

08/07/2024

REVENUE REPORT FOR MASON COUNTY

PERIOD ENDING 07/31/2024

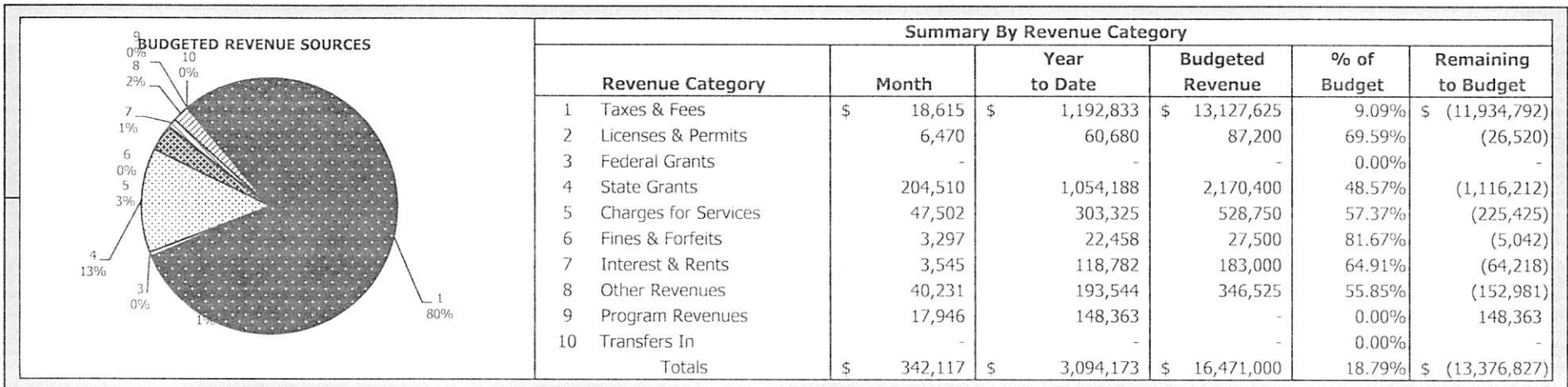
% Fiscal Year Completed: 58.20

		YTD BALANCE		ACTIVITY FOR		AVAILABLE	
		2024	07/31/2024	MONTH 07/31/2024		BALANCE	% BDGT
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)		USED
Fund 101 - GENERAL FUND							
Revenues							
Dept 000 - GENERAL							
101-000-402.000	CURRENT PROPERTY TAXES	12,390,000.00	476,942.37	0.00	11,913,057.63		3.85
101-000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	2,300.00	995.89	111.09	1,304.11		43.30
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	5,572.24	0.00	(447.24)		108.73
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: LAWNGDALE APARTMENTS	2,200.00	2,246.75	0.00	(46.75)		102.13
101-000-426.006	HOUSING PILT: 200 W LOOMIS	425.00	278.51	0.00	146.49		65.53
101-000-426.007	HOUSING PILT: 225 W LUDINGTON AVE	475.00	311.74	0.00	163.26		65.63
101-000-428.000	PILT - PERSONAL PROPERTY TAX LOSS	411,000.00	406,785.84	0.00	4,214.16		98.97
101-000-429.000	COMMERCIAL FOREST SPECIFIC TAXES	200.00	208.86	208.86	(8.86)		104.43
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	135,525.00	145,408.00	0.00	(9,883.00)		107.29
101-000-434.001	TRAILER TAXES: MANISTEE FOREST PINES EST	300.00	225.00	37.50	75.00		75.00
101-000-434.002	TRAILER TAXES: HERITAGE HILLS	150.00	87.50	12.50	62.50		58.33
101-000-434.003	TRAILER TAXES: HIDDEN FOREST	850.00	332.00	0.00	518.00		39.06
101-000-434.004	TRAILER TAXES: HOLIDAY VILLAGE	200.00	108.00	0.00	92.00		54.00
101-000-434.006	TRAILER TAXES: LUDINGTON MOBILE HOME PRK	250.00	200.00	34.50	50.00		80.00
101-000-434.007	TRAILER TAXES: TAMARAC VILLAGE	1,775.00	971.50	0.00	803.50		54.73
101-000-434.008	TRAILER TAXES: NORTH BAYOU RESORT	75.00	2.00	0.00	73.00		2.67
101-000-437.000	INDUSTRIAL FACILITY TAX	24,325.00	7,182.07	0.00	17,142.93		29.53
101-000-440.000	REAL ESTATE TRANSFER TAXES	120,000.00	103,285.60	18,163.20	16,714.40		86.07
101-000-445.000	PENALTIES & INTEREST ON TAXES	9,000.00	19,709.54	0.00	(10,709.54)		218.99
101-000-445.002	DELINQUENT TAX INTEREST - PERSONAL	100.00	230.24	47.02	(130.24)		230.24
101-000-447.000	PROPERTY TAX ADMINISTRATION FEES	10,000.00	11,665.17	0.00	(1,665.17)		116.65
101-000-475.000	LICENSES & PERMITS	1,050.00	450.00	175.00	600.00		42.86
101-000-479.000	TRANSIENT MERCHANT LICENSES	0.00	25.00	0.00	(25.00)		100.00
101-000-480.000	ZONING PERMITS	19,900.00	15,250.00	3,125.00	4,650.00		76.63
101-000-485.000	SOIL EROSION & SEDIMENT CONTROL PERMITS	21,750.00	10,825.00	800.00	10,925.00		49.77
101-000-489.000	DOG LICENSES	44,200.00	33,840.00	2,370.00	10,360.00		76.56
101-000-491.000	KENNEL LICENSES	300.00	290.00	0.00	10.00		96.67
101-000-542.000	EMERGENCY 9 1 1	158,625.00	86,707.00	40,380.00	71,918.00		54.66
101-000-544.000	DRUNK DRIVING CASE FLOW ASSISTANCE FUND	4,225.00	2,696.03	0.00	1,528.97		63.81
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	68,736.00	35,865.00	59,614.00		53.55
101-000-547.002	JUDGE'S SALARY STANDARDIZATION GRANT	137,150.00	68,586.00	0.00	68,564.00		50.01
101-000-547.003	PROBATE JUDGES SALARY SUPPLEMENT GRANT	127,500.00	63,205.30	0.00	64,294.70		49.57
101-000-548.000	VETERANS' AFFAIRS SERVICE GRANT	68,800.00	28,452.34	12,378.68	40,347.66		41.36
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	3,226.30	1,707.70	3,623.70		47.10
101-000-562.001	FRIEND OF THE COURT INCENTIVE PROGRAM	31,700.00	18,276.00	0.00	13,424.00		57.65

101-000-562.002	COOPERATIVE REIMBURSEMENT PROGRAM GF/GP	23,575.00	5,901.72	0.00	17,673.28	25.03
101-000-562.101	COOPERATIVE REIMBURSEMENT PROGRAM: FOC	349,875.00	162,001.78	40,087.42	187,873.22	46.30
101-000-562.102	COOPERATIVE REIMBURSEMENT PROGRAM: PAO	41,650.00	14,772.95	2,683.18	26,877.05	35.47
101-000-567.003	JUVENILE COURT OFFICER GRANT	27,300.00	6,829.26	0.00	20,470.74	25.02
101-000-568.000	LIQUOR LICENSE FEES	17,575.00	9,130.00	0.00	8,445.00	51.95
101-000-570.000	CRIME VICTIM SERVICES	43,175.00	22,185.57	323.20	20,989.43	51.39
101-000-572.000	CONVENTION FACILITY TAX	179,275.00	131,366.00	71,085.00	47,909.00	73.28
101-000-574.001	REVENUE SHARING: COUNTY REVENUE	627,600.00	285,912.00	0.00	341,688.00	45.56
101-000-574.002	REVENUE SHARING: COUNTY INCENTIVE	125,775.00	62,895.00	0.00	62,880.00	50.01
101-000-575.000	SURVEY & REMONUMENTATION GRANT	36,300.00	13,308.80	0.00	22,991.20	36.66
101-000-601.131	CIRCUIT COURT COSTS	21,175.00	13,483.38	1,555.50	7,691.62	63.68
101-000-601.136	DISTRICT COURT COSTS	63,000.00	45,784.93	7,207.00	17,215.07	72.67
101-000-601.149	JUVENILE COURT COSTS	25.00	12.50	0.00	12.50	50.00
101-000-602.000	CANDIDATE FILING FEES	0.00	1,000.00	400.00	(1,000.00)	100.00
101-000-606.000	CIVIL FEES	47,000.00	16,319.00	2,064.00	30,681.00	34.72
101-000-607.000	RECORDING FEES	140,000.00	75,673.00	9,588.00	64,327.00	54.05
101-000-611.002	APPELLATE ATTORNEY FEE REIMBURSEMENT	0.00	3,402.95	0.00	(3,402.95)	100.00
101-000-614.000	REMONUMENTATION FEES	300.00	171.12	25.86	128.88	57.04
101-000-619.000	CREMATION FEES	13,100.00	5,400.00	950.00	7,700.00	41.22
101-000-621.000	PROBATION OVERSITE FEE	30,000.00	15,650.57	2,996.81	14,349.43	52.17
101-000-623.000	STATUTORY HANDLING FEES	3,625.00	1,700.00	25.00	1,925.00	46.90
101-000-623.141	FRIEND OF THE COURT HANDLING FEES	13,950.00	10,166.29	2,579.24	3,783.71	72.88
101-000-624.141	FRIEND OF THE COURT SERVICE FEES	1,925.00	1,261.31	322.56	663.69	65.52
101-000-624.148	PROBATE COURT SERVICE FEES	13,950.00	9,605.85	737.96	4,344.15	68.86
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	627.00	0.00	73.00	89.57
101-000-625.001	CIRCUIT COURT SERVICE FEES	10,300.00	5,914.00	853.00	4,386.00	57.42
101-000-625.002	CLERK'S SERVICE FEES	51,000.00	25,441.12	3,715.75	25,558.88	49.88
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	525.00	25.00	(150.00)	140.00
101-000-626.268	REGISTER OF DEEDS SERVICE FEES	4,200.00	2,130.00	240.00	2,070.00	50.71
101-000-626.430	ANIMAL CONTROL SERVICE FEES	10,300.00	8,885.00	1,920.00	1,415.00	86.26
101-000-628.001	FAMILY COUNSELING FEES	2,500.00	1,080.00	375.00	1,420.00	43.20
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	2,680.00	435.00	1,745.00	60.56
101-000-629.003	PROPERTY TAX ABSTRACTS	100.00	148.00	1.25	(48.00)	148.00
101-000-629.004	PROPERTY TAX SPLIT CERTIFICATION	100.00	95.00	40.00	5.00	95.00
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	10,918.63	0.00	7,231.37	60.16
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	2,275.03	0.00	5,224.97	30.33
101-000-643.000	PRINT & ELECTRONIC MATERIALS SALES	15,000.00	9,366.75	462.00	5,633.25	62.45
101-000-644.000	COMMISSIONS	50.00	39.00	2.50	11.00	78.00
101-000-646.000	ADOPTION FEES	4,100.00	2,075.00	325.00	2,025.00	50.61
101-000-647.000	SUBSCRIPTIONS	47,000.00	27,620.22	8,346.02	19,379.78	58.77
101-000-647.003	ONLINE RECORDS LOOKUP	4,500.00	3,874.20	2,309.80	625.80	86.09
101-000-657.000	ORDINANCE FINES & COSTS	20,000.00	20,693.01	2,757.05	(693.01)	103.47
101-000-663.000	BOND FORFEITURES & BOND COSTS	7,500.00	1,765.00	540.00	5,735.00	23.53
101-000-665.000	INTEREST & DIVIDEND INCOME	149,000.00	88,406.70	2,769.92	60,593.30	59.33
101-000-667.000	RENTS	34,000.00	30,375.00	775.00	3,625.00	89.34
101-000-673.000	SALE OF FIXED ASSETS	9,600.00	5,301.00	5,301.00	4,299.00	55.22
101-000-673.001	SALE OF FIREARMS	0.00	290.00	0.00	(290.00)	100.00
101-000-674.000	CONTRIBUTIONS & DONATIONS	1,000.00	7,531.45	0.00	(6,531.45)	753.15

101-000-676.000	REIMBURSEMENTS	155,000.00	130,907.14	26,300.25	24,092.86	84.46
101-000-676.002	REIMBURSEMENTS: 79TH DISTRICT COURT	0.00	348.80	348.80	(348.80)	100.00
101-000-676.004	REIMBURSEMENTS: DISTRICT LIBRARY	26,275.00	19,710.22	6,570.07	6,564.78	75.02
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	208.61	0.00	19,791.39	1.04
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	4,762.20	0.00	812.80	85.42
101-000-676.024	REIMBURSEMENTS: MASON COUNTY EDC/BRA	3,025.00	3,037.65	0.00	(12.65)	100.42
101-000-676.029	REIMBURSEMENTS: COUNTY SERVICES BRNFLD	2,425.00	2,439.08	0.00	(14.08)	100.58
101-000-676.032	REIMBURSEMENTS: PROSECUTOR SERVICES	17,350.00	8,677.50	0.00	8,672.50	50.01
101-000-676.033	REIMBURSEMENTS: DISTRICT HEALTH DEPT# 10	2,400.00	1,800.00	600.00	600.00	75.00
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	6,635.53	1,080.48	(6,635.53)	100.00
101-000-687.000	REFUNDS & REBATES	10,675.00	1,895.28	30.45	8,779.72	17.75
Total Dept 000 - GENERAL		16,471,000.00	2,945,810.11	324,170.12	13,525,189.89	17.88
Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN						
101-195-665.000	INTEREST & DIVIDEND INCOME	0.00	148,363.36	17,946.43	(148,363.36)	100.00
Total Dept 195 - 2004 REVENUE SHARING REPLACEMENT PLAN		0.00	148,363.36	17,946.43	(148,363.36)	100.00
Dept 253 - TREASURER						
101-253-689.000	CASH OVRAGE & SHORTAGE	0.00	(0.66)	0.00	0.66	100.00
Total Dept 253 - TREASURER		0.00	(0.66)	0.00	0.66	100.00
TOTAL REVENUES		16,471,000.00	3,094,172.81	342,116.55	13,376,827.19	18.79
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		16,471,000.00	3,094,172.81	342,116.55	13,376,827.19	18.79

Revenue Category	Account No.		Month	Year to Date	Budgeted Revenue	% of Budget	Remaining to Budget
Taxes & Fees	401.000 thru 474.000		18,615	1,192,833	13,127,625	9.09%	(11,934,792)
Licenses & Permits	475.000 thru 500.000		6,470	60,680	87,200	69.59%	(26,520)
Federal Grants	501.000 thru 538.000		\$ -	\$ -	\$ -	0.00%	-
State Grants	539.000 thru 579.000		204,510	1,054,188	2,170,400	48.57%	(1,116,212)
Charges for Services	600.000 thru 654.000		47,502	303,325	528,750	57.37%	(225,425)
Fines & Forfeits	655.000 thru 663.000		3,297	22,458	27,500	81.67%	(5,042)
Interest & Rents	664.000 thru 670.000		3,545	118,782	183,000	64.91%	(64,218)
Other Revenue	672.000 thru 699.000		40,231	193,544	346,525	55.85%	(152,981)
Program Revenues		Program Revenues	17,946	148,363	-	0.00%	148,363
Transfers In		Transfers In From Other Funds	-	-	-	0.00%	-
Summary		Totals	\$ 342,117	\$ 3,094,173	\$ 16,471,000	18.79%	\$ (13,376,827)
		Previous Month Totals	\$ 443,242	\$ 2,752,056	\$ 16,471,000	16.71%	\$ (13,718,944)
		Change from Previous Month	\$ (101,125)	\$ 342,117	\$ -		
		Previous Year Totals	\$ 414,651	\$ 3,151,537	\$ 15,461,000	20.38%	\$ (12,309,463)
		Change from Previous Year	\$ (72,535)	\$ (57,364)	\$ 1,010,000		

**Notes:**

1. All revenues have been rounded to the nearest whole dollar
2. Budgeted revenues shown are as amended

FUND BALANCES

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
General Funds								
101	General	\$ (2,424,201.31)	\$ 5,795,925.28	\$ 1,669,892.76	\$ 484,079.46	\$ 4,557,537.27	\$ 3,094,172.81	\$ 8,745,889.66
102	Budget Stabilization	100,000.00	1,813,214.07	-	-	1,913,214.07	-	-
Special Revenue Funds								
201	Road	\$ 14,371.52	\$ 1,734,125.22	\$ 726.21	\$ 107,451.16	\$ 1,641,771.79	\$ 5,592,763.90	\$ 6,694,353.19
207	Road Patrol	-	1,137,451.77	-	46,079.13	1,091,372.64	2,506,345.44	2,163,118.46
211	Senior Citizens	-	878,511.71	-	162,776.58	715,735.13	766,795.96	645,158.34
215	Friend of the Court	459,477.59	-	-	5,432.36	454,045.23	466,290.00	330,659.98
221	District Health Dept. #10	1,831,952.12	12,141,531.73	2,659.54	-	13,976,143.39	19,549,607.28	15,221,874.13
225	Junk Ordinance Administration	65,358.22	-	1,028.00	-	66,386.22	7,441.89	13,177.38
227	Landfill Post Closure Care	-	2,610,556.91	12,409.74	285,154.60	2,337,812.05	57,906.36	36,076.63
228	Solid Waste Management Planning	22,909.56	-	-	-	22,909.56	-	3,652.00
230	Employee Vacation & Sick Leave	-	742,413.49	18.23	676,780.60	65,651.12	18,211.20	24,701.21
232	Road Commission Employee Benefits	-	-	-	-	-	-	-
235	Animal Control Spay/Neuter	7,682.72	-	-	625.00	7,057.72	1,175.00	-
244	Economic Development	-	7,076.41	-	-	7,076.41	-	-
244	Brownfield Redevelopment Authority	128,049.64	-	-	-	128,049.64	25,774.11	7,052.52
249	Building Inspection	657,387.01	-	92.12	122,234.50	535,244.63	293,611.30	298,658.71
253	Courthouse Preservation	-	397,272.14	22.74	-	397,294.88	19,495.67	25,854.61
254	Principal Residence Exemption (PRE) Audit	24,319.54	-	13,613.00	15,107.59	22,824.95	-	792.00
256	Register of Deeds Automation	-	26,472.63	-	-	26,472.63	57,911.97	81,609.02
259	Community Corrections	4,349.51	-	-	-	4,349.51	-	-
260	Indigent Defense	95,266.11	597,829.51	-	655,082.06	38,013.56	493,850.05	445,339.93
263	Concealed Pistol Licensing	-	100,067.95	-	2,363.13	97,704.82	13,677.16	7,196.94
264	Corrections Officers Training	23,738.89	-	-	-	23,738.89	4,482.17	2,058.40
265	Drug Law Enforcement: Prosecuting Attorne	4,075.71	-	-	-	4,075.71	-	-
265	Drug Law Enforcement: Sheriff	2,859.78	-	-	-	2,859.78	-	-
266	Jail Operation	69,183.63	2,287,624.87	935.66	102,405.21	2,255,338.95	2,668,148.23	2,089,488.29
269	Law Library	97,959.63	-	-	-	97,959.63	6,750.00	1,896.30
271	District Library Operation	-	815,473.28	3,264.18	36,215.51	782,521.95	1,313,282.54	907,774.23
272	Drug Abuse Resistance Education (DARE)	1,395.93	-	-	-	1,395.93	-	-
273	Community Development Housing Grant	-	5,432,864.82	2,089.90	-	5,434,954.72	88,948.12	6,022.06
276	Emergency Management Grants	(2,046.14)	58,378.17	-	-	56,332.03	1,265.36	3,569.26
283	Victims Assistance	-	-	-	-	-	-	-
284	Opioid Settlement	-	484,038.48	-	-	484,038.48	267,869.56	-
286	Justice Training	27,632.47	-	-	-	27,632.47	16,652.50	3,493.00
290	Social Welfare	47,397.87	-	-	-	47,397.87	403.69	7,855.76
292	Probate Child Care	332,345.84	-	52.63	4,324.09	328,074.38	441,875.48	472,407.84
292	Welfare Child Care	607,926.29	-	-	-	607,926.29	-	1,585.10
293	Soldiers & Sailors Relief Commission	-	46,321.90	-	-	46,321.90	8,599.61	1,830.28
297	Building Authority Operation	159,636.05	-	-	-	159,636.05	23,684.48	23,102.26

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	\$ -	\$ 4,041,824.62	\$ -	\$ 31,455.78	\$ 4,010,368.84	\$ 479,858.19	\$ 529,120.10
403	Road Commission Building Improvement	-	409,498.86	-	-	409,498.86	8,016.15	-
404	Road Commission Equipment Replacement	-	244.92	-	-	244.92	1,639.85	111,643.20
408	Park Improvement	-	59,312.40	-	-	59,312.40	1,477.46	-
466	Jail Construction	-	616,883.46	27.43	-	616,910.89	65,098.12	-
468	District Library Improvement	-	9,848.26	-	-	9,848.26	234.63	-
470	Public Improvement	-	9,853,039.35	-	-	9,853,039.35	166,379.61	291,077.00
481	Airport Improvement	-	1,217,868.42	-	-	1,217,868.42	13,686.77	24,618.00
Enterprise Funds								
508	Park Operation	\$ -	\$ 609,750.26	\$ 304,080.05	\$ 5,013.52	\$ 908,816.79	\$ 155,027.12	\$ 94,827.13
512	Medical Care Facility	381,532.79	\$ 16,027,035.92	3,886,071.56	\$ 6,058,055.69	14,736,584.58	13,090,716.68	8,136,389.52
516	Delinquent Tax Revolving	-	3,329,001.74	1,715,529.18	3,263.60	5,041,267.32	289,554.54	1,823,683.34
518	Delinquent Tax Foreclosure	-	1,181,272.31	240.00	-	1,181,512.31	90,568.03	42,168.56
536	Land Bank Authority	50,010.58	49,802.00	-	-	99,812.58	10.58	198.00
565	Public Works Operation & Maintenance	41,732.05	1,670,133.24	2,140,817.10	1,621,536.13	2,231,146.26	166,878.35	214,768.12
581	Airport Operation	191,167.69	325,413.06	1,710,062.74	3,493.76	2,223,149.73	245,052.67	307,065.10
Internal Service Funds								
636	Computer Network Operation & Maintenance	\$ 253,312.39	\$ -	\$ 978.08	\$ -	\$ 254,290.47	\$ 122,682.67	\$ 69,557.44
640	Drain & Public Works Equipment	-	299,690.13	35,025.00	-	334,715.13	15,398.53	38,889.49
676	Property & Liability Insurance	-	1,928,184.92	512,298.96	184,886.32	2,255,597.56	130,135.76	38,682.30
677	Workers Compensation	-	1,279,888.58	-	1,434.00	1,278,454.58	15,215.02	36,318.02
678	Health, Life & Pension Fund	-	20,071,551.45	5,188.74	31,397.45	20,045,342.74	3,298,084.43	933,574.44
Trust & Agency Funds								
701	General Agency	\$ 293,050.89	\$ 1,376,723.03	-	\$ 1,669,773.92	\$ -		
703	Current Property Tax	-	-	-	-	-		
721	Library Penal Fine	9,186.84	-	-	9,186.84	-		
756	Promise Zone Authority	-	1,502,862.59	448,646.24	-	1,951,508.83	\$ 46,757.15	\$ 278,860.45

Fund No.	Fund Name	Assets			Liabilities Combined	Fund Equity	Year To Date	
		Cash	Investments	Other			Revenues	Expenditures
Special Assessment Project Funds								
801	Drain	\$	\$ 115,934.72	\$ 285,734.63	\$ 46,716.68	\$ 354,952.67	\$ 11,291.16	\$ 18,427.36
802	Drain Revolving	-	148,710.98	36,532.36	-	185,243.34	2,608.38	-
843	Lake Improvement	-	789,714.04	254,416.07	254,416.07	789,714.04	\$ 289,471.82	\$ 201,196.70
Long Term Debt Funds								
950	Long Term Debt - GASB 34			\$ 10,952,486.05	\$ 14,743,729.79	\$ (3,791,243.74)		
Totals		\$ 3,579,021.41	\$ 104,021,339.60	\$ 23,994,938.90	\$ 27,370,470.53	\$ 104,224,829.38	\$ 56,512,835.51	\$ 51,457,311.76
Previous Month Totals		\$ 2,080,247.98	\$ 103,739,261.64	\$ 25,133,995.13	\$ 26,405,164.81	\$ 104,548,339.94	\$ 48,198,525.13	\$ 43,083,431.11
Change from Previous Month		\$ 1,498,773.43	\$ 282,077.96	\$ (1,139,056.23)	\$ 965,305.72	\$ (323,510.56)	\$ 8,314,310.38	\$ 8,373,880.65
Previous Year Totals		\$ 3,016,815.40	\$ 92,103,295.66	\$ 25,328,755.34	\$ 30,554,431.73	\$ 89,894,434.67	\$ 42,108,771.34	\$ 44,360,862.13
Change from Previous Year		\$ 562,206.01	\$ 11,918,043.94	\$ (1,333,816.44)	\$ (3,183,961.20)	\$ 14,330,394.71	\$ 14,404,064.17	\$ 7,096,449.63

Interest & Dividend Income By Fund Category	Year To Date	
	2024	2023
General Funds	\$ 236,770.06	\$ 218,408.92
Special Revenue Funds	482,319.17	261,732.57
Debt Service Funds	-	-
Capital Projects Funds	284,575.78	151,904.50
Enterprise Funds	387,357.78	247,604.29
Internal Service Funds	544,818.35	405,572.83
Trust & Agency Funds	23,098.45	27,463.71
Special Assessment Project Funds	25,508.66	18,910.99
Totals	\$ 1,984,448.25	\$ 1,331,597.81

Property Tax Interest & Fees Income By Tax Type	Year To Date	
	2024	2023
Current Taxes	\$ 31,374.71	\$ 21,438.77
Delinquent Taxes	209,108.98	238,736.99
Forfeited Taxes	57,913.03	58,528.38
Totals	\$ 298,396.72	\$ 318,704.14

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		
Huntington National Bank	General Account	General Agency Account	Bank or Brokerage	Amount	Percent
Bank Statement Totals	\$ 3,371,623.23	\$ 283,961.09	Cantella & Co.	225,320.49	0.22%
Amounts in Transit	(77,633.72)	18,276.64	Cetera Investments	2,626,082.70	2.52%
Amounts Outstanding	(466,814.66)	-	Choice One Bank	4,166,714.67	4.01%
Treasurer's Totals	\$ 2,827,174.85	\$ 302,237.73	CIBC Bank	1,610,585.13	1.55%
			Comerica Bank	26,799.24	0.03%
			Comerica Securities	-	0.00%
			Consumers Credit Union	262,272.88	0.25%
			Flagstar Bank	4,508,835.52	4.33%
			GovMic	225,395.28	0.22%
			Huntington Securities	34,228,503.08	32.91%
			Huntington National Bank	19,294.97	0.02%
			Huntington National Bank-Trust	104,673.77	0.10%
			JPMorgan Chase Bank, N.A.	260,420.07	0.25%
			Lake Michigan Credit Union	1,092,228.59	1.05%
			Lake-Osceola State Bank	507,492.33	0.49%
			Michigan CLASS	9,516,212.53	9.15%
			Multi-Bank Securities, Inc.	16,272,582.39	15.64%
			Oppenheimer & Co., Inc.	8,654,099.84	8.32%
			PNC Bank	1,172,293.46	1.13%
			Preferred Credit Union	291,315.32	0.28%
			Safe Harbor Credit Union	1,544,579.67	1.48%
			Shelby State Bank	1,093,764.61	1.05%
			Stifel Investments	8,050,340.38	7.74%
			UBS Financial Services, Inc.	1,450,583.60	1.39%
			West Shore Bank	4,837,216.51	4.65%
			West Michigan Community Bank	1,273,732.57	1.22%
			Totals	\$ 104,021,339.60	100.00%
Other Banks			Investment Maturity Schedule		
	Shelby State Bank	West Shore Bank	Maturity Date	Amount	Percent
Bank Statement Total	\$ 1,000.00	\$ 1,000.00	On Demand	\$ 17,001,292.68	16.34%
Amounts in Transit	-	-	1 Month	5,779,393.32	5.56%
Amounts Outstanding	-	-	2 Months	1,768,834.64	1.70%
Treasurer's Total	\$ 1,000.00	\$ 1,000.00	3 Months	4,545,589.94	4.37%
			4 - 6 Months	17,584,282.24	16.90%
			7 - 9 Months	9,351,745.86	8.99%
			10 - 12 Months	7,149,596.24	6.87%
			1 Year or More	40,735,930.91	39.16%
			Trust Funds	104,673.77	0.10%
			Totals	\$ 104,021,339.60	100.00%
Summary					
	Amount	Percent			
Cash: General Accounts	\$ 2,829,174.85	79.05%			
Cash: General Agency Account	302,237.73	8.44%			
Cash: Road Account	14,371.52	0.40%			
Cash: 79th District Court Bond Account	32,348.26	0.90%			
Cash: Friend of the Court Account	162.05	0.00%			
Cash: Jail Operations/Inmate Account	69,183.63	1.93%			
Cash: Oakview MCF Accounts	281,532.79	7.87%			
Cash: Land Bank Authority Account	50,010.58	1.40%			
General Ledger Total	\$ 3,579,021.41	87.90%			
Invested Funds Distribution					
	Amount	Percent			
Cash Equivalents	\$ 17,001,292.68	16.34%			
Time Certificates	28,491,680.95	27.39%			
Commercial Paper	-	0.00%			
Government Agency/Municipal Bonds	58,423,692.20	56.17%			
Trust Funds	104,673.77	0.10%			
Total's	\$ 104,021,339.60	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 July 31, 2024.					
					
Andrew R. Kmetz IV Treasurer, Mason County, Michigan					