



MASON COUNTY MONTHLY FINANCIAL REPORT

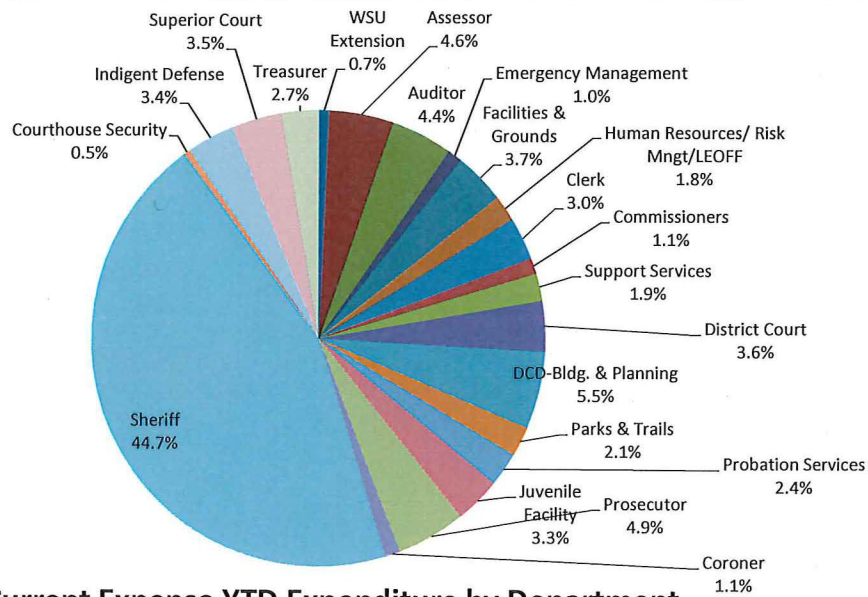
JUNE 2017

June 2016 vs June 2017 Expenditure Comparison for Current Expense

Department Name	2016 Budget	Expenditures through 6/30/16	%	2017 Budget	Expenditures through 6/30/17	%	Actual dif 2016 vs 2017
WSU Extension	\$ 287,367	\$ 82,767	29%	\$ 287,193	\$ 92,279	32%	9,511
Assessor	1,280,555	614,362	48%	\$ 1,309,274	628,880	48%	14,518
Auditor	1,300,282	602,294	46%	1,349,652	605,775	45%	3,482
Emergency Management	271,368	121,453	0%	\$ 374,346	143,136	38%	21,683
Facilities & Grounds	1,142,322	569,884	50%	1,169,944	509,833	44%	(60,051)
Human Resources/ Risk Mngt/LEOFF	561,234	238,968	43%	\$ 618,648	253,210	41%	14,242
Clerk	812,754	392,633	48%	870,087	417,917	48%	25,284
Commissioners	342,640	162,972	48%	\$ 352,123	151,531	43%	(11,442)
Support Services	655,351	247,545	38%	616,936	267,866	43%	20,322
District Court	1,024,069	483,710	47%	\$ 1,027,159	494,857	48%	11,147
DCD-Bldg. & Planning	1,808,334	706,946	39%	1,813,340	750,658	41%	43,712
Parks & Trails	549,296	240,490	44%	\$ 602,745	285,963	47%	45,473
Probation Services	931,667	358,724	39%	932,363	335,964	36%	(22,760)
Juvenile Facility	1,139,930	513,358	45%	\$ 917,906	450,606	49%	(62,752)
Prosecutor	1,794,004	720,184	40%	1,833,602	678,164	37%	(42,020)
Coroner	254,872	137,166	54%	\$ 311,076	146,640	47%	9,474
Sheriff	13,566,825	6,850,271	50%	13,886,655	6,148,633	44%	(701,638)
Courthouse Security	192,434	100,666	52%	\$ 167,140	63,579	38%	(37,087)
Indigent Defense	863,146	479,862	56%	859,830	463,268	54%	(16,594)
Superior Court	1,218,858	474,705	39%	\$ 1,226,610	487,083	40%	12,377
Treasurer	815,366	475,511	58%	814,485	365,805	45%	(109,707)
Non Departmental	3,156,937	1,884,101	60%	\$ 2,706,300	1,362,521	50%	(521,580)
Transfers Out to Other Funds	2,909,948	852,895	29%	1,351,541	241,725	18%	(611,170)
Totals	\$ 36,879,559	\$ 17,311,466	47%	\$ 35,398,955	\$ 15,345,892	43%	(1,965,575)

Please note that the payroll expense for 1/10/17 are not included in this report.

Unaudited *Benchmark for June is 50%



Current Expense YTD Expenditure by Department



MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE 2017

June 2016 vs June 2017 Current Expense Revenue Comparison

Department Name	2016 Budget	Revenue Collected Through 6/30/2016	% 2016	2017 Budget	Revenue Collected Through 6/30/2017	% 2017	Actual dif 2016 vs 2017
WSU Extension	\$ 35,000	\$ 4,000	11%	\$ 37,300	\$ 18,931	51%	\$ 14,931
Assessor	-	3	NA	-	4,602	0%	4,599
Auditor	688,408	391,833	57%	660,674	314,178	48%	(77,654)
Emergency Management	63,869	-	0%	156,307	12,916	8%	12,916
Facilities & Grounds	218,400	30,300	14%	-	301	0%	(29,999)
Human Resources	-	2,409	0%	-	467	NA	(1,942)
Clerk	273,947	137,279	50%	300,908	125,221	42%	(12,058)
Commissioners	-	-	0%	-	201	0%	201
Central Operations	68,754	9,877	14%	6,421	-	0%	(9,877)
District Court	980,896	550,223	56%	1,018,493	503,636	49%	(46,587)
Community Development	1,582,950	933,208	59%	1,585,450	776,568	49%	(156,641)
Parks & Trails	44,450	22,746	51%	267,450	34,523	13%	11,777
Probation Services	117,333	42,159	36%	315,153	47,723	15%	5,564
Juvenile Services	208,322	90,595	43%		84,615	NA	(5,980)
Juvenile Facility	608,094	309,881	51%	593,317	326,282	55%	16,401
Prosecutor	189,917	65,502	34%	450,731	69,623	15%	4,121
Child Support Enforcement	257,402	94,903	37%		83,967	100%	(10,936)
Coroner	39,000	15,220	39%	39,000	8,400	22%	(6,820)
Sheriff	1,214,709	314,574	26%	1,157,666	635,075	55%	320,501
Indigent Defense	146,526	39,920	27%	157,493	24,175	15%	(15,745)
Superior Court	57,592	33,926	59%	316,861	25,896	8%	(8,029)
Family Court	2,500	1,216	49%		1,184	NA	(32)
Therapeutic Court	218,500	71,833	33%		93,562	100%	21,729
Murder Expenditures	-	3,297	0%	-	3,853	NA	556
Treasurer	23,593,768	12,340,365	52%	22,074,371	13,673,637	62%	1,333,271
Indirect Payments from Other Funds	2,157,908	1,361,906	63%	2,100,490	1,487,015	71%	125,109
Totals	\$ 32,768,245	\$ 16,867,174	51%	\$ 31,238,085	\$ 18,356,551	59%	\$ 1,489,377

*Unaudited *Benchmark for June is 50%*



MASON COUNTY
MONTHLY FINANCIAL
REPORT

JUNE 2017

SALES TAX REVENUE COMPARISON REPORT

YEARLY SALES TAX REVENUE COMPARISON REPORT

REVENUE MONTH	2009 REVENUE	2010 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,359,286.26	\$ 3,355,584.28	\$ (3,701.98)
REVENUE BUDGETED	\$ 3,426,000.00	\$ 3,000,000.00	
DIFFERENCE	\$ (66,713.74)	\$ 355,584.28	
REVENUE MONTH	2011 REVENUE	2012 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,496,352.67	\$ 3,406,047.39	\$ (90,305.28)
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 296,352.67	\$ 206,047.39	
REVENUE MONTH	2012 REVENUE	2013 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,406,047.39	\$ 3,463,112.49	\$ 57,065.10
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 206,047.39	\$ 263,112.49	
REVENUE MONTH	2013 REVENUE	2014 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,463,112.49	\$ 3,921,297.73	\$ 458,185.24
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,200,000.00	
DIFFERENCE	\$ 263,112.49	\$ 721,297.73	
REVENUE MONTH	2014 REVENUE	2015 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 3,921,297.73	\$ 4,446,440.97	\$ 525,143.24
REVENUE BUDGETED	\$ 3,200,000.00	\$ 3,900,000.00	
DIFFERENCE	\$ 721,297.73	\$ 546,440.97	
REVENUE MONTH	2015 REVENUE	2016 REVENUE	DIFFERENCE
TOTAL COLLECTED REVENUE	\$ 4,446,440.97	\$ 4,743,387.70	\$ 296,946.73
REVENUE BUDGETED	\$ 3,900,000.00	\$ 4,534,000.00	
DIFFERENCE	\$ 546,440.97	\$ 209,387.70	

MONTHLY SALES TAX REVENUE COMPARISON REPORT

2016 - 2017

REVENUE MONTH	2016 REVENUE	2017 REVENUE	DIFFERENCE
JANUARY	\$ 290,714.65	\$ 362,619.86	\$ 71,905.21
FEBRUARY	\$ 418,403.10	\$ 438,919.80	\$ 20,516.70
MARCH	\$ 281,348.25	\$ 322,868.26	\$ 41,520.01
APRIL	\$ 294,279.81	\$ 318,135.21	\$ 23,855.40
MAY	\$ 377,504.00	\$ 422,233.83	\$ 44,729.83
JUNE	\$ 355,685.44	\$ 372,570.21	\$ 16,884.77
JULY	\$ 408,800.00	\$ -	\$ (408,800.00)
AUGUST	\$ 483,060.00	\$ -	\$ (483,060.00)
SEPTEMBER	\$ 430,017.00	\$ -	\$ (430,017.00)
OCTOBER	\$ 473,642.00	\$ -	\$ (473,642.00)
NOVEMBER	\$ 542,270.25	\$ -	\$ (542,270.25)
DECEMBER	\$ 387,663.20	\$ -	\$ (387,663.20)
TOTAL COLLECTED REVENUE	\$ 4,743,387.70	\$ 2,237,347.17	
REVENUE BUDGETED	\$ 4,534,000.00	\$ 4,532,300.00	
DIFFERENCE	\$ 209,387.70	\$ (2,294,952.83)	

ANTICIPATED INCREASE	\$	589,848.21
AVERAGE CHANGE		12.5%



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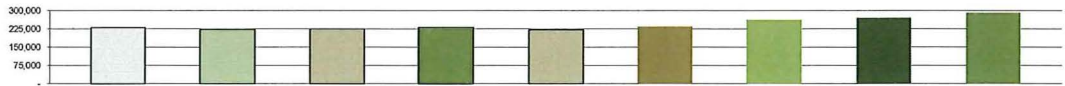
JUNE 2017

Nine Year Current Expense Specific Revenue Streams Comparison

	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Community Development Revenues	\$ 1,004,689	\$ 879,298	\$ 965,971	\$ 765,647	\$ 753,996	\$ 772,924	\$ 765,325	\$ 933,208	\$ 776,568
Current Expense Property Taxes	4,991,993	5,178,327	5,306,473	5,326,328	5,468,613	5,799,014	6,098,834	6,987,747	5,534,346
Current Expense Sales Tax Only	1,581,835	1,575,393	1,597,535	1,600,469	1,519,696	1,729,036	2,040,209	2,034,428	2,220,007
Criminal Justice Taxes/Entitlements	499,188	489,250	492,495	505,101	512,574	601,542	587,596	610,598	618,313

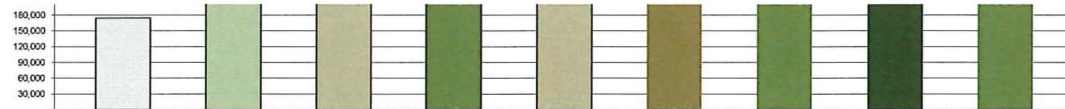
Nine Year Special Revenue Fund Taxes/Revenues Received Comparison

	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Rural Sales & Use Tax Fund	\$ 230,160	\$ 221,238	\$ 224,100	\$ 230,693	\$ 220,602	\$ 234,839	\$ 262,611	\$ 269,688	\$ 291,581



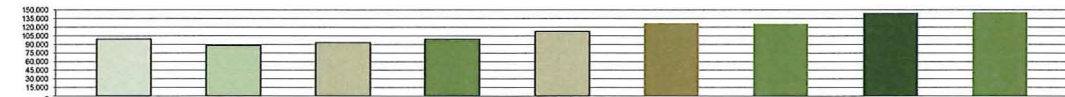
Com Svcs-Homelessess Preven Filings

	174,067	221,270	206,017	216,417	289,174	249,797	200,097	206,006	213,356
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Lodging (Hotel/Motel) Tax

	99,204	88,103	92,977	99,292	112,735	127,356	125,793	145,129	146,162
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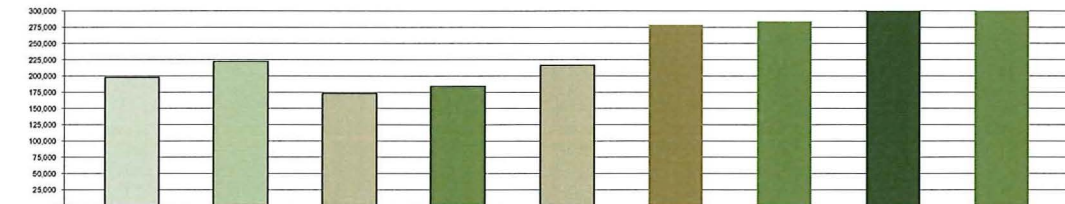


REET 1 Excise Tax Only

	197,465	222,296	172,962	183,899	216,623	278,592	283,934	352,049	490,532
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REET 2 Excise Tax Only

	197,465	222,296	172,962	183,899	216,623	278,592	283,934	352,049	490,532
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Unaudited



MASON COUNTY MONTHLY FINANCIAL REPORT

JUNE 2017

NineYear Financial Recap

Current Expense Recap	2009	2010	2011	2012	2013	2014	2015	2016	2017
ER&R Interfund Loan Proceeds	\$ 2,000,000								
Account Receivable from Belfair Sewer								\$ 1,200,000	
May Current Expense Cash	\$ 2,433,708	\$ 4,360,378	\$ 7,559,205	\$ 8,450,988	\$ 7,703,520	\$ 9,234,946	\$ 10,277,187	\$ 6,530,805	\$ 5,604,303
Adopted Budget on December 31st	28,804,614	26,364,294	29,461,659	30,689,687	29,983,557	33,809,280	36,198,316	40,787,973	38,545,163
Supplemental Appropriations	(1,683,042)	99,970	137,500	(270,144)	19,827	-	-	4,950	591,099
Total Budget including Supplementals	\$ 27,121,572	\$ 26,464,264	\$ 29,599,159	\$ 30,419,543	\$ 30,003,384	\$ 33,809,280	\$ 36,198,316	\$ 40,792,923	\$ 39,136,262
Budgeted Beginning Fund Balance	1,969,903	2,500,000	5,500,000	6,900,000	5,772,000	6,800,000	7,234,903	8,019,728	7,309,944
Budgeted Ending Fund Balance	1,606,027	2,945,678	4,753,997	5,177,239	4,040,630	5,239,165	4,315,462	4,120,994	3,196,819
Revenue Budgets	25,151,669	23,964,264	24,099,156	23,519,543	24,231,384	27,009,280	28,649,671	32,768,245	31,238,085
Revenues thru May of each year	12,331,335	12,457,546	13,404,664	13,071,029	13,451,302	14,933,390	16,236,750	16,867,174	15,757,704
Budgeted Revenues Received	49%	52%	56%	56%	56%	55%	57%	51%	50%
Expenditure Budgets	25,515,545	23,518,586	24,845,159	25,242,304	25,962,754	28,570,115	31,882,854	36,773,434	35,939,443
Expenditures thru May of each year	11,792,729	10,684,678	11,174,274	11,326,277	12,142,983	12,568,809	14,240,295	17,311,466	12,622,356
Budgeted Expenditures Expended	46%	45%	45%	45%	47%	44%	45%	47%	35%

Special Fund Cash Balances	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017
Rural County Sales & Use Tax Fund (.09)	\$ 1,320,313	\$ 1,393,487	\$ 1,295,617	\$ 443,462	\$ 214,387	\$ 310,415	\$ 357,514	\$ 268,009	\$ 303,689
County Roads Fund	5,534,625	5,063,000	5,224,262	5,042,538	5,910,034	7,681,749	8,929,217	9,861,182	10,887,271
Historical Preservation Fund	79,085	88,608	94,606	91,087	94,622	81,506	58,727	47,791	38,254
Community Support Services Fund	766,189	680,677	359,468	435,144	549,733	262,622	265,523	474,950	427,736
Abatement/Repair/Demolition Fund	245,932	256,703	259,197	260,792	263,013	263,999	266,521	264,623	267,351
Reserve for Technology Fund	284,721	112,970	126,513	126,779	193,612	52,648	85,123	94,180	173,753
Cumulative Reserve/Insurance Fund	177,692	135,970	112,462	90,918	36,869	3,540	-	-	-
Reserve Legal #2 Fund	191,277	50,118	68,666	68,759	64,435	11,229	-	-	-
Reserve for Accrued Leave Fund	475,168	231,760	456,881	218,789	33,900	179,449	127,126	127,126	-
Trial Court Improvement Fund	44,568	83,711	94,266	122,637	77,076	58,016	92,130	57,386	69,682
Public Health Fund	176,541	384,347	115,641	213,115	163,269	281,643	370,347	259,335	207,118
Lodging (Motel/Hotel) Tax Fund	278,743	305,007	322,566	367,948	310,435	353,064	303,065	311,558	\$ 337,984
Capital Improvement / Reet 1 Fund	2,120,097	1,500,895	1,263,278	438,232	357,953	2,769,488	620,112	537,809	949,843
Capital Improvement / Reet 2 Fund	1,791,038	1,768,863	1,179,639	1,186,918	1,288,290	972,286	1,580,894	1,972,841	2,421,062
Equipment Rental & Revolving Fund	7,076,311	7,586,093	7,727,712	7,455,285	4,729,698	3,470,066	5,368,699	484,476	3,235,595
Unemployment Fund	232,111	241,296	222,530	166,489	210,080	164,770	123,620	158,015	192,060
Totals	\$20,794,411	\$19,883,605	\$18,923,304	\$16,728,892	\$14,497,406	\$16,916,492	\$18,548,616	\$14,919,281	\$19,511,398



Mason County Cash Flow Analysis 2017

June 2017

	Cash at Beginning of Month	Revenue	Expense	Income/Loss	Cumulative Change	Reconciliation Items	Cash at End of Month
1/1/2017	\$3,568,011.64	\$1,583,615.86	(\$1,648,430.15)	(\$64,814.29)	(\$64,814.29)	(\$920,519.28)	\$2,582,678.07
2/1/2017	2,582,678.07	1,849,436.03	(2,641,177.38)	(791,741.35)	(856,555.64)	48,050.87	1,838,987.59
3/1/2017	1,838,987.59	3,550,985.29	(2,850,708.14)	700,277.15	(156,278.49)	58,165.76	2,597,430.50
4/1/2017	2,597,430.50	5,654,101.31	(2,569,857.17)	3,084,244.14	2,927,965.65	(138,490.90)	5,543,183.74
5/1/2017	5,543,183.74	3,119,565.91	(2,912,180.94)	207,384.97	3,135,350.62	(10,014.45)	5,740,554.26
6/1/2017	5,740,554.26	2,598,846.74	(2,726,919.77)	(128,073.03)	3,007,277.59	(8,178.33)	5,604,302.90
7/1/2017	5,604,302.90	2,478,000.00	(3,055,000.00)	(577,000.00)	1,162,014.24		5,027,302.90
8/1/2017	5,027,302.90	2,124,000.00	(3,172,500.00)	(1,048,500.00)	113,514.24		3,978,802.90
9/1/2017	3,978,802.90	2,360,000.00	(3,290,000.00)	(930,000.00)	(816,485.76)		3,048,802.90
10/1/2017	3,048,802.90	5,192,000.00	(3,172,500.00)	2,019,500.00	1,203,014.24		5,068,302.90
11/1/2017	5,068,302.90	3,422,000.00	(3,055,000.00)	367,000.00	1,570,014.24		5,435,302.90
12/1/2017	5,435,302.90	2,360,000.00	(4,935,000.00)	(2,575,000.00)	(1,004,985.76)		2,860,302.90
13th Month	2,860,302.90	0.00	(352,500.00)	(1,414,500.00)	(2,419,485.76)		1,445,802.90
Total		34,901,615.86	(37,321,101.62)				1,445,802.90
Budgeted	2,017.00	38,467,141.00	(38,467,141.00)				3,196,819.00
Projection						Shortage	(1,751,016.10)

Projections based on 2016 & 2015 Current Expense data.