

10/10/2022

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 09/30/2022

% Fiscal Year Completed: 74.79

GL NUMBER	DESCRIPTION	2022	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	09/30/2022 NORMAL (ABNORMAL)	MONTH 09/30/2022 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT PROPERTY TAXES	10,936,000.00	3,068,041.10	1,508,183.79	7,867,958.90	28.05
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	800.00	745.24	87.19	54.76	93.16
101-000-425.000	SWAMPLAND PAYMENT IN LIEU OF TAXES	9,125.00	9,130.58	0.00	(5.58)	100.06
101-000-426.001	HOUSING PILT: LONGFELLOW TOWERS APTS	4,925.00	4,949.76	0.00	(24.76)	100.50
101-000-426.003	HOUSING PILT: BIRCH LAKE APARTMENTS	3,150.00	3,147.87	0.00	2.13	99.93
101-000-426.004	HOUSING PILT: LAWNSDALE APARTMENTS	2,250.00	2,236.26	0.00	13.74	99.39
101-000-426.005	HOUSING PILT: GLENDALE APARTMENTS	1,575.00	1,549.55	0.00	25.45	98.38
101-000-426.006	HOUSING PILT: 200 W LOOMIS	250.00	260.32	0.00	(10.32)	104.13
101-000-426.007	HOUSING PILT: 225 W LUDINGTON AVE	175.00	197.33	0.00	(22.33)	112.76
101-000-428.000	PILT - PERSONAL PROPERTY TAX LOSS	715,850.00	715,856.61	0.00	(6.61)	100.00
101-000-429.000	COMMERCIAL FOREST SPECIFIC TAXES	2,600.00	2,856.71	241.57	(256.71)	109.87
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	127,625.00	127,630.00	0.00	(5.00)	100.00
101-000-434.001	TRAILER TAXES: MANISTEE FOREST PINES EST	225.00	294.50	68.50	(69.50)	130.89
101-000-434.002	TRAILER TAXES: HERITAGE HILLS	150.00	112.50	12.50	37.50	75.00
101-000-434.003	TRAILER TAXES: HIDDEN FOREST	375.00	498.50	167.00	(123.50)	132.93
101-000-434.004	TRAILER TAXES: HOLIDAY VILLAGE	125.00	162.00	54.00	(37.00)	129.60
101-000-434.005	TRAILER TAXES: LAMAN'S LANDING	0.00	2.00	0.00	(2.00)	100.00
101-000-434.006	TRAILER TAXES: LUDINGTON MOBILE HOME PRK	200.00	189.50	43.00	10.50	94.75
101-000-434.007	TRAILER TAXES: TAMARAC VILLAGE	1,625.00	1,196.00	149.50	429.00	73.60
101-000-434.008	TRAILER TAXES: NORTH BAYOU RESORT	75.00	47.00	15.50	28.00	62.67
101-000-437.000	INDUSTRIAL FACILITY TAX	27,125.00	27,141.15	0.00	(16.15)	100.06
101-000-440.000	REAL ESTATE TRANSFER TAXES	120,000.00	173,056.40	23,356.85	(53,056.40)	144.21
101-000-445.000	PENALTIES & INTEREST ON TAXES	10,000.00	9,630.16	20.08	369.84	96.30
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	350.00	142.82	53.11	207.18	40.81
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	12,900.00	38,797.94	19,907.59	(25,897.94)	300.76
101-000-475.000	LICENSES & PERMITS	1,050.00	875.00	145.00	175.00	83.33
101-000-480.000	ZONING PERMITS	14,800.00	14,765.00	2,175.00	35.00	99.76
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	18,000.00	18,025.00	2,650.00	(25.00)	100.14
101-000-489.000	DOG LICENSES	44,700.00	40,460.00	1,940.00	4,240.00	90.51
101-000-491.000	KENNEL LICENSES	275.00	235.00	0.00	40.00	85.45
101-000-528.000	OTHER FEDERAL GRANTS	0.00	1,041.48	0.00	(1,041.48)	100.00
101-000-542.000	EMERGENCY 9 1 1	158,625.00	90,103.00	0.00	68,522.00	56.80
101-000-543.008	MEDICAL MARIJUANA OVERSIGHT	5,125.00	4,220.02	4,220.02	904.98	82.34
101-000-544.000	DRUNK DRIVING CASE FLOW ASSISTANCE FUND	4,200.00	4,212.93	0.00	(12.93)	100.31
101-000-545.000	DRUG CASE INFORMATION MANAGEMENT FUND	825.00	825.46	0.00	(0.46)	100.06
101-000-547.001	COURT EQUITY FUND GRANT	118,925.00	58,873.00	0.00	60,052.00	49.50
101-000-547.002	JUDGE'S SALARY STANDARDIZATION GRANT	137,150.00	102,879.00	34,293.00	34,271.00	75.01
101-000-547.003	PROBATE JUDGES SALARY SUPPLEMENT GRANT	117,125.00	85,851.62	28,749.82	31,273.38	73.30
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	68,700.00	22,359.97	0.00	46,340.03	32.55

101-000-549.001	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	22,500.00	0.00	0.00	22,500.00	0.00
101-000-562.000	FRIEND OF THE COURT MEDICAL INCENTIVE	1,775.00	3,537.74	0.00	(1,762.74)	199.31
101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	32,700.00	24,024.00	7,673.00	8,676.00	73.47
101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	20,500.00	10,791.66	0.00	9,708.34	52.64
101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	326,000.00	176,560.81	0.00	149,439.19	54.16
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	45,000.00	41,303.08	0.00	3,696.92	91.78
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	15,800.00	14,056.41	0.00	1,743.59	88.96
101-000-570.000	CRIME VICTIM SERVICES	39,325.00	10,514.05	0.00	28,810.95	26.74
101-000-572.000	CONVENTION FACILITY TAX	162,375.00	154,436.00	0.00	7,939.00	95.11
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	542,500.00	381,472.28	0.00	161,027.72	70.32
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	125,775.00	83,862.46	0.00	41,912.54	66.68
101-000-575.000	SURVEY & REMONUMENTATION GRANT	36,300.00	14,517.60	0.00	21,782.40	39.99
101-000-601.131	CIRCUIT COURT COSTS	20,000.00	15,778.21	591.40	4,221.79	78.89
101-000-601.136	DISTRICT COURT COSTS	52,375.00	44,403.57	4,274.22	7,971.43	84.78
101-000-601.149	JUVENILE COURT COSTS	25.00	35.74	5.59	(10.74)	142.96
101-000-606.000	CIVIL FEES	40,000.00	38,458.25	6,816.00	1,541.75	96.15
101-000-607.000	RECORDING FEES	160,000.00	131,676.00	13,305.00	28,324.00	82.30
101-000-614.000	REMONUMENTATION FEES	350.00	319.68	34.74	30.32	91.34
101-000-619.000	CREMATION FEES	13,100.00	7,950.00	1,100.00	5,150.00	60.69
101-000-621.000	PROBATION OVERSITE FEE	24,000.00	18,963.25	1,465.00	5,036.75	79.01
101-000-623.000	STATUTORY HANDLING FEES	800.00	800.00	0.00	0.00	100.00
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	10,400.00	10,988.88	1,023.36	(588.88)	105.66
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	2,000.00	1,511.73	146.49	488.27	75.59
101-000-624.148	PROBATE COURT SERVICE FEES	15,000.00	14,826.29	2,756.09	173.71	98.84
101-000-624.149	JUVENILE COURT SERVICE FEES	125.00	50.00	0.00	75.00	40.00
101-000-624.150	FAMILY COURT SERVICE FEES	1,100.00	1,360.00	10.00	(260.00)	123.64
101-000-625.001	CIRCUIT COURT SERVICE FEES	10,000.00	6,110.00	(7,787.00)	3,890.00	61.10
101-000-625.002	CLERK'S SERVICE FEES	49,000.00	41,547.30	(7,375.23)	7,452.70	84.79
101-000-625.003	CLERK MDCH CERTIFICATION FEE	100.00	30.00	0.00	70.00	30.00
101-000-626.253	TREASURER'S SERVICE FEES	400.00	229.00	50.00	171.00	57.25
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	2,700.00	3,290.00	420.00	(590.00)	121.85
101-000-626.430	ANIMAL CONTROL SERVICE FEES	9,000.00	8,280.00	860.00	720.00	92.00
101-000-628.001	FAMILY COUNSELING FEES	2,800.00	2,095.00	315.00	705.00	74.82
101-000-629.001	RECORDS SEARCHES	75.00	48.50	5.00	26.50	64.67
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	6,000.00	4,765.00	580.00	1,235.00	79.42
101-000-629.003	PROPERTY TAX ABSTRACTS	100.00	6.75	3.75	93.25	6.75
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	100.00	140.00	15.00	(40.00)	140.00
101-000-630.001	BOARD OF CATS & DOGS	200.00	140.00	0.00	60.00	70.00
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	26,000.00	15,457.48	1,750.53	10,542.52	59.45
101-000-636.000	LEGAL SERVICES	500.00	150.00	0.00	350.00	30.00
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	15,850.00	8,872.86	1,713.15	6,977.14	55.98
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	15,000.00	10,363.00	1,116.00	4,637.00	69.09
101-000-644.000	COMMISSIONS	50.00	51.50	3.00	(1.50)	103.00
101-000-646.000	ADOPTION FEES	7,000.00	4,550.00	425.00	2,450.00	65.00
101-000-647.000	SUBSCRIPTIONS	40,000.00	36,792.76	3,916.38	3,207.24	91.98
101-000-647.003	ONLINE RECORDS LOOKUP	2,700.00	4,422.40	0.00	(1,722.40)	163.79
101-000-657.000	ORDINANCE FINES & COSTS	18,000.00	12,995.09	1,225.85	5,004.91	72.19
101-000-663.000	BOND FORFEITURES & BOND COSTS	6,000.00	7,410.00	1,275.00	(1,410.00)	123.50
101-000-665.000	INTEREST & DIVIDEND INCOME	75,000.00	91,937.76	36,978.10	(16,937.76)	122.58
101-000-665.001	INTEREST & DIVIDEND INCOME- ARPA FUNDS	0.00	15,736.14	933.40	(15,736.14)	100.00
101-000-667.000	RENTS	34,000.00	32,450.00	800.00	1,550.00	95.44
101-000-669.000	INVESTMENT GAINS AND LOSSES	0.00	(19,345.76)	0.00	19,345.76	100.00

Mason County Treasurer

General Fund #101 Revenues

September 2022

101-000-673.000	SALE OF FIXED ASSETS	9,600.00	0.00	0.00	9,600.00	0.00
101-000-673.001	SALE OF FIREARMS	200.00	220.00	0.00	(20.00)	110.00
101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	1,636.85	230.00	(636.85)	163.69
101-000-676.000	REIMBURSEMENTS	142,175.00	129,058.00	0.00	13,117.00	90.77
101-000-676.002	REIMBURSEMENTS: 79TH DISTRICT COURT	425.00	0.00	0.00	425.00	0.00
101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	23,825.00	17,877.75	0.00	5,947.25	75.04
101-000-676.007	REIMBURSEMENTS: WELFARE FRAUD	225.00	225.00	0.00	0.00	100.00
101-000-676.008	REIMBURSEMENTS: ASSESSMENT & TAX ROLLS	72,775.00	0.00	0.00	72,775.00	0.00
101-000-676.014	REIMBURSEMENTS: VOTER REGISTRATIONS	75.00	0.00	0.00	75.00	0.00
101-000-676.016	REIMBURSEMENTS: ELECTIONS	20,000.00	11,702.53	0.00	8,297.47	58.51
101-000-676.017	REIMBURSEMENTS: WESTERN MICH FAIR ASSN	17,175.00	17,175.00	0.00	0.00	100.00
101-000-676.018	REIMBURSEMENTS: JUROR FEE COMPENSATION	2,200.00	1,793.60	0.00	406.40	81.53
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	2,750.00	2,756.00	0.00	(6.00)	100.22
101-000-676.029	REIMBURSEMENTS: COUNTY SERVICES BRNFLD	1,200.00	1,202.85	0.00	(2.85)	100.24
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	800.00	385.50	0.00	414.50	48.19
101-000-683.000	OTHER REVENUE	17,400.00	15,460.71	0.00	1,939.29	88.85
101-000-687.000	REFUNDS & REBATES	975.00	403.05	53.90	571.95	41.34
Total Dept 000 - GENERAL		15,055,600.00	6,350,482.61	1,703,240.74	8,705,117.39	42.18
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	58,246.49	6,430.23	(58,246.49)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	58,246.49	6,430.23	(58,246.49)	100.00
Dept 253 - TREASURER						
101-253-689.000	CASH OVERAGE & SHORTAGE	0.00	(4.94)	0.00	4.94	100.00
Total Dept 253 - TREASURER		0.00	(4.94)	0.00	4.94	100.00
Dept 268 - REGISTER OF DEEDS						
101-268-689.000	CASH OVERAGE & SHORTAGE	0.00	0.03	0.00	(0.03)	100.00
Total Dept 268 - REGISTER OF DEEDS		0.00	0.03	0.00	(0.03)	100.00
TOTAL REVENUES		15,055,600.00	6,408,724.19	1,709,670.97	8,646,875.81	42.57
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		15,055,600.00	6,408,724.19	1,709,670.97	8,646,875.81	42.57

Revenue Category	Account No.	Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget	
Taxes & Fees	401.000 thru 474.000	1,552,360	4,187,872	11,977,475	34.96%	(7,789,603)	
Licenses & Permits	475.000 thru 500.000	6,910	74,360	78,825	94.34%	(4,465)	
Federal Grants	501.000 thru 538.000	\$ -	\$ 1,041	\$ -	0.00%	1,041	
State Grants	539.000 thru 579.000	74,936	1,298,060	2,008,525	64.63%	(710,465)	
Charges for Services	600.000 thru 654.000	27,538	434,463	526,850	82.46%	(92,387)	
Fines & Forfeits	655.000 thru 663.000	2,501	20,405	24,000	85.02%	(3,595)	
Interest & Rents	664.000 thru 670.000	38,712	120,778	109,000	110.81%	11,778	
Other Revenue	672.000 thru 699.000	284	213,503	330,925	64.52%	(117,422)	
Program Revenues		Program Revenues	6,430	58,242	-	0.00%	58,242
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	\$ 1,709,671	\$ 6,408,724	\$ 15,055,600	42.57%	\$ (8,646,876)
		Previous Month Totals	\$ 1,536,077	\$ 4,699,053	\$ 15,055,000	31.21%	\$ (10,355,947)
		Change from Previous Month	\$ 173,594	\$ 1,709,671	\$ 600		
		Previous Year Totals	\$ 4,291,972	\$ 8,608,751	\$ 14,363,000	59.94%	\$ (5,754,249)
		Change from Previous Year	\$ (2,582,301)	\$ (2,200,027)	\$ 692,600		

BUDGETED REVENUE SOURCES

Category	Percentage
1	80%
2	1%
3	0%
4	13%
5	3%
6	0%
7	1%
8	2%
9	0%
10	0%

Summary By Revenue Category					
Revenue Category	Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
1 Taxes & Fees	\$ 1,552,360	\$ 4,187,872	\$ 11,977,475	34.96%	\$ (7,789,603)
2 Licenses & Permits	6,910	74,360	78,825	94.34%	(4,465)
3 Federal Grants	-	1,041	-	0.00%	1,041
4 State Grants	74,936	1,298,060	2,008,525	64.63%	(710,465)
5 Charges for Services	27,538	434,463	526,850	82.46%	(92,387)
6 Fines & Forfeits	2,501	20,405	24,000	85.02%	(3,595)
7 Interest & Rents	38,712	120,778	109,000	110.81%	11,778
8 Other Revenues	284	213,503	330,925	64.52%	(117,422)
9 Program Revenues	6,430	58,242	-	0.00%	58,242
10 Transfers In	-	-	-	0.00%	-
Totals	\$ 1,709,671	\$ 6,408,724	\$ 15,055,600	42.57%	\$ (8,646,876)

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	\$ (2,540,284.10)	\$ 11,078,986.75	\$ 1,744,163.29	\$ 6,019,486.67	\$ 4,263,379.27	\$ 6,408,724.19	\$ 9,987,362.33
102	Budget Stabilization	-	1,912,086.31	1,127.76	-	1,913,214.07	-	-
Special Revenue Funds								
201	Road	\$ 1,689.80	\$ 945,348.71	\$ 7,193.28	\$ -	\$ 954,231.79	\$ 7,956,808.00	\$ 10,376,893.26
207	Road Patrol	-	1,104,452.65	(322.85)	35,773.63	1,068,356.17	2,342,683.46	2,150,735.61
211	Senior Citizens	-	607,300.55	(322.85)	155,627.28	451,350.42	680,515.09	594,689.64
215	Friend of the Court	238,379.41	-	-	5,007.98	233,371.43	433,250.00	369,142.38
221	District Health Dept. #10	277,242.74	11,473,462.84	30,420.59	-	11,781,126.17	17,543,610.83	16,953,489.21
225	Junk Ordinance Administration	60,952.96	-	996.00	-	61,948.96	723.00	13,023.73
227	Landfill Post Closure Care	-	2,535,914.63	20,347.42	409,064.00	2,147,198.05	20,397.63	50,022.01
228	Solid Waste Management Planning	26,561.56	-	-	-	26,561.56	-	-
230	Employee Vacation & Sick Leave	-	715,408.52	(3,850.58)	587,947.11	123,610.83	8,249.54	8,059.52
232	Road Commission Employee Benefits	-	-	-	-	-	-	-
235	Animal Control Spay/Neuter	6,692.72	-	-	1,475.00	5,217.72	3,125.00	1,025.00
244	Economic Development	58,439.27	7,076.41	-	-	65,515.68	-	2,758.56
244	Brownfield Redevelopment Authority	322,825.55	-	-	-	322,825.55	43,986.90	5,105.10
249	Building Inspection	552,895.66	-	337.78	92,643.53	460,589.91	365,924.80	309,691.23
253	Courthouse Preservation	-	372,550.97	(1,581.59)	-	370,969.38	11,842.29	-
254	Principal Residence Exemption (PRE) Audit	29,160.11	-	12,470.27	17,173.67	24,456.71	-	699.00
256	Register of Deeds Automation	-	33,589.62	-	-	33,589.62	30,656.37	21,800.00
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	21,296.25	142,368.18	-	142,368.18	21,296.25	330,504.75	502,121.98
263	Concealed Pistol Licensing	-	74,880.40	-	3,978.08	70,902.32	15,047.95	5,722.34
264	Corrections Officers Training	22,287.12	-	-	185.00	22,102.12	3,553.10	1,591.69
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	-	2,013,113.30	18,199.49	29,196.76	2,002,116.03	2,843,818.48	2,358,314.21
269	Law Library	79,125.98	-	-	-	79,125.98	9,250.00	2,109.92
271	District Library Operation	-	651,698.95	(527.97)	25,240.36	625,930.62	1,185,342.65	863,550.84
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	87,386.89	-	-	-	87,386.89	30,240.00	96.00
276	Emergency Management Grants	(28,382.63)	54,283.33	7,806.97	104.19	33,603.48	320.11	20,180.27
283	Victims Assistance	-	-	-	-	-	-	-
286	Justice Training	4,557.61	-	-	-	4,557.61	1,361.28	460.70
290	Social Welfare	57,177.92	-	-	45.00	57,132.92	485.92	13,034.13
292	Probate Child Care	50,400.25	-	193.01	2,592.99	48,000.27	340,426.94	452,540.82
292	Welfare Child Care	699,121.28	-	-	-	699,121.28	6,750.00	11,187.70
293	Soldiers & Sailors Relief Commission	-	38,674.04	-	-	38,674.04	6,854.53	2,221.09
297	Building Authority Operation	149,930.74	-	-	-	149,930.74	30,435.82	22,097.25

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Debt Service Funds								
Capital Projects Funds								
402	Equipment Replacement	\$ -	\$ 3,518,021.49	\$ (8,855.55)	\$ 9,757.21	\$ 3,499,408.73	\$ 420,748.52	\$ 247,192.25
403	Road Commission Building Improvement	-	384,611.83	-	-	384,611.83	459.34	-
404	Road Commission Equipment Replacement	-	356,845.15	-	-	356,845.15	180,672.44	136,512.63
408	Park Improvement	-	38,884.30	-	-	38,884.30	15,670.34	-
466	Jail Construction	-	478,037.32	366.65	-	478,403.97	61,816.28	-
468	District Library Improvement	-	9,181.97	-	-	9,181.97	31.51	-
470	Public Improvement	-	7,639,239.34	17,158.39	-	7,656,397.73	66,341.22	326,317.71
471	District Library Construction	-	-	-	-	-	-	-
481	Airport Improvement	-	1,071,740.75	(322.85)	-	1,071,417.90	5,214.99	-
Enterprise Funds								
508	Park Operation	\$ -	\$ 536,116.12	\$ 288,596.99	\$ 9,227.00	\$ 815,486.11	\$ 175,471.22	\$ 140,346.36
512	Medical Care Facility	100,000.00	12,884,256.90	3,874,915.81	7,317,282.10	9,541,890.61	10,194,753.63	12,591,148.30
516	Delinquent Tax Revolving	-	4,708,349.66	1,307,519.98	2,579.13	6,013,290.51	324,097.60	12,692.37
518	Delinquent Tax Foreclosure	-	894,406.97	120.00	58,140.89	836,386.08	362,183.37	50,305.97
565	Public Works Operation & Maintenance	34,656.64	1,478,414.49	2,364,549.76	1,771,806.13	2,105,814.76	244,945.52	285,290.79
581	Airport Operation	224,218.72	150,327.56	1,827,409.97	2,575.89	2,199,380.36	386,659.67	470,570.63
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 230,448.95	\$ -	\$ 263.19	\$ -	\$ 230,712.14	\$ 104,395.00	\$ 87,284.15
640	Drain & Public Works Equipment	-	300,205.50	13,049.98	-	313,255.48	16,679.77	14,349.42
676	Property & Liability Insurance	-	1,863.10	15,008,216.94	13,002,578.80	2,007,501.24	102,069.96	46,353.30
677	Workers Compensation	-	1,298,619.26	(7,133.95)	8,034.00	1,283,451.31	15,087.58	46,934.55
678	Health, Life & Pension Fund	-	3,239,957.82	12,847,553.45	(326,267.37)	16,413,778.64	481,418.84	41,124.00
Trust & Agency Funds								
701	General Agency	\$ 201,411.30	\$ 12,854,147.56	-	\$ 13,055,558.86	\$ -		
703	Current Property Tax	-	61,605.15	-	61,605.15	-		
721	Library Penal Fine	25,545.55	-	-	25,545.55	-		
756	Promise Zone Authority	-	816,091.87	365,193.93	-	1,181,285.80	\$ (68,258.42)	\$ 228,694.05

FUND BALANCES

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$ -	\$ 100,231.44	\$ 323,462.35	\$ 55,380.62	\$ 368,313.17	\$ 12,437.33	\$ 19,594.17
802	Drain Revolving	-	132,816.18	44,123.30	-	176,939.48	310.50	-
843	Lake Improvement	-	640,555.64	298,189.62	299,613.27	639,131.99	296,242.42	166,486.67
Long Term Debt Funds								
950	Long Term Debt - GASB 34							
	Totals	\$ 1,006,419.18	\$ 87,355,723.53	\$ 51,537,203.71	\$ 60,835,862.69	\$ 79,063,483.73	\$ 54,054,337.26	\$ 60,010,922.84
	Previous Month Totals	\$ 2,340,457.37	\$ 75,085,092.73	\$ 51,823,650.96	\$ 50,943,512.63	\$ 78,305,688.43	\$ 46,190,736.66	\$ 53,239,686.56
	Change from Previous Month	\$ (1,334,038.19)	\$ 12,270,630.80	\$ (286,447.25)	\$ 9,892,350.06	\$ 757,795.30	\$ 7,863,600.60	\$ 6,771,236.28
	Previous Year 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 Year	\$ (912,574.19)	\$ 10,986,843.81	\$ (1,434,356.19)	\$ 17,325,405.53	\$ (8,685,492.10)	\$ (2,630,454.16)	\$ 9,411,191.88

Interest & Dividend Income By Fund Category	Year To Date		Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2022	2021		2022	2021
General Funds	\$ 146,574.63	\$ 149,723.56	Current Taxes	\$ 48,428.10	\$ 5,108.55
Special Revenue Funds	119,488.58	129,958.77	P.R.E. (Homestead) Audit Taxes	-	-
Debt Service Funds	-	-	Delinquent Taxes	282,703.60	326,884.04
Capital Projects Funds	109,821.10	121,350.24	Forfeited Taxes	80,455.60	92,413.92
Enterprise Funds	133,093.82	134,492.51	Totals	\$ 411,587.30	\$ 424,406.51
Internal Service Funds	298,722.45	292,200.25			
Trust & Agency Funds	13,047.73	2,720.04			
Special Assessment Project Funds	2,300.19	1,632.28			
Totals	\$ 823,048.50	\$ 832,077.65			

Notes:

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


Bank Checking Account Reconciliations		
	General Account	General Agency Account
Huntington National Bank		
Bank Statement Totals	\$ 2,972,733.22	\$ 195,591.23
Amounts in Transit	(1,665,682.40)	31,365.62
Amounts Outstanding	(531,278.29)	-
Treasurer's Totals	\$ 775,772.53	\$ 226,956.85

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

Summary	Amount	Percent
Cash: General Accounts	\$ 777,772.53	77.28%
Cash: General Agency Account	226,956.85	22.55%
Cash: Road Account	1,689.80	0.17%
General Ledger Total	\$ 1,006,419.18	100.00%

Invested Funds Distribution	Amount	Percent
Cash Equivalents	\$ 25,987,351.14	29.75%
Time Certificates	23,591,287.16	27.01%
Commercial Paper	-	0.00%
Government Agency/Municipal Bonds	37,674,000.00	43.13%
Trust Funds	103,085.23	0.12%
Total's	\$ 87,355,723.53	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 September 30, 2022.



Andrew R. Kmetz IV
Treasurer, Mason County, Michigan

Investment Institution Summary		
Bank or Brokerage	Amount	Percent
Cantella & Co.	227,479.05	0.26%
Cetera Investments	2,530,000.00	2.90%
Choice One Bank	3,007,050.26	3.44%
CIBC Bank	1,523,960.18	1.74%
Comerica Bank	26,569.91	0.03%
Comerica Securities	464,540.33	0.53%
Flagstar Bank	3,979,120.33	4.56%
GovMic	205,099.62	0.23%
Huntington Securities	13,138,000.00	15.04%
Huntington National Bank	19,192.31	0.02%
Huntington National Bank-Trust	103,085.23	0.12%
JPMorgan Chase Bank, N.A.	253,398.29	0.29%
Lake Michigan Credit Union	1,016,083.38	1.16%
Lake-Osceola State Bank	480,998.71	0.55%
Michigan CLASS	17,721,626.90	20.29%
Multi-Bank Securities, Inc.	19,219,000.00	22.00%
Northstar Bank	-	0.00%
Oppenheimer & Co., Inc.	7,330,461.64	8.39%
PNC Bank	1,113,749.89	1.27%
Preferred Credit Union	313,580.57	0.36%
Safe Harbor Credit Union	1,469,949.74	1.68%
Shelby State Bank	1,038,587.79	1.19%
Stifel Investments	8,097,000.00	9.27%
UBS Financial Services, Inc.	1,414,087.88	1.62%
West Shore Bank	2,663,101.52	3.05%
Totals	\$ 87,355,723.53	100.00%

Investment Maturity Schedule		
Maturity Date	Amount	Percent
On Demand	\$ 25,987,351.14	29.75%
1 Month	436,462.63	0.50%
2 Months	2,847,078.38	3.26%
3 Months	1,506,800.00	1.72%
4 - 6 Months	5,233,561.14	5.99%
7 - 9 Months	3,548,540.92	4.06%
10 - 12 Months	6,391,844.09	7.32%
1 Year or More	41,301,000.00	47.28%
Trust Funds	103,085.23	0.12%
Totals	\$ 87,355,723.53	100.00%