

% Fiscal Year Completed: 74.79

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101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	34,500.00	22,930.00	3,764.35	11,570.00	66.46
101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	19,875.00	10,245.84	0.00	9,629.16	51.55
101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	295,525.00	221,285.69	60,803.96	74,239.31	74.88
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	46,475.00	34,714.99	5,915.21	11,760.01	74.70
101-000-567.003	JUVENILE COURT OFFICER GRANT	27,300.00	13,658.52	0.00	13,641.48	50.03
101-000-568.000	LIQUOR LICENSE FEES	14,600.00	15,222.90	0.00	(622.90)	104.27
101-000-570.000	CRIME VICTIM SERVICES	39,325.00	9,937.72	0.00	29,387.28	25.27
101-000-572.000	CONVENTION FACILITY TAX	157,600.00	138,831.00	0.00	18,769.00	88.09
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	521,625.00	372,298.00	0.00	149,327.00	71.37
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	126,775.00	83,860.46	0.00	42,914.54	66.15
101-000-575.000	SURVEY & REMONUMENTATION GRANT	34,075.00	13,632.80	0.00	20,442.20	40.01
101-000-601.131	CIRCUIT COURT COSTS	21,575.00	14,595.24	1,279.56	6,979.76	67.65
101-000-601.136	DISTRICT COURT COSTS	104,000.00	82,475.32	9,185.00	21,524.68	79.30
101-000-601.149	JUVENILE COURT COSTS	25.00	33.00	5.00	(8.00)	132.00
101-000-606.000	CIVIL FEES	80,000.00	44,321.58	10,597.00	35,678.42	55.40
101-000-607.000	RECORDING FEES	155,000.00	155,633.00	19,756.00	(633.00)	100.41
101-000-614.000	REMONUMENTATION FEES	350.00	382.26	50.46	(32.26)	109.22
101-000-619.000	CREMATION FEES	11,400.00	9,300.00	1,050.00	2,100.00	81.58
101-000-621.000	PROBATION OVERSITE FEE	53,500.00	35,626.61	2,762.50	17,873.39	66.59
101-000-623.000	STATUTORY HANDLING FEES	2,550.00	650.00	125.00	1,900.00	25.49
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	14,500.00	12,988.74	809.78	1,511.26	89.58
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	2,000.00	1,740.35	109.20	259.65	87.02
101-000-624.148	PROBATE COURT SERVICE FEES	14,000.00	13,462.44	1,730.80	537.56	96.16
101-000-624.149	JUVENILE COURT SERVICE FEES	675.00	124.00	0.00	551.00	18.37
101-000-624.150	FAMILY COURT SERVICE FEES	775.00	1,035.00	43.00	(260.00)	133.55
101-000-625.001	CIRCUIT COURT SERVICE FEES	8,500.00	8,572.00	2,063.00	(72.00)	100.85
101-000-625.002	CLERK'S SERVICE FEES	44,300.00	37,801.61	4,637.17	6,498.39	85.33
101-000-625.003	CLERK MDCH CERTIFICATION FEE	5,000.00	3,373.00	347.00	1,627.00	67.46
101-000-626.253	TREASURER'S SERVICE FEES	400.00	351.00	50.00	49.00	87.75
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	2,800.00	2,135.00	175.00	665.00	76.25
101-000-626.430	ANIMAL CONTROL SERVICE FEES	7,500.00	7,705.00	1,045.00	(205.00)	102.73
101-000-628.001	FAMILY COUNSELING FEES	2,950.00	2,310.00	525.00	640.00	78.31
101-000-629.001	RECORDS SEARCHES	75.00	81.50	0.00	(6.50)	108.67
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	5,400.00	5,398.00	825.00	2.00	99.96
101-000-629.003	PROPERTY TAX ABSTRACTS	1,175.00	1,284.00	0.00	(109.00)	109.28
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	75.00	130.00	15.00	(55.00)	173.33
101-000-630.001	BOARD OF CATS & DOGS	350.00	615.00	200.00	(265.00)	175.71
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	28,000.00	13,660.55	2,670.46	14,339.45	48.79
101-000-636.000	LEGAL SERVICES	1,600.00	487.50	0.00	1,112.50	30.47
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	15,850.00	7,914.24	3,006.76	7,935.76	49.93
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	17,000.00	12,207.59	719.34	4,792.41	71.81
101-000-643.001	REPORTS	100.00	100.00	0.00	0.00	100.00
101-000-644.000	COMMISSIONS	50.00	30.00	4.00	20.00	60.00
101-000-646.000	ADOPTION FEES	5,750.00	4,850.00	750.00	900.00	84.35
101-000-647.000	SUBSCRIPTIONS	36,000.00	35,846.87	5,002.35	153.13	99.57
101-000-647.003	ONLINE RECORDS LOOKUP	1,800.00	2,148.40	0.00	(348.40)	119.36
101-000-657.000	ORDINANCE FINES & COSTS	32,000.00	22,035.89	2,157.40	9,964.11	68.86
101-000-663.000	BOND FORFEITURES & BOND COSTS	9,000.00	5,155.00	2,150.00	3,845.00	57.28
101-000-664.001	INTEREST INCOME: CARES ACT	0.00	0.00	(4,758.57)	0.00	0.00
101-000-665.000	INTEREST & DIVIDEND INCOME	65,000.00	78,517.56	30,356.62	(13,517.56)	120.80
101-000-665.001	INTEREST & DIVIDEND INCOME- ARPA FUNDS	0.00	5,477.55	5,477.55	(5,477.55)	100.00
101-000-667.000	RENTS	34,000.00	32,300.00	0.00	1,700.00	95.00
101-000-673.000	SALE OF FIXED ASSETS	9,600.00	7,490.00	0.00	2,110.00	78.02

101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	1,496.00	345.00	(496.00)	149.60
101-000-676.000	REIMBURSEMENTS	124,475.00	103,290.29	104.70	21,184.71	82.98
101-000-676.001	REIMBURSEMENTS: 51ST CIRCUIT COURT	75.00	31.29	31.29	43.71	41.72
101-000-676.002	REIMBURSEMENTS: 79TH DISTRICT COURT	2,125.00	184.50	0.00	1,940.50	8.68
101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	23,050.00	17,289.75	0.00	5,760.25	75.01
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
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	26,310.82	10,865.13	(16,310.82)	263.11
101-000-676.017	REIMBURSEMENTS: WESTERN MICH FAIR ASSN	8,675.00	8,675.00	0.00	0.00	100.00
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	2,668.00	0.00	(93.00)	103.61
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	15,725.00	11,806.50	0.00	3,918.50	75.08
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	715.51	50.00	34.49	95.40
101-000-683.000	OTHER REVENUE	10,875.00	12,543.30	1,000.00	(1,668.30)	115.34
101-000-687.000	REFUNDS & REBATES	775.00	1,007.02	26.35	(232.02)	129.94
Total Dept 000 - GENERAL		14,363,000.00	8,543,020.57	4,277,592.69	5,819,979.43	59.48

Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	65,728.45	14,379.51	(65,728.45)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	65,728.45	14,379.51	(65,728.45)	100.00

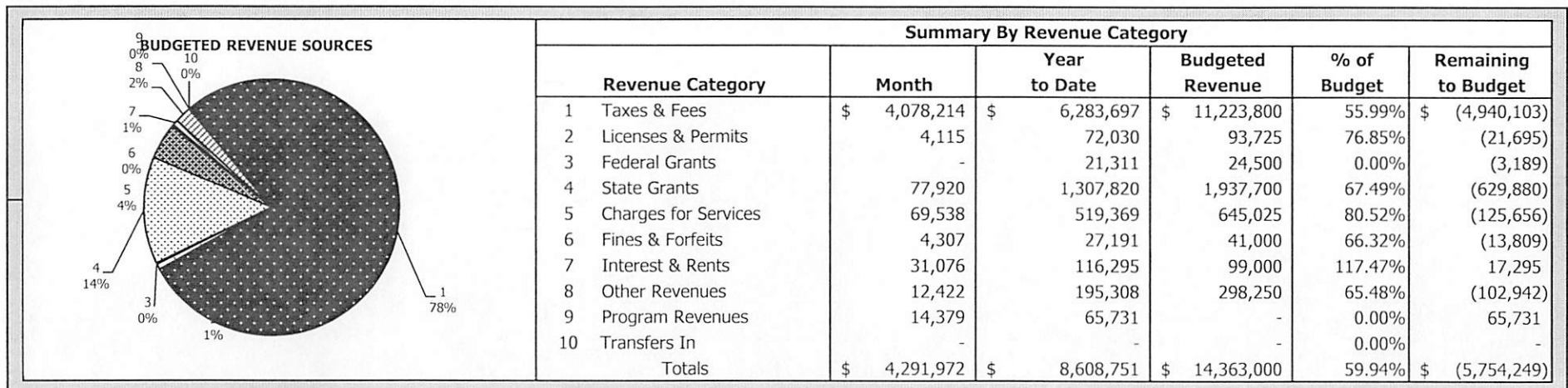
Dept 253 - TREASURER						
101-253-689.000	CASH OVERAGE & SHORTAGE	0.00	0.43	(0.10)	(0.43)	100.00
Total Dept 253 - TREASURER		0.00	0.43	(0.10)	(0.43)	100.00

Dept 702 - ZONING						
101-702-689.000	CASH OVERAGE & SHORTAGE	0.00	2.00	0.00	(2.00)	100.00
Total Dept 702 - ZONING		0.00	2.00	0.00	(2.00)	100.00

TOTAL REVENUES		14,363,000.00	8,608,751.45	4,291,972.10	5,754,248.55	59.94

Fund 101 - GENERAL FUND:						
TOTAL REVENUES		14,363,000.00	8,608,751.45	4,291,972.10	5,754,248.55	59.94

Revenue Category	Account No.		Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
Taxes & Fees	401.000 thru 474.000		4,078,214	6,283,697	11,223,800	55.99%	(4,940,103)
Licenses & Permits	475.000 thru 500.000		4,115	72,030	93,725	76.85%	(21,695)
Federal Grants	501.000 thru 538.000		\$ -	\$ 21,311	\$ 24,500	0.00%	(3,189)
State Grants	539.000 thru 579.000		77,920	1,307,820	1,937,700	67.49%	(629,880)
Charges for Services	600.000 thru 654.000		69,538	519,369	645,025	80.52%	(125,656)
Fines & Forfeits	655.000 thru 663.000		4,307	27,191	41,000	66.32%	(13,809)
Interest & Rents	664.000 thru 670.000		31,076	116,295	99,000	117.47%	17,295
Other Revenue	672.000 thru 699.000		12,422	195,308	298,250	65.48%	(102,942)
Program Revenues		Program Revenues	14,379	65,731	-	0.00%	65,731
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	\$ 4,291,972	\$ 8,608,751	\$ 14,363,000	59.94%	\$ (5,754,249)
		Previous Month Totals	\$ 1,420,515	\$ 4,316,771	\$ 14,363,000	30.05%	\$ (10,046,229)
		Change from Previous Month	\$ 2,871,457	\$ 4,291,981	\$ -		
		Previous Year Totals	\$ 4,051,570	\$ 7,972,389	\$ 13,864,000	57.50%	\$ (5,891,611)
		Change from Previous Year	\$ 240,402	\$ 636,363	\$ 499,000		

**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	\$ (3,089,494.53)	\$ 10,399,763.63	\$ 2,015,292.25	\$ 3,110,545.09	\$ 6,215,016.26	\$ 8,608,751.45	\$ 9,870,812.21
102	Budget Stabilization	164,729.27	1,725,000.00	12,484.80	-	1,902,214.07	-	-
Special Revenue Funds								
201	Road	\$ 548,672.23	\$ 1,770,536.69	\$ 9,735.38	\$ -	\$ 2,328,944.30	\$ 7,684,346.29	\$ 8,878,274.66
207	Road Patrol	-	1,068,640.12	-	19,178.64	1,049,461.48	2,278,817.52	1,887,606.07
211	Senior Citizens	-	504,336.12	-	140,080.84	364,255.28	608,727.76	541,910.64
215	Friend of the Court	162,367.18	16,815.72	-	3,843.92	175,338.98	427,696.15	410,121.96
221	District Health Dept. #10	1,253,296.19	9,404,489.78	118,139.55	-	10,775,925.52	17,874,495.01	15,546,582.86
225	Junk Ordinance Administration	71,968.21	-	-	71.16	71,897.05	785.00	10,069.51
227	Landfill Post Closure Care	-	2,534,024.25	32,222.85	467,640.00	2,098,607.10	21,149.40	33,571.36
228	Solid Waste Management Planning	26,561.56	-	-	-	26,561.56	-	-
230	Employee Vacation & Sick Leave	-	657,512.92	612.95	628,426.43	29,699.44	7,419.88	73,387.18
232	Road Commission Employee Benefits	-	-	-	-	-	-	57.71
235	Animal Control Spay/Neuter	7,567.72	-	-	1,925.00	5,642.72	2,075.00	725.00
244	Economic Development	61,197.83	7,076.41	-	-	68,274.24	80.38	-
244	Brownfield Redevelopment Authority	272,565.75	-	-	-	272,565.75	72,072.30	22,397.59
249	Building Inspection	483,636.14	-	460.61	114,828.46	369,268.29	385,537.50	311,787.14
253	Courthouse Preservation	-	353,475.25	458.33	-	353,933.58	17,278.71	-
254	Principal Residence Exemption (PRE) Audit	30,445.12	-	7,828.89	13,118.30	25,155.71	-	677.00
256	Register of Deeds Automation	-	23,646.67	-	-	23,646.67	36,047.06	37,000.00
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	21,646.98	262,546.67	-	1.96	284,191.69	121,019.88	373,257.47
263	Concealed Pistol Licensing	-	61,606.81	-	2,063.20	59,543.61	14,786.64	6,687.68
264	Corrections Officers Training	21,243.67	-	-	371.50	20,872.17	4,777.52	3,526.29
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	-	1,862,609.20	22,186.32	21,464.36	1,863,331.16	2,597,092.36	2,128,964.70
269	Law Library	71,019.43	-	-	-	71,019.43	11,750.00	2,176.43
271	District Library Operation	-	603,340.93	1,364.64	17,244.53	587,461.04	1,163,340.54	818,451.47
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	57,242.89	-	-	-	57,242.89	48,725.89	-
276	Emergency Management Grants	(27,599.08)	53,857.43	4,536.98	367.12	30,428.21	4,577.00	27,649.35
283	Victims Assistance	-	-	-	-	-	-	-
285	State Revenue Sharing Reserve	-	-	-	-	-	-	-
286	Justice Training	1,440.32	-	-	-	1,440.32	1,221.88	4,601.66
290	Social Welfare	68,623.63	-	13,654.76	36.00	82,242.39	18,943.44	8,221.61
292	Probate Child Care	68,100.51	-	263.20	1,928.44	66,435.27	297,484.23	371,776.11
292	Welfare Child Care	699,240.34	-	-	-	699,240.34	85,200.00	25,421.13
293	Soldiers & Sailors Relief Commission	-	36,941.84	-	-	36,941.84	6,712.62	1,576.80
294	Veterans Trust	-	-	-	-	-	-	-
297	Building Authority Operation	127,438.58	-	-	-	127,438.58	22,050.00	18,974.69

FUND BALANCES

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	\$ -	\$ 3,366,376.96	\$ 431.73	\$ 2,174.49	\$ 3,364,634.20	\$ 475,025.56	\$ 288,260.96
403	Road Commission Building Improvement	-	382,389.34	-	-	382,389.34	28,990.05	-
404	Road Commission Equipment Replacement	-	416,022.20	-	-	416,022.20	216,618.34	-
408	Park Improvement	-	8,107.93	-	-	8,107.93	11.10	-
466	Jail Construction	-	414,365.47	549.99	-	414,915.46	61,592.12	-
468	District Library Improvement	-	9,140.03	-	-	9,140.03	16.43	-
470	Public Improvement	-	7,265,287.93	55,049.10	-	7,320,337.03	74,068.66	4,148.00
471	District Library Construction	-	-	-	-	-	-	-
481	Airport Improvement	-	245,918.43	-	-	245,918.43	881.54	-
Enterprise Funds								
508	Park Operation	\$ -	\$ 488,369.02	\$ 313,856.65	\$ 6,686.40	\$ 795,539.27	\$ 177,003.35	\$ 129,379.35
512	Medical Care Facility	100,000.00	\$ 12,439,169.44	3,985,388.73	\$ 2,975,300.37	13,549,257.80	10,671,689.77	7,314,282.42
516	Delinquent Tax Revolving	-	4,409,409.51	1,221,142.93	2,034.25	5,628,518.19	368,759.42	11,055.06
518	Delinquent Tax Foreclosure	-	558,248.48	510.00	190.00	558,568.48	155,215.71	38,236.47
565	Public Works Operation & Maintenance	39,101.41	1,430,202.29	2,502,229.63	1,868,251.13	2,103,282.20	207,920.51	228,525.29
581	Airport Operation	228,547.26	132,077.30	1,939,398.34	8,405.03	2,291,617.87	356,648.16	383,415.22
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 213,621.03	\$ -	\$ 7,355.78	\$ -	\$ 220,976.81	\$ 103,007.50	\$ 79,908.86
640	Drain & Public Works Equipment	-	288,571.37	17,349.96	-	305,921.33	13,427.50	9,779.94
676	Property & Liability Insurance	-	12,949.60	14,773,158.16	12,843,459.63	1,942,648.13	145,089.08	155,165.60
677	Workmans Compensation	-	1,309,869.71	250.47	608.00	1,309,512.18	19,784.54	36,705.54
678	Health, Life & Pension Fund	-	2,794,439.29	12,702,304.71	(424,319.48)	15,921,063.48	776,985.99	16,850.00
Trust & Agency Funds								
701	General Agency	\$ 191,912.53	\$ 7,892,386.25	-	\$ 8,084,298.78	\$ -		
721	Library Penal Fine	31,220.27	-	-	31,220.27	-		
756	Promise Zone Authority	-	395,471.29	532,028.40	-	927,499.69	\$ 2,963.76	\$ 216,109.25

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$ -	\$ 103,124.16	\$ 406,722.24	\$ 128,336.75	\$ 381,509.65	\$ 94,056.63	\$ 79,009.88
802	Drain Revolving	-	123,654.57	52,786.40	-	176,440.97	244.88	-
843	Lake Improvement	-	537,108.71	288,906.27	288,906.27	537,108.71	\$ 272,948.90	\$ 153,752.30
Long Term Debt Funds								
950	Long Term Debt - GASB 34			\$ 11,932,898.90	\$ 13,151,770.32	\$ (1,218,871.42)		
Totals		\$ 1,918,993.37	\$ 76,368,879.72	\$ 52,971,559.90	\$ 43,510,457.16	\$ 87,748,975.83	\$ 56,684,791.42	\$ 50,599,730.96
Previous Month Totals		\$ 999,720.46	\$ 66,684,209.88	\$ 53,225,537.44	\$ 37,700,147.35	\$ 83,209,320.43	\$ 46,404,462.22	\$ 44,930,407.93
Change from Previous Month		\$ 919,272.91	\$ 9,684,669.84	\$ (253,977.54)	\$ 5,810,309.81	\$ 4,539,655.40	\$ 10,280,329.20	\$ 5,669,323.03
Previous Year Totals		\$ 2,711,499.33	\$ 67,284,692.16	\$ 43,321,794.01	\$ 40,393,323.06	\$ 72,924,662.44	\$ 55,147,924.47	\$ 52,505,257.80
Change from Previous Year		\$ (792,505.96)	\$ 9,084,187.56	\$ 9,649,765.89	\$ 3,117,134.10	\$ 14,824,313.39	\$ 1,536,866.95	\$ (1,905,526.84)

Interest & Dividend Income By Fund Category	Year To Date	
	2021	2020
General Funds	\$ 149,723.56	\$ 138,928.94
Special Revenue Funds	129,958.77	208,689.68
Debt Service Funds	-	0.71
Capital Projects Funds	121,350.24	145,782.95
Enterprise Funds	134,492.51	218,993.16
Internal Service Funds	292,200.25	303,817.73
Trust & Agency Funds	2,720.04	1,284.62
Special Assessment Project Funds	1,632.28	6,187.59
Totals	\$ 832,077.65	\$ 1,023,685.38

Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2021	2020
Current Taxes	\$ 5,108.55	\$ 29,394.28
P.R.E. (Homestead) Audit Taxes	-	22.28
Delinquent Taxes	326,884.04	375,381.65
Forfeited Taxes	92,413.92	104,105.19
Totals	\$ 424,406.51	\$ 508,903.40

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

