09/07/2020

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 08/31/2020

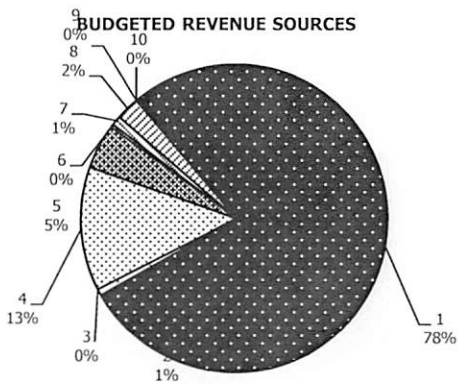
% Fiscal Year Completed: 66.67

GL NUMBER	DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 08/31/2020 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 08/31/2020 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT PROPERTY TAXES	10,139,150.00	1,459,887.53	974,377.99	8,679,262.47	14.40
101-000-420.000	DELINQUENT PERSONAL PROPERTY TAXES	1,375.00	403.58	0.00	971.42	29.35
101-000-425.000	SWAMPLAND PAYMENT IN LIEU OF TAXES	8,725.00	8,716.66	0.00	8.34	99.90
101-000-426.001	TRAILER TAXES: MANISTEE FOREST PINES EST	225.00	120.00	0.00	105.00	53.33
101-000-426.002	TRAILER TAXES: HERITAGE HILLS	125.00	100.00	12.50	25.00	80.00
101-000-426.003	TRAILER TAXES: HIDDEN FOREST	850.00	311.00	311.00	539.00	36.59
101-000-426.004	TRAILER TAXES: HOLIDAY VILLAGE	300.00	126.00	126.00	174.00	42.00
101-000-426.005	TRAILER TAXES: LAMAN'S LANDING	0.00	1.50	1.50	(1.50)	100.00
101-000-426.006	TRAILER TAXES: RIVERVIEW MEADOWS ESTATES	250.00	157.50	39.00	92.50	63.00
101-000-426.007	TRAILER TAXES: TAMARAC VILLAGE	1,775.00	1,047.50	149.50	727.50	59.01
101-000-426.008	TRAILER TAXES: NORTH BAYOU RESORT	0.00	28.50	13.00	(28.50)	100.00
101-000-427.000	PAYMENT IN LIEU OF TAXES (PILT)	122,900.00	122,917.00	0.00	(17.00)	100.01
101-000-429.000	COMMERCIAL FOREST SPECIFIC TAXES	250.00	252.61	0.00	(2.61)	101.04
101-000-434.001	HOUSING PILT: LONGFELLOW TOWERS APTS	4,700.00	4,706.10	0.00	(6.10)	100.13
101-000-434.003	HOUSING PILT: BIRCH LAKE APARTMENTS	2,950.00	2,949.54	0.00	0.46	99.98
101-000-434.004	HOUSING PILT: LAWNDALE APARTMENTS	2,250.00	2,250.35	0.00	(0.35)	100.02
101-000-434.005	HOUSING PILT: GLENDALE APARTMENTS	1,550.00	1,565.23	0.00	(15.23)	100.98
101-000-434.006	PILT - PERSONAL PROPERTY TAX LOSS	366,950.00	226,926.00	0.00	140,024.00	61.84
101-000-437.000	INDUSTRIAL FACILITY TAX	19,100.00	6,694.55	0.00	12,405.45	35.05
101-000-440.000	REAL ESTATE TRANSFER TAXES	110,000.00	94,081.35	21,956.00	15,918.65	85.53
101-000-445.000	PENALITIES & INTEREST ON TAXES	9,775.00	25,132.51	0.00	(15,357.51)	257.11
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	100.00	64.19	0.00	35.81	64.19
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	3,250.00	2,247.13	682.22	1,002.87	69.14
101-000-450.000	LICENSES & PERMITS	1,175.00	660.00	200.00	515.00	56.17
101-000-480.000	ZONING PERMITS	19,350.00	10,900.00	1,150.00	8,450.00	56.33
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	16,000.00	12,162.50	1,700.00	3,837.50	76.02
101-000-489.000	DOG LICENSES	56,900.00	35,130.00	2,160.00	21,770.00	61.74
101-000-490.000	KENNEL LICENSES	275.00	205.00	0.00	70.00	74.55
101-000-542.000	EMERGENCY 9 1 1	179,250.00	91,520.00	0.00	87,730.00	51.06
101-000-543.008	MEDICAL MARIJUANA OVERSIGHT	7,100.00	48.54	0.00	7,051.46	0.68
101-000-544.000	DRUNK DRIVING CASE FLOW ASSISTANCE FUND	6,250.00	6,273.32	0.00	(23.32)	100.37
101-000-545.000	DRUG CASE INFORMATION MANAGEMENT FUND	700.00	719.62	0.00	(19.62)	102.80
101-000-547.001	COURT EQUITY FUND GRANT	126,850.00	53,498.00	0.00	73,352.00	42.17
101-000-547.002	JUDGE'S SALARY STANDARDIZATION GRANT	137,150.00	102,879.00	34,293.00	34,271.00	75.01
101-000-547.003	PROBATE JUDGES SALARY SUPPLEMENT GRANT	110,725.00	79,285.71	26,428.57	31,439.29	71.61
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	53,625.00	50,000.00	0.00	3,625.00	93.24
101-000-549.001	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	21,000.00	0.00	0.00	21,000.00	0.00
101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	36,325.00	19,764.91	0.00	16,560.09	54.41
101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	17,725.00	9,945.54	9,945.54	7,779.46	56.11

101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	284,300.00	192,746.42	14,785.07	91,553.58	67.80
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	44,700.00	28,342.50	5,914.49	16,357.50	63.41
101-000-567.003	JUVENILE COURT OFFICER GRANT	27,300.00	0.00	0.00	27,300.00	0.00
101-000-569.000	CRIME VICTIM SERVICES	39,325.00	9,445.30	0.00	29,879.70	24.02
101-000-571.000	CONVENTION FACILITY TAX	154,925.00	130,527.00	0.00	24,398.00	84.25
101-000-573.000	LIQUOR LICENSE FEES	14,475.00	14,414.95	14,387.45	60.05	99.59
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	398,900.00	239,334.00	0.00	159,566.00	60.00
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	104,825.00	62,895.00	0.00	41,930.00	60.00
101-000-575.000	SURVEY & REMONUMENTATION GRANT	38,625.00	15,453.60	0.00	23,171.40	40.01
101-000-601.131	CIRCUIT COURT COSTS	23,000.00	14,997.36	1,826.53	8,002.64	65.21
101-000-601.136	DISTRICT COURT COSTS	104,300.00	56,662.23	7,671.56	47,637.77	54.33
101-000-601.149	JUVENILE COURT COSTS	25.00	18.25	5.00	6.75	73.00
101-000-602.000	CANDIDATE FILING FEES	200.00	0.00	(100.00)	200.00	0.00
101-000-605.003	PROBATION OVERSITE FEE	57,050.00	32,145.88	2,691.37	24,904.12	56.35
101-000-606.000	CIVIL FEES	62,000.00	32,537.00	9,451.00	29,463.00	52.48
101-000-607.000	RECORDING FEES	155,000.00	109,728.00	14,711.00	45,272.00	70.79
101-000-614.000	REMONUMENTATION FEES	350.00	255.78	39.06	94.22	73.08
101-000-619.000	CREMATION FEES	11,400.00	7,150.00	1,500.00	4,250.00	62.72
101-000-623.000	STATUTORY HANDLING FEES	2,550.00	700.00	100.00	1,850.00	27.45
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	14,250.00	15,350.42	1,602.24	(1,100.42)	107.72
101-000-624.131	CIRCUIT COURT SERVICE FEES	8,075.00	5,461.00	974.00	2,614.00	67.63
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	1,775.00	2,010.03	211.65	(235.03)	113.24
101-000-624.148	PROBATE COURT SERVICE FEES	12,875.00	4,420.88	455.88	8,454.12	34.34
101-000-624.149	JUVENILE COURT SERVICE FEES	675.00	650.00	0.00	25.00	96.30
101-000-624.150	FAMILY COURT SERVICE FEES	775.00	345.00	53.00	430.00	44.52
101-000-624.215	CLERK'S SERVICE FEES	44,300.00	26,380.16	3,980.04	17,919.84	59.55
101-000-624.216	CLERK MDCH CERTIFICATION FEE	5,000.00	2,345.00	343.00	2,655.00	46.90
101-000-624.253	TREASURER'S SERVICE FEES	350.00	375.00	0.00	(25.00)	107.14
101-000-624.268	REGISTER OF DEEDS SERVICE FEES	2,800.00	1,785.00	35.00	1,015.00	63.75
101-000-624.430	ANIMAL CONTROL SERVICE FEES	4,650.00	5,510.00	1,035.00	(860.00)	118.49
101-000-628.001	FAMILY COUNSELING FEES	2,925.00	1,590.00	480.00	1,335.00	54.36
101-000-629.001	RECORDS SEARCHES	75.00	0.00	0.00	75.00	0.00
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	5,850.00	3,495.00	685.00	2,355.00	59.74
101-000-629.003	PROPERTY TAX ABSTRACTS	25.00	3.75	1.25	21.25	15.00
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	75.00	100.00	20.00	(25.00)	133.33
101-000-630.001	BOARD OF CATS & DOGS	200.00	460.00	100.00	(260.00)	230.00
101-000-632.001	VEHICLE & BOAT INSPECTIONS	250.00	0.00	(239.00)	250.00	0.00
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	27,000.00	18,153.70	2,582.33	8,846.30	67.24
101-000-636.000	LEGAL SERVICES	1,600.00	1,063.00	143.00	537.00	66.44
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	34,850.00	11,416.76	3,566.74	23,433.24	32.76
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	18,525.00	9,458.55	1,098.00	9,066.45	51.06
101-000-643.001	REPORTS	1,875.00	0.00	(1,323.50)	1,875.00	0.00
101-000-644.000	COMMISSIONS	50.00	29.50	5.50	20.50	59.00
101-000-646.000	ADOPTION FEES	6,050.00	3,050.00	500.00	3,000.00	50.41
101-000-647.000	SUBSCRIPTIONS	36,000.00	27,756.55	3,368.76	8,243.45	77.10
101-000-647.003	ONLINE RECORDS LOOKUP	3,300.00	1,666.80	0.00	1,633.20	50.51
101-000-657.000	ORDINANCE FINES & COSTS	39,500.00	19,912.29	1,890.60	19,587.71	50.41
101-000-663.000	BOND FORFEITURES & BOND COSTS	7,575.00	2,050.00	220.00	5,525.00	27.06
101-000-664.000	INTEREST & DIVIDEND INCOME	80,300.00	39,834.39	268.28	40,465.61	49.61
101-000-667.000	RENTS	54,600.00	52,105.75	250.00	2,494.25	95.43
101-000-671.000	OTHER REVENUE	8,250.00	7,041.80	1,862.23	1,208.20	85.36
101-000-673.000	SALE OF FIXED ASSETS	9,600.00	1,675.00	0.00	7,925.00	17.45
101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	526.00	45.00	474.00	52.60

101-000-676.000	REIMBURSEMENTS	144,875.00	126,990.95	4,730.37	17,884.05	87.66
101-000-676.001	REIMBURSEMENTS: 51ST CIRCUIT COURT	75.00	24.90	0.00	50.10	33.20
101-000-676.002	REIMBURSEMENTS: 79TH DISTRICT COURT	10,300.00	89.00	0.00	10,211.00	0.86
101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	22,650.00	17,051.25	0.00	5,598.75	75.28
101-000-676.007	REIMBURSEMENTS: WELFARE FRAUD	125.00	135.00	0.00	(10.00)	108.00
101-000-676.008	REIMBURSEMENTS: ASSESSMENT & TAX ROLLS	73,625.00	0.00	0.00	73,625.00	0.00
101-000-676.014	REIMBURSEMENTS: VOTER REGISTRATIONS	50.00	58.56	0.00	(8.56)	117.12
101-000-676.016	REIMBURSEMENTS: ELECTIONS	25,000.00	21,328.61	15,323.77	3,671.39	85.31
101-000-676.017	REIMBURSEMENTS: WESTERN MICH FAIR ASSN	18,000.00	18,000.00	0.00	0.00	100.00
101-000-676.018	REIMBURSEMENTS: JUROR FEE COMPENSATION	2,200.00	2,199.70	0.00	0.30	99.99
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	2,550.00	0.00	0.00	2,550.00	0.00
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	15,475.00	11,644.35	0.00	3,830.65	75.25
101-000-676.033	REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10	2,400.00	1,800.00	0.00	600.00	75.00
101-000-678.001	JUVENILE COURT 25% COLLECTION FEE	750.00	472.50	62.50	277.50	63.00
101-000-687.000	REFUNDS & REBATES	725.00	25.50	0.00	699.50	3.52
Total Dept 000 - GENERAL		13,864,000.00	3,846,873.39	1,190,858.99	10,017,126.61	27.75
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-664.000	INTEREST & DIVIDEND INCOME	0.00	73,945.60	15,762.46	(73,945.60)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	73,945.60	15,762.46	(73,945.60)	100.00
TOTAL REVENUES		13,864,000.00	3,920,818.99	1,206,621.45	9,943,181.01	28.28
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		13,864,000.00	3,920,818.99	1,206,621.45	9,943,181.01	28.28

Revenue Category	Account No.		Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
Taxes & Fees	401.000 thru 449.000		997,669	1,960,686	10,796,550	18.16%	(8,835,864)
Licenses & Permits	450.000 thru 500.000		5,210	59,058	93,700	63.03%	(34,643)
Federal Grants	501.000 thru 538.000		$ -	$ -	$ -	0.00%	-
State Grants	539.000 thru 579.000		105,754	1,107,093	1,804,075	61.37%	(696,982)
Charges for Services	600.000 thru 654.000		57,573	397,071	650,050	61.08%	(252,979)
Fines & Forfeits	655.000 thru 663.000		2,111	21,962	47,075	46.65%	(25,113)
Interest & Rents	664.000 thru 670.000		518	91,940	134,900	68.15%	(42,960)
Other Revenue	671.000 thru 699.000		22,024	209,063	337,650	61.92%	(128,587)
Program Revenues		Program Revenues	15,762	73,946	-	0.00%	73,946
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	$ 1,206,621	$ 3,920,819	$ 13,864,000	28.28%	$ (9,943,181)
		Previous Month Totals	$ 329,322	$ 2,714,198	$ 13,956,975	19.45%	$ (11,242,777)
		Change from Previous Month	$ 877,299	$ 1,206,621	$ (92,975)		
		Previous Year Totals	$ 1,311,147	$ 4,038,859	$ 13,737,025	29.40%	$ (9,698,166)
		Change from Previous Year	$ (104,525)	$ (118,040)	$ 126,975		



Summary By Revenue Category

	Revenue Category	Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
1	Taxes & Fees	$ 997,669	$ 1,960,686	$ 10,796,550	18.16%	$ (8,835,864)
2	Licenses & Permits	5,210	59,058	93,700	63.03%	(34,643)
3	Federal Grants	-	-	-	0.00%	-
4	State Grants	105,754	1,107,093	1,804,075	61.37%	(696,982)
5	Charges for Services	57,573	397,071	650,050	61.08%	(252,979)
6	Fines & Forfeits	2,111	21,962	47,075	46.65%	(25,113)
7	Interest & Rents	518	91,940	134,900	68.15%	(42,960)
8	Other Revenues	22,024	209,063	337,650	61.92%	(128,587)
9	Program Revenues	15,762	73,946	-	0.00%	73,946
10	Transfers In	-	-	-	0.00%	-
	Totals	$ 1,206,621	$ 3,920,819	$ 13,864,000	28.28%	$ (9,943,181)

Notes:

1. All revenues have been rounded to the nearest whole dollar
2. Budgeted revenues shown are as amended

Fund No.	Fund Name	Assets			Liabilities	Fund	Year To Date	
		Cash	Investments	Other	Combined	Equity	Revenues	Expenditures
General Funds								
101	General	$ (3,603,073.58)	$ 4,163,517.33	$ 1,190,780.45	$ 645,667.51	$ 1,105,556.69	$ 3,920,818.99	$ 9,245,062.87
Special Revenue Funds								
201	Road	$ 113,528.16	$ 1,662,434.23	$ 100.00	$ -	$ 1,776,062.39	$ 4,664,351.62	$ 5,929,477.48
207	Road Patrol	-	735,646.32	-	17,877.75	$ 717,768.57	2,018,124.41	1,530,922.82
211	Senior Citizens	-	426,902.83	-	130,928.14	$ 295,974.69	560,555.96	508,791.19
215	Friend of the Court	127,145.98	16,391.12	-	11,418.37	132,118.73	364,263.33	379,794.01
217	Landfill Post Closure Care	-	2,044,543.19	519,415.18	604,683.00	1,959,275.37	39,621.79	31,681.11
221	District Health Dept. #10	1,931,565.34	5,589,561.41	17,650.93	-	7,538,777.68	13,635,817.50	12,287,553.84
225	Junk Ordinance Administration	81,377.29	-	-	-	81,377.29	766.00	5,325.48
228	Solid Waste Management Planning	26,561.56	-	-	-	26,561.56	-	-
230	Employee Vacation & Sick Leave	-	623,618.54	1,151.45	555,464.95	69,305.04	8,479.23	43,469.96
232	Road Commission Employee Benefits	-	268,058.29	-	-	268,058.29	29,064.86	-
235	Animal Control Spay/Neuter	6,142.72	-	-	925.00	5,217.72	2,625.00	3,000.00
244	Economic Development	63,957.15	6,943.17	-	-	70,900.32	52.32	-
244	Brownfield Redevelopment Authority	160,730.13	-	-	-	160,730.13	48,339.77	88,484.07
249	Building Inspection	347,987.76	-	-	99,850.32	248,137.44	239,493.05	244,245.77
253	Courthouse Preservation	-	329,149.54	611.11	-	329,760.65	14,299.47	-
255	Principal Residence Exemption (PRE) Audit	9,558.52	-	16,975.15	430.23	26,103.44	22.28	743.00
256	Register of Deeds Automation	-	13,162.62	-	225.72	12,936.90	25,412.95	37,317.78
257	Budget Stabilization	69,391.45	1,780,000.00	32,822.62	-	1,882,214.07	-	-
259	Indigent Defense	37,267.10	384,767.42	-	841.20	421,193.32	290,016.93	143,509.43
260	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
262	Concealed Pistol Licensing	-	50,273.00	-	4,688.00	45,585.00	14,197.25	6,523.46
263	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
264	Corrections Officers Training	20,767.45	-	-	143.00	20,624.45	4,071.50	639.30
265	Drug Law Enforcement: Prosecuting Attorney	4,075.71	-	-	-	4,075.71	-	-
265	Drug Law Enforcement: Sheriff	2,859.78	-	-	-	2,859.78	-	-
266	Jail Operation	-	1,732,145.00	8,976.57	57,963.53	1,683,158.04	2,349,948.18	1,758,242.88
269	Law Library	57,211.19	-	-	-	57,211.19	13,000.00	5,630.13
271	District Library Operation	-	555,461.33	2,171.39	32,330.64	525,302.08	1,091,034.98	808,934.04
273	Community Development Housing Grant	45,733.39	-	-	-	45,733.39	-	-
276	Emergency Management Grants	(4,319.14)	53,759.82	-	714.88	48,725.80	6,603.72	10,645.31
283	Victims Assistance	17,143.26	-	-	-	17,143.26	-	-
285	State Revenue Sharing Reserve	-	-	-	-	-	-	-
286	Justice Training	4,128.87	-	-	-	4,128.87	1,364.77	2,628.00
289	Social Welfare	51,986.94	-	13,654.76	120.00	65,521.70	22,918.07	8,514.53
292	Probate Child Care	155,283.99	-	-	5,553.85	149,730.14	261,847.00	307,539.74
292	Welfare Child Care	626,951.99	-	-	-	626,951.99	88,202.44	12,403.61
293	Soldiers & Sailors Relief Commission	-	31,772.03	-	-	31,772.03	6,257.34	2,297.00
294	Veterans Trust	-		-	-	-	-	-
297	Building Authority Operation	115,251.85	-	-	395.00	114,856.85	19,625.00	12,855.96

Fund No.	Fund Name	Assets			Liabilities	Fund	Year To Date	
		Cash	Investments	Other	Combined	Equity	Revenues	Expenditures
Debt Service Funds								
371	District Library Debt Service	-	113.16	-	-	113.16	41,949.00	41,948.31
392	Medical Care Facility Debt Service	-	-	-	-	-	-	-
Capital Projects Funds								
402	Equipment Replacement	$ -	$ 3,021,732.41	$ (14,939.76)	$ 35,144.75	$ 2,971,647.90	$ 395,388.85	$ 92,301.69
403	Road Commission Building Improvement	-	327,618.96	-	-	327,618.96	130,440.63	-
404	Road Commission Equipment Replacement	-	119,336.19	-	-	119,336.19	140,496.18	83,245.00
408	Park Improvement	(6,789.59)	1.52	-	-	(6,788.07)	57.64	42,503.00
466	Jail Construction	-	350,729.30	733.33	-	351,462.63	61,868.34	-
470	Public Improvement	-	6,917,554.12	21,676.57	-	6,939,230.69	484,703.66	-
471	District Library Improvement	-	9,119.45	-	-	9,119.45	96.78	6,290.00
472	District Library Construction	-	-	-	-	-	-	-
481	Airport Improvement	-	219,979.40	-	-	219,979.40	14,101.67	-
Enterprise Funds								
508	Park Operation	$ 6,789.59	$ 408,620.52	$ 333,977.86	$ 4,602.00	$ 744,785.97	$ 142,033.62	$ 98,140.05
512	Medical Care Facility	100,000.00	$ 12,506,697.84	4,155,559.34	$ 6,523,162.56	10,239,094.62	11,137,022.16	10,318,165.50
516	Delinquent Tax Revolving	694,402.11	2,682,567.44	1,783,298.73	2,998.43	5,157,269.85	400,666.14	763,817.89
517	Delinquent Tax Foreclosure	-	348,286.70	-	(20.00)	348,306.70	88,629.93	296,019.49
565	Public Works Operation & Maintenance	18,558.60	1,405,873.62	2,417,495.98	1,977,344.51	1,864,583.69	435,766.69	1,064,568.68
581	Airport Operation	238,851.02	113,135.39	2,031,012.36	88,400.25	2,294,598.52	303,259.06	383,692.30
Internal Service Funds								
636	Computer Network Operation & Maintenance	$ 208,660.73	$ 5.56	$ -	$ 766.64	$ 207,899.65	$ 100,644.01	$ 77,755.07
640	Drain & Public Works Equipment	-	271,963.74	22,277.44	326.37	293,914.81	15,003.01	11,828.56
676	Property & Liability Insurance	-	41,143.21	9,666,444.21	7,756,061.37	1,951,526.05	140,330.70	(33,090.65)
677	Workmans Compensation	-	1,042,775.54	263,482.79	3,196.00	1,303,062.33	20,422.87	3,051.55
678	Health, Life & Pension Fund	-	6,247,469.82	7,877,095.73	(457,813.56)	14,582,379.11	1,728,188.18	132,159.00
Trust & Agency Funds								
701	General Agency	$ 320,940.34	$ 1,443,215.23	-	$ 1,764,155.57	$ -		
703	Current Property Tax	33,223.93	-	-	33,223.93	-		
721	Library Penal Fine	16,331.04	-	-	16,331.04	-		
756	Promise Zone Authority	74.00	-	577,954.15	-	578,028.15	$ 3,518.62	$ 130,259.30

Fund No.	Fund Name	Assets: Cash	Assets: Investments	Assets: Other	Liabilities Combined	Fund Equity	Year To Date: Revenues	Year To Date: Expenditures
Special Assessment Project Funds								
801	Drain	$ -	$ 100,075.65	$ 354,673.56	$ 90,876.92	$ 363,872.29	$ 39,718.33	$ 59,172.74
802	Drain Revolving	-	85,397.16	90,659.56	-	176,056.72	436.73	-
843	Lake Improvement	-	457,505.29	-	-	457,505.29	$ 184,768.91	$ 96,593.91
Long Term Debt Funds								
950	Long Term Debt - GASB 34			$ 12,198,001.31	$ 15,298,767.94	$ (3,100,766.63)		
	Totals	$ 2,106,002.07	$ 58,589,024.41	$ 43,583,712.77	$ 35,307,745.81	$ 68,970,993.44	$ 45,750,707.42	$ 47,084,654.16
	Previous Month Totals	$ 683,601.05	$ 59,804,004.46	$ 43,825,390.83	$ 35,347,867.88	$ 68,965,128.46	$ 39,913,384.02	$ 41,223,916.91
	Change from Previous Month	$ 1,422,401.02	$ (1,214,980.05)	$ (241,678.06)	$ (40,122.07)	$ 5,864.98	$ 5,837,323.40	$ 5,860,737.25
	Previous Year Totals	$ 2,083,339.99	$ 55,955,834.04	$ 38,081,211.03	$ 29,825,404.63	$ 66,294,980.43	$ 43,180,232.72	$ 45,183,823.56
	Change from Previous Year	$ 22,662.08	$ 2,633,190.37	$ 5,502,501.74	$ 5,482,341.18	$ 2,676,013.01	$ 2,570,474.70	$ 1,900,830.60

Interest & Dividend Income By Fund Category	Year To Date 2020	Year To Date 2019
General Funds	$ 113,779.99	$ 130,359.49
Special Revenue Funds	184,241.06	195,945.52
Debt Service Funds	0.69	0.67
Capital Projects Funds	137,020.86	130,260.28
Enterprise Funds	200,125.42	184,764.52
Internal Service Funds	287,697.82	284,726.98
Trust & Agency Funds	1,284.62	7,658.29
Special Assessment Project Funds	5,951.08	11,890.42
Totals	$ 930,101.54	$ 945,606.17

Property Tax Interest & Fees Income By Tax Type	Year To Date 2020	Year To Date 2019
Current Taxes	$ 27,443.83	$ 7,435.72
P.R.E. (Homestead) Audit Taxes	22.28	25.77
Delinquent Taxes	347,956.29	295,866.37
Forfeited Taxes	96,167.65	94,040.25
Totals	$ 471,590.05	$ 397,368.11

Notes:

1. Investments include all interest bearing accounts that are classified as cash equivalents, investments and/or securities
2. Fund Equity balances include designated and/or restricted fund balances

Bank Checking Account Reconciliations		
Huntington National Bank	**General Account**	**General Agency Account**
Bank Statement Totals	$ 1,616,731.91	$ 354,551.73
Amounts in Transit	121,962.05	16,017.58
Amounts Outstanding	(118,789.36)	-
Treasurer's Totals	$ 1,619,904.60	$ 370,569.31

Other Banks	Shelby State Bank	West Shore Bank
Bank Statement Total	$ 1,000.00	$ 1,000.00
Amounts in Transit	-	-
Amounts Outstanding	-	-
Treasurer's Total	$ 1,000.00	$ 1,000.00

Summary	Amount	Percent
Cash: General Accounts	$ 1,621,904.60	77.01%
Cash: General Agency Account	370,569.31	17.60%
Cash: Road Account	113,528.16	5.39%
General Ledger Total	$ 2,106,002.07	100.00%

Invested Funds Distribution	Amount	Percent
Cash Equivalents	$ 12,668,686.22	21.62%
Time Certificates	32,547,558.59	55.55%
Commercial Paper	-	0.00%
Government Agency/Municipal Bonds	13,270,000.00	22.65%
Trust Funds	102,779.60	0.18%
Total's	$ 58,589,024.41	100.00%

I hereby certify that this statement represents a true and accurate condition of the various County funds including cash and investment account balances held by the Mason County Treasurer as of August 31, 2020.

Andrew R. Kmetz IV
Treasurer, Mason County, Michigan

Investment Institution Summary		
Bank or Brokerage	**Amount**	**Percent**
JPMorgan Chase Bank, N.A.	252,973.32	0.43%
Cantella & Co.	481,825.05	0.82%
TCF Bank	2,476,570.61	4.23%
Choice One Bank	750,000.00	1.28%
Comerica Bank	26,553.37	0.05%
Comerica Securities	463,499.96	0.79%
Fifth Third Bank	255,326.18	0.44%
First Empire Security	6,997,809.43	11.94%
Flagstar Bank	3,951,140.82	6.74%
GovMic	203,801.06	0.35%
The Huntington National Bank	102,779.60	0.18%
Lake-Osceola State Bank	467,153.50	0.80%
Michigan CLASS	5,222,840.18	8.91%
Huntington Investment Co.	3,445,441.64	5.88%
Multi-Bank Securities, Inc.	15,998,000.00	27.31%
Northstar Bank	256,268.15	0.44%
Oppenheimer & Co., Inc.	3,044,715.07	5.20%
Preferred Credit Union	309,265.09	0.53%
PNC Bank	1,112,115.48	1.90%
Private Bank	1,049,545.14	1.79%
Safe Harbor Credit Union	998,619.31	1.70%
Shelby State Bank	1,284,087.61	2.19%
UBS Financial Services, Inc.	1,605,968.67	2.74%
Cetera Investments	-	0.00%
West Shore Bank	7,832,725.17	13.37%
Totals	$ 58,589,024.41	100.00%

Investment Maturity Schedule		
Maturity Date	**Amount**	**Percent**
On Demand	$ 12,668,686.22	21.62%
1 Month	1,943,281.68	3.32%
2 Months	956,268.15	1.63%
3 Months	500,000.00	0.85%
4 - 6 Months	1,866,190.64	3.19%
7 - 9 Months	4,493,968.89	7.67%
10 - 12 Months	3,692,449.78	6.30%
1 Year or More	32,365,399.45	55.24%
Trust Funds	102,779.60	0.18%
Totals	$ 58,589,024.41	100.00%