

03/11/2024

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 02/29/2024

% Fiscal Year Completed: 16.39

GL NUMBER	DESCRIPTION	2024 AMENDED BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 02/29/2024 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
Dept 000 - GENERAL						
101-000-402.000	CURRENT PROPERTY TAXES	12,390,000.00	54,128.65	28,277.40	12,335,871.35	0.44
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	2,300.00	439.30	439.30	1,860.70	19.10
101-000-425.000	SWAMPLAND PAYMENT IN LIEU OF TAXES	10,075.00	10,084.22	0.00	(9.22)	100.09
101-000-426.001	HOUSING PILT: LONGFELLOW TOWERS APTS	5,125.00	0.00	0.00	5,125.00	0.00
101-000-426.003	HOUSING PILT: BIRCH LAKE APARTMENTS	3,275.00	0.00	0.00	3,275.00	0.00
101-000-426.004	HOUSING PILT: LAWNDALE APARTMENTS	2,200.00	0.00	0.00	2,200.00	0.00
101-000-426.006	HOUSING PILT: 200 W LOOMIS	425.00	0.00	0.00	425.00	0.00
101-000-426.007	HOUSING PILT: 225 W LUDINGTON AVE	475.00	0.00	0.00	475.00	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	200.00	0.00	0.00	200.00	0.00
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	135,525.00	0.00	0.00	135,525.00	0.00
101-000-434.001	TRAILER TAXES: MANISTEE FOREST PINES EST	300.00	75.00	37.50	225.00	25.00
101-000-434.002	TRAILER TAXES: HERITAGE HILLS	150.00	25.00	12.50	125.00	16.67
101-000-434.003	TRAILER TAXES: HIDDEN FOREST	850.00	0.00	0.00	850.00	0.00
101-000-434.004	TRAILER TAXES: HOLIDAY VILLAGE	200.00	0.00	0.00	200.00	0.00
101-000-434.006	TRAILER TAXES: LUDINGTON MOBILE HOME PRK	250.00	0.00	0.00	250.00	0.00
101-000-434.007	TRAILER TAXES: TAMARAC VILLAGE	1,775.00	150.50	150.50	1,624.50	8.48
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	24,325.00	0.00	0.00	24,325.00	0.00
101-000-440.000	REAL ESTATE TRANSFER TAXES	120,000.00	21,707.95	13,042.70	98,292.05	18.09
101-000-445.000	PENALTIES & INTEREST ON TAXES	9,000.00	13,136.46	12,295.65	(4,136.46)	145.96
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	100.00	55.59	55.59	44.41	55.59
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	10,000.00	11,633.35	10,668.18	(1,633.35)	116.33
101-000-475.000	LICENSES & PERMITS	1,050.00	35.00	10.00	1,015.00	3.33
101-000-480.000	ZONING PERMITS	19,900.00	2,000.00	575.00	17,900.00	10.05
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	21,750.00	2,275.00	1,225.00	19,475.00	10.46
101-000-489.000	DOG LICENSES	44,200.00	21,320.00	2,180.00	22,880.00	48.24
101-000-491.000	KENNEL LICENSES	300.00	0.00	0.00	300.00	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	4,225.00	0.00	0.00	4,225.00	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	128,350.00	0.00	0.00	128,350.00	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	127,500.00	0.00	0.00	127,500.00	0.00
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	68,800.00	0.00	0.00	68,800.00	0.00
101-000-549.001	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	34,500.00	0.00	0.00	34,500.00	0.00
101-000-562.000	FRIEND OF THE COURT MEDICAL INCENTIVE	6,850.00	0.00	0.00	6,850.00	0.00
101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	31,700.00	0.00	0.00	31,700.00	0.00
101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	23,575.00	0.00	0.00	23,575.00	0.00

101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	349,875.00	0.00	0.00	349,875.00	0.00
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	41,650.00	2,716.35	2,716.35	38,933.65	6.52
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	17,575.00	68.75	0.00	17,506.25	0.39
101-000-570.000	CRIME VICTIM SERVICES	43,175.00	4,976.88	4,976.88	38,198.12	11.53
101-000-572.000	CONVENTION FACILITY TAX	179,275.00	0.00	0.00	179,275.00	0.00
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	627,600.00	93,349.00	93,349.00	534,251.00	14.87
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	125,775.00	20,965.00	20,965.00	104,810.00	16.67
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	21,175.00	4,053.51	2,160.75	17,121.49	19.14
101-000-601.136	DISTRICT COURT COSTS	63,000.00	12,255.74	7,924.74	50,744.26	19.45
101-000-601.149	JUVENILE COURT COSTS	25.00	5.00	2.50	20.00	20.00
101-000-602.000	CANDIDATE FILING FEES	0.00	400.00	200.00	(400.00)	100.00
101-000-606.000	CIVIL FEES	47,000.00	4,946.00	2,477.00	42,054.00	10.52
101-000-607.000	RECORDING FEES	140,000.00	17,496.00	9,050.00	122,504.00	12.50
101-000-614.000	REMONUMENTATION FEES	300.00	44.82	23.34	255.18	14.94
101-000-619.000	CREMATION FEES	13,100.00	900.00	900.00	12,200.00	6.87
101-000-621.000	PROBATION OVERSITE FEE	30,000.00	3,494.53	2,279.53	26,505.47	11.65
101-000-623.000	STATUTORY HANDLING FEES	3,625.00	460.00	110.00	3,165.00	12.69
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	13,950.00	2,810.79	777.39	11,139.21	20.15
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	1,925.00	348.10	96.94	1,576.90	18.08
101-000-624.148	PROBATE COURT SERVICE FEES	13,950.00	1,181.91	498.58	12,768.09	8.47
101-000-624.149	JUVENILE COURT SERVICE FEES	50.00	0.00	0.00	50.00	0.00
101-000-624.150	FAMILY COURT SERVICE FEES	700.00	0.00	0.00	700.00	0.00
101-000-625.001	CIRCUIT COURT SERVICE FEES	10,300.00	1,424.00	710.00	8,876.00	13.83
101-000-625.002	CLERK'S SERVICE FEES	51,000.00	6,605.49	3,750.81	44,394.51	12.95
101-000-625.003	CLERK MDCH CERTIFICATION FEE	25.00	0.00	0.00	25.00	0.00
101-000-626.253	TREASURER'S SERVICE FEES	375.00	125.00	50.00	250.00	33.33
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	4,200.00	455.00	105.00	3,745.00	10.83
101-000-626.430	ANIMAL CONTROL SERVICE FEES	10,300.00	2,190.00	790.00	8,110.00	21.26
101-000-628.001	FAMILY COUNSELING FEES	2,500.00	105.00	30.00	2,395.00	4.20
101-000-629.001	RECORDS SEARCHES	75.00	0.00	0.00	75.00	0.00
101-000-629.002	DEED PROPERTY TAX CERTIFICATIONS	4,425.00	630.00	345.00	3,795.00	14.24
101-000-629.003	PROPERTY TAX ABSTRACTS	100.00	0.00	0.00	100.00	0.00
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	100.00	15.00	10.00	85.00	15.00
101-000-630.001	BOARD OF CATS & DOGS	100.00	0.00	0.00	100.00	0.00
101-000-633.001	INTER-DEPARTMENTAL PERSONNEL SERVICES	18,150.00	1,765.77	0.00	16,384.23	9.73
101-000-636.000	LEGAL SERVICES	150.00	0.00	0.00	150.00	0.00
101-000-636.001	PROSECUTING ATTORNEY DHS CONTRACT	7,500.00	0.00	0.00	7,500.00	0.00
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	15,000.00	1,513.00	269.00	13,487.00	10.09
101-000-644.000	COMMISSIONS	50.00	14.00	6.00	36.00	28.00
101-000-646.000	ADOPTION FEES	4,100.00	750.00	450.00	3,350.00	18.29
101-000-647.000	SUBSCRIPTIONS	47,000.00	(111.93)	(3,546.11)	47,111.93	(0.24)
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	20,000.00	4,659.18	2,654.22	15,340.82	23.30
101-000-663.000	BOND FORFEITURES & BOND COSTS	7,500.00	425.00	350.00	7,075.00	5.67
101-000-665.000	INTEREST & DIVIDEND INCOME	149,000.00	14,086.88	13,607.80	134,913.12	9.45
101-000-667.000	RENTS	34,000.00	1,500.00	250.00	32,500.00	4.41
101-000-673.000	SALE OF FIXED ASSETS	9,600.00	0.00	0.00	9,600.00	0.00
101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	5,397.45	160.00	(4,397.45)	539.75
101-000-676.000	REIMBURSEMENTS	155,000.00	93,117.15	3,225.71	61,882.85	60.08
101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	26,275.00	6,570.08	0.00	19,704.92	25.01
101-000-676.007	REIMBURSEMENTS: WELFARE FRAUD	125.00	0.00	0.00	125.00	0.00

Mason County Treasurer

General Fund #101 Revenues

February 2024

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	17,350.00	0.00	0.00	17,350.00	0.00
101-000-676.018	REIMBURSEMENTS: JUROR FEE COMPENSATION	5,575.00	0.00	0.00	5,575.00	0.00
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	3,025.00	0.00	0.00	3,025.00	0.00
101-000-676.029	REIMBURSEMENTS: COUNTY SERVICES BRNFLD	2,425.00	0.00	0.00	2,425.00	0.00
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	17,350.00	4,338.75	0.00	13,011.25	25.01
101-000-676.033	REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10	2,400.00	600.00	0.00	1,800.00	25.00
101-000-678.001	JUVENILE COURT 25% COLLECTION FEE	375.00	0.00	0.00	375.00	0.00
101-000-683.000	OTHER REVENUE	0.00	1,025.46	925.46	(1,025.46)	100.00
101-000-687.000	REFUNDS & REBATES	10,675.00	636.18	480.35	10,038.82	5.96
Total Dept 000 - GENERAL		16,471,000.00	455,374.86	242,100.56	16,015,625.14	2.76

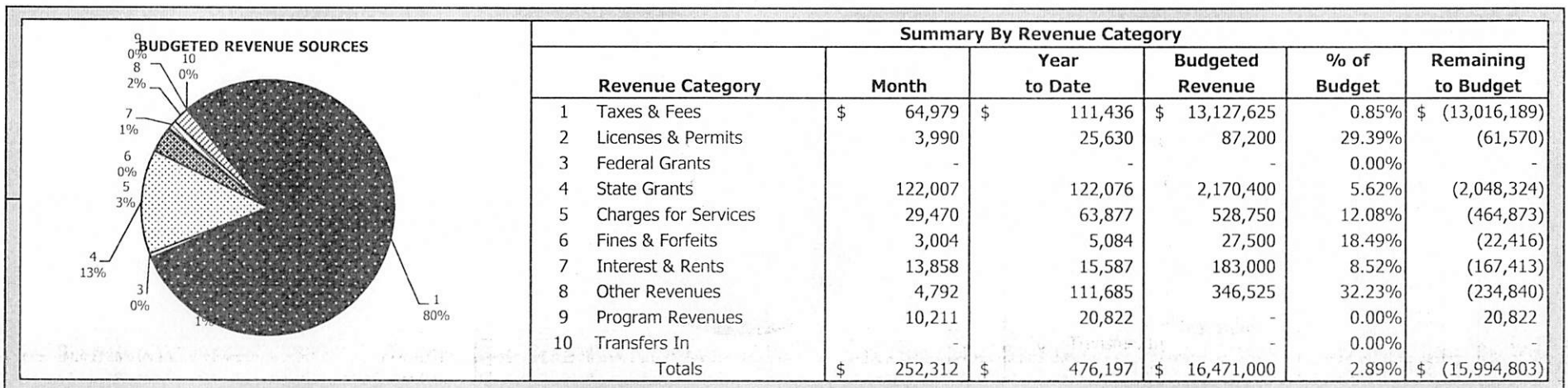
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	20,822.91	10,212.23	(20,822.91)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	20,822.91	10,212.23	(20,822.91)	100.00

Dept 253 - TREASURER						
101-253-689.000	CASH OVERAGE & SHORTAGE	0.00	(1.00)	(1.00)	1.00	100.00
Total Dept 253 - TREASURER		0.00	(1.00)	(1.00)	1.00	100.00

TOTAL REVENUES		16,471,000.00	476,196.77	252,311.79	15,994,803.23	2.89

Fund 101 - GENERAL FUND:						
TOTAL REVENUES		16,471,000.00	476,196.77	252,311.79	15,994,803.23	2.89

Revenue Category	Account No.		Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget	
Taxes & Fees	401.000 thru 474.000		64,979	111,436	13,127,625	0.85%	(13,016,189)	
Licenses & Permits	475.000 thru 500.000		3,990	25,630	87,200	29.39%	(61,570)	
Federal Grants	501.000 thru 538.000		\$ -	\$ -	\$ -	0.00%	-	
State Grants	539.000 thru 579.000		122,007	122,076	2,170,400	5.62%	(2,048,324)	
Charges for Services	600.000 thru 654.000		29,470	63,877	528,750	12.08%	(464,873)	
Fines & Forfeits	655.000 thru 663.000		3,004	5,084	27,500	18.49%	(22,416)	
Interest & Rents	664.000 thru 670.000		13,858	15,587	183,000	8.52%	(167,413)	
Other Revenue	672.000 thru 699.000		4,792	111,685	346,525	32.23%	(234,840)	
Program Revenues		Program Revenues	10,211	20,822	-	0.00%	20,822	
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-	
Summary		Totals	\$ 252,312	\$ 476,197	\$ 16,471,000	2.89%	\$ (15,994,803)	
			Previous Month Totals	\$ 223,885	\$ 223,885	\$ 16,471,000	1.36%	\$ (16,247,115)
			Change from Previous Month	\$ 28,427	\$ 252,312	\$ -		
			Previous Year Totals	\$ 292,182	\$ 512,148	\$ 15,461,000	3.31%	\$ (14,948,852)
			Change from Previous Year	\$ (39,870)	\$ (35,952)	\$ 1,010,000		

**Notes:**

- All revenues have been rounded to the nearest whole dollar
- 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	\$ (2,004,686.31)	\$ 8,600,211.05	\$ 1,723,265.31	\$ 417,242.91	\$ 7,901,547.14	\$ 476,196.77	\$ 2,777,643.83
102	Budget Stabilization	-	1,913,214.07	-	-	1,913,214.07	-	-
Special Revenue Funds								
201	Road	\$ 131,431.37	\$ 1,572,250.06	\$ 6,589.12	\$ -	\$ 1,710,270.55	\$ 581,362.21	\$ 1,614,452.74
207	Road Patrol	-	879,742.22	29,039.33	44,401.77	864,379.78	857,401.08	748,966.96
211	Senior Citizens	-	861,151.55	92.60	476,587.58	384,656.57	424,622.08	634,063.02
215	Friend of the Court	380,639.56	-	-	6,421.36	374,218.20	155,390.00	99,587.01
221	District Health Dept. #10	170,000.00	10,306,156.10	-	-	10,476,156.10	4,987,305.79	4,159,559.93
225	Junk Ordinance Administration	73,129.00	-	-	-	73,129.00	2,884.03	1,876.74
227	Landfill Post Closure Care	-	2,592,832.62	8,996.75	285,154.60	2,316,674.77	3,036.31	2,343.86
228	Solid Waste Management Planning	26,541.56	-	-	-	26,541.56	-	20.00
230	Employee Vacation & Sick Leave	-	727,978.58	115.59	676,780.60	51,313.57	3,873.65	24,701.21
232	Road Commission Employee Benefits	-	-	-	-	-	-	-
235	Animal Control Spay/Neuter	7,307.72	-	-	900.00	6,407.72	525.00	-
244	Economic Development	-	7,076.41	-	-	7,076.41	-	-
244	Brownfield Redevelopment Authority	115,225.07	-	-	905.58	114,319.49	5,897.02	905.58
249	Building Inspection	610,589.86	-	92.12	105,389.93	505,292.05	62,733.35	97,733.34
253	Courthouse Preservation	-	408,664.40	-	2,320.00	406,344.40	5,010.58	2,320.00
254	Principal Residence Exemption (PRE) Audit	36,995.22	-	11,700.75	25,079.02	23,616.95	-	-
256	Register of Deeds Automation	-	12,668.42	-	-	12,668.42	4,235.08	41,736.34
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	195,075.22	492,012.29	-	689,094.67	(2,007.16)	41,830.62	33,341.22
263	Concealed Pistol Licensing	-	93,659.91	-	2,162.13	91,497.78	2,586.17	2,312.99
264	Corrections Officers Training	22,591.12	-	-	108.00	22,483.12	1,168.00	-
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	56,269.20	2,175,287.72	9,643.22	95,234.85	2,145,965.29	1,174,385.41	710,099.13
269	Law Library	95,289.88	-	-	-	95,289.88	2,500.00	316.05
271	District Library Operation	-	823,305.74	9,220.11	35,532.69	796,993.16	657,627.54	237,648.02
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	98,040.24	5,264,379.59	2,874.44	-	5,365,294.27	13,811.17	545.56
276	Emergency Management Grants	1,391.12	57,409.82	-	-	58,800.94	297.01	132.00
283	Victims Assistance	-	-	-	-	-	-	-
284	Opioid Settlement	-	218,949.18	-	-	218,949.18	2,780.26	-
286	Justice Training	14,472.97	-	-	-	14,472.97	-	-
290	Social Welfare	53,662.25	-	-	-	53,662.25	-	1,187.69
292	Probate Child Care	261,197.11	-	52.63	4,963.40	256,286.34	90,250.00	112,180.27
292	Welfare Child Care	610,520.64	-	-	-	610,520.64	-	-
293	Soldiers & Sailors Relief Commission	-	43,022.41	-	-	43,022.41	4,245.87	776.03
297	Building Authority Operation	149,576.16	-	10,744.44	751.65	159,568.95	6,705.28	6,601.80

FUND BALANCES

Fund		Assets			Liabilities	Fund	Year To Date	
No.	Fund Name	Cash	Investments	Other	Combined	Equity	Revenues	Expenditures
Debt Service Funds								
Capital Projects Funds								
402	Equipment Replacement	\$ -	\$ 4,224,904.35	\$ 1,331.05	\$ 23,757.52	\$ 4,202,477.88	\$ 302,814.62	\$ 159,967.49
403	Road Commission Building Improvement	-	395,695.77	7,528.45	-	403,224.22	1,741.51	-
404	Road Commission Equipment Replacement	-	111,610.91	-	-	111,610.91	1,362.64	-
408	Park Improvement	-	58,118.28	-	-	58,118.28	283.34	-
466	Jail Construction	-	611,863.15	-	-	611,863.15	60,050.38	-
468	District Library Improvement	-	9,663.68	-	-	9,663.68	50.05	-
470	Public Improvement	-	10,004,191.16	1,713.06	-	10,005,904.22	31,912.28	3,744.80
481	Airport Improvement	-	1,229,638.45	58.58	-	1,229,697.03	897.38	-
Enterprise Funds								
508	Park Operation	\$ -	\$ 571,238.59	\$ 280,779.07	\$ 1,170.00	\$ 850,847.66	\$ 21,024.45	\$ 5,018.59
512	Medical Care Facility	136,994.03	\$ 14,384,641.34	4,160,686.61	\$ 7,350,842.39	11,331,479.59	5,112,428.91	3,046,967.31
516	Delinquent Tax Revolving	200,000.00	5,916,835.84	554,344.40	720.00	6,670,460.24	97,037.86	1,987.74
518	Delinquent Tax Foreclosure	-	1,251,736.45	30.00	113,601.93	1,138,164.52	17,788.78	12,817.10
536	Land Bank Authority	100,000.13	-	-	-	100,000.13	0.13	-
565	Public Works Operation & Maintenance	28,885.17	1,636,059.87	2,225,859.97	1,667,336.13	2,223,468.88	5,952.95	61,520.10
581	Airport Operation	209,473.77	310,773.75	1,763,336.38	3,525.00	2,280,058.90	65,335.98	48,839.24
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 307,955.95	\$ -	\$ 811.41	\$ -	\$ 308,767.36	\$ 121,931.00	\$ 14,328.88
640	Drain & Public Works Equipment	-	320,879.79	8,750.00	-	329,629.79	2,478.99	1,055.29
676	Property & Liability Insurance	-	1,825,272.83	537,068.99	170,734.00	2,191,607.82	32,986.80	5,523.08
677	Workers Compensation	-	1,274,707.42	-	1,434.00	1,273,273.42	6,666.11	32,950.27
678	Health, Life & Pension Fund	-	18,013,724.17	24.74	30,892.56	17,982,856.35	533,640.55	232,121.84
Trust & Agency Funds								
701	General Agency	\$ 211,199.18	\$ 2,332,780.61	-	\$ 2,543,979.79	\$ -		
703	Current Property Tax	31,770.37	-	-	31,770.37	-		
721	Library Penal Fine	13,335.79	-	-	13,335.79	-		
756	Promise Zone Authority	-	1,735,576.67	421,058.58	3,000.00	2,153,635.25	\$ 11,403.13	\$ 41,380.01

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$ -	\$ 109,897.23	\$ 304,061.99	\$ 46,616.68	\$ 367,342.54	\$ 5,253.67	\$ -
802	Drain Revolving	-	146,681.62	36,432.36	-	183,113.98	479.02	-
843	Lake Improvement	-	843,442.18	254,416.07	254,416.07	843,442.18	\$ 147,103.26	\$ 5,100.00
Long Term Debt Funds								
950	Long Term Debt - GASB 34				\$ 11,360,535.30	\$ 15,636,218.01	\$ (4,275,682.71)	
Totals		\$ 2,357,554.28	\$ 104,369,906.25	\$ 23,731,253.42	\$ 30,762,380.98	\$ 99,696,332.97	\$ 16,149,284.07	\$ 14,984,373.06
Previous Month Totals		\$ 1,254,034.85	\$ 100,084,172.27	\$ 24,937,925.41	\$ 30,108,282.31	\$ 96,167,850.22	\$ 6,680,277.60	\$ 8,762,652.65
Change from Previous Month		\$ 1,103,519.43	\$ 4,285,733.98	\$ (1,206,671.99)	\$ 654,098.67	\$ 3,528,482.75	\$ 9,469,006.47	\$ 6,221,720.41
Previous Year Totals		\$ 687,973.35	\$ 96,420,629.54	\$ 25,599,663.37	\$ 30,475,368.39	\$ 92,232,897.87	\$ 11,755,703.44	\$ 12,472,496.98
Change from Previous Year		\$ 1,669,580.93	\$ 7,949,276.71	\$ (1,868,409.95)	\$ 287,012.59	\$ 7,463,435.10	\$ 4,393,580.63	\$ 2,511,876.08

Interest & Dividend Income By Fund Category	Year To Date	
	2024	2023
General Funds	\$ 34,909.79	\$ 40,169.67
Special Revenue Funds	64,079.63	26,411.84
Debt Service Funds	-	-
Capital Projects Funds	63,712.20	25,698.70
Enterprise Funds	94,876.78	46,452.17
Internal Service Funds	27,309.50	40,492.43
Trust & Agency Funds	11,403.13	7,437.70
Special Assessment Project Funds	4,080.98	2,363.50
Totals	\$ 300,372.01	\$ 189,026.01

Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2024	2023
Current Taxes	\$ 24,769.81	\$ 15,116.07
Delinquent Taxes	75,421.62	107,591.30
Forfeited Taxes	18,015.00	21,478.48
Totals	\$ 118,206.43	\$ 144,185.85

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	\$ 1,896,549.87	\$ 253,083.77
Amounts in Transit	139,454.46	3,221.57
Amounts Outstanding	(234,855.43)	-
Treasurer's Totals	\$ 1,801,148.90	\$ 256,305.34

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	\$ 1,803,148.90	76.48%
Cash: General Agency Account	256,305.34	10.87%
Cash: Road Account	131,431.37	5.57%
Cash: 79th District Court Bond Account	23,243.26	0.99%
Cash: Friend of the Court Account	162.05	0.01%
Cash: Jail Operations/Inmate Account	56,269.20	2.39%
Cash: Oakview MCF Accounts	36,994.03	1.57%
Cash: Land Bank Authority Account	50,000.13	2.12%
General Ledger Total	\$ 2,357,554.28	92.93%

Invested Funds Distribution	Amount	Percent
Cash Equivalents	\$ 21,743,353.50	20.83%
Time Certificates	28,163,571.91	26.98%
Commercial Paper	-	0.00%
Government Agency/Municipal Bonds	54,358,615.63	52.08%
Trust Funds	104,365.21	0.10%
Total's	\$ 104,369,906.25	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 February 29, 2024.



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	2,584,205.17	2.48%
Choice One Bank	4,095,341.29	3.92%
CIBC Bank	1,582,370.55	1.52%
Comerica Bank	26,732.95	0.03%
Comerica Securities	490,969.07	0.47%
Consumers Credit Union	258,484.04	0.25%
Flagstar Bank	4,432,185.00	4.25%
GovMic	220,404.49	0.21%
Huntington Securities	30,945,168.28	29.65%
Huntington National Bank	19,271.11	0.02%
Huntington National Bank-Trust	104,365.21	0.10%
JPMorgan Chase Bank, N.A.	258,287.99	0.25%
Lake Michigan Credit Union	1,065,074.01	1.02%
Lake-Osceola State Bank	496,866.02	0.48%
Michigan CLASS	14,885,934.02	14.26%
Multi-Bank Securities, Inc.	16,194,947.10	15.52%
Oppenheimer & Co., Inc.	8,596,502.13	8.24%
PNC Bank	1,154,670.00	1.11%
Preferred Credit Union	289,602.66	0.28%
Safe Harbor Credit Union	1,513,507.39	1.45%
Shelby State Bank	1,081,917.52	1.04%
Stifel Investments	8,012,315.75	7.68%
UBS Financial Services, Inc.	1,430,810.83	1.37%
West Shore Bank	3,158,050.48	3.03%
West Michigan Community Bank	1,246,442.72	1.19%
Totals	\$ 104,369,906.25	100.00%

Investment Maturity Schedule		
Maturity Date	Amount	Percent
On Demand	\$ 21,743,353.50	20.83%
1 Month	13,930,921.86	13.35%
2 Months	1,841,459.39	1.76%
3 Months	4,401,800.77	4.22%
4 - 6 Months	8,980,621.96	8.60%
7 - 9 Months	12,977,222.06	12.43%
10 - 12 Months	6,026,568.82	5.77%
1 Year or More	34,364,410.69	32.93%
Trust Funds	103,547.20	0.10%
Totals	\$ 104,369,906.25	100.00%