

11/04/2021

## REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 10/31/2021

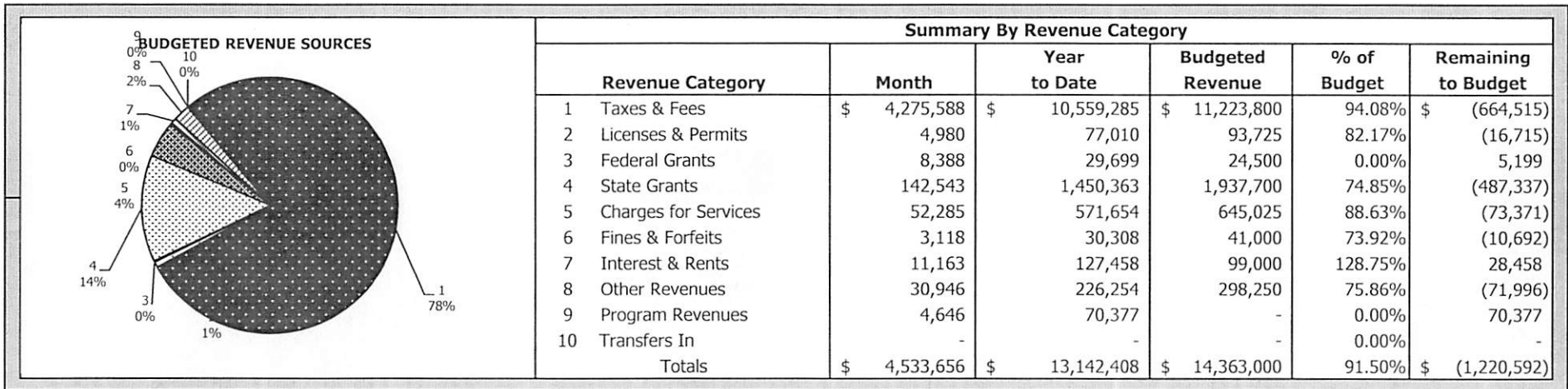
% Fiscal Year Completed: 83.29

| GL NUMBER               | DESCRIPTION                              | 2021<br>AMENDED BUDGET | YTD BALANCE<br>10/31/2021<br>NORMAL (ABNORMAL) | ACTIVITY FOR<br>MONTH 10/31/2021<br>INCREASE (DECREASE) | AVAILABLE<br>BALANCE<br>NORMAL (ABNORMAL) | % BDGT<br>USED |
|-------------------------|------------------------------------------|------------------------|------------------------------------------------|---------------------------------------------------------|-------------------------------------------|----------------|
| Fund 101 - GENERAL FUND |                                          |                        |                                                |                                                         |                                           |                |
| Revenues                |                                          |                        |                                                |                                                         |                                           |                |
| Dept 000 - GENERAL      |                                          |                        |                                                |                                                         |                                           |                |
| 101-000-402.000         | CURRENT PROPERTY TAXES                   | 10,476,000.00          | 9,640,310.72                                   | 4,116,569.15                                            | 835,689.28                                | 92.02          |
| 101-000-412.000         | DELINQUENT PERSONAL PROPERTY TAXES       | 2,825.00               | 3,014.56                                       | 0.00                                                    | (189.56)                                  | 106.71         |
| 101-000-425.000         | SWAMPLAND PAYMENT IN LIEU OF TAXES       | 8,725.00               | 8,838.41                                       | 0.00                                                    | (113.41)                                  | 101.30         |
| 101-000-426.001         | HOUSING PILT: LONGFELLOW TOWERS APTS     | 4,925.00               | 4,925.24                                       | (23.50)                                                 | (0.24)                                    | 100.00         |
| 101-000-426.003         | HOUSING PILT: BIRCH LAKE APARTMENTS      | 2,875.00               | 2,892.95                                       | 0.00                                                    | (17.95)                                   | 100.62         |
| 101-000-426.004         | HOUSING PILT: LAWDALE APARTMENTS         | 2,250.00               | 2,262.10                                       | 0.00                                                    | (12.10)                                   | 100.54         |
| 101-000-426.005         | HOUSING PILT: GLENDALE APARTMENTS        | 1,450.00               | 1,575.70                                       | 0.00                                                    | (125.70)                                  | 108.67         |
| 101-000-428.000         | PILT - PERSONAL PROPERTY TAX LOSS        | 410,875.00             | 553,003.25                                     | 142,127.82                                              | (142,128.25)                              | 134.59         |
| 101-000-429.000         | COMMERCIAL FOREST SPECIFIC TAXES         | 250.00                 | 248.71                                         | 0.00                                                    | 1.29                                      | 99.48          |
| 101-000-432.000         | PAYMENT IN LIEU OF TAXES (PILT)          | 124,325.00             | 124,332.00                                     | 0.00                                                    | (7.00)                                    | 100.01         |
| 101-000-434.001         | TRAILER TAXES: MANISTEE FOREST PINES EST | 225.00                 | 169.00                                         | 71.00                                                   | 56.00                                     | 75.11          |
| 101-000-434.002         | TRAILER TAXES: HERITAGE HILLS            | 125.00                 | 125.00                                         | 12.50                                                   | 0.00                                      | 100.00         |
| 101-000-434.003         | TRAILER TAXES: HIDDEN FOREST             | 850.00                 | 543.00                                         | 165.50                                                  | 307.00                                    | 63.88          |
| 101-000-434.004         | TRAILER TAXES: HOLIDAY VILLAGE           | 300.00                 | 180.00                                         | 72.00                                                   | 120.00                                    | 60.00          |
| 101-000-434.005         | TRAILER TAXES: LAMAN'S LANDING           | 0.00                   | 5.00                                           | 0.00                                                    | (5.00)                                    | 100.00         |
| 101-000-434.006         | TRAILER TAXES: RIVERVIEW MEADOWS ESTATES | 250.00                 | 177.50                                         | 0.00                                                    | 72.50                                     | 71.00          |
| 101-000-434.007         | TRAILER TAXES: TAMARAC VILLAGE           | 1,775.00               | 1,341.00                                       | 149.50                                                  | 434.00                                    | 75.55          |
| 101-000-434.008         | TRAILER TAXES: NORTH BAYOU RESORT        | 0.00                   | 69.50                                          | 12.00                                                   | (69.50)                                   | 100.00         |
| 101-000-437.000         | INDUSTRIAL FACILITY TAX                  | 19,800.00              | 7,275.07                                       | 558.84                                                  | 12,524.93                                 | 36.74          |
| 101-000-440.000         | REAL ESTATE TRANSFER TAXES               | 147,375.00             | 201,978.15                                     | 14,963.30                                               | (54,603.15)                               | 137.05         |
| 101-000-445.000         | PENALTIES & INTEREST ON TAXES            | 15,000.00              | 5,572.50                                       | 909.39                                                  | 9,427.50                                  | 37.15          |
| 101-000-445.002         | DELINQUENT TAX INTEREST - PERSONAL       | 350.00                 | 405.02                                         | 0.00                                                    | (55.02)                                   | 115.72         |
| 101-000-447.000         | PROPERTY TAX ADMINISTRATION FEES         | 3,250.00               | 40.42                                          | 0.00                                                    | 3,209.58                                  | 1.24           |
| 101-000-475.000         | LICENSES & PERMITS                       | 1,200.00               | 1,130.00                                       | 130.00                                                  | 70.00                                     | 94.17          |
| 101-000-480.000         | ZONING PERMITS                           | 19,350.00              | 13,100.00                                      | 1,400.00                                                | 6,250.00                                  | 67.70          |
| 101-000-485.000         | SOIL EROSION & SEDIMENT CONTROL PERMITS  | 16,000.00              | 27,550.00                                      | 1,575.00                                                | (11,550.00)                               | 172.19         |
| 101-000-489.000         | DOG LICENSES                             | 56,900.00              | 35,005.00                                      | 1,875.00                                                | 21,895.00                                 | 61.52          |
| 101-000-491.000         | KENNEL LICENSES                          | 275.00                 | 225.00                                         | 0.00                                                    | 50.00                                     | 81.82          |
| 101-000-528.000         | OTHER FEDERAL GRANTS                     | 24,500.00              | 29,699.27                                      | 8,388.48                                                | (5,199.27)                                | 121.22         |
| 101-000-542.000         | EMERGENCY 9 1 1                          | 158,625.00             | 112,809.00                                     | 20,758.00                                               | 45,816.00                                 | 71.12          |
| 101-000-543.008         | MEDICAL MARIJUANA OVERSIGHT              | 4,925.00               | 4,659.01                                       | 863.92                                                  | 265.99                                    | 94.60          |
| 101-000-544.000         | DRUNK DRIVING CASE FLOW ASSISTANCE FUND  | 4,475.00               | 4,494.65                                       | 0.00                                                    | (19.65)                                   | 100.44         |
| 101-000-545.000         | DRUG CASE INFORMATION MANAGEMENT FUND    | 600.00                 | 612.18                                         | 0.00                                                    | (12.18)                                   | 102.03         |
| 101-000-547.001         | COURT EQUITY FUND GRANT                  | 126,850.00             | 58,443.00                                      | 0.00                                                    | 68,407.00                                 | 46.07          |
| 101-000-547.002         | JUDGE'S SALARY STANDARDIZATION GRANT     | 137,150.00             | 102,879.00                                     | 0.00                                                    | 34,271.00                                 | 75.01          |
| 101-000-547.003         | PROBATE JUDGES SALARY SUPPLEMENT GRANT   | 112,000.00             | 82,325.19                                      | 0.00                                                    | 29,674.81                                 | 73.50          |
| 101-000-548.000         | VETERANS' AFFAIRS SERVICE GRANT          | 53,400.00              | 22,960.02                                      | 0.00                                                    | 30,439.98                                 | 43.00          |
| 101-000-549.001         | EMERGENCY MANAGEMENT PERFORMANCE GRANTS  | 22,000.00              | 0.00                                           | 0.00                                                    | 22,000.00                                 | 0.00           |
| 101-000-562.000         | FRIEND OF THE COURT MEDICAL INCENTIVE    | 0.00                   | 5,213.45                                       | 1,571.80                                                | (5,213.45)                                | 100.00         |

|                 |                                         |            |            |           |             |        |
|-----------------|-----------------------------------------|------------|------------|-----------|-------------|--------|
| 101-000-562.001 | FRIEND OF THE COURT INCENTIVE PROGRAM   | 34,500.00  | 22,930.00  | 0.00      | 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 | 0.00      | 74,239.31   | 74.88  |
| 101-000-562.102 | COOPERATIVE REIMBURSEMENT PROGRAM: PAO  | 46,475.00  | 34,714.99  | 0.00      | 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 | 155,479.56 | 16,648.56 | 2,120.44    | 98.65  |
| 101-000-574.001 | REVENUE SHARING: COUNTY REVENUE         | 521,625.00 | 454,035.00 | 81,737.00 | 67,590.00   | 87.04  |
| 101-000-574.002 | REVENUE SHARING: COUNTY INCENTIVE       | 126,775.00 | 104,824.46 | 20,964.00 | 21,950.54   | 82.69  |
| 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  | 15,139.18  | 543.94    | 6,435.82    | 70.17  |
| 101-000-601.136 | DISTRICT COURT COSTS                    | 104,000.00 | 90,720.55  | 8,245.23  | 13,279.45   | 87.23  |
| 101-000-601.149 | JUVENILE COURT COSTS                    | 25.00      | 33.00      | 0.00      | (8.00)      | 132.00 |
| 101-000-606.000 | CIVIL FEES                              | 80,000.00  | 50,012.58  | 5,691.00  | 29,987.42   | 62.52  |
| 101-000-607.000 | RECORDING FEES                          | 155,000.00 | 168,066.00 | 12,433.00 | (13,066.00) | 108.43 |
| 101-000-614.000 | REMONUMENTATION FEES                    | 350.00     | 415.74     | 33.48     | (65.74)     | 118.78 |
| 101-000-619.000 | CREMATION FEES                          | 11,400.00  | 10,350.00  | 1,050.00  | 1,050.00    | 90.79  |
| 101-000-621.000 | PROBATION OVERSITE FEE                  | 53,500.00  | 39,499.61  | 3,873.00  | 14,000.39   | 73.83  |
| 101-000-623.000 | STATUTORY HANDLING FEES                 | 2,550.00   | 675.00     | 25.00     | 1,875.00    | 26.47  |
| 101-000-623.141 | FRIEND OF THE COURT HANDLING FEES       | 14,500.00  | 13,744.48  | 755.74    | 755.52      | 94.79  |
| 101-000-624.141 | FRIEND OF THE COURT SERVICE FEES        | 2,000.00   | 1,840.85   | 100.50    | 159.15      | 92.04  |
| 101-000-624.148 | PROBATE COURT SERVICE FEES              | 14,000.00  | 14,937.96  | 1,475.52  | (937.96)    | 106.70 |
| 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     | 1,182.00   | 147.00    | (407.00)    | 152.52 |
| 101-000-625.001 | CIRCUIT COURT SERVICE FEES              | 8,500.00   | 10,406.00  | 1,834.00  | (1,906.00)  | 122.42 |
| 101-000-625.002 | CLERK'S SERVICE FEES                    | 44,300.00  | 43,067.60  | 5,265.99  | 1,232.40    | 97.22  |
| 101-000-625.003 | CLERK MDCH CERTIFICATION FEE            | 5,000.00   | 3,384.00   | 11.00     | 1,616.00    | 67.68  |
| 101-000-626.253 | TREASURER'S SERVICE FEES                | 400.00     | 401.00     | 50.00     | (1.00)      | 100.25 |
| 101-000-626.268 | REGISTER OF DEEDS SERVICE FEES          | 2,800.00   | 2,590.00   | 455.00    | 210.00      | 92.50  |
| 101-000-626.430 | ANIMAL CONTROL SERVICE FEES             | 7,500.00   | 8,420.00   | 715.00    | (920.00)    | 112.27 |
| 101-000-628.001 | FAMILY COUNSELING FEES                  | 2,950.00   | 2,580.00   | 270.00    | 370.00      | 87.46  |
| 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   | 5,893.00   | 495.00    | (493.00)    | 109.13 |
| 101-000-629.003 | PROPERTY TAX ABSTRACTS                  | 1,175.00   | 1,306.00   | 22.00     | (131.00)    | 111.15 |
| 101-000-629.004 | PROPERTY TAX SPLIT CERTIFICATION        | 75.00      | 140.00     | 10.00     | (65.00)     | 186.67 |
| 101-000-630.001 | BOARD OF CATS & DOGS                    | 350.00     | 615.00     | 0.00      | (265.00)    | 175.71 |
| 101-000-633.001 | INTER-DEPARTMENTAL PERSONNEL SERVICES   | 28,000.00  | 16,482.63  | 2,822.08  | 11,517.37   | 58.87  |
| 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   | 0.00      | 7,935.76    | 49.93  |
| 101-000-643.000 | PRINT & ELECTRONIC MATERIALS SALES      | 17,000.00  | 13,068.59  | 861.00    | 3,931.41    | 76.87  |
| 101-000-643.001 | REPORTS                                 | 100.00     | 100.00     | 0.00      | 0.00        | 100.00 |
| 101-000-644.000 | COMMISSIONS                             | 50.00      | 50.50      | 20.50     | (0.50)      | 101.00 |
| 101-000-646.000 | ADOPTION FEES                           | 5,750.00   | 5,225.00   | 375.00    | 525.00      | 90.87  |
| 101-000-647.000 | SUBSCRIPTIONS                           | 36,000.00  | 39,021.92  | 3,175.05  | (3,021.92)  | 108.39 |
| 101-000-647.003 | ONLINE RECORDS LOOKUP                   | 1,800.00   | 3,678.60   | 1,530.20  | (1,878.60)  | 204.37 |
| 101-000-657.000 | ORDINANCE FINES & COSTS                 | 32,000.00  | 23,948.44  | 1,912.55  | 8,051.56    | 74.84  |
| 101-000-663.000 | BOND FORFEITURES & BOND COSTS           | 9,000.00   | 6,360.00   | 1,205.00  | 2,640.00    | 70.67  |
| 101-000-665.000 | INTEREST & DIVIDEND INCOME              | 65,000.00  | 86,662.40  | 8,144.84  | (21,662.40) | 133.33 |
| 101-000-665.001 | INTEREST & DIVIDEND INCOME- ARPA FUNDS  | 0.00       | 7,495.51   | 2,017.96  | (7,495.51)  | 100.00 |
| 101-000-667.000 | RENTS                                   | 34,000.00  | 33,300.00  | 1,000.00  | 700.00      | 97.94  |
| 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   | 1,536.00   | 40.00     | (536.00)    | 153.60 |

|                                                        |                                          |               |               |              |              |        |
|--------------------------------------------------------|------------------------------------------|---------------|---------------|--------------|--------------|--------|
| 101-000-676.000                                        | REIMBURSEMENTS                           | 124,475.00    | 110,128.13    | 6,837.84     | 14,346.87    | 88.47  |
| 101-000-676.001                                        | REIMBURSEMENTS: 51ST CIRCUIT COURT       | 75.00         | 31.29         | 0.00         | 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     | 23,053.00     | 5,763.25     | (3.00)       | 100.01 |
| 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     | 0.00         | (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 |
| 101-000-676.029                                        | REIMBURSEMENTS: COUNTY SERVICES BRNFLD   | 0.00          | 11,859.89     | 11,859.89    | (11,859.89)  | 100.00 |
| 101-000-676.032                                        | REIMBURSEMENTS: PROSECUTOR SERVICES      | 15,725.00     | 15,742.00     | 3,935.50     | (17.00)      | 100.11 |
| 101-000-676.033                                        | REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10 | 2,400.00      | 2,400.00      | 600.00       | 0.00         | 100.00 |
| 101-000-678.001                                        | JUVENILE COURT 25% COLLECTION FEE        | 750.00        | 771.76        | 56.25        | (21.76)      | 102.90 |
| 101-000-683.000                                        | OTHER REVENUE                            | 10,875.00     | 14,081.41     | 1,538.11     | (3,206.41)   | 129.48 |
| 101-000-687.000                                        | REFUNDS & REBATES                        | 775.00        | 1,321.77      | 314.75       | (546.77)     | 170.55 |
| Total Dept 000 - GENERAL                               |                                          | 14,363,000.00 | 13,072,031.00 | 4,529,010.43 | 1,290,969.00 | 91.01  |
| Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN       |                                          |               |               |              |              |        |
| 101-195-665.000                                        | INTEREST & DIVIDEND INCOME               | 0.00          | 70,374.41     | 4,645.96     | (70,374.41)  | 100.00 |
| Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN |                                          | 0.00          | 70,374.41     | 4,645.96     | (70,374.41)  | 100.00 |
| Dept 253 - TREASURER                                   |                                          |               |               |              |              |        |
| 101-253-689.000                                        | CASH OVERAGE & SHORTAGE                  | 0.00          | 0.43          | 0.00         | (0.43)       | 100.00 |
| Total Dept 253 - TREASURER                             |                                          | 0.00          | 0.43          | 0.00         | (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 | 13,142,407.84 | 4,533,656.39 | 1,220,592.16 | 91.50  |
| Fund 101 - GENERAL FUND:                               |                                          |               |               |              |              |        |
| TOTAL REVENUES                                         |                                          | 14,363,000.00 | 13,142,407.84 | 4,533,656.39 | 1,220,592.16 | 91.50  |

| Revenue Category     | Account No.          |                               | Month        | Year to Date  | Budgeted Revenue | % of Budget | Remaining to Budget |
|----------------------|----------------------|-------------------------------|--------------|---------------|------------------|-------------|---------------------|
| Taxes & Fees         | 401.000 thru 474.000 |                               | 4,275,588    | 10,559,285    | 11,223,800       | 94.08%      | (664,515)           |
| Licenses & Permits   | 475.000 thru 500.000 |                               | 4,980        | 77,010        | 93,725           | 82.17%      | (16,715)            |
| Federal Grants       | 501.000 thru 538.000 |                               | \$ 8,388     | \$ 29,699     | \$ 24,500        | 0.00%       | 5,199               |
| State Grants         | 539.000 thru 579.000 |                               | 142,543      | 1,450,363     | 1,937,700        | 74.85%      | (487,337)           |
| Charges for Services | 600.000 thru 654.000 |                               | 52,285       | 571,654       | 645,025          | 88.63%      | (73,371)            |
| Fines & Forfeits     | 655.000 thru 663.000 |                               | 3,118        | 30,308        | 41,000           | 73.92%      | (10,692)            |
| Interest & Rents     | 664.000 thru 670.000 |                               | 11,163       | 127,458       | 99,000           | 128.75%     | 28,458              |
| Other Revenue        | 672.000 thru 699.000 |                               | 30,946       | 226,254       | 298,250          | 75.86%      | (71,996)            |
| Program Revenues     |                      | Program Revenues              | 4,646        | 70,377        | -                | 0.00%       | 70,377              |
| Transfers In         |                      | Transfers In From Other Funds | -            | -             | -                | 0.00%       | -                   |
| Summary              |                      | Totals                        | \$ 4,533,656 | \$ 13,142,408 | \$ 14,363,000    | 91.50%      | \$ (1,220,592)      |
|                      |                      | Previous Month Totals         | \$ 4,291,972 | \$ 8,608,751  | \$ 14,363,000    | 59.94%      | \$ (5,754,249)      |
|                      |                      | Change from Previous Month    | \$ 241,684   | \$ 4,533,656  | \$ -             |             |                     |
|                      |                      | Previous Year Totals          | \$ 4,196,802 | \$ 12,169,191 | \$ 13,864,000    | 87.78%      | \$ (1,694,809)      |
|                      |                      | Change from Previous Year     | \$ 336,854   | \$ 973,217    | \$ 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                                    | \$ (3,061,525.91) | \$ 13,729,155.50 | \$ 2,005,277.25 | \$ 3,120,728.20      | \$ 9,552,178.64 | \$ 13,142,407.84 | \$ 11,067,306.22 |
| 102                   | Budget Stabilization                       | 164,729.27        | 1,725,000.00     | 12,484.80       | -                    | 1,902,214.07    | -                | -                |
| Special Revenue Funds |                                            |                   |                  |                 |                      |                 |                  |                  |
| 201                   | Road                                       | \$ 81,269.41      | \$ 1,823,384.67  | \$ 9,203.67     | \$ -                 | \$ 1,913,857.75 | \$ 8,454,784.99  | \$ 10,063,799.91 |
| 207                   | Road Patrol                                | -                 | 1,041,057.99     | -               | 19,178.64            | 1,021,879.35    | 2,459,646.88     | 2,096,017.56     |
| 211                   | Senior Citizens                            | -                 | 370,491.28       | -               | 6,330.84             | 364,160.44      | 608,732.64       | 542,010.36       |
| 215                   | Friend of the Court                        | 260,642.93        | 16,816.18        | -               | 3,843.92             | 273,615.19      | 568,176.61       | 452,326.21       |
| 221                   | District Health Dept. #10                  | 577,597.11        | 10,811,618.01    | 115,994.02      | -                    | 11,505,209.14   | 20,129,713.44    | 17,072,517.67    |
| 225                   | Junk Ordinance Administration              | 70,922.95         | -                | -               | 71.16                | 70,851.79       | 785.00           | 11,114.77        |
| 227                   | Landfill Post Closure Care                 | -                 | 2,537,124.80     | 31,249.85       | 467,640.00           | 2,100,734.65    | 25,217.04        | 35,511.45        |
| 228                   | Solid Waste Management Planning            | 26,561.56         | -                | -               | -                    | 26,561.56       | -                | -                |
| 230                   | Employee Vacation & Sick Leave             | -                 | 657,523.95       | 612.95          | 628,426.43           | 29,710.47       | 7,430.91         | 73,387.18        |
| 232                   | Road Commission Employee Benefits          | -                 | -                | -               | -                    | -               | -                | 57.71            |
| 235                   | Animal Control Spay/Neuter                 | 7,742.72          | -                | -               | 1,675.00             | 6,067.72        | 2,500.00         | 725.00           |
| 244                   | Economic Development                       | 61,197.83         | 7,076.41         | -               | -                    | 68,274.24       | 80.38            | -                |
| 244                   | Brownfield Redevelopment Authority         | 299,782.45        | -                | -               | -                    | 299,782.45      | 112,269.87       | 35,378.46        |
| 249                   | Building Inspection                        | 520,845.80        | -                | 460.61          | 128,010.39           | 393,296.02      | 449,311.50       | 351,533.41       |
| 253                   | Courthouse Preservation                    | -                 | 354,798.82       | 458.33          | -                    | 355,257.15      | 18,602.28        | -                |
| 254                   | Principal Residence Exemption (PRE) Audit  | 29,970.37         | -                | 4,577.47        | 9,392.13             | 25,155.71       | -                | 677.00           |
| 256                   | Register of Deeds Automation               | -                 | 26,582.31        | -               | -                    | 26,582.31       | 38,982.70        | 37,000.00        |
| 259                   | Community Corrections                      | 4,349.51          | -                | -               | -                    | 4,349.51        | -                | -                |
| 260                   | Indigent Defense                           | 60,242.48         | 262,476.32       | -               | 1.96                 | 322,716.84      | 159,559.54       | 373,271.98       |
| 263                   | Concealed Pistol Licensing                 | -                 | 62,998.95        | -               | 2,479.20             | 60,519.75       | 16,207.79        | 7,132.69         |
| 264                   | Corrections Officers Training              | 19,799.12         | -                | -               | 26.00                | 19,773.12       | 4,837.52         | 4,685.34         |
| 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                             | -                 | 1,791,709.16     | 22,186.32       | 21,464.36            | 1,792,431.12    | 2,743,464.28     | 2,346,236.66     |
| 269                   | Law Library                                | 71,638.38         | -                | -               | -                    | 71,638.38       | 12,625.00        | 2,432.48         |
| 271                   | District Library Operation                 | -                 | 553,391.55       | 1,468.12        | 17,239.59            | 537,620.08      | 1,197,651.45     | 902,603.34       |
| 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                | (13,725.82)       | 53,863.63        | 4,536.98        | 367.12               | 44,307.67       | 19,682.97        | 28,875.86        |
| 283                   | Victims Assistance                         | -                 | -                | -               | -                    | -               | -                | -                |
| 285                   | State Revenue Sharing Reserve              | -                 | -                | -               | -                    | -               | -                | -                |
| 286                   | Justice Training                           | 2,967.56          | -                | -               | -                    | 2,967.56        | 2,749.12         | 4,601.66         |
| 290                   | Social Welfare                             | 73,507.21         | -                | 13,654.76       | 36.00                | 87,125.97       | 24,991.88        | 9,386.47         |
| 292                   | Probate Child Care                         | 136,204.52        | -                | 263.20          | 1,928.44             | 134,539.28      | 396,922.12       | 403,109.99       |
| 292                   | Welfare Child Care                         | 720,050.96        | -                | -               | -                    | 720,050.96      | 113,600.00       | 33,010.51        |
| 293                   | Soldiers & Sailors Relief Commission       | -                 | 36,149.23        | -               | -                    | 36,149.23       | 6,723.01         | 2,379.80         |
| 294                   | Veterans Trust                             | -                 | -                | -               | -                    | -               | -                | -                |
| 297                   | Building Authority Operation               | 128,034.33        | -                | -               | -                    | 128,034.33      | 24,500.00        | 20,828.94        |

| Fund No.               | Fund Name                                | Cash          | Investments      | Other         | Liabilities Combined | Fund Equity     | Year To Date  |               |
|------------------------|------------------------------------------|---------------|------------------|---------------|----------------------|-----------------|---------------|---------------|
|                        |                                          |               |                  |               |                      |                 | 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                    | \$ -          | \$ 3,364,986.79  | \$ 373.79     | \$ 2,174.49          | \$ 3,363,186.09 | \$ 482,852.45 | \$ 297,535.96 |
| 403                    | Road Commission Building Improvement     | -             | 384,133.79       | -             | -                    | 384,133.79      | 30,734.50     | -             |
| 404                    | Road Commission Equipment Replacement    | -             | 436,361.63       | -             | -                    | 436,361.63      | 236,957.77    | -             |
| 408                    | Park Improvement                         | -             | 8,110.21         | -             | -                    | 8,110.21        | 13.38         | -             |
| 466                    | Jail Construction                        | -             | 414,394.39       | 549.99        | -                    | 414,944.38      | 61,621.04     | -             |
| 468                    | District Library Improvement             | -             | 9,142.60         | -             | -                    | 9,142.60        | 19.00         | -             |
| 470                    | Public Improvement                       | -             | 7,272,125.38     | 54,400.95     | -                    | 7,326,526.33    | 80,623.96     | 4,514.00      |
| 471                    | District Library Construction            | -             | -                | -             | -                    | -               | -             | -             |
| 481                    | Airport Improvement                      | -             | 245,986.82       | -             | -                    | 245,986.82      | 949.93        | -             |
| Enterprise Funds       |                                          |               |                  |               |                      |                 |               |               |
| 508                    | Park Operation                           | \$ -          | \$ 480,537.07    | \$ 313,856.65 | \$ 7,236.40          | \$ 787,157.32   | \$ 183,366.08 | \$ 144,124.03 |
| 512                    | Medical Care Facility                    | 100,000.00    | \$ 12,401,557.58 | 3,982,558.70  | \$ 1,966,546.42      | 14,517,569.86   | 11,463,780.81 | 8,138,061.40  |
| 516                    | Delinquent Tax Revolving                 | -             | 4,510,719.24     | 1,132,604.53  | 631.24               | 5,642,692.53    | 385,108.76    | 13,230.06     |
| 518                    | Delinquent Tax Foreclosure               | -             | 559,405.80       | 510.00        | (50.00)              | 559,965.80      | 157,899.49    | 39,522.93     |
| 565                    | Public Works Operation & Maintenance     | (6,953.47)    | 1,430,991.42     | 2,497,979.63  | 1,864,001.13         | 2,058,016.45    | 219,277.06    | 285,147.59    |
| 581                    | Airport Operation                        | 214,786.28    | 133,511.36       | 1,935,905.29  | 629.82               | 2,283,573.11    | 403,114.92    | 437,926.74    |
| Internal Service Funds |                                          |               |                  |               |                      |                 |               |               |
| 636                    | Computer Network Operation & Maintenance | \$ 211,124.26 | \$ -             | \$ 7,355.78   | \$ -                 | \$ 218,480.04   | \$ 103,007.50 | \$ 82,405.63  |
| 640                    | Drain & Public Works Equipment           | -             | 289,810.48       | 17,349.96     | -                    | 307,160.44      | 15,164.88     | 10,278.21     |
| 676                    | Property & Liability Insurance           | -             | 57,057.84        | 14,741,840.16 | 12,843,459.63        | 1,955,438.37    | 159,342.70    | 156,628.98    |
| 677                    | Workmans Compensation                    | -             | 1,311,257.65     | -             | 608.00               | 1,310,649.65    | 22,428.47     | 38,212.00     |
| 678                    | Health, Life & Pension Fund              | -             | 2,767,417.45     | 12,701,889.11 | (420,884.03)         | 15,890,190.59   | 780,823.10    | 51,560.00     |
| Trust & Agency Funds   |                                          |               |                  |               |                      |                 |               |               |
| 701                    | General Agency                           | \$ 144,763.20 | \$ 1,985,475.36  | -             | \$ 2,130,238.56      | \$ -            |               |               |
| 721                    | Library Penal Fine                       | 8,313.50      | -                | -             | 8,313.50             | -               |               |               |
| 756                    | Promise Zone Authority                   | -             | 1,185,575.94     | 552,771.99    | -                    | 1,738,347.93    | \$ 819,033.81 | \$ 221,331.06 |

## FUND BALANCES

October 2021

| Fund No.                         | Fund Name                | Assets            |                  |                  |                   | Liabilities Combined | Fund Equity      | Year To Date     |  |
|----------------------------------|--------------------------|-------------------|------------------|------------------|-------------------|----------------------|------------------|------------------|--|
|                                  |                          | Cash              | Investments      | Other            | Revenues          |                      |                  | Expenditures     |  |
| Special Assessment Project Funds |                          |                   |                  |                  |                   |                      |                  |                  |  |
| 801                              | Drain                    | \$ -              | \$ 100,423.61    | \$ 406,722.24    | \$ 129,117.61     | \$ 378,028.24        | \$ 94,156.45     | \$ 82,591.11     |  |
| 802                              | Drain Revolving          | -                 | 122,931.68       | 53,567.26        | -                 | 176,498.94           | 302.85           | -                |  |
| 843                              | Lake Improvement         | -                 | 523,799.66       | 288,906.27       | 288,906.27        | 523,799.66           | 273,082.25       | \$ 167,194.70    |  |
| Long Term Debt Funds             |                          |                   |                  |                  |                   |                      |                  |                  |  |
| 950                              | Long Term Debt - GASB 34 |                   |                  | \$ 11,932,898.90 | \$ 12,654,038.97  | \$ (721,140.07)      |                  |                  |  |
| Totals                           |                          | \$ 980,412.82     | \$ 75,856,932.51 | \$ 52,844,469.53 | \$ 35,903,807.39  | \$ 93,778,007.47     | \$ 66,803,424.32 | \$ 56,187,063.57 |  |
| Previous Month 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 |  |
| Change from Previous Month       |                          | \$ (938,580.55)   | \$ (511,947.21)  | \$ (127,090.37)  | \$ (7,606,649.77) | \$ 6,029,031.64      | \$ 10,118,632.90 | \$ 5,587,332.61  |  |
| Previous Year Totals             |                          | \$ 2,426,059.66   | \$ 68,661,966.93 | \$ 43,207,221.40 | \$ 34,615,862.04  | \$ 79,679,385.95     | \$ 64,561,220.97 | \$ 56,694,096.09 |  |
| Change from Previous Year        |                          | \$ (1,445,646.84) | \$ 7,194,965.58  | \$ 9,637,248.13  | \$ 1,287,945.35   | \$ 14,098,621.52     | \$ 2,242,203.35  | \$ (507,032.52)  |  |
| Interest & Dividend Income       |                          |                   |                  |                  |                   |                      |                  |                  |  |
| By Fund Category                 |                          | Year To Date      |                  |                  |                   |                      |                  |                  |  |
|                                  |                          | 2021              | 2020             |                  |                   |                      |                  |                  |  |
| General Funds                    |                          | \$ 164,532.32     | \$ 140,730.87    |                  |                   |                      |                  |                  |  |
| Special Revenue Funds            |                          | 144,730.92        | 228,996.64       |                  |                   |                      |                  |                  |  |
| Debt Service Funds               |                          | -                 | 0.72             |                  |                   |                      |                  |                  |  |
| Capital Projects Funds           |                          | 130,253.86        | 152,957.80       |                  |                   |                      |                  |                  |  |
| Enterprise Funds                 |                          | 139,550.96        | 231,547.04       |                  |                   |                      |                  |                  |  |
| Internal Service Funds           |                          | 298,690.44        | 323,874.36       |                  |                   |                      |                  |                  |  |
| Trust & Agency Funds             |                          | 2,814.81          | 1,385.07         |                  |                   |                      |                  |                  |  |
| Special Assessment Project Funds |                          | 1,918.84          | 6,503.73         |                  |                   |                      |                  |                  |  |
| Totals                           |                          | \$ 882,492.15     | \$ 1,085,996.23  |                  |                   |                      |                  |                  |  |
| Property Tax Interest & Fees     |                          |                   |                  |                  |                   |                      |                  |                  |  |
| Income By Tax Type               |                          |                   |                  | Year To Date     |                   |                      |                  |                  |  |
|                                  |                          |                   |                  | 2021             | 2020              |                      |                  |                  |  |
| Current Taxes                    |                          |                   |                  | \$ 6,017.94      | \$ 30,421.43      |                      |                  |                  |  |
| P.R.E. (Homestead) Audit Taxes   |                          |                   |                  | -                | 22.29             |                      |                  |                  |  |
| Delinquent Taxes                 |                          |                   |                  | 341,798.54       | 398,104.55        |                      |                  |                  |  |
| Forfeited Taxes                  |                          |                   |                  | 96,308.92        | 115,137.90        |                      |                  |                  |  |
| Totals                           |                          |                   |                  | \$ 444,125.40    | \$ 543,686.17     |                      |                  |                  |  |

## 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                                                                                                                                                                               |                          |                        | Investment Institution Summary      |                  |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------|-------------------------------------|------------------|----------------|
|                                                                                                                                                                                                                     | General Account          | General Agency Account | Bank or Brokerage                   | Amount           | Percent        |
| <b>Huntington National Bank</b>                                                                                                                                                                                     |                          |                        | Cantella & Co.                      | 225,000.00       | 0.30%          |
| Bank Statement Totals                                                                                                                                                                                               | \$ 983,164.10            | \$ 133,665.97          | Choice One Bank                     | 1,505,394.07     | 1.98%          |
| Amounts in Transit                                                                                                                                                                                                  | 47,948.94                | 19,410.73              | CIBC Bank                           | 520,794.91       | 0.69%          |
| Amounts Outstanding                                                                                                                                                                                                 | (287,046.33)             | -                      | Comerica Bank                       | 26,562.63        | 0.04%          |
| Treasurer's Totals                                                                                                                                                                                                  | \$ 744,066.71            | \$ 153,076.70          | Comerica Securities                 | 473,681.20       | 0.62%          |
|                                                                                                                                                                                                                     |                          |                        | Fifth Third Bank                    | -                | 0.00%          |
|                                                                                                                                                                                                                     |                          |                        | Flagstar Bank                       | 3,964,549.23     | 5.23%          |
|                                                                                                                                                                                                                     |                          |                        | GovMic                              | 203,981.60       | 0.27%          |
| <b>Other Banks</b>                                                                                                                                                                                                  | <b>Shelby State Bank</b> | <b>West Shore Bank</b> | Huntington Securities               | 5,000,262.33     | 6.59%          |
| Bank Statement Total                                                                                                                                                                                                | \$ 1,000.00              | \$ 1,000.00            | JPMorgan Chase Bank, N.A.           | 253,162.98       | 0.33%          |
| Amounts in Transit                                                                                                                                                                                                  | -                        | -                      | Lake Michigan Credit Union          | 1,011,000.01     | 1.33%          |
| Amounts Outstanding                                                                                                                                                                                                 | -                        | -                      | Lake-Osceola State Bank             | 479,798.09       | 0.63%          |
| Treasurer's Total                                                                                                                                                                                                   | \$ 1,000.00              | \$ 1,000.00            | Michigan CLASS                      | 141,451.14       | 0.19%          |
|                                                                                                                                                                                                                     |                          |                        | Multi-Bank Securities, Inc.         | 19,588,000.00    | 25.82%         |
|                                                                                                                                                                                                                     |                          |                        | Northstar Bank                      | -                | 0.00%          |
|                                                                                                                                                                                                                     |                          |                        | Oppenheimer & Co., Inc.             | 6,761,026.28     | 8.91%          |
| <b>Summary</b>                                                                                                                                                                                                      | <b>Amount</b>            | <b>Percent</b>         | PNC Bank                            | 1,112,271.98     | 1.47%          |
| Cash: General Accounts                                                                                                                                                                                              | \$ 746,066.71            | 76.10%                 | Preferred Credit Union              | 312,513.42       | 0.41%          |
| Cash: General Agency Account                                                                                                                                                                                        | 153,076.70               | 15.61%                 | Safe Harbor Credit Union            | 2,059,918.64     | 2.72%          |
| Cash: Road Account                                                                                                                                                                                                  | 81,269.41                | 8.29%                  | Shelby State Bank                   | 1,028,977.24     | 1.36%          |
| General Ledger Total                                                                                                                                                                                                | \$ 980,412.82            | 100.00%                | Stifel Investments                  | 7,592,001.79     | 10.01%         |
|                                                                                                                                                                                                                     |                          |                        | The Huntington National Bank        | 1,674,185.48     | 2.21%          |
|                                                                                                                                                                                                                     |                          |                        | The Huntington National Bank        | 102,638.68       | 0.14%          |
|                                                                                                                                                                                                                     |                          |                        | UBS Financial Services, Inc.        | 920,502.90       | 1.21%          |
|                                                                                                                                                                                                                     |                          |                        | West Shore Bank                     | 20,899,257.91    | 27.55%         |
|                                                                                                                                                                                                                     |                          |                        | Totals                              | \$ 75,856,932.51 | 100.00%        |
| <b>Invested Funds Distribution</b>                                                                                                                                                                                  | <b>Amount</b>            | <b>Percent</b>         |                                     |                  |                |
| Cash Equivalents                                                                                                                                                                                                    | \$ 22,387,589.90         | 29.51%                 | <b>Investment Maturity Schedule</b> |                  |                |
| Time Certificates                                                                                                                                                                                                   | 28,551,703.93            | 37.64%                 | <b>Maturity Date</b>                | <b>Amount</b>    | <b>Percent</b> |
| Commercial Paper                                                                                                                                                                                                    | -                        | 0.00%                  | On Demand                           | \$ 22,387,589.90 | 29.51%         |
| Government Agency/Municipal Bonds                                                                                                                                                                                   | 24,815,000.00            | 32.71%                 | 1 Month                             | 3,975,995.01     | 5.24%          |
| Trust Funds                                                                                                                                                                                                         | 102,638.68               | 0.14%                  | 2 Months                            | 649,000.00       | 0.86%          |
| Total's                                                                                                                                                                                                             | \$ 75,856,932.51         | 100.00%                | 3 Months                            | 1,048,997.40     | 1.38%          |
|                                                                                                                                                                                                                     |                          |                        | 4 - 6 Months                        | 2,064,108.87     | 2.72%          |
|                                                                                                                                                                                                                     |                          |                        | 7 - 9 Months                        | 3,859,160.65     | 5.09%          |
|                                                                                                                                                                                                                     |                          |                        | 10 - 12 Months                      | 4,106,104.47     | 5.41%          |
|                                                                                                                                                                                                                     |                          |                        | 1 Year or More                      | 37,663,337.53    | 49.65%         |
|                                                                                                                                                                                                                     |                          |                        | Trust Funds                         | 102,638.68       | 0.14%          |
|                                                                                                                                                                                                                     |                          |                        | Totals                              | \$ 75,856,932.51 | 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 October 31, 2021. |                          |                        |                                     |                  |                |
|                                                                                                                                  |                          |                        |                                     |                  |                |
| Andrew R. Kmetz IV<br>Treasurer, Mason County, Michigan                                                                                                                                                             |                          |                        |                                     |                  |                |