

02/12/2024

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 12/31/2023

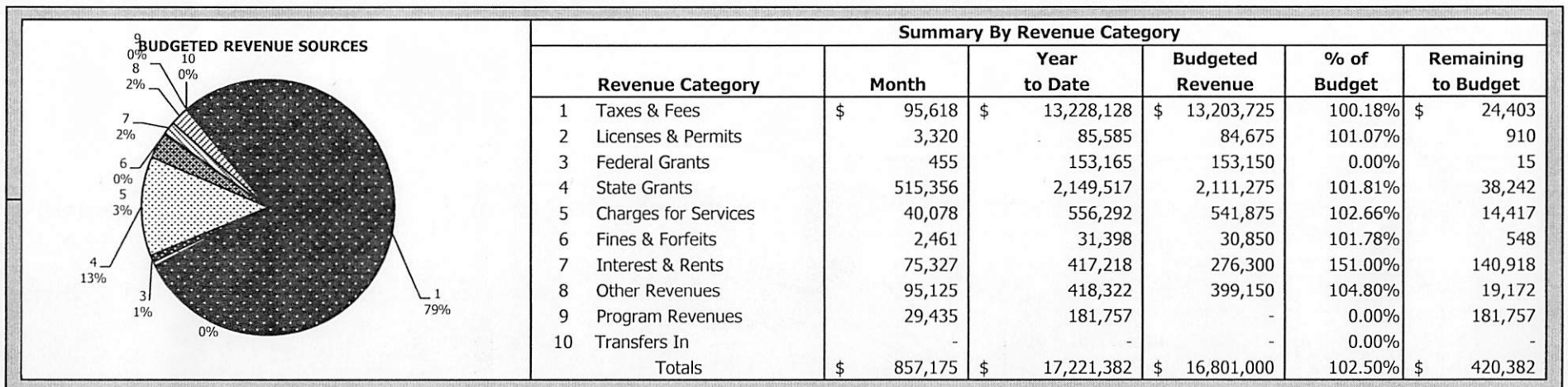
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2023 AMENDED BUDGET	YTD BALANCE 12/31/2023 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 12/31/2023 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT PROPERTY TAXES	11,799,000.00	11,814,115.55	53,585.76	(15,115.55)	100.13
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	1,975.00	1,974.78	0.00	0.22	99.99
101-000-425.000	SWAMPLAND PAYMENT IN LIEU OF TAXES	9,575.00	9,597.25	0.00	(22.25)	100.23
101-000-426.001	HOUSING PILT: LONGFELLOW TOWERS APTS	5,075.00	5,082.95	0.00	(7.95)	100.16
101-000-426.003	HOUSING PILT: BIRCH LAKE APARTMENTS	3,250.00	3,274.65	0.00	(24.65)	100.76
101-000-426.004	HOUSING PILT: LAWNDALE APARTMENTS	2,225.00	2,246.75	0.00	(21.75)	100.98
101-000-426.005	HOUSING PILT: GLENDALE APARTMENTS	100.00	104.79	0.00	(4.79)	104.79
101-000-426.006	HOUSING PILT: 200 W LOOMIS	275.00	280.03	0.00	(5.03)	101.83
101-000-426.007	HOUSING PILT: 225 W LUDINGTON AVE	300.00	307.02	0.00	(7.02)	102.34
101-000-428.000	PILT - PERSONAL PROPERTY TAX LOSS	998,475.00	998,495.91	0.00	(20.91)	100.00
101-000-429.000	COMMERCIAL FOREST SPECIFIC TAXES	200.00	213.67	0.00	(13.67)	106.84
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	135,525.00	135,537.00	0.00	(12.00)	100.01
101-000-434.001	TRAILER TAXES: MANISTEE FOREST PINES EST	475.00	443.50	37.50	31.50	93.37
101-000-434.002	TRAILER TAXES: HERITAGE HILLS	150.00	150.00	12.50	0.00	100.00
101-000-434.003	TRAILER TAXES: HIDDEN FOREST	650.00	666.00	166.00	(16.00)	102.46
101-000-434.004	TRAILER TAXES: HOLIDAY VILLAGE	75.00	216.00	54.00	(141.00)	288.00
101-000-434.005	TRAILER TAXES: LAMAN'S LANDING	0.00	9.50	0.00	(9.50)	100.00
101-000-434.006	TRAILER TAXES: LUDINGTON MOBILE HOME PRK	250.00	423.00	162.50	(173.00)	169.20
101-000-434.007	TRAILER TAXES: TAMARAC VILLAGE	1,650.00	1,800.50	300.50	(150.50)	109.12
101-000-434.008	TRAILER TAXES: NORTH BAYOU RESORT	75.00	93.50	0.00	(18.50)	124.67
101-000-437.000	INDUSTRIAL FACILITY TAX	24,775.00	24,786.42	18,082.28	(11.42)	100.05
101-000-440.000	REAL ESTATE TRANSFER TAXES	165,200.00	169,099.15	13,757.15	(3,899.15)	102.36
101-000-445.000	PENALTIES & INTEREST ON TAXES	11,850.00	12,352.22	2,250.09	(502.22)	104.24
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	25.00	40.68	0.00	(15.68)	162.72
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	42,575.00	46,817.34	7,209.63	(4,242.34)	109.96
101-000-475.000	LICENSES & PERMITS	1,150.00	1,180.00	25.00	(30.00)	102.61
101-000-480.000	ZONING PERMITS	17,575.00	17,725.00	850.00	(150.00)	100.85
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	21,700.00	21,700.00	625.00	0.00	100.00
101-000-489.000	DOG LICENSES	43,950.00	44,680.00	1,820.00	(730.00)	101.66
101-000-491.000	KENNEL LICENSES	300.00	300.00	0.00	0.00	100.00
101-000-528.000	OTHER FEDERAL GRANTS	153,150.00	153,165.45	454.87	(15.45)	100.01
101-000-542.000	EMERGENCY 9 1 1	158,725.00	158,762.00	46,035.00	(37.00)	100.02
101-000-544.000	DRUNK DRIVING CASE FLOW ASSISTANCE FUND	4,225.00	4,230.77	0.00	(5.77)	100.14
101-000-547.001	COURT EQUITY FUND GRANT	130,100.00	130,112.00	65,979.00	(12.00)	100.01
101-000-547.002	JUDGE'S SALARY STANDARDIZATION GRANT	137,150.00	137,172.00	34,293.00	(22.00)	100.02
101-000-547.003	PROBATE JUDGES SALARY SUPPLEMENT GRANT	135,150.00	135,761.97	31,602.66	(611.97)	100.45
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	55,350.00	50,827.84	10,390.52	4,522.16	91.83
101-000-549.001	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	22,350.00	22,358.00	22,358.00	(8.00)	100.04
101-000-562.000	FRIEND OF THE COURT MEDICAL INCENTIVE	6,500.00	6,374.05	1,354.52	125.95	98.06

101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	34,100.00	34,096.00	8,208.00	4.00	99.99
101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	22,075.00	22,503.36	11,186.34	(428.36)	101.94
101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	330,300.00	334,163.74	81,352.13	(3,863.74)	101.17
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	27,500.00	30,858.99	10,225.79	(3,358.99)	112.21
101-000-567.003	JUVENILE COURT OFFICER GRANT	27,300.00	27,317.04	13,658.52	(17.04)	100.06
101-000-568.000	LIQUOR LICENSE FEES	18,375.00	18,377.15	0.00	(2.15)	100.01
101-000-570.000	CRIME VICTIM SERVICES	42,350.00	49,935.79	17,322.43	(7,585.79)	117.91
101-000-572.000	CONVENTION FACILITY TAX	201,375.00	224,254.24	22,871.00	(22,879.24)	111.36
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	596,275.00	596,289.54	93,349.00	(14.54)	100.00
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	125,775.00	125,780.59	20,965.00	(5.59)	100.00
101-000-575.000	SURVEY & REMONUMENTATION GRANT	36,300.00	40,342.00	24,205.20	(4,042.00)	111.13
101-000-601.131	CIRCUIT COURT COSTS	21,800.00	22,386.95	2,240.50	(586.95)	102.69
101-000-601.136	DISTRICT COURT COSTS	87,500.00	88,182.84	2,973.61	(682.84)	100.78
101-000-601.149	JUVENILE COURT COSTS	100.00	119.60	2.50	(19.60)	119.60
101-000-602.000	CANDIDATE FILING FEES	200.00	200.00	0.00	0.00	100.00
101-000-606.000	CIVIL FEES	46,325.00	47,306.00	2,325.00	(981.00)	102.12
101-000-607.000	RECORDING FEES	131,100.00	133,410.00	8,630.00	(2,310.00)	101.76
101-000-614.000	REMONUMENTATION FEES	300.00	325.32	23.22	(25.32)	108.44
101-000-619.000	CREMATION FEES	13,100.00	13,050.00	2,200.00	50.00	99.62
101-000-621.000	PROBATION OVERSITE FEE	29,750.00	30,039.66	2,093.00	(289.66)	100.97
101-000-623.000	STATUTORY HANDLING FEES	4,725.00	4,705.00	(25.00)	20.00	99.58
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	14,400.00	14,503.29	552.54	(103.29)	100.72
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	2,000.00	2,004.29	64.92	(4.29)	100.21
101-000-624.148	PROBATE COURT SERVICE FEES	15,400.00	15,564.28	956.34	(164.28)	101.07
101-000-624.150	FAMILY COURT SERVICE FEES	1,100.00	1,196.00	168.00	(96.00)	108.73
101-000-625.001	CIRCUIT COURT SERVICE FEES	10,300.00	10,501.00	731.00	(201.00)	101.95
101-000-625.002	CLERK'S SERVICE FEES	51,100.00	51,959.41	4,156.40	(859.41)	101.68
101-000-626.253	TREASURER'S SERVICE FEES	300.00	300.00	25.00	0.00	100.00
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	4,900.00	4,900.00	385.00	0.00	100.00
101-000-626.430	ANIMAL CONTROL SERVICE FEES	12,150.00	12,715.00	1,125.00	(565.00)	104.65
101-000-628.001	FAMILY COUNSELING FEES	2,650.00	2,700.00	75.00	(50.00)	101.89
101-000-629.001	RECORDS SEARCHES	25.00	25.00	(70.00)	0.00	100.00
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	4,675.00	4,785.00	330.00	(110.00)	102.35
101-000-629.003	PROPERTY TAX ABSTRACTS	0.00	3.75	0.00	(3.75)	100.00
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	125.00	140.00	10.00	(15.00)	112.00
101-000-630.001	BOARD OF CATS & DOGS	75.00	90.00	0.00	(15.00)	120.00
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	19,325.00	19,326.57	2,784.22	(1.57)	100.01
101-000-636.000	LEGAL SERVICES	175.00	180.18	0.00	(5.18)	102.96
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	5,325.00	5,217.22	382.82	107.78	97.98
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	10,950.00	10,999.75	259.00	(49.75)	100.45
101-000-644.000	COMMISSIONS	50.00	67.50	30.00	(17.50)	135.00
101-000-646.000	ADOPTION FEES	4,225.00	4,325.00	325.00	(100.00)	102.37
101-000-647.000	SUBSCRIPTIONS	42,150.00	45,725.98	3,556.88	(3,575.98)	108.48
101-000-647.003	ONLINE RECORDS LOOKUP	5,575.00	9,337.00	3,767.80	(3,762.00)	167.48
101-000-657.000	ORDINANCE FINES & COSTS	24,450.00	24,973.22	1,885.80	(523.22)	102.14
101-000-663.000	BOND FORFEITURES & BOND COSTS	6,400.00	6,425.00	575.00	(25.00)	100.39
101-000-665.000	INTEREST & DIVIDEND INCOME	241,725.00	289,392.43	74,533.82	(47,667.43)	119.72
101-000-665.001	INTEREST & DIVIDEND INCOME- ARPA FUNDS	0.00	93,231.78	193.29	(93,231.78)	100.00
101-000-667.000	RENTS	34,575.00	34,593.30	600.00	(18.30)	100.05
101-000-673.000	SALE OF FIXED ASSETS	32,375.00	32,385.00	13,300.00	(10.00)	100.03
101-000-673.001	SALE OF FIREARMS	550.00	550.00	550.00	0.00	100.00
101-000-674.000	CONTRIBUTIONS & DONATIONS	3,175.00	3,797.00	600.00	(622.00)	119.59
101-000-676.000	REIMBURSEMENTS	158,400.00	173,674.57	16,131.44	(15,274.57)	109.64

101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	25,025.00	25,028.85	0.00	(3.85)	100.02
101-000-676.008	REIMBURSEMENTS: ASSESSMENT & TAX ROLLS	86,275.00	85,879.96	39,088.46	395.04	99.54
101-000-676.016	REIMBURSEMENTS: ELECTIONS	24,425.00	24,430.54	13,442.54	(5.54)	100.02
101-000-676.017	REIMBURSEMENTS: WESTERN MICH FAIR ASSN	19,025.00	19,043.00	0.00	(18.00)	100.09
101-000-676.018	REIMBURSEMENTS: JUROR FEE COMPENSATION	13,975.00	13,992.90	8,396.80	(17.90)	100.13
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	2,875.00	2,893.00	0.00	(18.00)	100.63
101-000-676.029	REIMBURSEMENTS: COUNTY SERVICES BRNFLD	2,325.00	2,349.37	0.00	(24.37)	101.05
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	16,525.00	16,529.00	0.00	(4.00)	100.02
101-000-676.033	REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10	2,400.00	2,400.00	0.00	0.00	100.00
101-000-683.000	OTHER REVENUE	11,275.00	14,836.18	3,558.73	(3,561.18)	131.58
101-000-687.000	REFUNDS & REBATES	525.00	532.15	57.50	(7.15)	101.36
Total Dept 000 - GENERAL		16,801,000.00	17,039,624.52	827,740.02	(238,624.52)	101.42
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	181,756.22	29,435.12	(181,756.22)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	181,756.22	29,435.12	(181,756.22)	100.00
Dept 253 - TREASURER						
101-253-689.000	CASH OVERAGE & SHORTAGE	0.00	1.05	0.00	(1.05)	100.00
Total Dept 253 - TREASURER		0.00	1.05	0.00	(1.05)	100.00
TOTAL REVENUES		16,801,000.00	17,221,381.79	857,175.14	(420,381.79)	102.50
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		16,801,000.00	17,221,381.79	857,175.14	(420,381.79)	102.50

Revenue Category	Account No.		Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
Taxes & Fees	401.000 thru 474.000		95,618	13,228,128	13,203,725	100.18%	24,403
Licenses & Permits	475.000 thru 500.000		3,320	85,585	84,675	101.07%	910
Federal Grants	501.000 thru 538.000		\$ 455	\$ 153,165	\$ 153,150	0.00%	15
State Grants	539.000 thru 579.000		515,356	2,149,517	2,111,275	101.81%	38,242
Charges for Services	600.000 thru 654.000		40,078	556,292	541,875	102.66%	14,417
Fines & Forfeits	655.000 thru 663.000		2,461	31,398	30,850	101.78%	548
Interest & Rents	664.000 thru 670.000		75,327	417,218	276,300	151.00%	140,918
Other Revenue	672.000 thru 699.000		95,125	418,322	399,150	104.80%	19,172
Program Revenues		Program Revenues	29,435	181,757	-	0.00%	181,757
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	\$ 857,175	\$ 17,221,382	\$ 16,801,000	102.50%	\$ 420,382
		Previous Month Totals	\$ 914,949	\$ 16,364,207	\$ 15,535,000	105.34%	\$ 829,207
		Change from Previous Month	\$ (57,774)	\$ 857,175	\$ 1,266,000		
		Previous Year Totals	\$ 6,593,929	\$ 21,978,817	\$ 16,100,000	136.51%	\$ 5,878,817
		Change from Previous Year	\$ (5,736,754)	\$ (4,757,435)	\$ 701,000		

**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	\$ 19,744.26	\$ 8,876,678.06	\$ 2,042,325.61	\$ 737,948.65	\$ 10,200,799.28	\$ 17,221,381.79	\$ 20,825,493.06
102	Budget Stabilization	-	1,913,214.07	-	-	1,913,214.07	-	-
Special Revenue Funds								
201	Road	\$ 100,000.00	\$ 1,389,743.55	\$ 1,399,851.38	\$ 260,384.11	\$ 2,629,210.82	\$ 12,582,951.73	\$ 12,293,670.67
207	Road Patrol	-	746,946.31	83,822.21	75,411.67	755,356.85	3,365,771.15	3,469,850.05
211	Senior Citizens	-	602,272.34	1,183.10	9,299.78	594,155.66	740,377.71	600,334.72
215	Friend of the Court	162.05	325,895.71	-	7,642.55	318,415.21	595,955.46	523,809.02
221	District Health Dept. #10	-	9,648,410.24	-	-	9,648,410.24	22,601,728.12	23,951,830.98
225	Junk Ordinance Administration	-	71,099.71	1,022.00	-	72,121.71	22,654.89	14,806.99
227	Landfill Post Closure Care	-	2,607,697.71	10,288.01	302,003.40	2,315,982.32	122,466.82	91,610.67
228	Solid Waste Management Planning	-	26,561.56	-	-	26,561.56	-	-
230	Employee Vacation & Sick Leave	-	748,606.64	315.09	676,780.60	72,141.13	119,701.90	99,847.96
232	Road Commission Employee Benefits	-	-	-	-	-	-	-
235	Animal Control Spay/Neuter	6,932.72	-	-	1,050.00	5,882.72	2,275.00	1,960.00
244	Economic Development	-	7,076.41	-	-	7,076.41	-	-
244	Brownfield Redevelopment Authority	117,411.19	-	-	8,083.14	109,328.05	129,961.21	436,516.99
249	Building Inspection	14,240.14	663,059.47	214.95	137,222.52	540,292.04	567,104.14	493,491.87
253	Courthouse Preservation	-	403,543.90	109.92	-	403,653.82	27,021.92	-
254	Principal Residence Exemption (PRE) Audit	-	65,283.43	33,150.60	74,817.08	23,616.95	-	839.76
256	Register of Deeds Automation	-	50,169.68	-	-	50,169.68	32,817.35	22,574.00
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	77,333.52	489,968.67	-	527,369.82	39,932.37	700,370.54	721,244.77
263	Concealed Pistol Licensing	-	92,853.73	576.00	2,205.13	91,224.60	26,048.09	11,538.35
264	Corrections Officers Training	21,619.42	-	-	304.30	21,315.12	6,173.00	6,573.15
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	50,535.65	1,751,299.78	20,231.83	141,171.76	1,680,895.50	3,552,805.64	3,511,260.46
269	Law Library	-	93,421.98	-	316.05	93,105.93	13,500.00	2,923.48
271	District Library Operation	-	430,302.31	13,872.43	67,064.53	377,110.21	1,340,977.99	1,330,546.32
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	98,585.80	5,253,442.86	-	-	5,352,028.66	5,332,665.46	68,023.69
276	Emergency Management Grants	-	50,226.22	-	-	50,226.22	2,790.50	5,572.74
283	Victims Assistance	-	-	-	-	-	-	-
284	Opioid Settlement	-	216,168.92	-	-	216,168.92	216,168.92	-
286	Justice Training	14,472.97	-	-	-	14,472.97	8,448.48	-
290	Social Welfare	54,849.94	-	-	-	54,849.94	16,125.23	15,188.56
292	Probate Child Care	-	208,703.07	82,765.68	46,373.53	245,095.22	730,888.67	743,173.28
292	Welfare Child Care	-	610,498.98	-	1,801.88	608,697.10	12,662.90	73,559.51
293	Soldiers & Sailors Relief Commission	-	39,553.14	-	-	39,553.14	8,982.70	4,922.03
297	Building Authority Operation	-	149,938.15	10,744.44	1,217.12	159,465.47	51,354.12	51,929.91

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	\$ -	\$ 4,089,814.05	\$ 599.22	\$ 30,782.52	\$ 4,059,630.75	\$ 861,512.90	\$ 604,004.12
403	Road Commission Building Improvement	-	393,954.26	7,528.45	-	401,482.71	15,480.09	-
404	Road Commission Equipment Replacement	-	110,248.27	-	-	110,248.27	125,689.23	193,595.57
408	Park Improvement	-	57,834.94	-	-	57,834.94	18,250.42	-
466	Jail Construction	-	551,812.77	-	-	551,812.77	70,596.16	-
468	District Library Improvement	-	9,613.63	-	-	9,613.63	357.37	-
470	Public Improvement	-	9,967,306.19	10,430.55	-	9,977,736.74	1,087,150.85	-
481	Airport Improvement	-	1,224,741.07	4,058.58	-	1,228,799.65	75,740.23	229.00
Enterprise Funds								
508	Park Operation	\$ -	\$ 565,436.21	\$ 281,328.73	\$ 11,923.14	\$ 834,841.80	\$ 213,913.23	\$ 176,761.82
512	Medical Care Facility	136,841.50	\$ 12,258,152.05	4,175,696.77	\$ 7,352,596.88	9,218,093.44	14,277,119.26	13,544,082.74
516	Delinquent Tax Revolving	-	5,590,941.12	991,533.58	7,064.58	6,575,410.12	494,392.24	9,730.43
518	Delinquent Tax Foreclosure	-	1,248,772.37	30.00	115,609.53	1,133,192.84	389,431.24	93,779.70
536	Land Bank Authority	100,000.00	-	-	-	100,000.00	100,000.00	-
565	Public Works Operation & Maintenance	19,097.62	1,628,334.09	2,308,681.50	1,677,077.18	2,279,036.03	488,135.28	386,191.90
581	Airport Operation	122,807.98	376,921.73	1,776,288.42	12,455.97	2,263,562.16	639,848.76	581,569.99
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 199,417.55	\$ -	\$ 2,330.67	\$ 582.98	\$ 201,165.24	\$ 115,360.50	\$ 119,852.58
640	Drain & Public Works Equipment	-	320,224.74	8,750.00	768.65	328,206.09	23,269.77	11,260.47
676	Property & Liability Insurance	-	1,760,923.11	573,954.99	173,984.55	2,160,893.55	188,098.73	46,746.98
677	Workers Compensation	-	1,300,991.58	-	1,434.00	1,299,557.58	40,962.61	10,058.95
678	Health, Life & Pension Fund	-	17,709,179.18	3,051.02	30,892.56	17,681,337.64	2,213,966.66	1,235,491.08
Trust & Agency Funds								
701	General Agency	\$ 181,642.35	\$ 850,583.98	-	\$ 1,032,226.33	\$ -		
703	Current Property Tax	-	422,212.64	-	422,212.64	-		
721	Library Penal Fine	45.15	-	-	45.15	-		
756	Promise Zone Authority	-	1,767,503.91	422,925.66	6,817.44	2,183,612.13	\$ 1,050,225.17	\$ 600,623.15

FUND BALANCES

December 2023

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$ -	\$ 104,549.34	\$ 304,156.21	\$ 46,616.68	\$ 362,088.87	\$ 12,378.76	\$ 18,850.86
802	Drain Revolving	-	146,142.06	36,492.90	-	182,634.96	4,644.98	-
843	Lake Improvement	-	703,054.21	256,100.78	257,716.07	701,438.92	\$ 348,161.57	\$ 253,855.39
Long Term Debt Funds								
950	Long Term Debt - GASB 34			\$ 11,360,535.30	\$ 15,720,620.53	\$ (4,360,085.23)		
Totals		\$ 1,348,420.74	\$ 100,691,884.10	\$ 26,224,946.58	\$ 29,979,895.00	\$ 98,285,356.42	\$ 93,006,817.44	\$ 87,259,777.72
Previous Month Totals		\$ 1,787,790.63	\$ 100,090,449.18	\$ 23,682,336.48	\$ 28,434,817.87	\$ 97,125,758.42	\$ 78,146,792.17	\$ 73,112,786.85
Change from Previous Month		\$ (439,369.89)	\$ 601,434.92	\$ 2,542,610.10	\$ 1,545,077.13	\$ 1,159,598.00	\$ 14,860,025.27	\$ 14,146,990.87
Previous Year 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 Year		\$ 1,081,974.71	\$ 6,147,830.27	\$ (2,006,252.39)	\$ (2,599,436.67)	\$ 7,822,989.26	\$ 4,091,796.00	\$ 3,666,031.36

Interest & Dividend Income By Fund Category	Year To Date	
	2023	2022
General Funds	\$ 564,380.43	\$ 308,849.30
Special Revenue Funds	541,694.30	222,516.66
Debt Service Funds	-	-
Capital Projects Funds	332,323.25	174,341.63
Enterprise Funds	532,348.91	233,173.11
Internal Service Funds	701,213.36	435,820.92
Trust & Agency Funds	51,232.44	21,076.42
Special Assessment Project Funds	36,416.33	10,195.38
Totals	\$ 2,759,609.02	\$ 1,405,973.42

Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2023	2022
Current Taxes	\$ 59,169.56	\$ 62,444.66
P.R.E. (Homestead) Audit Taxes	-	-
Delinquent Taxes	344,734.69	340,783.14
Forfeited Taxes	94,577.77	98,386.53
Totals	\$ 498,482.02	\$ 501,614.33

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

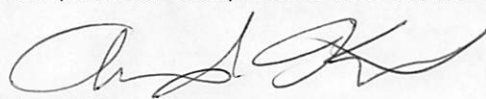
Bank Checking Account Reconciliations		
Huntington National Bank	General Account	General Agency Account
Bank Statement Totals	\$ 1,542,403.10	\$ 135,680.31
Amounts in Transit	(130,975.98)	46,007.19
Amounts Outstanding	(451,977.34)	-
Treasurer's Totals	\$ 959,449.78	\$ 181,687.50

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	\$ 961,449.78	71.30%
Cash: General Agency Account	181,687.50	13.47%
Cash: Road Account	100,000.00	7.42%
Cash: 79th District Court Bond Account	17,744.26	1.32%
Cash: Friend of the Court Account	162.05	0.01%
Cash: Jail Operations/Inmate Account	50,535.65	3.75%
Cash: Oakview MCF Accounts	36,841.50	2.73%
General Ledger Total	\$ 1,348,420.74	92.19%

Invested Funds Distribution	Amount	Percent
Cash Equivalents	\$ 20,218,359.30	20.08%
Time Certificates	28,629,200.19	28.43%
Commercial Paper	-	0.00%
Government Agency/Municipal Bonds	51,739,959.40	51.38%
Trust Funds	104,365.21	0.10%
Total's	\$ 100,691,884.10	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 December 31, 2023.



Andrew R. Kmetz IV
Treasurer, Mason County, Michigan

Investment Institution Summary		
Bank or Brokerage	Amount	Percent
Cantella & Co.	225,480.47	0.22%
Cetera Investments	2,565,564.31	2.55%
Choice One Bank	4,086,664.93	4.06%
CIBC Bank	1,559,320.68	1.55%
Comerica Bank	26,721.68	0.03%
Comerica Securities	482,578.52	0.48%
Consumers Credit Union	256,561.71	0.25%
Flagstar Bank	4,412,039.27	4.38%
GovMic	218,449.39	0.22%
Huntington Securities	30,916,751.52	30.70%
Huntington National Bank	19,266.21	0.02%
Huntington National Bank-Trust	104,365.21	0.10%
JPMorgan Chase Bank, N.A.	257,926.58	0.26%
Lake Michigan Credit Union	1,065,074.01	1.06%
Lake-Osceola State Bank	496,866.02	0.49%
Michigan CLASS	11,090,677.82	11.01%
Multi-Bank Securities, Inc.	16,547,544.75	16.43%
Oppenheimer & Co., Inc.	8,563,804.41	8.50%
PNC Bank	1,151,502.84	1.14%
Preferred Credit Union	288,803.25	0.29%
Safe Harbor Credit Union	1,513,247.21	1.50%
Shelby State Bank	1,073,753.85	1.07%
Stifel Investments	8,047,206.96	7.99%
UBS Financial Services, Inc.	1,432,846.34	1.42%
West Shore Bank	3,042,423.44	3.02%
West Michigan Community Bank	1,246,442.72	1.24%
Totals	\$ 100,691,884.10	100.00%

Investment Maturity Schedule		
Maturity Date	Amount	Percent
On Demand	\$ 20,218,359.30	20.08%
1 Month	2,659,256.14	2.64%
2 Months	9,702,632.43	9.64%
3 Months	5,162,544.67	5.13%
4 - 6 Months	7,222,896.97	7.17%
7 - 9 Months	8,644,247.51	8.58%
10 - 12 Months	12,208,457.99	12.12%
1 Year or More	34,769,941.89	34.53%
Trust Funds	103,547.20	0.10%
Totals	\$ 100,691,884.10	100.00%