES	4.99	
101-296-801.001	CONTRACTUAL SERVICES	3,778.00	
101-296-850.000	TELEPHONE	39.00	
101-296-851.000	POSTAGE	8.31	
Total Department 296:		39,653.39	0.00
Department: 299 PUBLIC GUARDIAN			
101-299-703.000	SALARY SUPERVISORY	11,119.16	
101-299-706.000	HOLIDAY WAGES	1,049.36	
101-299-709.000	SOCIAL SECURITY & MEDICARE	930.89	
101-299-715.000	RETIREMENT	1,095.17	
101-299-718.000	BC/BS-BCN-DENTAL-VISION	1,312.68	
101-299-724.000	WORKERS COMP	34.06	
101-299-752.000	OFFICE SUPPLIES	790.00	
101-299-801.090	COMPUTER MAINTENANCE	525.00	
101-299-850.000	TELEPHONE	24.25	
101-299-851.000	POSTAGE	69.90	
Total Department 299:		16,950.47	0.00
Department: 301 SHERIFF DEPT OFFICE			
101-301-702.000	WAGES PERMANENT EMPLOYEES	5,094.09	
101-301-703.000	SALARY SUPERVISORY	17,945.84	
101-301-706.000	HOLIDAY WAGES	556.07	
101-301-709.000	SOCIAL SECURITY & MEDICARE	1,805.12	
101-301-715.000	RETIREMENT	5,012.25	
101-301-718.000	BC/BS-BCN-DENTAL-VISION	6,730.16	
101-301-724.000	WORKERS COMP	616.99	
101-301-759.000	GASOLINE	593.98	
101-301-767.000	UNIFORM PURCHASES	207.73	
101-301-850.000	TELEPHONE	129.90	
101-301-850.010	MOBILE PHONE	208.90	
101-301-851.000	POSTAGE	74.31	
101-301-911.000	EMPLOYEE TRAINING	400.00	
Total Department 301:		39,375.34	0.00
Department: 302 ACT 416 ROAD PATROL GRANT			
101-302-702.000	WAGES PERMANENT EMPLOYEES	7,832.38	
101-302-709.000	SOCIAL SECURITY & MEDICARE	602.44	
101-302-713.000	OVERTIME WAGES	475.88	
101-302-715.000	RETIREMENT	747.75	
101-302-718.000	BC/BS-BCN-DENTAL-VISION	3,429.08	
101-302-721.001	UNIFORM MAINTENANCE ALLOWANCE	75.00	
101-302-724.000	WORKERS COMP	275.52	
101-302-759.000	GASOLINE	830.01	
Total Department 302:		14,268.06	0.00
Department: 303 AUGRES TWP POLICE CONTRACT			
101-303-705.000	PERMANENT PART TIME WAGES	2,255.68	
101-303-706.000	HOLIDAY WAGES	112.30	
101-303-709.000	SOCIAL SECURITY & MEDICARE	186.89	
101-303-721.001	UNIFORM ALLOWANCE	75.00	
101-303-724.000	WORKMANS COMP. INS.	81.84	
Total Department 303:		2,711.71	0.00
Department: 306 NON MILAGE ROAD PATROL			
101-306-702.000	WAGES PERMANENT EMPLOYEES	7,499.17	
101-306-709.000	SOCIAL SECURITY & MEDICARE	654.04	
101-306-713.000	OVERTIME WAGES	975.18	
101-306-715.000	MERS RETIREMENT	762.69	
101-306-718.000	BC/BS-BCN-DENTAL-VISION	150.77	
101-306-721.001	UNIFORM ALLOWANCE	75.00	
101-306-724.000	WORKMANS COMP	275.51	
101-306-759.000	GASOLINE	948.71	
Total Department 306:		11,341.07	0.00
Department: 307 SIMS TOWNSHIP POLICE CONTRACT			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Debit 02/28/2023		Credit 02/28/2023	
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 307 SIMS TOWNSHIP POLICE CONTRACT					
101-307-702.000	WAGES PERMANENT EMPLOYEES		7,864.90		
101-307-709.000	SOCIAL SECURITY & MEDICARE		640.81		
101-307-713.000	OVERTIME WAGES		436.66		
101-307-715.000	RETIREMENT		747.15		
101-307-718.000	BC/BS-BCN-DENTAL-VISION		1,229.28		
101-307-721.001	UNIFORM MAINTENANCE ALLOWANCE		75.00		
101-307-724.000	WORKMANS COMP		275.72		
Total Department 307:			11,269.52		0.00
Department: 308 SCHOOL RESOURCE OFFICER					
101-308-702.000	WAGES PERMANENT EMPLOYEES		4,349.14		
101-308-709.000	SOCIAL SECURITY & MEDICARE		386.68		
101-308-713.000	WAGES - OVERTIME		630.48		
101-308-715.000	RETIREMENT		2,908.16		
101-308-718.000	BC/BS-BCN-DENTAL-VISION		82.81		
101-308-721.001	UNIFORM MAINTENANCE ALLOWANCE		75.00		
101-308-724.000	WORKERS COMP		162.27		
101-308-759.000	GASOLINE		392.03		
Total Department 308:			8,986.57		0.00
Department: 331 SHERIFF MARINE PATROL					
101-331-702.000	WAGES PERMANENT EMPLOYEES		576.24		
101-331-706.000	HOLIDAY WAGES		935.74		
101-331-709.000	FICA		120.11		
101-331-713.000	OVERTIME WAGES		58.08		
101-331-715.000	MERS		124.84		
101-331-718.000	BC/BS-BCN-DENTAL-VISION		184.25		
101-331-724.000	WORKMANS COMP		51.94		
101-331-931.000	EQUIP REPAIRS		593.38		
Total Department 331:			2,644.58		0.00
Department: 351 SHERIFF DEPT JAIL					
101-351-702.000	WAGES PERMANENT EMPLOYEES		52,235.18		
101-351-703.000	SALARY SUPERVISORY		6,847.84		
101-351-705.000	PERMANENT PART TIME WAGES		16,962.10		
101-351-706.000	HOLIDAY WAGES		417.76		
101-351-709.000	SOCIAL SECURITY & MEDICARE		6,705.88		
101-351-713.000	OVERTIME WAGES		10,715.03		
101-351-715.000	RETIREMENT		22,997.01		
101-351-718.000	BC/BS-BCN-DENTAL-VISION		12,887.21		
101-351-721.001	UNIFORM MAINTENANCE ALLOWANCE		825.00		
101-351-724.000	WORKERS COMP		2,712.58		
101-351-742.000	INMATE SUPPLIES		2,369.14		
101-351-750.000	SMALL EQUIPT AND SUPPLIES		26.99		
101-351-750.005	MISC EMPLOYEE EXPENSES		265.00		
101-351-752.000	OFFICE SUPPLIES		807.27		
101-351-759.000	GASOLINE		487.07		
101-351-760.000	PRESCRIPTION & MEDICINES		46.36		
101-351-767.000	UNIFORM PURCHASES		89.50		
101-351-801.000	CONTRACTUAL SERVICE		5,826.86		
101-351-806.000	PRISIONERS BOARD (MEALS)		14,517.56		
101-351-816.000	MEDICAL TREATMENT		25,959.11		
101-351-850.000	TELEPHONE		21.72		
101-351-850.010	MOBILE PHONE		208.92		
101-351-911.000	EMPLOYEE TRAINING		858.33		
101-351-920.000	UTILITIES		9,353.44		
101-351-930.000	BUILDING MAINTENANCE		1,958.40		
101-351-931.000	EQUIPMENT MAINT		356.50		
101-351-980.000	EQUIPMENT PURCHASE		816.46		
Total Department 351:			197,274.22		0.00
Department: 361 CIRCUIT COURT PROBATION					
101-361-850.000	TELEPHONE		27.68		
101-361-967.000	ADULT PROBATION EXPENSE		300.87		
Total Department 361:			328.55		0.00
Department: 426 EMERGENCY MANAGEMENT (FEMA)					
101-426-801.000	CONTRACTUAL SERVICES		4,166.66		
101-426-850.000	TELEPHONE		1.67		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 426 EMERGENCY MANAGEMENT (FEMA)					
Total Department 426:				4,168.33	0.00
Department: 430 ANIMAL CONTROL					
101-430-703.000	SALARY SUPERVISORY			5,666.35	
101-430-705.000	PERMANENT PART TIME WAGES			2,743.36	
101-430-706.000	HOLIDAY WAGES			619.41	
101-430-709.000	SOCIAL SECURITY & MEDICARE			690.73	
101-430-715.000	RETIREMENT			6,262.00	
101-430-718.000	BC/BS-BCN-DENTAL-VISION			2,687.20	
101-430-724.000	WORKERS COMP			117.37	
101-430-759.000	GASOLINE			437.13	
101-430-761.000	DRUGS & PHARMACEUTICALS			213.59	
101-430-801.000	CONTRACTUAL SERVICES			167.81	
101-430-850.000	TELEPHONE			143.93	
101-430-851.000	POSTAGE			53.17	
101-430-920.000	UTILITIES			781.08	
Total Department 430:				20,583.13	0.00
Department: 441 DEPT OF PUBLIC WORKS					
101-441-703.000	SALARY SUPERVISORY				5,945.00
101-441-709.000	SOCIAL SECURITY & MEDICARE			4.21	
101-441-715.000	RETIREMENT			4.95	
101-441-718.000	BC/BS-BCN-DENTAL-VISION			0.92	
101-441-724.000	WORKERS COMP			0.72	
Total Department 441:				10.80	5,945.00
Department: 442 DRAIN COMMISSIONER					
101-442-702.000	WAGES PERMANENT EMPLOYEES			4,120.34	
101-442-703.000	SALARY SUPERVISORY			5,148.64	
101-442-706.000	HOLIDAY WAGES			510.72	
101-442-709.000	SOCIAL SECURITY & MEDICARE			748.15	
101-442-715.000	RETIREMENT			880.16	
101-442-718.000	BC/BS-BCN-DENTAL-VISION			1,187.30	
101-442-724.000	WORKERS COMP			27.36	
101-442-750.000	MISC SUPPLIES			34.68	
101-442-850.000	TELEPHONE			14.19	
101-442-851.000	POSTAGE			1.98	
101-442-911.000	TRAINING/EDUCATION			453.28	
101-442-915.000	MEMBERSHIPS & SUBSCRIPTIONS			620.00	
Total Department 442:				13,746.80	0.00
Department: 601 CENTRAL MICHIGAN HEALTH DEPT					
101-601-967.000	APPROP TO CENT MI DIST HEALTH			29,358.00	
Total Department 601:				29,358.00	0.00
Department: 648 MEDICAL EXAMINER					
101-648-801.000	MEDICAL EXAMINER CONTRACT			6,500.00	
101-648-835.000	AUTOPSIES			5,550.00	
Total Department 648:				12,050.00	0.00
Department: 681 VETERANS BURIALS					
101-681-833.000	VETERANS BURIALS			300.00	
Total Department 681:				300.00	0.00
Department: 701 PLANNING COMMISSION					
101-701-704.000	WAGES TEMP EMPLOYEES			55.00	
101-701-709.000	SOCIAL SECURITY & MEDICARE			4.21	
101-701-724.000	WORKERS COMP			0.72	
101-701-861.000	TRAVEL			22.53	
Total Department 701:				82.46	0.00
Department: 710 COOPERATIVE EXTENSION					
101-710-705.000	PERMANENT PART TIME WAGES			3,322.85	
101-710-706.000	HOLIDAY WAGES			309.62	
101-710-709.000	SOCIAL SECURITY & MEDICARE			262.58	
101-710-715.000	RETIREMENT			326.93	
101-710-718.000	BC/BS-BCN-DENTAL-VISION			1,144.16	
101-710-724.000	WORKERS COMP			10.16	
101-710-801.000	MSU EXT 4H CONTRACT			21,891.50	
Total Department 710:				27,267.80	0.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 101 GENERAL FUND					
Account Category: Expenditures					
Department: 711 REGISTER OF DEEDS					
101-711-702.000	WAGES PERMANENT EMPLOYEES		4,636.38		
101-711-703.000	SALARY SUPERVISORY		7,297.84		
101-711-706.000	HOLIDAY WAGES		510.72		
101-711-709.000	SOCIAL SECURITY & MEDICARE		941.84		
101-711-715.000	RETIREMENT		3,333.47		
101-711-718.000	BC/BS-BCN-DENTAL-VISION		3,773.24		
101-711-724.000	WORKERS COMP		34.82		
101-711-752.000	OFFICE SUPPLIES		19.98		
101-711-850.000	TELEPHONE		36.75		
101-711-851.000	POSTAGE		12.45		
101-711-861.000	TRAVEL		226.63		
101-711-915.000	MEMBERSHIPS & SUBSCRIPTIONS		347.00		
Total Department 711:			21,171.12		0.00
Expenditures			964,142.46		6,467.63
Total Fund 101:			2,242,987.48		2,543,196.67
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			300,209.19		0.00
			2,543,196.67		2,543,196.67
Fund: 201 COUNTY ROAD					
Account Category: Assets					
Department: 000					
201-000-001.000	CASH		1,981,779.51		
201-000-002.000	INVESTMENTS		727,697.14		
Total Department 000:			2,709,476.65		0.00
Assets			2,709,476.65		0.00
Account Category: Liabilities					
Department: 000					
201-000-202.000	ACCOUNTS PAYABLE				25.77
Total Department 000:			0.00		25.77
Liabilities			0.00		25.77
Account Category: Fund Equity					
Department: 000					
201-000-390.000	FUND BALANCE				2,747,194.04
Total Department 000:			0.00		2,747,194.04
Fund Equity			0.00		2,747,194.04
Account Category: Revenues					
Department: 000					
201-000-401.000	REVENUE CONTROL				1,115,632.89
201-000-441.000	LOCAL COMM. STBLZN PPT SHARE				1,241.42
Total Department 000:			0.00		1,116,874.31
Revenues			0.00		1,116,874.31
Account Category: Expenditures					
Department: 000					
201-000-701.000	EXPENDITURE CONTROL		630,329.18		
Total Department 000:			630,329.18		0.00
Expenditures			630,329.18		0.00
Total Fund 201:			3,339,805.83		3,864,094.12
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			524,288.29		0.00
			3,864,094.12		3,864,094.12
Fund: 208 COUNTY PARKS					
Account Category: Assets					
Department: 000					
208-000-001.000	CASH		143,545.66		
208-000-004.000	IMPREST CASH		100.00		
208-000-130.000	LAND		1,552,872.00		
208-000-132.000	LAND IMPROVEMENTS		94,796.00		
208-000-133.000	A/D LAND IMPROVEMENTS				80,572.00
208-000-136.000	BUILDINGS		443,548.00		
208-000-137.000	A/D BUILDINGS				342,690.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 208 COUNTY PARKS					
Account Category: Assets					
Department: 000					
208-000-138.000	EQUIPMENT	25,190.00			
208-000-139.000	A/D EQUIPMENT				22,378.00
208-000-148.000	VEHICLES	5,000.00			
208-000-149.000	A/D VEHICLES				4,500.00
Total Department 000:		2,265,051.66			450,140.00
Assets		2,265,051.66			450,140.00
Account Category: Fund Equity					
Department: 000					
208-000-390.000	FUND BALANCE				71,198.11
208-000-393.000	DESIGNATED FOR PROJECTS				1,322.82
208-000-399.000	INVESTMENT IN CAPITAL ASSETS				1,660,890.00
Total Department 000:		0.00			1,733,410.93
Fund Equity		0.00			1,733,410.93
Account Category: Revenues					
Department: 000					
208-000-651.100	OASIS LK. GATE FEES/RENTALS				414.00
Total Department 000:		0.00			414.00
Revenues		0.00			414.00
Account Category: Expenditures					
Department: 000					
208-000-703.000	SALARY SUPERVISORY	100.00			
208-000-704.000	WAGES TEMP EMPLOYEES	490.00			
208-000-709.000	SOCIAL SECURITY & MEDICARE	45.14			
208-000-715.000	RETIREMENT	18.00			
208-000-718.000	BC/BS-BCN-DENTAL-VISION	2.34			
208-000-724.000	WORKERS COMP	13.70			
208-000-750.000	MISC. SUPPLIES	32.98			
208-000-801.200	PT AUGRES CONTRACTUAL SERVICES	184.81			
208-000-850.100	PHONE OASIS	72.02			
208-000-850.200	PT. AUGRES PHONE	551.70			
208-000-861.000	TRAVEL	117.77			
208-000-920.100	OASIS LK. UTILITIES	29.74			
208-000-920.200	PT. AUGRES UTILITIES	498.76			
Total Department 000:		2,156.96			0.00
Expenditures		2,156.96			0.00
Total Fund 208:		2,267,208.62			2,183,964.93
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			83,243.69
		2,267,208.62			2,267,208.62
Fund: 210 AMBULANCE					
Account Category: Assets					
Department: 000					
210-000-001.000	CASH	318,183.87			
210-000-020.000	TAXES RECEIVABLE	300,130.00			
Total Department 000:		618,313.87			0.00
Assets		618,313.87			0.00
Account Category: Liabilities					
Department: 000					
210-000-339.000	DEFERRED REVENUE TAXES				300,130.00
Total Department 000:		0.00			300,130.00
Liabilities		0.00			300,130.00
Account Category: Fund Equity					
Department: 000					
210-000-390.000	FUND BALANCE				325,970.82
Total Department 000:		0.00			325,970.82
Fund Equity		0.00			325,970.82
Account Category: Revenues					
Department: 000					
210-000-401.000	REVENUE CONTROL				151,279.34

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 210 AMBULANCE					
Account Category: Revenues					
Department: 000					
210-000-441.000	LOCAL COMM. STBLZN PPT SHARE				930.91
Total Department 000:		0.00		152,210.25	
Revenues		0.00		152,210.25	
Account Category: Expenditures					
Department: 000					
210-000-701.000	EXPENDITURE CONTROL	132,500.00			
Total Department 000:		132,500.00		0.00	
Expenditures		132,500.00		0.00	
Total Fund 210:		750,813.87		778,311.07	
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		27,497.20		0.00	
		778,311.07		778,311.07	
Fund: 211 HOMELAND SECURITY GRANTS					
Account Category: Assets					
Department: 000					
211-000-001.000	CASH	17,259.06			
Total Department 000:		17,259.06		0.00	
Assets		17,259.06		0.00	
Account Category: Liabilities					
Department: 000					
211-000-214.101	DUE TO GF				11,000.00
Total Department 000:		0.00		11,000.00	
Liabilities		0.00		11,000.00	
Account Category: Fund Equity					
Department: 000					
211-000-390.000	FUND BALANCE				6,259.06
Total Department 000:		0.00		6,259.06	
Fund Equity		0.00		6,259.06	
Total Fund 211:		17,259.06		17,259.06	
Fund: 214 ARPA					
Account Category: Assets					
Department: 000					
214-000-001.000	CASH	917,579.74			
214-000-002.000	INVESTMENTS	1,220,871.41			
Total Department 000:		2,138,451.15		0.00	
Assets		2,138,451.15		0.00	
Account Category: Fund Equity					
Department: 000					
214-000-390.000	FUND BALANCE				133.50
Total Department 000:		0.00		133.50	
Fund Equity		0.00		133.50	
Account Category: Expenditures					
Department: 000					
214-000-801.208	PARKS IMPROVEMENTS	23,331.38			
Total Department 000:		23,331.38		0.00	
Expenditures		23,331.38		0.00	
Total Fund 214:		2,161,782.53		133.50	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		2,161,649.03	
		2,161,782.53		2,161,782.53	
Fund: 215 FRIEND OF THE COURT					
Account Category: Assets					
Department: 000					
215-000-001.000	CASH				82,267.32
215-000-078.000	DUE FROM STATE	16,410.00			
215-000-079.000	DUE FROM FED				16,410.00
Total Department 000:		16,410.00		98,677.32	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 215 FRIEND OF THE COURT					
Account Category: Assets					
Assets		16,410.00			98,677.32
Account Category: Liabilities					
Department: 000					
215-000-257.000	ACCRUED PAYROLL				1,675.00
Total Department 000:		0.00			1,675.00
Liabilities		0.00			1,675.00
Account Category: Fund Equity					
Department: 000					
215-000-390.000	FUND BALANCE				8,864.14
Total Department 000:		0.00			8,864.14
Fund Equity		0.00			8,864.14
Account Category: Revenues					
Department: 000					
215-000-604.000	NON IV-D JUDGEMENT FEES				400.00
215-000-608.000	STATUTORY FEES				2,683.90
215-000-626.000	20% STATE PROCESSING FEES				338.69
215-000-644.000	IV-D JUDGEMENT FEE				40.00
Total Department 000:		0.00			3,462.59
Revenues		0.00			3,462.59
Account Category: Expenditures					
Department: 000					
215-000-702.000	WAGES PERMANENT EMPLOYEES	12,383.61			
215-000-703.000	SALARY SUPERVISORY	7,639.47			
215-000-706.000	HOLIDAY WAGES	2,005.45			
215-000-709.000	SOCIAL SECURITY & MEDICARE	1,655.22			
215-000-715.000	RETIREMENT	2,136.84			
215-000-718.000	BC/BS-BCN-DENTAL-VISION	10,488.30			
215-000-724.000	WORKERS COMP	193.62			
215-000-850.000	TELEPHONE	30.09			
215-000-851.000	POSTAGE	331.94			
215-000-861.000	TRAVEL	45.98			
215-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	375.00			
215-000-940.000	RENTALS & LEASES	35.17			
Total Department 000:		37,320.69			0.00
Expenditures		37,320.69			0.00
Total Fund 215:		53,730.69			112,679.05
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		58,948.36			0.00
		112,679.05			112,679.05
Fund: 243 BROWNFIELD AUTHORITY					
Account Category: Assets					
Department: 000					
243-000-001.000	CASH	4,756.35			
Total Department 000:		4,756.35			0.00
Assets		4,756.35			0.00
Account Category: Liabilities					
Department: 000					
243-000-214.101	DUE FROM GF				4,000.00
Total Department 000:		0.00			4,000.00
Liabilities		0.00			4,000.00
Account Category: Fund Equity					
Department: 000					
243-000-390.000	FUND BALANCE				756.35
Total Department 000:		0.00			756.35
Fund Equity		0.00			756.35
Total Fund 243:		4,756.35			4,756.35
Fund: 244 ARENAC COUNTY EDC					
Account Category: Assets					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance 02/28/2023		Balance 02/28/2023	
		Debit Normal	(Abnormal)	Credit Normal	(Abnormal)
Fund: 244 ARENAC COUNTY EDC					
Account Category: Assets					
Department: 000					
244-000-001.000	CASH		88,244.46		
Total Department 000:			88,244.46		0.00
Assets			88,244.46		0.00
Account Category: Fund Equity					
Department: 000					
244-000-390.000	FUND BALANCE				97,494.46
Total Department 000:			0.00		97,494.46
Fund Equity			0.00		97,494.46
Total Fund 244:			88,244.46		97,494.46
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			9,250.00		0.00
			97,494.46		97,494.46
Fund: 245 ACT 345 REMONUMENTATION FUND					
Account Category: Assets					
Department: 000					
245-000-001.000	CASH				14,366.94
245-000-078.000	DUE FROM STATE REMONT GRANT		12,781.00		
Total Department 000:			12,781.00		14,366.94
Assets			12,781.00		14,366.94
Account Category: Liabilities					
Department: 000					
245-000-202.000	ACCOUNTS PAYABLE				21,743.00
Total Department 000:			0.00		21,743.00
Liabilities			0.00		21,743.00
Account Category: Fund Equity					
Department: 000					
245-000-390.000	FUND BALANCE		8,343.36		
Total Department 000:			8,343.36		0.00
Fund Equity			8,343.36		0.00
Account Category: Expenditures					
Department: 000					
245-000-801.000	CONTRACTUAL SERVICES		655.30		
Total Department 000:			655.30		0.00
Expenditures			655.30		0.00
Total Fund 245:			21,779.66		36,109.94
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			14,330.28		0.00
			36,109.94		36,109.94
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Assets					
Department: 000					
249-000-001.000	CASH		36,340.59		
249-000-004.000	IMPREST CASH		100.00		
Total Department 000:			36,440.59		0.00
Assets			36,440.59		0.00
Account Category: Liabilities					
Department: 000					
249-000-202.000	PAYABLE		309.70		
249-000-257.000	ACCRUED PAYROLL				694.00
249-000-276.000	RECEIPTS REFUNDABLE		967.50		
Total Department 000:			1,277.20		694.00
Liabilities			1,277.20		694.00
Account Category: Fund Equity					
Department: 000					
249-000-390.000	FUND BALANCE				43,699.59
Total Department 000:			0.00		43,699.59
Fund Equity			0.00		43,699.59

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 249 COUNTY BUILDING DEPT					
Account Category: Revenues					
Department: 000					
249-000-481.000	BUILDING PERMITS				44.27
249-000-482.000	ELECTRICAL PERMITS				769.40
249-000-483.000	MECHANICAL PERMITS				1,457.05
249-000-484.000	PLUMBING PERMITS				129.95
249-000-485.000	SOIL EROSION PERMITS				1,113.00
249-000-607.000	OFFICE ADMIN. FEES				7,413.11
249-000-642.000	OTHER SERVICES/SALES				210.00
249-000-689.000	CASH (OVER-SHORT)				5.00
Total Department 000:			0.00		11,141.78
Revenues			0.00		11,141.78
Account Category: Expenditures					
Department: 000					
249-000-702.000	WAGES PERMANENT EMPLOYEES	4,568.84			
249-000-705.000	PERMANENT PART TIME WAGES	707.99			
249-000-705.002	PERMANENT PART TIME - SOIL EROSION	1,513.00			
249-000-706.000	HOLIDAY WAGES	503.72			
249-000-709.000	SOCIAL SECURITY & MEDICARE	557.97			
249-000-715.000	RETIREMENT	456.52			
249-000-718.000	BC/BS-BCN-DENTAL-VISION	2,671.32			
249-000-724.000	WORKERS COMP	18.46			
249-000-752.000	OFFICE SUPPLIES	47.97			
249-000-759.000	GASOLINE	90.50			
249-000-801.000	CONTRACTUAL SERVICES	40.01			
249-000-801.090	COMPUTER MAINTENANCE	3,088.00			
249-000-850.000	TELEPHONE	84.84			
249-000-851.000	POSTAGE	90.93			
Total Department 000:		14,440.07			0.00
Expenditures		14,440.07			0.00
Total Fund 249:		52,157.86			55,535.37
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		3,377.51			0.00
		55,535.37			55,535.37
Fund: 255 PA105 OPERATION FUND					
Account Category: Assets					
Department: 000					
255-000-001.000	CASH	22,578.88			
Total Department 000:		22,578.88			0.00
Assets		22,578.88			0.00
Account Category: Fund Equity					
Department: 000					
255-000-390.000	FUND BALANCE				37,512.51
Total Department 000:			0.00		37,512.51
Fund Equity			0.00		37,512.51
Account Category: Revenues					
Department: 000					
255-000-401.000	REVENUE CONTROL				1,576.39
255-000-445.000	INTEREST ON DELINQUENT TAXES				679.55
Total Department 000:			0.00		2,255.94
Revenues			0.00		2,255.94
Account Category: Expenditures					
Department: 000					
255-000-701.000	EXPENDITURE CONTROL	5,220.19			
Total Department 000:		5,220.19			0.00
Expenditures		5,220.19			0.00
Total Fund 255:		27,799.07			39,768.45
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		11,969.38			0.00
		39,768.45			39,768.45
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Assets					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 256 REGISTER OF DEEDS TECH FUND					
Account Category: Assets					
Department: 000					
256-000-001.000	CASH		121,499.21		
Total Department 000:		121,499.21		0.00	
Assets		121,499.21		0.00	
Account Category: Fund Equity					
Department: 000					
256-000-390.000	FUND BALANCE			98,874.21	
Total Department 000:		0.00		98,874.21	
Fund Equity		0.00		98,874.21	
Account Category: Revenues					
Department: 000					
256-000-615.101	R.O.D. SERVICES TECH SHARE			2,875.00	
Total Department 000:		0.00		2,875.00	
Revenues		0.00		2,875.00	
Total Fund 256:		121,499.21		101,749.21	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		19,750.00	
		121,499.21		121,499.21	
Fund: 259 MCOLES DEPUTY TRAINING FUND					
Account Category: Assets					
Department: 000					
259-000-001.000	CASH		3,450.17		
Total Department 000:		3,450.17		0.00	
Assets		3,450.17		0.00	
Account Category: Liabilities					
Department: 000					
259-000-202.000	ACCOUNTS PAYABLE			3,855.00	
Total Department 000:		0.00		3,855.00	
Liabilities		0.00		3,855.00	
Account Category: Fund Equity					
Department: 000					
259-000-390.000	FUND BALANCE			19.62	
Total Department 000:		0.00		19.62	
Fund Equity		0.00		19.62	
Total Fund 259:		3,450.17		3,874.62	
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		424.45		0.00	
		3,874.62		3,874.62	
Fund: 260 MICH INDG DEFENSE COUNCIL					
Account Category: Assets					
Department: 000					
260-000-001.000	CASH			29,326.38	
Total Department 000:		0.00		29,326.38	
Assets		0.00		29,326.38	
Account Category: Fund Equity					
Department: 000					
260-000-390.000	FUND BALANCE		18,231.90		
Total Department 000:		18,231.90		0.00	
Fund Equity		18,231.90		0.00	
Account Category: Expenditures					
Department: 000					
260-000-702.000	WAGES PERMANENT EMPLOYEES		273.84		
260-000-709.000	SOCIAL SECURITY & MEDICARE		20.86		
260-000-715.000	RETIREMENT		24.63		
260-000-718.000	BC/BS-BCN-DENTAL-VISION		25.04		
260-000-724.000	WORKERS COMP		9.18		
260-000-817.000	COUNSEL AT ARRAINGMENTS		3,500.00		
260-000-817.001	COUNSEL FOR MISDEMEANORS		1,525.00		
260-000-817.002	COUNSEL FOR NON CAPITAL OFF		6,875.00		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 260 MICH INDG DEFENSE COUNCIL					
Account Category: Expenditures					
Department: 000					
Total Department 000:			12,253.55		0.00
Expenditures			12,253.55		0.00
Total Fund 260:			30,485.45		29,326.38
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		1,159.07
			30,485.45		30,485.45
Fund: 261 E-911 OPERATING FUND					
Account Category: Assets					
Department: 000					
261-000-001.000	CASH		988,684.62		
261-000-020.000	TAXES RECEIVABLE		810,352.00		
261-000-078.000	DUE FROM STATE		6,968.00		
Total Department 000:			1,806,004.62		0.00
Assets			1,806,004.62		0.00
Account Category: Liabilities					
Department: 000					
261-000-257.000	ACCRUED PAYROLL				5,555.00
261-000-339.000	DEFERRED REVENUE				810,352.00
Total Department 000:			0.00		815,907.00
Liabilities			0.00		815,907.00
Account Category: Fund Equity					
Department: 000					
261-000-390.000	FUND BALANCE				738,086.91
261-000-395.000	RESV LONG TERM ADV.				16,500.00
Total Department 000:			0.00		754,586.91
Fund Equity			0.00		754,586.91
Account Category: Revenues					
Department: 000					
261-000-403.000	E-911 MILLAGE REVENUE				312,435.22
261-000-441.000	LOCAL COMM. STBLZN PPT SHARE				1,675.91
261-000-613.000	MISCELLANEOUS SERVICES				10.51
261-000-620.000	SURCHARGE STATUTORY FEES				973.87
Total Department 000:			0.00		315,095.51
Revenues			0.00		315,095.51
Account Category: Expenditures					
Department: 000					
261-000-702.000	WAGES PERMANENT EMPLOYEES		41,247.68		
261-000-703.000	SALARY SUPERVISORY		6,741.97		
261-000-704.000	WAGES TEMP EMPLOYEES		5,315.40		
261-000-706.000	HOLIDAY WAGES		1,537.00		
261-000-709.000	SOCIAL SECURITY & MEDICARE		4,938.83		
261-000-713.000	OVERTIME WAGES		9,399.22		
261-000-715.000	RETIREMENT		23,774.57		
261-000-718.000	BC/BS-BCN-DENTAL-VISION		16,482.63		
261-000-721.001	UNIFORM ALLOWANCE		525.00		
261-000-724.000	WORKERS COMP		2,022.11		
261-000-752.000	OFFICE SUPPLIES		362.97		
261-000-801.000	CONTRACTUAL SERVICES		22,454.28		
261-000-850.000	TELEPHONE		394.11		
261-000-861.000	TRAVEL		1,650.01		
261-000-920.000	UTILITIES		328.99		
261-000-931.000	EQUIPMENT MAINTENANCE		3,520.13		
Total Department 000:			140,694.90		0.00
Expenditures			140,694.90		0.00
Total Fund 261:			1,946,699.52		1,885,589.42
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		61,110.10
			1,946,699.52		1,946,699.52
Fund: 262 ELECTION TRAINING FUND					
Account Category: Assets					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 262 ELECTION TRAINING FUND					
Account Category: Assets					
Department: 000					
262-000-001.000	CASH		600.00		
Total Department 000:		600.00			0.00
Assets		600.00			0.00
Total Fund 262:		600.00			0.00
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			600.00
		600.00			600.00
Fund: 263 CPL FUND					
Account Category: Assets					
Department: 000					
263-000-001.000	CASH		26,463.46		
Total Department 000:		26,463.46			0.00
Assets		26,463.46			0.00
Account Category: Fund Equity					
Department: 000					
263-000-390.000	FUND BALANCE				24,860.43
Total Department 000:		0.00			24,860.43
Fund Equity		0.00			24,860.43
Account Category: Revenues					
Department: 000					
263-000-479.000	CLERKS CCW PERMITS				1,326.00
Total Department 000:		0.00			1,326.00
Revenues		0.00			1,326.00
Account Category: Expenditures					
Department: 000					
263-000-752.000	OFFICE SUPPLIES		148.99		
263-000-851.000	POSTAGE		24.51		
263-000-980.000	EQUIPMENT PURCHASE		2,712.63		
Total Department 000:		2,886.13			0.00
Expenditures		2,886.13			0.00
Total Fund 263:		29,349.59			26,186.43
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			3,163.16
		29,349.59			29,349.59
Fund: 264 CORRECTION OFFICER TRAINING					
Account Category: Assets					
Department: 000					
264-000-001.000	CASH		17,224.46		
Total Department 000:		17,224.46			0.00
Assets		17,224.46			0.00
Account Category: Fund Equity					
Department: 362 CORRECTIONS TRAINING					
264-362-390.000	FUND BALANCE				14,659.20
Total Department 362:		0.00			14,659.20
Fund Equity		0.00			14,659.20
Account Category: Revenues					
Department: 362 CORRECTIONS TRAINING					
264-362-607.000	BOOKING FEES				802.85
Total Department 362:		0.00			802.85
Revenues		0.00			802.85
Total Fund 264:		17,224.46			15,462.05
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			1,762.41
		17,224.46			17,224.46
Fund: 265 SHERIFF'S FORFEITURES					
Account Category: Assets					
Department: 000					
265-000-001.000	CASH		1,637.42		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 265 SHERIFF'S FORFEITURES					
Account Category: Assets					
Department: 000					
265-000-004.000	IMPREST CASH		500.00		
Total Department 000:		2,137.42			0.00
Assets		2,137.42			0.00
Account Category: Fund Equity					
Department: 000					
265-000-390.000	FUND BALANCE				27,137.42
Total Department 000:		0.00			27,137.42
Fund Equity		0.00			27,137.42
Account Category: Revenues					
Department: 000					
265-000-662.000	UNADJUDICATED FORFEITURES		25,000.00		
Total Department 000:		25,000.00			0.00
Revenues		25,000.00			0.00
Total Fund 265:		27,137.42			27,137.42
Fund: 266 ROAD PATROL MILLAGE					
Account Category: Assets					
Department: 000					
266-000-001.000	CASH		251,332.54		
266-000-020.000	TAXES RECEIVABLE		750,325.00		
Total Department 000:		1,001,657.54			0.00
Assets		1,001,657.54			0.00
Account Category: Liabilities					
Department: 000					
266-000-257.000	ACCRUED PAYROLL				4,762.00
266-000-339.000	DEFERRED REVENUE TAXES				750,325.00
Total Department 000:		0.00			755,087.00
Liabilities		0.00			755,087.00
Account Category: Fund Equity					
Department: 000					
266-000-390.000	FUND BALANCE				109,272.52
Total Department 000:		0.00			109,272.52
Fund Equity		0.00			109,272.52
Account Category: Revenues					
Department: 000					
266-000-401.000	REVENUE CONTROL				285,574.53
266-000-441.000	LOCAL COMM. STBLZN PPT SHARE				1,551.68
266-000-676.000	REFUNDS/REIMBURSEMENTS				905.00
Total Department 000:		0.00			288,031.21
Revenues		0.00			288,031.21
Account Category: Expenditures					
Department: 000					
266-000-702.000	WAGES PERMANENT EMPLOYEES	48,772.28			
266-000-703.000	SALARY SUPERVISORY	9,839.19			
266-000-705.000	PERMANENT PART TIME WAGES	272.32			
266-000-709.000	SOCIAL SECURITY & MEDICARE	5,020.65			
266-000-713.000	OVERTIME WAGES	7,162.70			
266-000-715.000	RETIREMENT	12,415.82			
266-000-718.000	BC/BS-BCN-DENTAL-VISION	16,665.20			
266-000-721.001	UNIFORM ALLOWANCE	525.00			
266-000-724.000	WORKERS COMP	2,150.18			
266-000-752.000	OFFICE SUPPLIES	189.57			
266-000-754.000	AMMUNITION	3,600.00			
266-000-759.000	GASOLINE	4,037.32			
266-000-767.000	UNIFORMS	1,581.18			
266-000-850.010	MOBILE PHONE	208.92			
266-000-910.000	TRAINING	1,233.34			
266-000-931.000	EQUIPMENT REPAIRS	773.42			

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 266 ROAD PATROL MILLAGE					
Account Category: Expenditures					
Department: 000					
Total Department 000:			114,447.09		0.00
Expenditures			114,447.09		0.00
Total Fund 266:			1,116,104.63		1,152,390.73
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			36,286.10		0.00
			1,152,390.73		1,152,390.73
Fund: 267 COMMUNITY MARIJUANA PROGRAM					
Account Category: Assets					
Department: 000					
267-000-001.000 CASH			24,073.25		
Total Department 000:			24,073.25		0.00
Assets			24,073.25		0.00
Total Fund 267:			24,073.25		0.00
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		24,073.25
			24,073.25		24,073.25
Fund: 269 LAW LIBRARY					
Account Category: Assets					
Department: 000					
269-000-001.000 CASH			1,254.02		
Total Department 000:			1,254.02		0.00
Assets			1,254.02		0.00
Account Category: Fund Equity					
Department: 000					
269-000-390.000 FUND BALANCE					1.55
Total Department 000:			0.00		1.55
Fund Equity			0.00		1.55
Account Category: Revenues					
Department: 000					
269-000-401.000 REVENUE CONTROL					1,250.00
Total Department 000:			0.00		1,250.00
Revenues			0.00		1,250.00
Total Fund 269:			1,254.02		1,251.55
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		2.47
			1,254.02		1,254.02
Fund: 272 STONEGARDEN HOMELAND SECURITY					
Account Category: Assets					
Department: 000					
272-000-001.000 CASH			6,886.46		
Total Department 000:			6,886.46		0.00
Assets			6,886.46		0.00
Account Category: Fund Equity					
Department: 000					
272-000-390.000 FUND BALANCE			28,014.99		
Total Department 000:			28,014.99		0.00
Fund Equity			28,014.99		0.00
Account Category: Expenditures					
Department: 000					
272-000-702.000 WAGES PERMANENT EMPLOYEES			1.40		
272-000-703.000 SALARY SUPERVISORY			0.35		
272-000-709.000 SOCIAL SECURITY & MEDICARE			0.13		
272-000-715.000 RETIREMENT			0.31		
272-000-718.000 BC/BS-BCN-DENTAL-VISION			0.72		
272-000-724.000 WORKERS COMP			0.06		
Total Department 000:			2.97		0.00
Expenditures			2.97		0.00
Total Fund 272:			34,904.42		0.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 272 STONEGARDEN HOMELAND SECURITY					
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		34,904.42
			34,904.42		34,904.42
Fund: 274 SENIOR CITIZEN MILLAGE					
Account Category: Assets					
Department: 000					
274-000-001.000	CASH		17,431.03		
274-000-020.000	TAXES RECEIVABLE		449,175.00		
Total Department 000:			466,606.03		0.00
Assets			466,606.03		0.00
Account Category: Liabilities					
Department: 000					
274-000-339.000	DEFERRED REVENUE TAXES				449,175.00
Total Department 000:			0.00		449,175.00
Liabilities			0.00		449,175.00
Account Category: Fund Equity					
Department: 000					
274-000-390.000	FUND BALANCE				8,601.23
Total Department 000:			0.00		8,601.23
Fund Equity			0.00		8,601.23
Account Category: Revenues					
Department: 000					
274-000-401.000	REVENUE CONTROL				151,334.85
274-000-441.000	LOCAL COMM. STBLZN PPT SHARE				931.03
Total Department 000:			0.00		152,265.88
Revenues			0.00		152,265.88
Account Category: Expenditures					
Department: 000					
274-000-701.000	EXPENDITURE CONTROL		141,334.85		
Total Department 000:			141,334.85		0.00
Expenditures			141,334.85		0.00
Total Fund 274:			607,940.88		610,042.11
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			2,101.23		0.00
			610,042.11		610,042.11
Fund: 275 DRUG AND ALCOHOL EDUCATION					
Account Category: Assets					
Department: 000					
275-000-001.000	CASH		7,201.16		
Total Department 000:			7,201.16		0.00
Assets			7,201.16		0.00
Account Category: Fund Equity					
Department: 000					
275-000-390.000	FUND BALANCE				7,201.16
Total Department 000:			0.00		7,201.16
Fund Equity			0.00		7,201.16
Total Fund 275:			7,201.16		7,201.16
Fund: 276 SHERIFF DEPT DONATIONS MISC					
Account Category: Assets					
Department: 000					
276-000-001.000	CASH		9,593.31		
Total Department 000:			9,593.31		0.00
Assets			9,593.31		0.00
Account Category: Fund Equity					
Department: 000					
276-000-390.000	FUND BALANCE				12,588.39
Total Department 000:			0.00		12,588.39
Fund Equity			0.00		12,588.39

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 276 SHERIFF DEPT DONATIONS MISC					
Account Category: Expenditures					
Department: 000					
276-000-752.060	CANINE SUPPLIES		136.38		
Total Department 000:		136.38			0.00
Expenditures		136.38			0.00
Total Fund 276:		9,729.69			12,588.39
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		2,858.70			0.00
		12,588.39			12,588.39
Fund: 278 HOUSING COMMISSION					
Account Category: Assets					
Department: 000					
278-000-001.000	CASH		92,002.08		
278-000-060.000	LOANS RECEIVABLE		1,392,320.90		
Total Department 000:		1,484,322.98			0.00
Assets		1,484,322.98			0.00
Account Category: Liabilities					
Department: 000					
278-000-264.000	TAX AND INSURANCE ESCROW				2,678.74
278-000-339.000	DEFERRED REVENUE				1,392,320.90
Total Department 000:		0.00			1,394,999.64
Liabilities		0.00			1,394,999.64
Account Category: Fund Equity					
Department: 000					
278-000-390.000	FUND BALANCE				54,224.53
Total Department 000:		0.00			54,224.53
Fund Equity		0.00			54,224.53
Account Category: Revenues					
Department: 000					
278-000-521.000	CDBG PROGRAM INCOME (PRINCIPAL)				5,187.09
278-000-523.000	HPG PROGRAM INCOME				270.06
278-000-564.000	H O M E				1,172.37
278-000-609.000	CDBG PI (INTEREST)				912.54
278-000-615.000	HPG PI INTEREST				10.10
Total Department 000:		0.00			7,552.16
Revenues		0.00			7,552.16
Account Category: Expenditures					
Department: 000					
278-000-752.000	OFFICE SUPPLIES		18.99		
278-000-817.000	STATE & LEGAL FEES		60.00		
278-000-850.000	TELEPHONE		20.93		
278-000-851.000	POSTAGE		24.33		
278-000-958.000	MSHDA REHAB TO NEMCSA		2,249.50		
Total Department 000:		2,373.75			0.00
Expenditures		2,373.75			0.00
Total Fund 278:		1,486,696.73			1,456,776.33
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			29,920.40
		1,486,696.73			1,486,696.73
Fund: 284 OPIOID SETTLEMENT FUND					
Account Category: Assets					
Department: 000					
284-000-001.000	CASH		80,762.11		
Total Department 000:		80,762.11			0.00
Assets		80,762.11			0.00
Account Category: Revenues					
Department: 000					
284-000-685.000	OPIOID SETTLEMENT REVENUE				80,762.11
Total Department 000:		0.00			80,762.11
Revenues		0.00			80,762.11

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 284 OPIOID SETTLEMENT FUND					
Total Fund 284:			80,762.11		80,762.11
Fund: 286 CHIPPEWA INDIAN FUND					
Account Category: Assets					
Department: 000					
286-000-001.000	CASH		931,110.61		
Total Department 000:			931,110.61		0.00
Assets			931,110.61		0.00
Account Category: Liabilities					
Department: 000					
286-000-214.801	DUE TO OTHER FUNDS-801				40,000.00
Total Department 000:			0.00		40,000.00
Liabilities			0.00		40,000.00
Account Category: Fund Equity					
Department: 000					
286-000-390.000	FUND BALANCE				914,364.09
Total Department 000:			0.00		914,364.09
Fund Equity			0.00		914,364.09
Account Category: Expenditures					
Department: 000					
286-000-801.102	CO SECURITY PROJECT				1,500.00
286-000-801.114	DRAIN INVACIVE SPECIES		4,752.00		
286-000-980.301	SHERIFF VEHICLES		3,772.40		
286-000-980.436	DRAIN STORM DAMAGE 2020		1,306.60		
286-000-998.208	OASIS PARK IMPROVEMENTS		23,800.00		
Total Department 000:			33,631.00		1,500.00
Expenditures			33,631.00		1,500.00
Total Fund 286:			964,741.61		955,864.09
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		8,877.52
			964,741.61		964,741.61
Fund: 287 FAMILY COURT JUVENILE					
Account Category: Assets					
Department: 000					
287-000-001.000	CASH		6,232.01		
Total Department 000:			6,232.01		0.00
Assets			6,232.01		0.00
Account Category: Fund Equity					
Department: 000					
287-000-390.000	FUND BALANCE				6,232.01
Total Department 000:			0.00		6,232.01
Fund Equity			0.00		6,232.01
Total Fund 287:			6,232.01		6,232.01
Fund: 288 TRANSPORTATION MILLAGE					
Account Category: Assets					
Department: 000					
288-000-001.000	CASH		9,333.15		
Total Department 000:			9,333.15		0.00
Assets			9,333.15		0.00
Account Category: Revenues					
Department: 000					
288-000-403.000	MILLAGE REVENUE				188.97
288-000-441.000	LOCAL COMM. STBLZN PPT SHARE				744.75
Total Department 000:			0.00		933.72
Revenues			0.00		933.72
Total Fund 288:			9,333.15		933.72
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		8,399.43
			9,333.15		9,333.15

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 290 DEPT. OF HUMAN SERVICES					
Account Category: Assets					
Department: 000					
290-000-001.000	CASH		3,115.54		
Total Department 000:		3,115.54			0.00
Assets		3,115.54			0.00
Account Category: Fund Equity					
Department: 000					
290-000-390.000	FUND BALANCE				3,189.67
Total Department 000:		0.00			3,189.67
Fund Equity		0.00			3,189.67
Account Category: Expenditures					
Department: 000					
290-000-704.000	WAGES TEMP EMPLOYEES		155.00		
290-000-709.000	SOCIAL SECURITY & MEDICARE		11.86		
290-000-724.000	WORKERS COMP		5.04		
Total Department 000:		171.90			0.00
Expenditures		171.90			0.00
Total Fund 290:		3,287.44			3,189.67
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			97.77
		3,287.44			3,287.44
Fund: 292 FAMILY COURT CHILD CARE					
Account Category: Assets					
Department: 000					
292-000-001.000	CASH		32,483.82		
292-000-078.000	DUE FROM STATE		11,983.04		
292-000-084.000	DUE FROM OTHER FUNDS		90,000.00		
Total Department 000:		134,466.86			0.00
Assets		134,466.86			0.00
Account Category: Fund Equity					
Department: 000					
292-000-390.000	FUND BALANCE				108,605.31
Total Department 000:		0.00			108,605.31
Fund Equity		0.00			108,605.31
Account Category: Revenues					
Department: 000					
292-000-676.000	LOCAL REIMBURSEMENT				3,785.54
Total Department 000:		0.00			3,785.54
Revenues		0.00			3,785.54
Account Category: Expenditures					
Department: 000					
292-000-702.000	WAGES PERMANENT EMPLOYEES		19,428.43		
292-000-703.000	SALARY SUPERVISORY		995.31		
292-000-706.000	HOLIDAY WAGES		928.32		
292-000-709.000	SOCIAL SECURITY & MEDICARE		1,710.42		
292-000-715.000	RETIREMENT		4,793.35		
292-000-718.000	BC/BS-BCN-DENTAL-VISION		10,543.55		
292-000-719.000	DISABILITY AND LIFE INSURANCE		10.61		
292-000-724.000	WORKERS COMP		95.06		
292-000-752.000	OFFICE SUPPLIES		1,049.27		
292-000-832.000	STATE WARD OUT-OF-HOME CARE		691.87		
292-000-850.000	PHONE (CELL PHONE)		30.00		
292-000-861.000	TRAVEL		128.38		
Total Department 000:		40,404.57			0.00
Expenditures		40,404.57			0.00
Total Fund 292:		174,871.43			112,390.85
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			62,480.58
		174,871.43			174,871.43
Fund: 293 SOLDIERS & SAILORS RELIEF					
Account Category: Assets					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 293 SOLDIERS & SAILORS RELIEF					
Account Category: Assets					
Department: 000					
293-000-001.000	CASH		6,532.12		
Total Department 000:		6,532.12		0.00	
Assets		6,532.12		0.00	
Account Category: Fund Equity					
Department: 000					
293-000-390.000	FUND BALANCE			2,612.12	
Total Department 000:		0.00		2,612.12	
Fund Equity		0.00		2,612.12	
Total Fund 293:		6,532.12		2,612.12	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		3,920.00	
		6,532.12		6,532.12	
Fund: 294 VETERAN'S TRUST					
Account Category: Assets					
Department: 000					
294-000-001.000	CASH		31.61		
Total Department 000:		31.61		0.00	
Assets		31.61		0.00	
Account Category: Revenues					
Department: 000					
294-000-401.000	REVENUE CONTROL			31.61	
Total Department 000:		0.00		31.61	
Revenues		0.00		31.61	
Total Fund 294:		31.61		31.61	
Fund: 296 VETERAN AFFAIRS MILLAGE					
Account Category: Assets					
Department: 000					
296-000-001.000	CASH		17,026.69		
Total Department 000:		17,026.69		0.00	
Assets		17,026.69		0.00	
Account Category: Revenues					
Department: 000					
296-000-403.000	CURRENT TAXES			16,902.09	
296-000-441.000	LOCAL COMM. STBLZN PPT SHARE			124.60	
Total Department 000:		0.00		17,026.69	
Revenues		0.00		17,026.69	
Total Fund 296:		17,026.69		17,026.69	
Fund: 297 ANIMAL WELFARE FUND					
Account Category: Assets					
Department: 000					
297-000-001.000	CASH		68,732.53		
Total Department 000:		68,732.53		0.00	
Assets		68,732.53		0.00	
Account Category: Fund Equity					
Department: 000					
297-000-390.000	FUND BALANCE			45,233.67	
Total Department 000:		0.00		45,233.67	
Fund Equity		0.00		45,233.67	
Account Category: Revenues					
Department: 000					
297-000-674.000	CONTRIBUTIONS / BUSINESS			905.00	
Total Department 000:		0.00		905.00	
Revenues		0.00		905.00	
Account Category: Expenditures					
Department: 000					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 297 ANIMAL WELFARE FUND					
Account Category: Expenditures					
Department: 000					
297-000-801.000	CONTRACTUAL SERVICES		22.00		
Total Department 000:		22.00			0.00
Expenditures		22.00			0.00
Total Fund 297:		68,754.53			46,138.67
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			22,615.86
		68,754.53			68,754.53
Fund: 298 CIRCUIT COURT COUNSELING					
Account Category: Assets					
Department: 000					
298-000-001.000	CASH		38,905.60		
Total Department 000:		38,905.60			0.00
Assets		38,905.60			0.00
Account Category: Fund Equity					
Department: 000					
298-000-390.000	FUND BALANCE				38,828.10
Total Department 000:		0.00			38,828.10
Fund Equity		0.00			38,828.10
Account Category: Revenues					
Department: 000					
298-000-401.000	REVENUE CONTROL				120.00
Total Department 000:		0.00			120.00
Revenues		0.00			120.00
Account Category: Expenditures					
Department: 000					
298-000-701.000	EXPENDITURE CONTROL				130.00
Total Department 000:		0.00			130.00
Expenditures		0.00			130.00
Total Fund 298:		38,905.60			39,078.10
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		172.50			0.00
		39,078.10			39,078.10
Fund: 304 TWINING VILLAGE SEWER DEBT					
Account Category: Assets					
Department: 000					
304-000-001.000	CASH		2,148.75		
Total Department 000:		2,148.75			0.00
Assets		2,148.75			0.00
Account Category: Liabilities					
Department: 000					
304-000-208.000	INTERST ON NOTES PAYABLE				2,148.75
Total Department 000:		0.00			2,148.75
Liabilities		0.00			2,148.75
Total Fund 304:		2,148.75			2,148.75
Fund: 365 AUGRES RIVER DRAIN DEBT FUND					
Account Category: Assets					
Department: 000					
365-000-001.000	CASH		2,121.67		
365-000-002.000	INVESTMENTS		107,241.66		
365-000-026.000	LONG TERM ASSESSMENT RECEIVEABLE		249,710.00		
Total Department 000:		359,073.33			0.00
Assets		359,073.33			0.00
Account Category: Liabilities					
Department: 000					
365-000-339.000	DEFERRED REVENUE				249,710.00
Total Department 000:		0.00			249,710.00

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 365 AUGRES RIVER DRAIN DEBT FUND					
Account Category: Liabilities					
	Liabilities		0.00		249,710.00
Account Category: Fund Equity					
Department: 000					
365-000-390.000	FUND BALANCE				111,115.71
	Total Department 000:		0.00		111,115.71
	Fund Equity		0.00		111,115.71
Account Category: Revenues					
Department: 000					
365-000-401.000	REVENUE CONTROL				1,594.95
365-000-403.000	TAX REVENUE				10,555.32
	Total Department 000:		0.00		12,150.27
	Revenues		0.00		12,150.27
Total Fund 365:		359,073.33		372,975.98	
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		13,902.65		0.00	
		372,975.98		372,975.98	
Fund: 369 BUILDING AUTHORITY DEBT FUND					
Account Category: Assets					
Department: 000					
369-000-001.000	CASH	8,306.33			
	Total Department 000:	8,306.33		0.00	
	Assets	8,306.33		0.00	
Account Category: Fund Equity					
Department: 000					
369-000-390.000	FUND BALANCE				152.08
	Total Department 000:		0.00		152.08
	Fund Equity		0.00		152.08
Account Category: Expenditures					
Department: 000					
369-000-991.000	PRINCIPAL	14,900.75			
369-000-992.000	INTEREST	1,407.55			
	Total Department 000:	16,308.30		0.00	
	Expenditures	16,308.30		0.00	
Total Fund 369:		24,614.63		152.08	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		24,462.55	
		24,614.63		24,614.63	
Fund: 450 EVENT AND AG CENTER CONST					
Account Category: Assets					
Department: 000					
450-000-001.000	CASH	1,157,813.00			
	Total Department 000:	1,157,813.00		0.00	
	Assets	1,157,813.00		0.00	
Account Category: Expenditures					
Department: 000					
450-000-801.000	CONTRACTUAL SERVICES	7,060.00			
	Total Department 000:	7,060.00		0.00	
	Expenditures	7,060.00		0.00	
Total Fund 450:		1,164,873.00		0.00	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		1,164,873.00	
		1,164,873.00		1,164,873.00	
Fund: 469 BUILDING CONSTRUCTION FUND					
Account Category: Assets					
Department: 000					
469-000-001.000	CASH	42,432.24			
	Total Department 000:	42,432.24		0.00	
	Assets	42,432.24		0.00	
Account Category: Expenditures					

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 469 BUILDING CONSTRUCTION FUND					
Account Category: Expenditures					
Department: 000					
469-000-975.000	JAIL/COURTHOUSE PROJECT EXPENSE		917.93		
Total Department 000:		917.93			0.00
Expenditures		917.93			0.00
Total Fund 469:		43,350.17			0.00
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			43,350.17
		43,350.17			43,350.17
Fund: 470 COURTHOUSE PRESERVTION FUND					
Account Category: Assets					
Department: 000					
470-000-001.000	CASH		147,406.37		
Total Department 000:		147,406.37			0.00
Assets		147,406.37			0.00
Account Category: Fund Equity					
Department: 000					
470-000-390.000	FUND BALANCE				121,568.47
Total Department 000:		0.00			121,568.47
Fund Equity		0.00			121,568.47
Account Category: Revenues					
Department: 000					
470-000-401.000	REVENUE CONTROL				3,245.00
Total Department 000:		0.00			3,245.00
Revenues		0.00			3,245.00
Total Fund 470:		147,406.37			124,813.47
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			22,592.90
		147,406.37			147,406.37
Fund: 475 FEMA GRANT FLPOA DAM					
Account Category: Assets					
Department: 000					
475-000-001.000	CASH		341,882.04		
Total Department 000:		341,882.04			0.00
Assets		341,882.04			0.00
Account Category: Fund Equity					
Department: 000					
475-000-390.000	FUND BALANCE				148,680.00
Total Department 000:		0.00			148,680.00
Fund Equity		0.00			148,680.00
Account Category: Expenditures					
Department: 000					
475-000-971.000	PROJECT COST		27,882.34		
Total Department 000:		27,882.34			0.00
Expenditures		27,882.34			0.00
Total Fund 475:		369,764.38			148,680.00
+ NET OF REVENUES/EXPENDITURES - 2022		0.00			221,084.38
		369,764.38			369,764.38
Fund: 516 DELINQUENT TAX FUND					
Account Category: Assets					
Department: 000					
516-000-001.000	CASH		518,489.28		
516-000-002.000	INVESTMENTS		447,574.72		
516-000-026.008	DELINQUENT TAXES RECEIVABLE 2008		0.30		
516-000-026.009	DELINQUENT TAXES RECEIVABLE 2009				0.13
516-000-026.012	2012 TAXES RECEIVABLE		0.03		
516-000-026.014	2014 TAXES RECEIVABLE				688.26
516-000-026.015	2015 TAXES RECEIVABLE				2,127.46
516-000-026.016	2016 TAXES RECEIVABLE		54.48		
516-000-026.017	2017 TAXES RECEIVABLE		54.03		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 516 DELINQUENT TAX FUND					
Account Category: Assets					
Department: 000					
516-000-026.018	2018 TAXES RECEIVABLE		226.04		
516-000-026.019	2019 TAXES RECEIVABLE		129.85		
516-000-026.020	2020 TAXES RECEIVABLE		61,238.39		
516-000-026.021	2021 TAXES RECEIVABLE		286,230.01		
516-000-081.000	DUE FROM OTHER UNITS OF GOVERNMENT		1,321.06		
516-000-084.801	DUE FROM DRAIN		6,477.40		
516-000-138.000	EQUIPMENT		38,853.00		
516-000-139.000	ACCUM DEPREC				16,122.00
Total Department 000:			1,360,648.59		18,937.85
Assets			1,360,648.59		18,937.85
Account Category: Liabilities					
Department: 000					
516-000-202.000	ACCOUNTS PAYABLE				34.23
516-000-214.000	DUE TO OTHER FUNDS		5.00		
516-000-215.000	DUE TO OTHERS		1,952.93		
516-000-216.000	DUE TO OTHERS AT AUDIT				120,000.00
Total Department 000:			1,957.93		120,034.23
Liabilities			1,957.93		120,034.23
Account Category: Fund Equity					
Department: 000					
516-000-390.000	RETAINED EARNINGS				1,373,064.38
Total Department 000:			0.00		1,373,064.38
Fund Equity			0.00		1,373,064.38
Account Category: Revenues					
Department: 000					
516-000-445.000	INTEREST ON DELINQUENT TAXES				60,517.62
516-000-447.000	PROPERTY TAX ADMIN FEES				16,494.85
516-000-689.000	CASH (OVER-SHORT)				19.08
Total Department 000:			0.00		77,031.55
Revenues			0.00		77,031.55
Total Fund 516:			1,362,606.52		1,589,068.01
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			226,461.49		0.00
			1,589,068.01		1,589,068.01
Fund: 518 ARENAC COUNTY LAND BANK					
Account Category: Assets					
Department: 000					
518-000-001.000	CASH		28,532.69		
518-000-101.000	INVENTORY		18,450.00		
Total Department 000:			46,982.69		0.00
Assets			46,982.69		0.00
Account Category: Fund Equity					
Department: 000					
518-000-390.000	FUND BALANCE				43,395.59
Total Department 000:			0.00		43,395.59
Fund Equity			0.00		43,395.59
Account Category: Expenditures					
Department: 000					
518-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS		125.00		
Total Department 000:			125.00		0.00
Expenditures			125.00		0.00
Total Fund 518:			47,107.69		43,395.59
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		3,712.10
			47,107.69		47,107.69
Fund: 520 FORECLOSURE FUND					
Account Category: Assets					
Department: 000					
520-000-001.000	CASH		870,541.66		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 520 FORECLOSURE FUND					
Account Category: Assets					
Department: 000					
520-000-138.000	EQUIPMENT	22,200.00			
520-000-139.000	A/D EQUIPMENT				19,980.00
Total Department 000:		892,741.66			19,980.00
Assets		892,741.66			19,980.00
Account Category: Fund Equity					
Department: 000					
520-000-390.000	RETAINED EARNINGS				1,128,410.77
520-000-395.000	NET INVEST. CAPITAL ASSETS				15,725.00
Total Department 000:		0.00			1,144,135.77
Fund Equity		0.00			1,144,135.77
Account Category: Revenues					
Department: 000					
520-000-637.000	FRF SALE PREP				1,464.31
520-000-639.000	TITLE SEARCH FEES				8,332.25
520-000-641.000	OCTOBER FEE				7,449.65
520-000-643.000	RECORDING FEES				2,916.80
520-000-645.000	POSTING FEES				2,142.56
520-000-647.000	ADVERTISING FEES				2,519.88
Total Department 000:		0.00			24,825.45
Revenues		0.00			24,825.45
Account Category: Expenditures					
Department: 000					
520-000-752.000	OFFICE SUPPLIES	286.94			
520-000-801.000	CONTRACTUAL SERVICES	500.00			
520-000-801.010	TITLE SEARCH	2,829.60			
520-000-861.000	TRAVEL	783.04			
520-000-901.010	ADVERTISING	653.51			
520-000-915.000	MEMBERSHIPS & SUBSCRIPTIONS	500.00			
520-000-955.000	FEB. CERT. NOTICE	5,710.50			
520-000-962.000	REDEMPTION RECORDING EXPENSE	540.00			
520-000-980.000	EQUIPMENT PURCHASE	2,174.25			
Total Department 000:		13,977.84			0.00
Expenditures		13,977.84			0.00
Total Fund 520:		906,719.50			1,188,941.22
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022		282,221.72			0.00
		1,188,941.22			1,188,941.22
Fund: 595 JAIL COMMISSARY					
Account Category: Assets					
Department: 000					
595-000-001.000	CASH	13,038.60			
Total Department 000:		13,038.60			0.00
Assets		13,038.60			0.00
Account Category: Liabilities					
Department: 000					
595-000-202.000	COMMISSARY PAYABLES				188.49
Total Department 000:		0.00			188.49
Liabilities		0.00			188.49
Account Category: Fund Equity					
Department: 000					
595-000-390.000	FUND BALANCE				7,249.40
Total Department 000:		0.00			7,249.40
Fund Equity		0.00			7,249.40
Account Category: Revenues					
Department: 000					
595-000-401.000	REVENUE CONTROL				1,781.06
Total Department 000:		0.00			1,781.06
Revenues		0.00			1,781.06

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 595 JAIL COMMISSARY					
Account Category: Expenditures					
Department: 000					
595-000-801.000	CONTRACTUAL SERVICES		376.98		
Total Department 000:			376.98		0.00
Expenditures			376.98		0.00
Total Fund 595:			13,415.58		9,218.95
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		4,196.63
			13,415.58		13,415.58
Fund: 701 TRUST & AGENCY					
Account Category: Assets					
Department: 000					
701-000-001.000	CASH		2,806,437.04		
701-000-001.001	CASH-81ST DISTRICT COURT BOND ACCT		8,583.00		
701-000-001.002	CASH-SHERIFF DEPT GENERAL INMATE		13,497.00		
701-000-001.003	81ST DISTRICT COURT DEPOSIT ACCT		11,282.00		
701-000-001.005	T&A CREDIT CARD CASH		2,151.04		
701-000-001.006	GENERAL BANK ACCOUNT CASH		1,506.98		
701-000-002.000	INVESTMENTS		25,383.69		
Total Department 000:			2,868,840.75		0.00
Assets			2,868,840.75		0.00
Account Category: Liabilities					
Department: 000					
701-000-202.000	ACCOUNTS PAYABLE			6,967.00	
701-000-215.000	DUE TO OTHER BANKS		178.89		
701-000-216.000	INTEREST DUE TO GF			4,506.42	
701-000-221.006	DUE TO ARENAC CO. ORV ORDINANCE			206.25	
701-000-221.009	DUE TO SIMS TWP POLICE			49.50	
701-000-221.020	DUE TO AUGRES CITY POLICE			844.80	
701-000-221.030	DUE TO CITY OF OMER			82.50	
701-000-228.006	PROBATE SHARED FEES			113.42	
701-000-228.018	STATE CCW ENFORCEMENT FUND			1,771.00	
701-000-228.030	FAC / FCJ CLEARANCES CORCUIT		360.00		
701-000-228.037	CRIME VICTIM'S RIGHTS(CIRCUIT)		2,138.03		
701-000-228.040	STATE REMONUMENTATION FUND			2,013.88	
701-000-228.042	STATE COURT FUND (CIRCUIT)		430.00		
701-000-228.043	FILIATION FEE			105.00	
701-000-228.044	STATE REAL ESTATE TRANSFER TAX			29,248.39	
701-000-228.050	DUE TO STATE NOTARY TRAINING			4.00	
701-000-228.056	DUE TO STATE ELECTRONIC FILING FEES		660.00		
701-000-228.057	JURY DEMAND / DL CLEARANCE CIRCUIT		295.00		
701-000-228.058	CIVIL FILING FEE(CIRCUIT)		2,121.00		
701-000-228.059	JUSTICE SYST(CIRCUIT)		16,748.84		
701-000-228.061	DUE TO STATE CORR. OFF. TRAINING			327.89	
701-000-228.063	DUE TO STATE CSC REG. FEES			690.00	
701-000-228.156	DUE TO STATE ELECTRONIC FILING FEES			200.00	
701-000-228.158	CIVIL FILING FEE(PROBATE)			1,200.00	
701-000-228.230	FAC / FCJ CLEARANCES DISTRICT			360.00	
701-000-228.237	CRIME VICTIM'S RIGHTS(DISTRICT)			3,076.92	
701-000-228.242	STATE COURT FUND (DISTRICT)			300.00	
701-000-228.256	DUE TO STATE ELECTRONIC FILING FEES			770.00	
701-000-228.257	JURY DEMAND / DL CLEARANCE DISTRICT			370.00	
701-000-228.258	CIVIL FILING FEE(DISTRICT)			3,073.00	
701-000-228.259	JUSTICE SYST(DISTRICT)			17,930.25	
701-000-230.000	DUE TO TRIBAL POLICE			525.00	
701-000-241.000	DUE TO WIESHUHN TRUST			23,641.19	
701-000-245.020	PROPERTY AUCTION PROCEEDS 2020			150,710.99	
701-000-245.021	PROPERTY AUCTION PROCEEDS 2021			23,992.16	
701-000-245.022	PROPERTY AUCTION PROCEEDS 2022			408,519.81	
701-000-247.000	JAIL LOCK PROJECT			13,305.00	
701-000-249.004	ESCROW MISCELLLEANOUS		225.00		
701-000-249.010	ESCROW ANIMAL CONTROL S/N PROGRAM			49,660.70	
701-000-265.000	BONDS PAYABLE			54,644.90	
701-000-271.000	CIRCUIT COURT RESTITUTIONS			4,924.58	
701-000-273.000	UNDISTRIBUTED SHERIFF TRANS FEES			3,625.63	
701-000-274.001	COUNTY OPER TAX COLLECTIONS			65,200.61	
701-000-274.002	TRAILER CONDO TAX			212.00	

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 701 TRUST & AGENCY					
Account Category: Liabilities					
Department: 000					
701-000-274.004	DELINQ. PERSONAL PROPERTY TAX				1,854.43
701-000-274.005	SET TAX COLLECTION				64,442.09
701-000-274.008	ROAD PATROL MILLAGE				343,081.30
701-000-274.009	911 SERVICE MILLAGE				366,477.86
701-000-274.010	AMBULANCE MILLAGE				230,949.15
701-000-274.011	SENIOR SERVICE MILLAGE				230,995.40
701-000-274.012	LIBRARY MILLAGE				140,646.87
701-000-274.013	DRAIN AST.				139,262.67
701-000-274.014	COUNTY ROAD TAX				240,387.51
701-000-274.015	VETERANS SERVICE MILAGE				33,515.74
701-000-274.016	BUS TRANSPORTATION TAX				165,667.33
701-000-284.000	CLERKS REDEMPTION				1,526.06
701-000-284.001	TREASURERS REDEMPTION				0.43
701-000-284.005	81ST DIST COURT BOND DUE TO OTHERS				19,465.00
701-000-284.006	SHERIFF GENERAL INMATE FUND				5,162.00
701-000-284.007	81ST DIST DEPOSIT DUE TO OTHERS				3,573.00
Total Department 000:			23,156.76		2,860,179.63
Liabilities			23,156.76		2,860,179.63
Total Fund 701:		2,891,997.51		2,860,179.63	
+ NET OF REVENUES/EXPENDITURES - 2022		0.00		1,506.98	
		2,891,997.51		2,861,686.61	
OUT OF BALANCE		30,310.90		0.00	
Fund: 704 IMPREST PAYROLL FUND					
Account Category: Assets					
Department: 000					
704-000-001.000	CASH				23,243.21
Total Department 000:			0.00		23,243.21
Assets			0.00		23,243.21
Account Category: Liabilities					
Department: 000					
704-000-228.003	MERS				85,373.41
704-000-229.001	FEDERAL INCOME TAX				135.82
704-000-237.000	SUPPLEMENTAL INS (AFLAC)				0.04
704-000-238.910	DUE TO SHORT/-T LONG/T- LIFE	5,029.12			
704-000-240.000	BLUE CROSS INSURANCE	69,765.10			
704-000-240.004	BLUE CROSS / SHIELD FSA TASC ACCOUNT				1,338.09
704-000-243.000	WORKERS COMP	5,039.33			
704-000-249.000	UNION DUES				101.66
704-000-265.050	FAM CRT BONDS PAYABLE	47.78			
Total Department 000:		79,881.33			86,949.02
Liabilities		79,881.33			86,949.02
Total Fund 704:		79,881.33		110,192.23	
OUT OF BALANCE		0.00		(30,310.90)	
Fund: 721 LIBRARY PENAL FINES FUND					
Account Category: Assets					
Department: 000					
721-000-001.000	CASH		16,124.51		
Total Department 000:			16,124.51		0.00
Assets			16,124.51		0.00
Account Category: Liabilities					
Department: 000					
721-000-273.000	UNDIST. PENAL FINES				16,124.51
Total Department 000:			0.00		16,124.51
Liabilities			0.00		16,124.51
Total Fund 721:			16,124.51		16,124.51
Fund: 801 DRAIN FUND					
Account Category: Assets					
Department: 000					
801-000-001.000	CASH		509,889.85		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 801 DRAIN FUND					
Account Category: Assets					
Department: 000					
801-000-026.000	SPECIAL ASSESSMENT RECEIVABLE		207,988.70		
801-000-084.000	DUE FROM OTHER FUNDS		40,000.00		
801-000-123.000	DEFERRED EXPENSE		0.11		
Total Department 000:			757,878.66		0.00
Assets			757,878.66		0.00
Account Category: Liabilities					
Department: 000					
801-000-214.601	DUE TO TAX ADM FUND 516			43,836.43	
801-000-214.802	DUE TO FUND 802 REVLOVING			19,626.51	
801-000-257.000	ACCURED LIABILITIES			47,000.00	
801-000-339.000	DEFERRED REVENUE			75,868.70	
Total Department 000:			0.00		186,331.64
Liabilities			0.00		186,331.64
Account Category: Fund Equity					
Department: 000					
801-000-339.001	DEFRD REVENUE GRANTS			16,618.00	
801-000-390.000	FUND BALANCE			330,949.99	
801-000-392.000	PREPAID EXPENSES			31,845.00	
Total Department 000:			0.00		379,412.99
Fund Equity			0.00		379,412.99
Account Category: Revenues					
Department: 000					
801-000-401.000	REVENUE CONTROL			128,896.13	
Total Department 000:			0.00		128,896.13
Revenues			0.00		128,896.13
Account Category: Expenditures					
Department: 000					
801-000-701.000	EXPENDITURE CONTROL	28,026.00			
Total Department 000:		28,026.00			0.00
Expenditures		28,026.00			0.00
Total Fund 801:		785,904.66			694,640.76
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		91,263.90
		785,904.66			785,904.66
Fund: 802 REVOLVING DRAIN FUND					
Account Category: Assets					
Department: 000					
802-000-001.000	CASH		33,813.26		
802-000-084.801	DUE FROM 801 DRAIN		13,186.74		
Total Department 000:			47,000.00		0.00
Assets			47,000.00		0.00
Account Category: Liabilities					
Department: 000					
802-000-314.000	DUE TO OTHER FUNDS-GEN FUND			47,000.00	
Total Department 000:			0.00		47,000.00
Liabilities			0.00		47,000.00
Total Fund 802:			47,000.00		47,000.00
Fund: 811 RIFLE RIVER DRAIN CONSTRUCTION					
Account Category: Assets					
Department: 000					
811-000-001.000	CASH		104,721.10		
Total Department 000:			104,721.10		0.00
Assets			104,721.10		0.00
Total Fund 811:			104,721.10		0.00
+ NET OF REVENUES/EXPENDITURES - 2022			0.00		104,721.10
		104,721.10			104,721.10

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC
Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	Credit	Debit	Credit
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 851 RIFLE RIVER DRAIN DEBT FUND					
Account Category: Assets					
Department: 000					
851-000-001.000	CASH		178,999.26		
851-000-077.000	DUE FROM VILLAGE		8,000.00		
851-000-077.001	DUE FROM VILLAGE-LONG TERM		207,000.00		
Total Department 000:			393,999.26		0.00
Assets			393,999.26		0.00
Account Category: Liabilities					
Department: 000					
851-000-339.000	DEFERRED REVENUE				215,000.00
Total Department 000:			0.00		215,000.00
Liabilities			0.00		215,000.00
Account Category: Revenues					
Department: 000					
851-000-403.000	CURRENT TAXES				50,398.69
851-000-403.065	OGEMAW TAX REVENUE				128,600.57
Total Department 000:			0.00		178,999.26
Revenues			0.00		178,999.26
Total Fund 851:			393,999.26		393,999.26
Fund: 950 GENERAL LONG TERM					
Account Category: Assets					
Department: 000					
950-000-130.000	LAND		299,517.00		
950-000-132.000	LAND IMPROVEMENTS		87,764.00		
950-000-133.000	A/D LAND IMPROVEMENTS				16,066.00
950-000-136.000	BUILDINGS		4,193,858.00		
950-000-137.000	A/D BUILDINGS				2,796,300.00
950-000-138.000	EQUIPMENT		1,444,777.00		
950-000-139.000	A/D EQUIPMENT				1,178,756.00
950-000-148.000	VEHICLES		1,094,868.00		
950-000-149.000	A/D VEHICLES				438,744.00
950-000-160.000	NET PENSION ASSET				3,137,560.00
950-000-186.000	AMT TO PAY DEBT PRINCIPAL		1,158,390.22		
950-000-195.000	AMT TO BE PROVIDED-VESTED BENEFITS		171,382.24		
Total Department 000:			8,450,556.46		7,567,426.00
Assets			8,450,556.46		7,567,426.00
Account Category: Liabilities					
Department: 000					
950-000-250.000	ACCRUED INTEREST PAYABLE				1,705.00
950-000-304.000	MUNICIPAL LEASE PAYABLE				0.33
950-000-305.000	NOTE PAYABLE-CURRENT				25,000.00
950-000-306.000	EVENT CENTER LAND				29,000.00
950-000-306.001	EVENT CTR LONG TERM				87,000.00
950-000-308.000	AC UPGRADE LOAN				59,603.00
950-000-308.001	AC UPGRSDE LOAN LONG TERM				156,764.00
950-000-310.000	PARK EQUIPT. LEASE PAYABLE		0.11		
950-000-316.000	CAPITAL LEASE PAYABLE-CURRENT				1,292.00
950-000-339.000	DEFERRED REVENUE-LONG TERM MORTGAGE		277,105.00		
950-000-339.102	DEFERRED REV-GRANTS		23,704.00		
950-000-343.000	VESTED EMPLOYEE BENEFITS PAYABLE				255,585.24
Total Department 000:			300,809.11		615,949.57
Department: 101 COMMISSIONERS					
950-101-215.703	GENERAL GOVT WAGES & BENEFITS		50,569.00		
950-101-301.703	PUBLIC SAFETY WAGES & BENEFITS		23,543.00		
Total Department 101:			74,112.00		0.00
Liabilities			374,921.11		615,949.57
Account Category: Fund Equity					
Department: 000					
950-000-339.101	DEFERRED REVENUE-PROP TAXES		104,732.00		
950-000-390.000	FUND BALANCE		1,927,682.00		
950-000-395.000	UNRESTRICTED NET ASSETS				1,448,375.00
950-000-397.000	RESTRICTED NET ASSETS-HOUSING LOANS		269,771.00		

TRIAL BALANCE REPORT FOR COUNTY OF ARENAC

Balance As of 02/28/2023

GL Number	Description	Balance		Balance	
		Debit	02/28/2023	Credit	02/28/2023
		Normal	(Abnormal)	Normal	(Abnormal)
Fund: 950 GENERAL LONG TERM					
Account Category: Fund Equity					
Department: 000					
950-000-397.002	RESTRICTED NET ASSETS OTHER			37,427.00	
950-000-399.000	INVESTMENT IN CAPITAL ASSETS			1,572,749.00	
Total Department 000:			2,302,185.00		3,058,551.00
Fund Equity			2,302,185.00		3,058,551.00
Total Fund 950:			11,127,662.57		11,241,926.57
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			114,264.00		0.00
			11,241,926.57		11,241,926.57
Fund: 955 LONG TERM DRAIN DEBT					
Account Category: Assets					
Department: 000					
955-000-026.000	SPECIAL ASSESSMENTS-CURRENT			829,678.00	
955-000-026.001	SPECIAL ASSESSMENTS-LONG TERM	829,678.00			
955-000-122.000	BOND ISSUANCE COSTS-CURRENT	423.00			
955-000-122.100	BOND ISSUANCE COSTS-LONG TERM	12,206.00			
955-000-132.000	LAND IMPROVEMENTS	5,590,398.00			
955-000-133.000	LAND IMPROVEMENTS-A/D			3,731,955.00	
Total Department 000:			6,432,705.00		4,561,633.00
Assets			6,432,705.00		4,561,633.00
Account Category: Liabilities					
Department: 000					
955-000-206.000	2011 TWINING DRAIN BOND PAY-CURRENT			8,000.00	
955-000-208.000	AUGRES DRAIN BOND PAYABLE-CURRENT			40,000.00	
955-000-212.000	WHITNEY DRAIN BOND PAYABLE -CURRENT			26,358.00	
955-000-214.000	BUDD DRAIN LOAN PAYABLE CURRENT			24,200.00	
955-000-215.000	DIME DRAIN PAYABLE CURRENT			6,500.00	
955-000-216.000	LINCOLN C DRAIN PAYABLE CURRENT			4,700.00	
955-000-217.000	LINCOLN A DRAIN PAYABLE CURRENT			15,000.00	
955-000-218.000	ALAB WHIT DRN LN			10,500.00	
955-000-225.000	ACCRUED INTEREST PAYABLE			11,581.00	
955-000-306.000	2011 TWINING DRAIN BOND PAYABLE-LT			191,000.00	
955-000-308.000	AUGRES DRAIN BOND PAYABLE-LONG TERM			180,000.00	
955-000-312.000	WHITNEY DRAIN BOND PAYABLE-LONG TER			26,358.00	
955-000-314.000	BUDD DRAIN LOAN PAYABLE-LONG TERM			48,438.00	
955-000-315.000	DIME DRAIN PAYABLE LONG TERM			13,000.00	
955-000-316.000	LINCOLN C DRAIN PAYABLE LONG TERM			18,800.00	
955-000-339.000	DEFERRED REVENUE-SPECIAL ASSESSMENT			18,738.00	
Total Department 000:			0.00		643,173.00
Liabilities			0.00		643,173.00
Account Category: Fund Equity					
Department: 000					
955-000-318.000	ALAB WHIT DR LN			84,000.00	
955-000-339.100	DEFERRED REV-VILLAGE CONTRIBUTIONS			19,000.00	
955-000-390.000	UNRESTRICTED NET ASSETS	56,330.00			
955-000-395.000	INVESTMENT IN CAPITAL ASSETS			2,152,077.00	
955-000-397.000	RESTRICTED NET ASSETS DEBT	881,803.00			
Total Department 000:			938,133.00		2,255,077.00
Fund Equity			938,133.00		2,255,077.00
Total Fund 955:			7,370,838.00		7,459,883.00
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			89,045.00		0.00
			7,459,883.00		7,459,883.00
Total All Funds			45,122,363.24		42,630,478.42
+ DEFICIENCY OF REVENUES/EXPENDITURES - 2022			1,717,608.05		4,209,492.87
			46,839,971.29		46,839,971.29