

04/08/2021

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 03/31/2021

% Fiscal Year Completed: 24.66

| GL NUMBER | DESCRIPTION | 2021 | YTD BALANCE | ACTIVITY FOR | AVAILABLE | % BDGT USED |
|-------------------------|--|----------------|-------------------|---------------------|-------------------|-------------|
| | | AMENDED BUDGET | 03/31/2021 | MONTH 03/31/2021 | BALANCE | |
| | | | NORMAL (ABNORMAL) | INCREASE (DECREASE) | NORMAL (ABNORMAL) | |
| Fund 101 - GENERAL FUND | | | | | | |
| Revenues | | | | | | |
| Dept 000 - GENERAL | | | | | | |
| 101-000-402.000 | CURRENT PROPERTY TAXES | 10,476,000.00 | 143,812.59 | 74,077.79 | 10,332,187.41 | 1.37 |
| 101-000-420.000 | DELINQUENT PERSONAL PROPERTY TAXES | 2,225.00 | 1,532.52 | 0.00 | 692.48 | 68.88 |
| 101-000-425.000 | SWAMPLAND PAYMENT IN LIEU OF TAXES | 8,725.00 | 0.00 | 0.00 | 8,725.00 | 0.00 |
| 101-000-426.001 | TRAILER TAXES: MANISTEE FOREST PINES EST | 225.00 | 31.50 | 15.00 | 193.50 | 14.00 |
| 101-000-426.002 | TRAILER TAXES: HERITAGE HILLS | 125.00 | 37.50 | 12.50 | 87.50 | 30.00 |
| 101-000-426.003 | TRAILER TAXES: HIDDEN FOREST | 850.00 | 54.50 | 54.50 | 795.50 | 6.41 |
| 101-000-426.004 | TRAILER TAXES: HOLIDAY VILLAGE | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 101-000-426.006 | TRAILER TAXES: RIVERVIEW MEADOWS ESTATES | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 101-000-426.007 | TRAILER TAXES: TAMARAC VILLAGE | 1,775.00 | 297.00 | 148.50 | 1,478.00 | 16.73 |
| 101-000-427.000 | PAYMENT IN LIEU OF TAXES (PILT) | 122,900.00 | 0.00 | 0.00 | 122,900.00 | 0.00 |
| 101-000-429.000 | COMMERCIAL FOREST SPECIFIC TAXES | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 101-000-434.001 | HOUSING PILT: LONGFELLOW TOWERS APTS | 3,950.00 | 4,925.24 | 0.00 | (975.24) | 124.69 |
| 101-000-434.003 | HOUSING PILT: BIRCH LAKE APARTMENTS | 0.00 | 2,892.95 | 0.00 | (2,892.95) | 100.00 |
| 101-000-434.004 | HOUSING PILT: LAWNDALE APARTMENTS | 0.00 | 2,262.10 | 0.00 | (2,262.10) | 100.00 |
| 101-000-434.005 | HOUSING PILT: GLENDALE APARTMENTS | 1,450.00 | 0.00 | 0.00 | 1,450.00 | 0.00 |
| 101-000-434.006 | PILT - PERSONAL PROPERTY TAX LOSS | 407,700.00 | 0.00 | 0.00 | 407,700.00 | 0.00 |
| 101-000-437.000 | INDUSTRIAL FACILITY TAX | 19,800.00 | 4,924.28 | 778.50 | 14,875.72 | 24.87 |
| 101-000-440.000 | REAL ESTATE TRANSFER TAXES | 110,000.00 | 43,309.20 | 10,843.25 | 66,690.80 | 39.37 |
| 101-000-445.000 | PENALTIES & INTEREST ON TAXES | 15,000.00 | 4,410.06 | 2,055.79 | 10,589.94 | 29.40 |
| 101-000-445.002 | DELINQUENT TAX INTEREST - PERSONAL | 75.00 | 277.88 | 0.00 | (202.88) | 370.51 |
| 101-000-447.000 | PROPERTY TAX ADMINISTRATION FEES | 3,250.00 | 40.42 | 7.35 | 3,209.58 | 1.24 |
| 101-000-450.000 | LICENSES & PERMITS | 1,200.00 | 100.00 | 30.00 | 1,100.00 | 8.33 |
| 101-000-480.000 | ZONING PERMITS | 19,350.00 | 1,450.00 | 800.00 | 17,900.00 | 7.49 |
| 101-000-485.000 | SOIL EROSION & SEDIMENT CONTROL PERMITS | 16,000.00 | 5,400.00 | 4,475.00 | 10,600.00 | 33.75 |
| 101-000-489.000 | DOG LICENSES | 56,900.00 | 22,160.00 | 2,940.00 | 34,740.00 | 38.95 |
| 101-000-490.000 | KENNEL LICENSES | 275.00 | 10.00 | 0.00 | 265.00 | 3.64 |
| 101-000-542.000 | EMERGENCY 9 1 1 | 158,625.00 | 0.00 | 0.00 | 158,625.00 | 0.00 |
| 101-000-544.000 | DRUNK DRIVING CASE FLOW ASSISTANCE FUND | 6,250.00 | 0.00 | 0.00 | 6,250.00 | 0.00 |
| 101-000-545.000 | DRUG CASE INFORMATION MANAGEMENT FUND | 700.00 | 0.00 | 0.00 | 700.00 | 0.00 |
| 101-000-547.001 | COURT EQUITY FUND GRANT | 126,850.00 | 0.00 | 0.00 | 126,850.00 | 0.00 |
| 101-000-547.002 | JUDGE'S SALARY STANDARDIZATION GRANT | 137,150.00 | 34,293.00 | 34,293.00 | 102,857.00 | 25.00 |
| 101-000-547.003 | PROBATE JUDGES SALARY SUPPLEMENT GRANT | 112,000.00 | 27,185.76 | 27,185.76 | 84,814.24 | 24.27 |
| 101-000-548.000 | VETERANS' AFFAIRS SERVICE GRANT | 53,400.00 | 13,560.90 | 13,560.90 | 39,839.10 | 25.39 |
| 101-000-549.001 | EMERGENCY MANAGEMENT PERFORMANCE GRANTS | 22,000.00 | 0.00 | 0.00 | 22,000.00 | 0.00 |
| 101-000-562.001 | FRIEND OF THE COURT INCENTIVE PROGRAM | 34,500.00 | 7,410.00 | 7,410.00 | 27,090.00 | 21.48 |
| 101-000-562.002 | COOPERATIVE REIMBURSEMENT PROGRAM GF/GP | 19,875.00 | 0.00 | 0.00 | 19,875.00 | 0.00 |
| 101-000-562.101 | COOPERATIVE REIMBURSEMENT PROGRAM: FOC | 295,525.00 | 57,286.88 | 57,286.88 | 238,238.12 | 19.38 |
| 101-000-562.102 | COOPERATIVE REIMBURSEMENT PROGRAM: PAO | 46,475.00 | 9,393.51 | 5,149.10 | 37,081.49 | 20.21 |
| 101-000-567.003 | JUVENILE COURT OFFICER GRANT | 27,300.00 | 0.00 | 0.00 | 27,300.00 | 0.00 |

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|-----------------|--|------------|-----------|-----------|------------|--------|
| 101-000-569.000 | CRIME VICTIM SERVICES | 39,325.00 | 0.00 | 0.00 | 39,325.00 | 0.00 |
| 101-000-571.000 | CONVENTION FACILITY TAX | 157,600.00 | 0.00 | 0.00 | 157,600.00 | 0.00 |
| 101-000-573.000 | LIQUOR LICENSE FEES | 14,600.00 | 0.00 | 0.00 | 14,600.00 | 0.00 |
| 101-000-574.001 | REVENUE SHARING: COUNTY REVENUE | 521,625.00 | 79,778.00 | 0.00 | 441,847.00 | 15.29 |
| 101-000-574.002 | REVENUE SHARING: COUNTY INCENTIVE | 126,775.00 | 20,965.00 | 0.00 | 105,810.00 | 16.54 |
| 101-000-575.000 | SURVEY & REMONUMENTATION GRANT | 27,975.00 | 13,632.80 | 13,632.80 | 14,342.20 | 48.73 |
| 101-000-601.131 | CIRCUIT COURT COSTS | 21,575.00 | 4,872.73 | 2,141.49 | 16,702.27 | 22.59 |
| 101-000-601.136 | DISTRICT COURT COSTS | 104,000.00 | 23,142.79 | 9,919.72 | 80,857.21 | 22.25 |
| 101-000-601.149 | JUVENILE COURT COSTS | 25.00 | 2.50 | 2.50 | 22.50 | 10.00 |
| 101-000-605.003 | PROBATION OVERSITE FEE | 53,500.00 | 10,763.11 | 4,728.50 | 42,736.89 | 20.12 |
| 101-000-606.000 | CIVIL FEES | 80,000.00 | 12,155.00 | 3,492.00 | 67,845.00 | 15.19 |
| 101-000-607.000 | RECORDING FEES | 155,000.00 | 53,819.00 | 26,333.00 | 101,181.00 | 34.72 |
| 101-000-614.000 | REMONUMENTATION FEES | 350.00 | 113.04 | 40.86 | 236.96 | 32.30 |
| 101-000-619.000 | CREMATION FEES | 11,400.00 | 1,750.00 | 500.00 | 9,650.00 | 15.35 |
| 101-000-623.000 | STATUTORY HANDLING FEES | 2,550.00 | 175.00 | 25.00 | 2,375.00 | 6.86 |
| 101-000-623.141 | FRIEND OF THE COURT HANDLING FEES | 14,500.00 | 4,680.25 | 638.64 | 9,819.75 | 32.28 |
| 101-000-624.131 | CIRCUIT COURT SERVICE FEES | 8,500.00 | 2,523.00 | 1,254.00 | 5,977.00 | 29.68 |
| 101-000-624.141 | FRIEND OF THE COURT SERVICE FEES | 2,000.00 | 649.92 | 101.90 | 1,350.08 | 32.50 |
| 101-000-624.148 | PROBATE COURT SERVICE FEES | 14,000.00 | 4,110.17 | 1,799.92 | 9,889.83 | 29.36 |
| 101-000-624.149 | JUVENILE COURT SERVICE FEES | 675.00 | 124.00 | 74.00 | 551.00 | 18.37 |
| 101-000-624.150 | FAMILY COURT SERVICE FEES | 775.00 | 365.00 | 314.00 | 410.00 | 47.10 |
| 101-000-624.215 | CLERK'S SERVICE FEES | 44,300.00 | 9,797.75 | 3,887.11 | 34,502.25 | 22.12 |
| 101-000-624.216 | CLERK MDCH CERTIFICATION FEE | 5,000.00 | 1,102.00 | 465.00 | 3,898.00 | 22.04 |
| 101-000-624.253 | TREASURER'S SERVICE FEES | 400.00 | 50.00 | 50.00 | 350.00 | 12.50 |
| 101-000-624.268 | REGISTER OF DEEDS SERVICE FEES | 2,800.00 | 665.00 | 350.00 | 2,135.00 | 23.75 |
| 101-000-624.430 | ANIMAL CONTROL SERVICE FEES | 7,500.00 | 2,415.00 | 925.00 | 5,085.00 | 32.20 |
| 101-000-628.001 | FAMILY COUNSELING FEES | 2,950.00 | 270.00 | 90.00 | 2,680.00 | 9.15 |
| 101-000-629.001 | RECORDS SEARCHES | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 |
| 101-000-629.002 | DEED PROPERTY TAX CERTIFICATIONS | 5,400.00 | 1,510.00 | 540.00 | 3,890.00 | 27.96 |
| 101-000-629.003 | PROPERTY TAX ABSTRACTS | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 101-000-629.004 | PROPERTY TAX SPLIT CERTIFICATION | 0.00 | 40.00 | 20.00 | (40.00) | 100.00 |
| 101-000-630.001 | BOARD OF CATS & DOGS | 300.00 | 225.00 | 225.00 | 75.00 | 75.00 |
| 101-000-633.001 | INTER-DEPARTMENTAL PERSONNEL SERVICES | 28,000.00 | 3,420.57 | 1,354.73 | 24,579.43 | 12.22 |
| 101-000-636.000 | LEGAL SERVICES | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.00 |
| 101-000-636.001 | PROSECUTING ATTORNEY DHS CONTRACT | 34,850.00 | 1,947.24 | 1,947.24 | 32,902.76 | 5.59 |
| 101-000-643.000 | PRINT & ELECTRONIC MATERIALS SALES | 17,000.00 | 2,069.00 | 606.00 | 14,931.00 | 12.17 |
| 101-000-644.000 | COMMISSIONS | 50.00 | 10.00 | 5.00 | 40.00 | 20.00 |
| 101-000-646.000 | ADOPTION FEES | 5,750.00 | 1,150.00 | 450.00 | 4,600.00 | 20.00 |
| 101-000-647.000 | SUBSCRIPTIONS | 36,000.00 | 11,979.00 | 4,154.50 | 24,021.00 | 33.28 |
| 101-000-647.003 | ONLINE RECORDS LOOKUP | 1,800.00 | 0.00 | 0.00 | 1,800.00 | 0.00 |
| 101-000-657.000 | ORDINANCE FINES & COSTS | 41,000.00 | 5,170.49 | 2,164.13 | 35,829.51 | 12.61 |
| 101-000-663.000 | BOND FORFEITURES & BOND COSTS | 9,000.00 | 1,815.00 | 440.00 | 7,185.00 | 20.17 |
| 101-000-664.000 | INTEREST & DIVIDEND INCOME | 65,000.00 | 25,945.99 | 25,163.10 | 39,054.01 | 39.92 |
| 101-000-667.000 | RENTS | 55,025.00 | 2,850.00 | 850.00 | 52,175.00 | 5.18 |
| 101-000-671.000 | OTHER REVENUE | 10,875.00 | 2,597.23 | 2,597.23 | 8,277.77 | 23.88 |
| 101-000-673.000 | SALE OF FIXED ASSETS | 9,600.00 | 40.00 | 0.00 | 9,560.00 | 0.42 |
| 101-000-674.000 | CONTRIBUTIONS & DONATIONS | 1,000.00 | 276.00 | 36.00 | 724.00 | 27.60 |
| 101-000-676.000 | REIMBURSEMENTS | 124,475.00 | 78,199.72 | 1,527.42 | 46,275.28 | 62.82 |
| 101-000-676.001 | REIMBURSEMENTS: 51ST CIRCUIT COURT | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 |
| 101-000-676.002 | REIMBURSEMENTS: 79TH DISTRICT COURT | 2,125.00 | 0.00 | 0.00 | 2,125.00 | 0.00 |
| 101-000-676.004 | REIMBURSEMENTS: DISTRICT LIBRARY | 23,050.00 | 5,763.25 | 0.00 | 17,286.75 | 25.00 |
| 101-000-676.007 | REIMBURSEMENTS: WELFARE FRAUD | 125.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| 101-000-676.008 | REIMBURSEMENTS: ASSESSMENT & TAX ROLLS | 83,775.00 | 0.00 | 0.00 | 83,775.00 | 0.00 |

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| 101-000-676.014 | REIMBURSEMENTS: VOTER REGISTRATIONS | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 101-000-676.016 | REIMBURSEMENTS: ELECTIONS | 10,000.00 | 3,318.71 | 792.56 | 6,681.29 | 33.19 |
| 101-000-676.017 | REIMBURSEMENTS: WESTERN MICH FAIR ASSN | 8,675.00 | 0.00 | 0.00 | 8,675.00 | 0.00 |
| 101-000-676.018 | REIMBURSEMENTS: JUROR FEE COMPENSATION | 2,200.00 | 0.00 | 0.00 | 2,200.00 | 0.00 |
| 101-000-676.024 | REIMBURSEMENTS: MASON COUNTY EDC/BRA | 2,575.00 | 0.00 | 0.00 | 2,575.00 | 0.00 |
| 101-000-676.032 | REIMBURSEMENTS: PROSECUTOR SERVICES | 15,725.00 | 3,935.50 | 0.00 | 11,789.50 | 25.03 |
| 101-000-676.033 | REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10 | 2,400.00 | 600.00 | 0.00 | 1,800.00 | 25.00 |
| 101-000-678.001 | JUVENILE COURT 25% COLLECTION FEE | 750.00 | 112.50 | 75.00 | 637.50 | 15.00 |
| 101-000-687.000 | REFUNDS & REBATES | 725.00 | 375.55 | 375.55 | 349.45 | 51.80 |
| Total Dept 000 - GENERAL | | 14,328,000.00 | 788,329.60 | 355,212.72 | 13,539,670.40 | 5.50 |
| ----- | | | | | | |
| Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN | | | | | | |
| 101-195-664.000 | INTEREST & DIVIDEND INCOME | 0.00 | 19,920.91 | 6,212.53 | (19,920.91) | 100.00 |
| Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN | | 0.00 | 19,920.91 | 6,212.53 | (19,920.91) | 100.00 |
| ----- | | | | | | |
| Dept 253 - TREASURER | | | | | | |
| 101-253-694.000 | CASH OVRAGE & SHORTAGE | 0.00 | 0.03 | 0.03 | (0.03) | 100.00 |
| Total Dept 253 - TREASURER | | 0.00 | 0.03 | 0.03 | (0.03) | 100.00 |
| ----- | | | | | | |
| TOTAL REVENUES | | 14,328,000.00 | 808,250.54 | 361,425.28 | 13,519,749.46 | 5.64 |
| ----- | | | | | | |
| Fund 101 - GENERAL FUND: | | | | | | |
| TOTAL REVENUES | | 14,328,000.00 | 808,250.54 | 361,425.28 | 13,519,749.46 | 5.64 |

| Revenue Category | Account No. | Month | Year to Date | Budgeted Revenue | % of Budget | Remaining to Budget |
|----------------------|-------------------------------|-------------------|-------------------|----------------------|--------------|------------------------|
| Taxes & Fees | 401.000 thru 449.000 | 87,993 | 208,808 | 11,174,850 | 1.87% | (10,966,042) |
| Licenses & Permits | 450.000 thru 500.000 | 8,245 | 29,120 | 93,725 | 31.07% | (64,605) |
| Federal Grants | 501.000 thru 538.000 | \$ - | \$ - | \$ - | 0.00% | - |
| State Grants | 539.000 thru 579.000 | 158,518 | 263,506 | 1,928,550 | 13.66% | (1,665,044) |
| Charges for Services | 600.000 thru 654.000 | 66,435 | 155,896 | 662,650 | 23.53% | (506,754) |
| Fines & Forfeits | 655.000 thru 663.000 | 2,604 | 6,985 | 50,000 | 13.97% | (43,015) |
| Interest & Rents | 664.000 thru 670.000 | 26,013 | 28,796 | 120,025 | 23.99% | (91,229) |
| Other Revenue | 671.000 thru 699.000 | 5,404 | 95,218 | 298,200 | 31.93% | (202,982) |
| Program Revenues | | 6,213 | 19,921 | - | 0.00% | 19,921 |
| Transfers In | Transfers In From Other Funds | - | - | - | 0.00% | - |
| Summary | Totals | \$ 361,425 | \$ 808,251 | \$ 14,328,000 | 5.64% | \$ (13,519,749) |
| | Previous Month Totals | \$ 237,499 | \$ 446,825 | \$ 14,328,000 | 3.12% | \$ (13,881,175) |
| | Change from Previous Month | \$ 123,926 | \$ 361,425 | \$ - | | |
| | Previous Year Totals | \$ 261,552 | \$ 797,188 | \$ 13,945,000 | 5.72% | \$ (13,147,812) |
| | Change from Previous Year | \$ 99,873 | \$ 11,062 | \$ 383,000 | | |

BUDGETED REVENUE SOURCES

| Category | Percentage |
|----------|------------|
| 1 | 78% |
| 2 | 31.07% |
| 3 | 0.00% |
| 4 | 13.66% |
| 5 | 23.53% |
| 6 | 13.97% |
| 7 | 23.99% |
| 8 | 31.93% |
| 9 | 0.00% |
| 10 | 0.00% |

| Summary By Revenue Category | | | | | | |
|-----------------------------|-------------------|-------------------|----------------------|--------------|------------------------|--|
| Revenue Category | Month | Year to Date | Budgeted Revenue | % of Budget | Remaining to Budget | |
| 1 Taxes & Fees | \$ 87,993 | \$ 208,808 | \$ 11,174,850 | 1.87% | \$ (10,966,042) | |
| 2 Licenses & Permits | 8,245 | 29,120 | 93,725 | 31.07% | (64,605) | |
| 3 Federal Grants | - | - | - | 0.00% | - | |
| 4 State Grants | 158,518 | 263,506 | 1,928,550 | 13.66% | (1,665,044) | |
| 5 Charges for Services | 66,435 | 155,896 | 662,650 | 23.53% | (506,754) | |
| 6 Fines & Forfeits | 2,604 | 6,985 | 50,000 | 13.97% | (43,015) | |
| 7 Interest & Rents | 26,013 | 28,796 | 120,025 | 23.99% | (91,229) | |
| 8 Other Revenues | 5,404 | 95,218 | 298,200 | 31.93% | (202,982) | |
| 9 Program Revenues | 6,213 | 19,921 | - | 0.00% | 19,921 | |
| 10 Transfers In | - | - | - | 0.00% | - | |
| Totals | \$ 361,425 | \$ 808,251 | \$ 14,328,000 | 5.64% | \$ (13,519,749) | |

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 Combined | Fund Equity | Year To Date | |
|------------------------------|--|-------------------|-----------------|-----------------|----------------------|-----------------|-----------------|-----------------|
| | | Cash | Investments | Other | | | Revenues | Expenditures |
| General Funds | | | | | | | | |
| 101 | General | \$ (3,382,694.95) | \$ 6,669,069.43 | \$ 1,969,464.32 | \$ 1,023,491.97 | \$ 4,232,346.83 | \$ 808,250.67 | \$ 3,506,307.68 |
| Special Revenue Funds | | | | | | | | |
| 201 | Road | \$ 439,665.11 | \$ 2,194,982.16 | \$ 138.89 | \$ 90,005.99 | \$ 2,544,780.17 | \$ 1,873,055.89 | \$ 2,851,148.39 |
| 207 | Road Patrol | - | 1,164,879.17 | 23,500.00 | 23,593.20 | \$ 1,164,785.97 | 1,156,231.20 | 650,016.48 |
| 211 | Senior Citizens | - | 721,685.13 | - | 412,494.26 | \$ 309,190.87 | 551,563.95 | 540,100.35 |
| 215 | Friend of the Court | 155,652.52 | 16,643.27 | - | 5,092.40 | 167,203.39 | 142,323.70 | 132,885.10 |
| 217 | Landfill Post Closure Care | - | 2,554,221.95 | 27,939.55 | 468,046.98 | 2,114,114.52 | 8,396.76 | 5,311.30 |
| 221 | District Health Dept. #10 | 768,714.88 | 7,886,875.97 | 145,676.57 | - | 8,801,267.42 | 5,342,371.54 | 4,989,117.49 |
| 225 | Junk Ordinance Administration | 78,017.22 | - | - | 71.16 | 77,946.06 | 75.00 | 3,310.50 |
| 228 | Solid Waste Management Planning | 26,561.56 | - | - | - | 26,561.56 | - | - |
| 230 | Employee Vacation & Sick Leave | - | 671,578.25 | 916.33 | 628,426.43 | 44,068.15 | 1,992.54 | 53,591.13 |
| 232 | Road Commission Employee Benefits | - | - | - | - | - | - | 57.71 |
| 235 | Animal Control Spay/Neuter | 5,867.72 | - | - | 625.00 | 5,242.72 | 950.00 | - |
| 244 | Economic Development | 63,868.98 | 7,022.29 | - | - | 70,891.27 | 26.26 | - |
| 244 | Brownfield Redevelopment Authority | 246,105.53 | - | - | - | 246,105.53 | 27,101.47 | 1,215.83 |
| 249 | Building Inspection | 370,770.87 | - | 460.61 | 91,744.25 | 279,487.23 | 87,114.70 | 103,145.40 |
| 253 | Courthouse Preservation | - | 339,948.55 | 534.72 | - | 340,483.27 | 3,828.40 | - |
| 255 | Principal Residence Exemption (PRE) Audit | 33,753.02 | - | 653.20 | 8,573.51 | 25,832.71 | - | - |
| 256 | Register of Deeds Automation | - | 16,866.66 | - | - | 16,866.66 | 12,267.05 | 20,000.00 |
| 257 | Budget Stabilization | 99,161.01 | 1,780,000.00 | 23,053.19 | - | 1,902,214.20 | - | - |
| 259 | Indigent Defense | - | 494,556.46 | - | 1.96 | 494,554.50 | 40,017.22 | 81,892.00 |
| 260 | Community Corrections | 4,349.51 | - | - | - | 4,349.51 | - | - |
| 262 | Concealed Pistol Licensing | - | 58,145.86 | - | 3,328.20 | 54,817.66 | 5,235.94 | 1,862.93 |
| 263 | Drug Abuse Resistance Education (DARE) | 1,395.93 | - | - | - | 1,395.93 | - | - |
| 264 | Corrections Officers Training | 21,585.19 | - | - | 3,071.21 | 18,513.98 | 1,719.02 | 2,825.98 |
| 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 | - | 2,312,747.80 | 23,213.78 | 39,310.14 | 2,296,651.44 | 1,625,736.12 | 724,909.23 |
| 269 | Law Library | 64,939.81 | - | - | 256.05 | 64,683.76 | 3,750.00 | 512.10 |
| 271 | District Library Operation | - | 1,015,148.30 | 943.90 | 24,707.67 | 991,384.53 | 1,015,706.27 | 267,423.43 |
| 273 | Community Development Housing Grant | 32,165.00 | - | - | - | 32,165.00 | 23,648.00 | - |
| 276 | Emergency Management Grants | (16,236.18) | 53,774.02 | 4,536.98 | 367.12 | 41,707.70 | 1,902.54 | 13,695.40 |
| 283 | Victims Assistance | - | - | - | - | - | - | - |
| 285 | State Revenue Sharing Reserve | - | - | - | - | - | - | - |
| 286 | Justice Training | 4,820.10 | - | - | - | 4,820.10 | - | - |
| 289 | Social Welfare | 62,553.10 | - | 13,654.76 | 36.00 | 76,171.86 | 6,145.33 | 1,494.03 |
| 292 | Probate Child Care | 107,349.47 | - | 263.20 | 5,776.84 | 101,835.83 | 87,030.86 | 123,400.57 |
| 292 | Welfare Child Care | 667,144.41 | - | - | - | 667,144.41 | 28,400.00 | 717.06 |
| 293 | Soldiers & Sailors Relief Commission | - | 37,441.70 | - | - | 37,441.70 | 6,031.47 | 399.00 |
| 294 | Veterans Trust | - | - | - | - | - | - | - |
| 297 | Building Authority Operation | 127,262.33 | - | - | 934.50 | 126,327.83 | 7,350.00 | 5,385.44 |

| Fund No. | Fund Name | Assets | | | Liabilities Combined | Fund Equity | Year To Date | |
|---------------------------------|--|---------------|-----------------|---------------|----------------------|-----------------|---------------|--------------|
| | | Cash | Investments | Other | | | Revenues | Expenditures |
| Debt Service Funds | | | | | | | | |
| 371 | District Library Debt Service | - | - | - | - | - | 38,880.51 | 38,880.54 |
| 392 | Medical Care Facility Debt Service | - | - | - | - | - | - | - |
| Capital Projects Funds | | | | | | | | |
| 402 | Equipment Replacement | \$ - | \$ 3,304,897.79 | \$ (2,171.01) | \$ 43,085.52 | \$ 3,259,641.26 | \$ 154,998.66 | \$ 73,227.00 |
| 403 | Road Commission Building Improvement | - | 354,816.63 | - | - | 354,816.63 | 1,417.34 | - |
| 404 | Road Commission Equipment Replacement | - | 294,999.36 | - | - | 294,999.36 | 95,595.50 | - |
| 408 | Park Improvement | - | 8,097.69 | - | - | 8,097.69 | 0.86 | - |
| 466 | Jail Construction | - | 411,979.54 | 641.66 | - | 412,621.20 | 59,297.86 | - |
| 470 | Public Improvement | - | 7,209,168.54 | 60,012.54 | - | 7,269,181.08 | 18,764.71 | - |
| 471 | District Library Improvement | - | 9,124.58 | - | - | 9,124.58 | 0.98 | - |
| 472 | District Library Construction | - | - | - | - | - | - | - |
| 481 | Airport Improvement | - | 245,272.01 | - | - | 245,272.01 | 235.12 | - |
| Enterprise Funds | | | | | | | | |
| 508 | Park Operation | \$ - | \$ 413,459.48 | \$ 333,977.86 | \$ 1,037.40 | \$ 746,399.94 | \$ 12,379.82 | \$ 8,978.90 |
| 512 | Medical Care Facility | 100,000.00 | 13,030,501.66 | 4,194,009.72 | 4,460,122.24 | 12,864,389.14 | 4,788,737.38 | 2,097,615.80 |
| 516 | Delinquent Tax Revolving | 1,370,083.64 | 3,920,072.54 | 2,611,845.31 | 2,448,144.09 | 5,453,857.40 | 187,139.22 | 4,095.65 |
| 517 | Delinquent Tax Foreclosure | - | 478,832.22 | 30.00 | (50.00) | 478,912.22 | 48,703.33 | 11,380.35 |
| 565 | Public Works Operation & Maintenance | 41,377.80 | 1,402,467.61 | 2,345,895.79 | 1,906,346.84 | 1,883,394.36 | 34,782.77 | 40,189.59 |
| 581 | Airport Operation | 241,133.01 | 123,258.24 | 2,031,012.36 | 50,535.26 | 2,344,868.35 | 87,041.44 | 60,558.02 |
| Internal Service Funds | | | | | | | | |
| 636 | Computer Network Operation & Maintenance | \$ 231,568.76 | \$ - | \$ 7,355.78 | \$ - | \$ 238,924.54 | \$ 103,007.50 | \$ 61,961.13 |
| 640 | Drain & Public Works Equipment | - | 281,882.57 | 22,277.44 | 141.78 | 304,018.23 | 3,157.65 | 1,413.19 |
| 676 | Property & Liability Insurance | - | 6,947.43 | 9,729,636.08 | 7,760,156.28 | 1,976,427.23 | 72,410.27 | 48,707.69 |
| 677 | Workmans Compensation | - | 1,315,708.76 | 500.94 | 608.00 | 1,315,601.70 | 10,389.96 | 21,221.44 |
| 678 | Health, Life & Pension Fund | - | 7,626,910.61 | 7,857,120.97 | (282,975.25) | 15,767,006.83 | 608,779.34 | 2,700.00 |
| Trust & Agency Funds | | | | | | | | |
| 701 | General Agency | \$ 137,628.27 | \$ 178,369.11 | - | \$ 315,997.38 | \$ - | - | - |
| 703 | Current Property Tax | - | - | - | - | - | - | - |
| 721 | Library Penal Fine | 23,576.16 | - | - | 23,576.16 | - | - | - |
| 756 | Promise Zone Authority | - | 595,935.83 | 530,744.59 | 1,000.00 | 1,125,680.42 | \$ 27.56 | \$ 14,992.32 |

| Fund No. | Fund Name | Assets | | | Liabilities Combined | Fund Equity | Year To Date | |
|---|--------------------------|-----------------|------------------|------------------|----------------------|------------------|------------------|------------------|
| | | Cash | Investments | Other | | | Revenues | Expenditures |
| Special Assessment Project Funds | | | | | | | | |
| 801 | Drain | \$ - | \$ 136,937.41 | \$ 430,223.91 | \$ 114,567.04 | \$ 452,594.28 | \$ 87,049.29 | \$ 917.91 |
| 802 | Drain Revolving | - | 137,244.72 | 39,016.69 | - | 176,261.41 | 65.32 | - |
| 843 | Lake Improvement | - | 668,162.50 | 288,906.27 | 288,906.27 | 668,162.50 | \$ 254,050.39 | \$ 3,800.00 |
| Long Term Debt Funds | | | | | | | | |
| 950 | Long Term Debt - GASB 34 | | | \$ 12,470,998.30 | \$ 10,337,356.94 | \$ 2,133,641.36 | | |
| Totals | | \$ 2,135,075.27 | \$ 70,150,633.80 | \$ 45,186,985.20 | \$ 30,298,510.79 | \$ 87,174,183.48 | \$ 19,535,134.68 | \$ 16,571,364.06 |
| Previous Month Totals | | \$ 2,974,933.13 | \$ 68,407,143.86 | \$ 43,302,758.06 | \$ 28,747,429.39 | \$ 85,937,405.66 | \$ 12,485,867.85 | \$ 10,713,615.94 |
| Change from Previous Month | | \$ (839,857.86) | \$ 1,743,489.94 | \$ 1,884,227.14 | \$ 1,551,081.40 | \$ 1,236,777.82 | \$ 7,049,266.83 | \$ 5,857,748.12 |
| Previous Year Totals | | \$ 1,492,985.60 | \$ 61,155,033.93 | \$ 44,563,357.63 | \$ 32,100,969.18 | \$ 75,110,407.98 | \$ 19,323,533.47 | \$ 17,387,848.55 |
| Change from Previous Year | | \$ 642,089.67 | \$ 8,995,599.87 | \$ 623,627.57 | \$ (1,802,458.39) | \$ 12,063,775.50 | \$ 211,601.21 | \$ (816,484.49) |

| Interest & Dividend Income By Fund Category | Year To Date | |
|--|---------------|---------------|
| | 2021 | 2020 |
| General Funds | \$ 45,867.03 | \$ 58,913.04 |
| Special Revenue Funds | 36,928.14 | 70,351.62 |
| Debt Service Funds | - | 0.32 |
| Capital Projects Funds | 25,142.33 | 39,653.30 |
| Enterprise Funds | 33,641.56 | 64,538.26 |
| Internal Service Funds | 87,084.89 | 92,157.29 |
| Trust & Agency Funds | 27.56 | - |
| Special Assessment Project Funds | 404.20 | 926.78 |
| Totals | \$ 229,095.71 | \$ 326,540.61 |

| Property Tax Interest & Fees Income By Tax Type | Year To Date | |
|--|---------------|---------------|
| | 2021 | 2020 |
| Current Taxes | \$ 4,728.36 | \$ 4,701.75 |
| P.R.E. (Homestead) Audit Taxes | - | 22.28 |
| Delinquent Taxes | 168,411.07 | 177,339.94 |
| Forfeited Taxes | 57,817.69 | 52,823.79 |
| Totals | \$ 230,957.12 | \$ 234,887.76 |

Notes:

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


| Bank Checking Account Reconciliations | | |
|---------------------------------------|-----------------|------------------------|
| | General Account | General Agency Account |
| Huntington National Bank | | |
| Bank Statement Totals | \$ 1,630,844.82 | 146610.16 |
| Amounts in Transit | 19,204.76 | \$ 14,594.27 |
| Amounts Outstanding | (117,843.85) | - |
| Treasurer's Totals | \$ 1,532,205.73 | \$ 161,204.43 |

| | Shelby State Bank | West Shore Bank |
|----------------------|-------------------|-----------------|
| Other Banks | | |
| 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 | \$ 1,534,205.73 | 71.86% |
| Cash: General Agency Account | 161,204.43 | 7.55% |
| Cash: Road Account | 439,665.11 | 20.59% |
| General Ledger Total | \$ 2,135,075.27 | 100.00% |

| Invested Funds Distribution | Amount | Percent |
|-----------------------------------|------------------|---------|
| Cash Equivalents | \$ 18,058,115.57 | 25.74% |
| Time Certificates | 30,783,758.63 | 43.88% |
| Commercial Paper | - | 0.00% |
| Government Agency/Municipal Bonds | 21,205,000.00 | 30.23% |
| Trust Funds | 103,759.60 | 0.15% |
| Total's | \$ 70,150,633.80 | 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 March 31, 2021.



Andrew R. Kmetz IV
Treasurer, Mason County, Michigan

| Investment Institution Summary | | |
|--------------------------------|------------------|---------|
| Bank or Brokerage | Amount | Percent |
| Cantella & Co. | 488,361.88 | 0.70% |
| Choice One Bank | 1,004,212.85 | 1.43% |
| CIBC Bank | 1,049,545.14 | 1.50% |
| Comerica Bank | 26,557.97 | 0.04% |
| Comerica Securities | 468,626.24 | 0.67% |
| Fifth Third Bank | 260,644.72 | 0.37% |
| Flagstar Bank | 3,958,728.09 | 5.64% |
| GovMic | 203,930.44 | 0.29% |
| Huntington Securities | 5,150,000.00 | 7.34% |
| JPMorgan Chase Bank, N.A. | 253,061.28 | 0.36% |
| Lake Michigan Credit Union | 1,002,734.99 | 1.43% |
| Lake-Osceola State Bank | 479,193.98 | 0.68% |
| Michigan CLASS | 6,607,614.36 | 9.42% |
| Multi-Bank Securities, Inc. | 17,059,230.83 | 24.32% |
| Northstar Bank | - | 0.00% |
| Oppenheimer & Co., Inc. | 4,735,974.11 | 6.75% |
| PNC Bank | 1,112,212.16 | 1.59% |
| Preferred Credit Union | 311,659.86 | 0.44% |
| Safe Harbor Credit Union | 1,004,044.86 | 1.43% |
| Shelby State Bank | 1,288,846.57 | 1.84% |
| Stifel Investments | 7,308,000.00 | 10.42% |
| TCF Bank | 2,200,576.35 | 3.14% |
| The Huntington National Bank | 103,759.60 | 0.15% |
| UBS Financial Services, Inc. | 912,901.40 | 1.30% |
| West Shore Bank | 13,160,216.12 | 18.76% |
| Totals | \$ 70,150,633.80 | 100.00% |

| Investment Maturity Schedule | | |
|------------------------------|------------------|---------|
| Maturity Date | Amount | Percent |
| On Demand | \$ 18,058,115.54 | 25.74% |
| 1 Month | 858,086.15 | 1.22% |
| 2 Months | 3,013,181.59 | 4.30% |
| 3 Months | 492,431.49 | 0.70% |
| 4 - 6 Months | 5,591,317.87 | 7.97% |
| 7 - 9 Months | 5,526,084.21 | 7.88% |
| 10 - 12 Months | 2,781,405.50 | 3.96% |
| 1 Year or More | 33,726,251.85 | 48.08% |
| Trust Funds | 103,759.60 | 0.15% |
| Totals | \$ 70,150,633.80 | 100.00% |