

02/12/2023

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 01/31/2023

% Fiscal Year Completed: 8.49

GL NUMBER	DESCRIPTION	2023	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	01/31/2023 NORMAL (ABNORMAL)	MONTH 01/31/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT PROPERTY TAXES	11,592,800.00	24,820.23	24,820.23	11,567,979.77	0.21
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	2,300.00	0.00	0.00	2,300.00	0.00
101-000-425.000	SWAMPLAND PAYMENT IN LIEU OF TAXES	8,825.00	9,597.25	9,597.25	(772.25)	108.75
101-000-426.001	HOUSING PILT: LONGFELLOW TOWERS APTS	5,000.00	0.00	0.00	5,000.00	0.00
101-000-426.003	HOUSING PILT: BIRCH LAKE APARTMENTS	3,200.00	0.00	0.00	3,200.00	0.00
101-000-426.004	HOUSING PILT: LAWDALE APARTMENTS	2,200.00	0.00	0.00	2,200.00	0.00
101-000-426.005	HOUSING PILT: GLENDALE APARTMENTS	1,575.00	0.00	0.00	1,575.00	0.00
101-000-426.006	HOUSING PILT: 200 W LOOMIS	250.00	0.00	0.00	250.00	0.00
101-000-426.007	HOUSING PILT: 225 W LUDINGTON AVE	200.00	0.00	0.00	200.00	0.00
101-000-428.000	PILT - PERSONAL PROPERTY TAX LOSS	411,000.00	0.00	0.00	411,000.00	0.00
101-000-429.000	COMMERCIAL FOREST SPECIFIC TAXES	250.00	0.00	0.00	250.00	0.00
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	127,625.00	0.00	0.00	127,625.00	0.00
101-000-434.001	TRAILER TAXES: MANISTEE FOREST PINES EST	225.00	34.50	34.50	190.50	15.33
101-000-434.002	TRAILER TAXES: HERITAGE HILLS	150.00	12.50	12.50	137.50	8.33
101-000-434.003	TRAILER TAXES: HIDDEN FOREST	600.00	0.00	0.00	600.00	0.00
101-000-434.004	TRAILER TAXES: HOLIDAY VILLAGE	200.00	0.00	0.00	200.00	0.00
101-000-434.005	TRAILER TAXES: LAMAN'S LANDING	225.00	0.00	0.00	225.00	0.00
101-000-434.007	TRAILER TAXES: TAMARAC VILLAGE	1,775.00	0.00	0.00	1,775.00	0.00
101-000-434.008	TRAILER TAXES: NORTH BAYOU RESORT	75.00	0.00	0.00	75.00	0.00
101-000-437.000	INDUSTRIAL FACILITY TAX	27,125.00	0.00	0.00	27,125.00	0.00
101-000-440.000	REAL ESTATE TRANSFER TAXES	120,000.00	13,529.45	13,529.45	106,470.55	11.27
101-000-445.000	PENALTIES & INTEREST ON TAXES	9,500.00	754.37	754.37	8,745.63	7.94
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	350.00	0.00	0.00	350.00	0.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	10,000.00	1,718.93	1,718.93	8,281.07	17.19
101-000-475.000	LICENSES & PERMITS	1,150.00	35.00	35.00	1,115.00	3.04
101-000-480.000	ZONING PERMITS	14,200.00	825.00	825.00	13,375.00	5.81
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	24,000.00	975.00	975.00	23,025.00	4.06
101-000-489.000	DOG LICENSES	46,425.00	18,230.00	18,230.00	28,195.00	39.27
101-000-491.000	KENNEL LICENSES	275.00	0.00	0.00	275.00	0.00
101-000-542.000	EMERGENCY 9 1 1	158,625.00	0.00	0.00	158,625.00	0.00
101-000-544.000	DRUNK DRIVING CASE FLOW ASSISTANCE FUND	4,475.00	0.00	0.00	4,475.00	0.00
101-000-545.000	DRUG CASE INFORMATION MANAGEMENT FUND	600.00	0.00	0.00	600.00	0.00
101-000-547.001	COURT EQUITY FUND GRANT	119,675.00	0.00	0.00	119,675.00	0.00
101-000-547.002	JUDGE'S SALARY STANDARDIZATION GRANT	137,150.00	0.00	0.00	137,150.00	0.00
101-000-547.003	PROBATE JUDGES SALARY SUPPLEMENT GRANT	121,225.00	0.00	0.00	121,225.00	0.00
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	58,575.00	0.00	0.00	58,575.00	0.00
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	6,600.00	0.00	0.00	6,600.00	0.00
101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	30,300.00	0.00	0.00	30,300.00	0.00

101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	20,000.00	0.00	0.00	20,000.00	0.00
101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	335,300.00	0.00	0.00	335,300.00	0.00
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	49,000.00	0.00	0.00	49,000.00	0.00
101-000-567.003	JUVENILE COURT OFFICER GRANT	27,300.00	0.00	0.00	27,300.00	0.00
101-000-568.000	LIQUOR LICENSE FEES	17,325.00	13.75	13.75	17,311.25	0.08
101-000-570.000	CRIME VICTIM SERVICES	43,175.00	0.00	0.00	43,175.00	0.00
101-000-572.000	CONVENTION FACILITY TAX	155,475.00	0.00	0.00	155,475.00	0.00
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	585,200.00	0.00	0.00	585,200.00	0.00
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	125,775.00	0.00	0.00	125,775.00	0.00
101-000-575.000	SURVEY & REMONUMENTATION GRANT	36,300.00	0.00	0.00	36,300.00	0.00
101-000-601.131	CIRCUIT COURT COSTS	16,500.00	2,179.22	2,179.22	14,320.78	13.21
101-000-601.136	DISTRICT COURT COSTS	52,400.00	5,199.60	5,199.60	47,200.40	9.92
101-000-601.149	JUVENILE COURT COSTS	25.00	0.00	0.00	25.00	0.00
101-000-606.000	CIVIL FEES	40,000.00	3,555.00	3,555.00	36,445.00	8.89
101-000-607.000	RECORDING FEES	160,000.00	9,875.00	9,875.00	150,125.00	6.17
101-000-614.000	REMONUMENTATION FEES	350.00	25.92	25.92	324.08	7.41
101-000-619.000	CREMATION FEES	13,100.00	0.00	0.00	13,100.00	0.00
101-000-621.000	PROBATION OVERSITE FEE	24,000.00	2,084.75	2,084.75	21,915.25	8.69
101-000-623.000	STATUTORY HANDLING FEES	675.00	1,385.00	1,385.00	(710.00)	205.19
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	14,925.00	1,903.87	1,903.87	13,021.13	12.76
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	2,000.00	316.00	316.00	1,684.00	15.80
101-000-624.148	PROBATE COURT SERVICE FEES	18,000.00	2,037.85	2,037.85	15,962.15	11.32
101-000-624.149	JUVENILE COURT SERVICE FEES	150.00	0.00	0.00	150.00	0.00
101-000-624.150	FAMILY COURT SERVICE FEES	1,100.00	11.00	11.00	1,089.00	1.00
101-000-625.001	CIRCUIT COURT SERVICE FEES	13,800.00	846.00	846.00	12,954.00	6.13
101-000-625.002	CLERK'S SERVICE FEES	39,000.00	3,668.81	3,668.81	35,331.19	9.41
101-000-625.003	CLERK MDCH CERTIFICATION FEE	3,400.00	0.00	0.00	3,400.00	0.00
101-000-626.253	TREASURER'S SERVICE FEES	400.00	50.00	50.00	350.00	12.50
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	3,100.00	840.00	840.00	2,260.00	27.10
101-000-626.430	ANIMAL CONTROL SERVICE FEES	9,000.00	1,430.00	1,430.00	7,570.00	15.89
101-000-628.001	FAMILY COUNSELING FEES	2,700.00	105.00	105.00	2,595.00	3.89
101-000-629.001	RECORDS SEARCHES	75.00	0.00	0.00	75.00	0.00
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	6,000.00	365.00	365.00	5,635.00	6.08
101-000-629.003	PROPERTY TAX ABSTRACTS	100.00	1.25	1.25	98.75	1.25
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	100.00	10.00	10.00	90.00	10.00
101-000-630.001	BOARD OF CATS & DOGS	400.00	0.00	0.00	400.00	0.00
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	22,000.00	0.00	0.00	22,000.00	0.00
101-000-636.000	LEGAL SERVICES	500.00	0.00	0.00	500.00	0.00
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	11,525.00	0.00	0.00	11,525.00	0.00
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	14,750.00	1,002.00	1,002.00	13,748.00	6.79
101-000-644.000	COMMISSIONS	50.00	5.00	5.00	45.00	10.00
101-000-646.000	ADOPTION FEES	6,900.00	325.00	325.00	6,575.00	4.71
101-000-647.000	SUBSCRIPTIONS	47,000.00	3,492.30	3,492.30	43,507.70	7.43
101-000-647.003	ONLINE RECORDS LOOKUP	4,500.00	0.00	0.00	4,500.00	0.00
101-000-657.000	ORDINANCE FINES & COSTS	18,000.00	1,190.49	1,190.49	16,809.51	6.61
101-000-663.000	BOND FORFEITURES & BOND COSTS	6,000.00	450.00	450.00	5,550.00	7.50
101-000-665.000	INTEREST & DIVIDEND INCOME	95,000.00	4,417.69	4,417.69	90,582.31	4.65
101-000-665.001	INTEREST & DIVIDEND INCOME- ARPA FUNDS	0.00	158.67	158.67	(158.67)	100.00
101-000-667.000	RENTS	34,000.00	1,000.00	1,000.00	33,000.00	2.94
101-000-673.000	SALE OF FIXED ASSETS	9,600.00	265.00	265.00	9,335.00	2.76
101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	1,095.00	1,095.00	(95.00)	109.50
101-000-676.000	REIMBURSEMENTS	120,000.00	82,593.45	82,593.45	37,406.55	68.83
101-000-676.002	REIMBURSEMENTS: 79TH DISTRICT COURT	175.00	0.00	0.00	175.00	0.00

101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	25,025.00	6,257.22	6,257.22	18,767.78	25.00
101-000-676.007	REIMBURSEMENTS: WELFARE FRAUD	125.00	0.00	0.00	125.00	0.00
101-000-676.008	REIMBURSEMENTS: ASSESSMENT & TAX ROLLS	75,275.00	0.00	0.00	75,275.00	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	0.00	0.00	20,000.00	0.00
101-000-676.017	REIMBURSEMENTS: WESTERN MICH FAIR ASSN	17,875.00	0.00	0.00	17,875.00	0.00
101-000-676.018	REIMBURSEMENTS: JUROR FEE COMPENSATION	2,350.00	0.00	0.00	2,350.00	0.00
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	2,875.00	2,893.00	2,893.00	(18.00)	100.63
101-000-676.029	REIMBURSEMENTS: COUNTY SERVICES BRNFLD	2,300.00	0.00	0.00	2,300.00	0.00
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	16,525.00	4,132.25	4,132.25	12,392.75	25.01
101-000-676.033	REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10	2,400.00	600.00	600.00	1,800.00	25.00
101-000-678.001	JUVENILE COURT 25% COLLECTION FEE	800.00	0.00	0.00	800.00	0.00
101-000-683.000	OTHER REVENUE	17,000.00	(786.46)	(786.46)	17,786.46	(4.63)
101-000-687.000	REFUNDS & REBATES	0.00	28.95	28.95	(28.95)	100.00
Total Dept 000 - GENERAL		15,461,000.00	215,554.81	215,554.81	15,245,445.19	1.39
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	4,411.75	4,411.75	(4,411.75)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	4,411.75	4,411.75	(4,411.75)	100.00
TOTAL REVENUES		15,461,000.00	219,966.56	219,966.56	15,241,033.44	1.42
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		15,461,000.00	219,966.56	219,966.56	15,241,033.44	1.42

Revenue Category	Account No.	Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget	
Taxes & Fees	401.000 thru 474.000	50,467	50,467	12,325,450	0.41%	(12,274,983)	
Licenses & Permits	475.000 thru 500.000	20,065	20,065	86,050	23.32%	(65,985)	
Federal Grants	501.000 thru 538.000	\$ -	\$ -	\$ -	0.00%	-	
State Grants	539.000 thru 579.000	14	14	2,054,575	0.00%	(2,054,561)	
Charges for Services	600.000 thru 654.000	40,714	40,714	528,525	7.70%	(487,811)	
Fines & Forfeits	655.000 thru 663.000	1,640	1,640	24,000	6.84%	(22,360)	
Interest & Rents	664.000 thru 670.000	5,576	5,576	129,000	4.32%	(123,424)	
Other Revenue	672.000 thru 699.000	97,078	97,078	313,400	30.98%	(216,322)	
Program Revenues		Program Revenues	4,412	4,412	-	0.00%	4,412
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	\$ 219,967	\$ 219,967	\$ 15,461,000	1.42%	\$ (15,241,033)
		Previous Month Totals	\$ 6,593,929	\$ 21,978,817	\$ 16,100,000	136.51%	\$ 5,878,817
		Change from Previous Month	\$ (6,373,962)	\$ (21,758,850)	\$ (639,000)		
		Previous Year Totals	\$ 193,069	\$ 193,069	\$ 15,000,000	1.29%	\$ (14,806,931)
		Change from Previous Year	\$ 26,898	\$ 26,898	\$ 461,000		

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	\$ 50,467	\$ 50,467	\$ 12,325,450	0.41%	\$ (12,274,983)
2 Licenses & Permits	20,065	20,065	86,050	23.32%	(65,985)
3 Federal Grants	-	-	-	0.00%	-
4 State Grants	14	14	2,054,575	0.00%	(2,054,561)
5 Charges for Services	40,714	40,714	528,525	7.70%	(487,811)
6 Fines & Forfeits	1,640	1,640	24,000	6.84%	(22,360)
7 Interest & Rents	5,576	5,576	129,000	4.32%	(123,424)
8 Other Revenues	97,078	97,078	313,400	30.98%	(216,322)
9 Program Revenues	4,412	4,412	-	0.00%	4,412
10 Transfers In	-	-	-	0.00%	-
Totals	\$ 219,967	\$ 219,967	\$ 15,461,000	1.42%	\$ (15,241,033)

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	\$ (2,170,676.59)	\$ 13,471,272.95	\$ 1,872,656.36	\$ 502,043.19	\$ 12,671,209.53	\$ 219,966.56	\$ 1,358,598.05
102	Budget Stabilization	-	1,912,092.21	1,121.86	-	1,913,214.07	-	-
Special Revenue Funds								
201	Road	\$ 39,422.02	\$ 743,447.16	\$ 738,004.86	\$ 101,075.80	\$ 1,419,798.24	\$ 52,521.30	\$ 972,652.82
207	Road Patrol	-	835,602.38	62,649.87	44,382.67	853,869.58	349,091.27	373,211.59
211	Senior Citizens	-	476,513.09	(395.54)	449,534.78	26,582.77	159,672.06	587,286.00
215	Friend of the Court	352,816.92	-	-	5,067.86	347,749.06	147,470.00	45,989.73
221	District Health Dept. #10	778,246.97	10,600,177.85	23,791.06	-	11,402,215.88	2,449,746.89	2,046,044.11
225	Junk Ordinance Administration	62,790.31	-	-	-	62,790.31	-	1,483.50
227	Landfill Post Closure Care	-	2,593,589.00	(572.25)	409,416.90	2,183,599.85	486.17	116.51
228	Solid Waste Management Planning	26,561.56	-	-	-	26,561.56	-	-
230	Employee Vacation & Sick Leave	-	704,529.23	(3,962.36)	641,386.54	59,180.33	-	47,458.46
232	Road Commission Employee Benefits	-	-	-	-	-	-	-
235	Animal Control Spay/Neuter	7,042.72	-	-	1,475.00	5,567.72	-	-
244	Economic Development	-	7,076.41	-	-	7,076.41	-	-
244	Brownfield Redevelopment Authority	414,827.78	-	-	-	414,827.78	1,836.95	2,893.00
249	Building Inspection	540,772.02	-	214.95	124,711.24	416,275.73	33,071.60	83,475.64
253	Courthouse Preservation	-	379,295.03	(1,657.98)	-	377,637.05	1,005.15	-
254	Principal Residence Exemption (PRE) Audit	26,865.60	-	4,122.16	6,531.05	24,456.71	-	-
256	Register of Deeds Automation	-	20,146.33	-	-	20,146.33	2,320.00	22,100.00
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	-	470,551.49	-	371,653.18	98,898.31	38,640.00	548.29
263	Concealed Pistol Licensing	-	79,886.14	-	2,630.90	77,255.24	1,059.00	503.06
264	Corrections Officers Training	22,301.27	-	-	-	22,301.27	586.00	-
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	-	1,777,864.20	16,786.11	62,756.27	1,731,894.04	483,768.69	389,246.14
269	Law Library	82,811.60	-	-	282.19	82,529.41	-	-
271	District Library Operation	-	580,515.50	(222.37)	28,520.48	551,772.65	267,449.45	82,497.09
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	87,386.89	-	-	-	87,386.89	-	-
276	Emergency Management Grants	(30,503.77)	54,779.80	27,562.87	424.72	51,414.18	-	1,594.28
283	Victims Assistance	-	-	-	-	-	-	-
286	Justice Training	6,024.49	-	-	-	6,024.49	-	-
290	Social Welfare	53,464.73	-	-	-	53,464.73	-	448.54
292	Probate Child Care	237,720.78	-	5,588.99	14,676.94	228,632.83	75,268.75	63,573.74
292	Welfare Child Care	677,528.13	-	-	-	677,528.13	-	-
293	Soldiers & Sailors Relief Commission	-	36,549.55	-	-	36,549.55	1,570.48	514.26
297	Building Authority Operation	153,728.15	-	8,753.92	1,412.79	161,069.28	3,352.64	2,324.62

FUND BALANCES

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	\$ -	\$ 4,007,024.47	\$ (60,693.66)	\$ 22,230.53	\$ 3,924,100.28	\$ 128,268.71	\$ 6,290.40
403	Road Commission Building Improvement	-	386,002.62	-	-	386,002.62	-	-
404	Road Commission Equipment Replacement	-	198,154.61	-	-	198,154.61	20,000.00	-
408	Park Improvement	-	39,584.52	-	-	39,584.52	-	-
466	Jail Construction	-	540,066.63	274.98	-	540,341.61	59,125.00	-
468	District Library Improvement	-	9,256.26	-	-	9,256.26	-	-
470	Public Improvement	-	8,892,414.74	1,794.77	-	8,894,209.51	3,623.62	-
471	District Library Construction	-	-	-	-	-	-	-
481	Airport Improvement	-	1,153,683.96	(395.54)	-	1,153,288.42	-	-
Enterprise Funds								
508	Park Operation	\$ -	\$ 516,571.03	\$ 295,365.74	\$ 3,360.00	\$ 808,576.77	\$ 13,220.00	\$ 2,333.62
512	Medical Care Facility	100,000.00	12,479,066.89	4,095,093.14	8,477,524.54	8,196,635.49	1,252,358.11	1,541,057.94
516	Delinquent Tax Revolving	-	5,314,873.64	822,873.25	1,349.56	6,136,397.33	46,099.02	450.00
518	Delinquent Tax Foreclosure	-	895,947.19	-	56,983.74	838,963.45	7,105.00	5,682.85
565	Public Works Operation & Maintenance	4,241.92	1,505,496.07	2,440,386.09	1,771,856.13	2,178,267.95	1,535.58	360.78
581	Airport Operation	177,967.28	159,040.50	1,862,867.89	4,728.75	2,195,146.92	21,494.84	32,137.95
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 305,809.77	\$ -	\$ 228.10	\$ -	\$ 306,037.87	\$ 112,764.00	\$ 12,383.45
640	Drain & Public Works Equipment	-	303,211.34	13,049.98	292.73	315,968.59	47.45	275.65
676	Property & Liability Insurance	-	147,823.68	2,051,326.82	169,887.55	2,029,262.95	11,250.00	1,528.85
677	Workers Compensation	-	1,278,198.14	(7,133.95)	30,050.61	1,241,013.58	5,560.65	33,200.99
678	Health, Life & Pension Fund	-	17,017,656.03	(261,798.23)	(256,528.33)	17,012,386.13	353.14	-
Trust & Agency Funds								
701	General Agency	\$ 71,114.81	\$ 1,663,020.79	-	\$ 1,734,135.60	\$ -	-	-
703	Current Property Tax	-	291,390.67	-	291,390.67	-	-	-
721	Library Penal Fine	8,227.49	-	-	8,227.49	-	-	-
756	Promise Zone Authority	-	1,369,621.51	357,628.34	-	1,727,249.85	\$ -	\$ 6,760.26

Fund No.	Fund Name	Assets			Liabilities	Fund	Year To Date	
		Cash	Investments	Other	Combined	Equity	Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$ -	\$ 100,478.78	\$ 322,686.00	\$ 49,875.23	\$ 373,289.55	\$ 4,728.58	\$ -
802	Drain Revolving	-	138,595.72	39,394.26	-	177,989.98	-	-
843	Lake Improvement	-	652,107.13	253,617.71	255,005.68	650,719.16	\$ 51,461.42	\$ 7,875.00
Long Term Debt Funds								
950	Long Term Debt - GASB 34			\$ 11,940,501.86	\$ 18,380,765.39	\$ (6,440,263.53)		
Totals		\$ 2,049,173.78	\$ 93,803,175.24	\$ 26,921,510.06	\$ 33,769,118.37	\$ 89,004,740.71	\$ 6,027,878.08	\$ 7,732,897.17
Previous Month Totals		\$ 266,446.03	\$ 94,544,053.83	\$ 28,231,198.97	\$ 32,579,331.67	\$ 90,462,367.16	\$ 88,915,021.44	\$ 83,593,746.36
Change from Previous Month		\$ 1,782,727.75	\$ (740,878.59)	\$ (1,309,688.91)	\$ 1,189,786.70	\$ (1,457,626.45)	\$ (82,887,143.36)	\$ (75,860,849.19)
Previous Year Totals		\$ 1,820,156.85	\$ 73,812,097.34	\$ 53,901,542.45	\$ 37,220,778.72	\$ 92,313,017.92	\$ 6,529,953.27	\$ 7,014,577.66
Change from Previous Year		\$ 229,016.93	\$ 19,991,077.90	\$ (26,980,032.39)	\$ (3,451,660.35)	\$ (3,308,277.21)	\$ (502,075.19)	\$ 718,319.51

Interest & Dividend Income By Fund Category	Year To Date	
	2023	2022
General Funds	\$ 8,988.11	\$ 1,706.76
Special Revenue Funds	7,033.70	6,214.89
Debt Service Funds	-	-
Capital Projects Funds	10,749.73	8,374.71
Enterprise Funds	10,007.23	12,179.60
Internal Service Funds	561.24	85,943.55
Trust & Agency Funds	-	-
Special Assessment Project Funds	90.47	-
Totals	\$ 37,430.48	\$ 114,419.51

Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2023	2022
Current Taxes	\$ 2,473.30	\$ 2,341.45
P.R.E. (Homestead) Audit Taxes	-	-
Delinquent Taxes	40,702.05	32,457.36
Forfeited Taxes	8,630.89	10,155.33
Totals	\$ 51,806.24	\$ 44,954.14

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	\$ 2,106,707.29	\$ 36,517.94
Amounts in Transit	(22,864.80)	42,824.36
Amounts Outstanding	(155,433.03)	-
Treasurer's Totals	\$ 1,928,409.46	\$ 79,342.30

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

Summary	Amount	Percent
Cash: General Accounts	\$ 1,930,409.46	94.20%
Cash: General Agency Account	79,342.30	3.87%
Cash: Road Account	39,422.02	1.92%
General Ledger Total	\$ 2,049,173.78	100.00%

Invested Funds Distribution	Amount	Percent
Cash Equivalents	\$ 19,531,693.53	20.82%
Time Certificates	22,007,564.03	23.46%
Commercial Paper	-	0.00%
Government Agency/Municipal Bonds	52,160,200.00	55.61%
Trust Funds	103,717.68	0.11%
Total's	\$ 93,803,175.24	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 January 31, 2023.



Andrew R. Kmetz IV
Treasurer, Mason County, Michigan

Investment Institution Summary		
Bank or Brokerage	Amount	Percent
Cantella & Co.	225,000.00	0.24%
Cetera Investments	2,566,503.53	2.74%
Choice One Bank	3,027,374.87	3.23%
CIBC Bank	1,525,819.51	1.63%
Comerica Bank	26,588.93	0.03%
Comerica Securities	466,765.72	0.50%
Flagstar Bank	4,011,984.42	4.28%
GovMic	207,486.58	0.22%
Huntington Securities	28,933,271.78	30.84%
Huntington National Bank	19,208.51	0.02%
Huntington National Bank-Trust	103,717.68	0.11%
JPMorgan Chase Bank, N.A.	254,056.11	0.27%
Lake Michigan Credit Union	1,021,833.15	1.09%
Lake-Osceola State Bank	481,400.70	0.51%
Michigan CLASS	11,569,380.36	12.33%
Multi-Bank Securities, Inc.	17,319,000.00	18.46%
Northstar Bank	-	0.00%
Oppenheimer & Co., Inc.	7,366,885.45	7.85%
PNC Bank	1,119,288.87	1.19%
Preferred Credit Union	285,574.11	0.30%
Safe Harbor Credit Union	1,475,613.90	1.57%
Shelby State Bank	1,046,070.17	1.12%
Stifel Investments	8,163,000.00	8.70%
UBS Financial Services, Inc.	1,412,925.00	1.51%
West Shore Bank	1,174,425.89	1.25%
Totals	\$ 93,803,175.24	100.00%

Investment Maturity Schedule		
Maturity Date	Amount	Percent
On Demand	\$ 19,989,693.53	21.31%
1 Month	1,747,663.11	1.86%
2 Months	1,308,892.95	1.40%
3 Months	14,787,069.01	15.76%
4 - 6 Months	4,865,854.72	5.19%
7 - 9 Months	8,224,235.88	8.77%
10 - 12 Months	12,753,647.66	13.60%
1 Year or More	30,023,097.05	32.01%
Trust Funds	103,021.33	0.11%
Totals	\$ 93,803,175.24	100.00%