



MASON COUNTY MONTHLY
FINANCIAL REPORT

DECEMBER
2020



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2020

2019 vs 2020 Current Expense Revenue Comparison

Department Name	2019 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2019	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	Actual dif 2019 vs 2020
WSU Extension	\$ 28,440	\$ 31,726	3,286	112%	20,500	20,437	(63)	100%	(11,289)
Assessor	6,000	9,489	3,489	158%	7,000	17,085	10,085	244%	7,596
Auditor	744,371	647,380	(96,991)	87%	1,251,604	1,442,666	191,062	115%	795,287
Emergency Management	147,267	80,194	(67,073)	54%	64,648	70,877	6,229	110%	(9,317)
Facilities & Grounds	-	600	600	0%	-	5,375	5,375	0%	4,775
Human Resources	-	2,569	2,569	0%	-	50	50	0%	(2,519)
Clerk	308,825	372,800	63,975	121%	329,712	268,859	(60,853)	82%	(103,942)
Commissioners	824	936	112	114%	-	-	-	0%	(936)
Support Services	700	4,082	3,382	583%	700	2,434	1,734	348%	(1,648)
District Court	900,787	1,019,792	119,005	113%	1,086,064	961,401	(124,663)	89%	(58,391)
Community Development	1,667,810	2,056,607	388,797	123%	1,790,810	2,201,806	410,996	123%	145,199
Parks & Trails	42,200	56,543	14,343	134%	44,000	7,739	(36,261)	18%	(48,805)
Juvenile Court Services	1,026,628	1,270,018	243,390	124%	1,161,972	1,304,727	142,755	112%	34,710
Prosecutor	182,232	181,800	(432)	100%	192,951	192,228	(723)	100%	10,427
Child Support Enforcement	206,367	154,390	(51,977)	75%	209,515	184,550	(24,965)	88%	30,160
Coroner	39,000	32,020	(6,980)	82%	35,000	24,640	(10,360)	70%	(7,380)
Sheriff	1,301,462	1,230,294	(71,168)	95%	1,142,783	1,102,631	(40,152)	96%	(127,664)
Indigent Defense	204,767	169,493	(35,274)	83%	204,767	178,638	(26,129)	87%	9,146
Superior Court	48,550	50,900	2,350	105%	147,005	104,201	(42,804)	71%	53,300
Family Court	2,500	2,232	(268)	89%	2,500	2,472	(28)	99%	240
Therapeutic Court	579,041	404,222	(174,819)	70%	620,162	516,076	(104,086)	83%	111,853
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	24,726,117	26,673,988	1,947,871	108%	26,348,450	26,892,054	543,604	102%	218,066
Indirect Payments from Othe	3,923,478	3,878,431	(45,047)	99%	9,167,682	8,681,274	(486,408)	95%	4,802,843
Motor Pool				0%		24,625	24,625	0%	24,625
Totals	\$ 36,087,366	\$ 38,330,506	\$ 2,243,140	106%	\$ 43,827,825	\$ 44,206,843	\$ 379,018	101%	5,876,337

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2020

Treasurer Department Receipts

Treasurer #001-260-000	2019 Budget	2019 YTD	This Month	% 2019	2020 Budget	2020 YTD	This Month	% 2020
REAL & PERSONAL PROPERTY TAXES	10,169,566	9,953,187	38,499	98%	10,383,385	10,114,897	90,874	97%
SALES TAX TITLE PROPERTY	-	7,547	6,964	0%	-	524	398	0%
LOCAL RETAIL SALES & USE TAX	5,225,000	6,062,688	499,103	116%	6,000,000	6,883,694	652,599	115%
LOCAL PUBLIC SAFETY-CITY	37,000	51,377	4,076	139%	37,000	48,532	4,220	131%
CRIMINAL JUSTICE	600,000	772,959	62,955	129%	600,000	830,513	76,924	138%
LEASEHOLD EXCISE TAX	35,000	27,622	9,144	79%	35,000	31,478	11,016	90%
FOREST EXCISE TAX	-	461,030	0	0%	225,000	301,151	0	134%
FRANCHISE FEES	510,000	509,402	0	100%	520,000	487,005	0	94%
PAYMENT IN LIEU OF TAX/B OF L	275,000	288,550	0	105%	289,000	314,361	0	109%
PUD PRIVILEGE TAX	700,000	723,453	0	103%	725,000	734,058	0	101%
DNR OTHER TRUST 2	100	288	0	288%	100	104	0	104%
CITY-COUNTY ASSISTANCE	1,362,676	1,554,929	426,305	114%	1,415,000	1,502,635	521,404	106%
DNR PILT NAP / NRCA	4,000	4,002	4,002	100%	4,000	3,871	3,871	97%
CRIMINAL JUSTICE- COUNTIES	680,000	701,020	0	103%	680,000	753,661	0	111%
ADULT COURT COST-JUVENILE OFFE	5,000	4,773	412	95%	5,000	4,880	402	98%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	83,520	21,380	98%	85,000	85,517	21,521	101%
DUI - OTHER CRIMINAL JUSTICE A	15,400	14,552	0	94%	15,400	15,765	0	102%
LIQUOR/BEER EXCISE TAX	116,920	123,519	0	106%	116,920	147,699	0	126%
LIQUOR CONTROL BOARD PROFITS	205,000	200,810	50,183	98%	205,000	200,506	50,071	98%
IN LIEU OF-CITY OF TACOMA	175,000	198,471	16,539	113%	190,000	202,440	16,870	107%
TREASURER'S FEES			0	0%	-	30		0%
PAYMNT FOR SRVCS-MASON LK DIST	475	573	0	121%	475	360	0	76%
PAYMNT FOR SRVCS-SPENCER LK FND			0	0%	-	145	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	100	120	0	120%	120	290	0	242%
CHARGES FOR SRVCS-MACECOM	1,400	1,316	0	94%	1,300	1,324	0	102%
RETURNED REMITTANCE(NSF) FEES	2,400	2,600	200	108%	2,400	2,600	120	108%
REET COLLECTION FEES	100,000	123,918	9,334	124%	100,000	134,445	12,243	134%
REET COLLECTIONS COSTS	9,000	9,165	985	102%	9,000	8,706	900	97%

Treasurer Department Receipts

Treasurer #001-260-000	2019 Budget	2019 YTD	This Month	% 2019	2020 Budget	2020 YTD	This Month	% 2020
TREAS. FIRE PROTECTION ASSESSM	15,000	15,042	97	100%	15,000	15,079	188	101%
TREAS OTHER WORD PROCESSING	400	431	42	108%	575	375	26	65%
PUBLIC DISCLOSURE CHGS SRVCS	10	106	0	1063%	5	-	0	0%
DATA PROCESSING SERVICES	2,000	1,601	0	80%	-	107	1	0%
GAMBLING TAX PENALTY	-	728	0	0%	-	350	0	0%
REAL & PERSONAL PENALTY	-	327,006	136,769	0%	350,000	384,692	71,792	110%
PERSONAL PROP FILING PEN	-	22,005	303	0%	5,000	20,914	480	418%
PENALTY ON REAL & PERSONAL PRO	350,000	534	(109,959)	0%	-	-	(6,703)	0%
FAILURE TO LIST PERSONAL PROP	5,000	2,334	738	47%	-	-	0	0%
INTEREST & OTHER EARNINGS	600,000	882,551	83,521	147%	800,000	436,565	17,061	55%
INVESTMENT SERVICE FEES(TREAS.	24,000	25,783	1,957	107%	25,000	13,799	566	55%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	21,644	1,390	255%	8,500	14,020	1,011	165%
LEASEHOLD EXCISE TAX INTEREST	-	13	3	0%	-	9	2	0%
EXCISE INTEREST	50	144	0	288%	50	226	4	451%
INV PURCHASED INT	-	(2,517)	0	0%	-	(199)	0	0%
INTEREST ON DELINQUENT PR TAX	650,000	595,219	61,413	92%	650,000	605,166	44,103	93%
RENTS/LEASES-DNR TRUST	500,000	19,118	139	4%	1,000	16,368	0	1637%
RENTS/LEASES-DNR TMBR TRUST 1	-	597,600	26,760	0%	500,000	300,611	66,480	60%
UNCLAIMED MONEY/PROCEEDS-SALES	-	104,516	0	0%	60,000	73,844	12,899	123%
TREASURER TAX FORECLOSURE TRUST	32,000	-	0	0%	64,000	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	10	(668)	(1)	-6681%	20	(220)	(29)	-1100%
TAX DISTRIBUTION ROUNDING	10	-	0	0%	-	-	0	0%
MISCELLANEOUS-OTHER REVENUE	-	108	0	0%	100	-	0	0%
ROAD DIVERSION	2,160,000	2,168,424	23,545	100%	2,160,000	2,180,155	34,220	101%
SALE OF TAX TITLE PROPERTY	-	1,514	1,375	0%	-	-	1,484	0%
LEASEHOLD EXCISE TAX	5,000	1,985	(23)	40%	5,000	2,368	(321)	47%
TIMBER EXCISE TAX	53,000	-	(109,869)	0%	53,000	-	(71,056)	0%
DNR OTHER TRUST 2	50	955	886	1910%	50	915	1,870	1830%
OTHER INT-DNR INTEREST	50	3	(147)	5%	50	8	(80)	17%
RENTS & LEASES/DNR OTHR TRST 1	2,500	6,420	(132,525)	257%	2,500	15,710	(37,066)	628%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	4,500	-	0	0%
Grand Total	\$24,726,117	\$26,673,988	\$1,136,496	108%	\$26,348,450	\$26,892,054	\$1,600,362	102%
Unaudited *Benchmark for Month is 100%								



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2020

2019 vs 2020 Expenditure Comparison for Current Expense

Department Name	2019 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2019	2020 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2020	Actual 2019 vs 2020 dif
WSU Extension	267,872	\$ 252,182	\$ 15,690	94%	293,274	283,617	\$ 9,657	97%	31,434
Assessor	1,334,071	1,297,933	36,138	97%	1,433,285	1,289,525	143,760	90%	(8,408)
Auditor	1,345,142	1,333,072	12,070	99%	1,826,453	1,753,541	72,912	96%	420,469
Emergency Management	310,240	222,268	87,972	72%	302,576	286,786	15,790	95%	64,519
Facilities & Grounds	1,179,000	1,080,505	98,495	92%	1,309,792	1,072,920	236,872	82%	(7,585)
HR/ Risk Mngt	738,873	659,441	79,432	89%	592,660	546,637	46,023	92%	(112,804)
LEOFF	100,000	64,614	35,386	65%	100,044	61,136	38,908	61%	(3,478)
Clerk	1,007,346	946,733	60,613	94%	1,049,462	1,046,050	3,412	100%	99,316
Commissioners	356,881	334,012	22,869	94%	348,669	341,002	7,667	98%	6,990
Support Services	527,667	509,001	18,667	96%	716,397	693,769	22,628	97%	184,769
District Court	1,270,137	1,101,301	168,836	87%	1,398,892	1,292,033	106,859	92%	190,732
Community Development	2,193,111	1,988,142	204,970	91%	2,516,927	2,295,387	221,540	91%	307,246
Parks & Trails	514,421	473,535	40,886	92%	547,442	484,923	62,520	89%	11,388
Juvenile Court Services	1,867,831	1,772,131	95,700	95%	1,943,451	1,826,780	116,671	94%	54,649
Prosecutor	1,659,636	1,356,283	303,354	82%	1,668,998	1,453,052	215,946	87%	96,770
Child Support Enforcement	210,020	173,467	36,553	83%	210,658	179,975	30,683	85%	6,508
Coroner	310,249	304,566	5,683	98%	321,934	315,542	6,392	98%	10,975
Sheriff	10,829,836	10,604,458	225,378	98%	11,762,381	11,329,117	433,264	96%	724,658
Traffic Policing	2,214,252	2,236,128	(21,876)	101%	2,160,000	2,199,799	(39,799)	102%	(36,328)
Courthouse Security	170,740	154,488	16,252	90%	175,740	173,983	1,757	99%	19,495
Indigent Defense	1,006,254	961,959	44,295	96%	1,127,136	1,067,818	59,318	95%	105,860
Superior Court	903,142	889,192	13,950	98%	1,064,253	1,006,710	57,543	95%	117,518
Family Court	2,500	2,500	-	100%	2,500	1,070	1,430	43%	(1,430)
Therapeutic Court	595,346	409,899	185,447	69%	627,127	464,136	162,991	74%	54,237
Murder Expenditures	50,000	24,711	25,289	49%	50,000	5,240	44,760	10%	(19,471)
Treasurer	821,712	761,912	59,801	93%	823,053	772,868	50,185	94%	10,956
Non Departmental	4,203,247	3,355,708	847,539	80%	5,948,914	4,985,608	963,306	84%	1,629,900
Motor Pool				0%	37,438	35,098	2,340	94%	35,098
Transfers Out to Other Funds	818,869	817,874	995	100%	3,059,167	2,914,039	145,128	95%	2,096,165
Totals	\$ 36,808,395	\$ 34,088,013	\$ 2,720,382	93%	\$ 43,418,623	\$ 40,178,159	\$ 3,240,464	93%	6,090,146

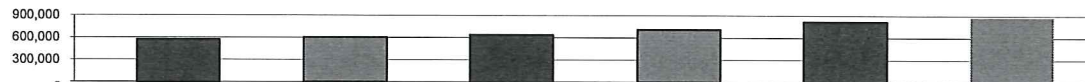
*Unaudited *Benchmark for Month is 100%*



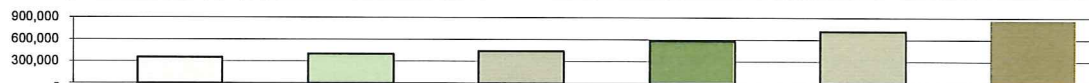
DECEMBER 2020

Six Year Specific Revenue Streams Comparison

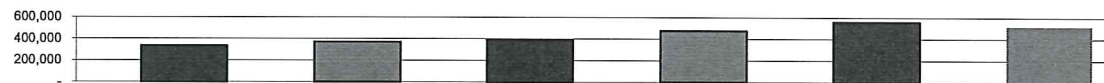
	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Community Development Revenues	\$ 1,490,496	\$ 1,868,312	\$ 1,617,711	\$ 1,822,384	2,056,607	2,201,806
Detention & Correction Services	\$ 404,337	\$ 161,486	33,439	93,630	157,043	116,746
Current Expense Property Taxes	9,149,999	10,950,892	9,564,497	9,691,021	9,953,187	10,114,897
Road Diversion Property Tax	1,485,052	1,196,084	1,492,829	2,164,017	2,168,424	2,180,155
County Road Property Tax	8,005,549	6,579,322	8,151,225	8,488,053	8,783,981	9,017,752
Current Expense Sales Tax	4,446,441	4,709,220	4,907,329	5,487,711	6,062,688	6,883,694
Criminal Justice Taxes/Entitlements	1,235,530	1,295,581	1,331,000	1,465,848	1,576,823	1,690,336
Rural Sales & Use Tax Fund	\$ 572,399	\$ 603,262	\$ 637,507	\$ 710,326	\$ 818,312	878,401



<u>Com Srvcs-Homelessness Preven Filings</u>	351,281	398,056	438,088	579,456	713,278	860,926
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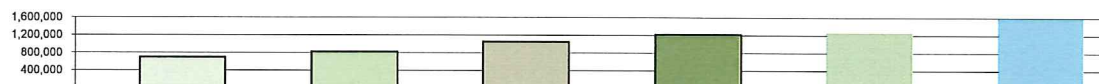


<u>Lodging (Hotel/Motel) Tax</u>	335,765	373,100	391,345	475,671	562,002	520,003
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<u>REET 1 Excise Tax Only</u>	696,703	822,045	1,051,714	1,218,735	1,263,762	1,599,034
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<u>REET 2 Excise Tax Only</u>	696,703	822,045	1,051,714	1,218,735	1,263,762	1,599,034
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MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2020

REVENUE MONTH	2019 REVENUE	2020 REVENUE	DIFFERENCE
JANUARY	\$ 417,707.75	\$ 455,733.71	\$ 38,025.96
FEBRUARY	\$ 522,335.70	\$ 590,257.14	\$ 67,921.44
MARCH	\$ 415,075.81	\$ 449,177.66	\$ 34,101.85
APRIL	\$ 367,492.05	\$ 427,572.82	\$ 60,080.77
MAY	\$ 530,280.53	\$ 487,803.83	\$ (42,476.70)
JUNE	\$ 489,373.95	\$ 460,999.44	\$ (28,374.51)
JULY	\$ 517,176.50	\$ 628,587.98	\$ 111,411.48
AUGUST	\$ 614,829.65	\$ 702,582.07	\$ 87,752.42
SEPTEMBER	\$ 576,324.52	\$ 671,554.81	\$ 95,230.29
OCTOBER	\$ 539,794.06	\$ 653,529.82	\$ 113,735.76
NOVEMBER	\$ 573,194.27	\$ 703,295.80	\$ 130,101.53
DECEMBER	\$ 499,103.12	\$ 652,599.03	\$ 153,495.91
TOTAL COLLECTED REVENUE	\$ 6,062,687.91	\$ 6,883,694.11	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 5,225,000.00	\$ 6,000,000.00	\$ 6,530,663.82
YET TO BE COLLECTED		\$ 883,694.11	
ANTICIPATED INCREASE		\$ 530,663.82	
12 MONTH ROLLING AVERAGE CHANGE		8.8%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		10.7%	



DECEMBER 2020

Six Year Financial Recap

Current Expense Recap	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Account Receivable from Belfair Sewer		1,200,000				
General Fund Operating Reserves					6,520,791	8,522,003
Contingency Reserve					1,000,000	1,000,000
Technology Replacement Reserves					200,000	200,000
Equipment & Vehicle Replacement Reserves					525,000	525,000
Accrued Leave Reserve					520,000	530,805
Current Expense Unreserved Cash					3,334,654	5,351,321
This Month Current Expense Cash	\$ 8,506,528	\$ 4,412,976	\$ 4,127,258	\$ 7,857,952	\$ 12,100,445	\$ 16,129,130
Adopted Budget on December 31st	36,198,316	40,787,973	38,545,163	36,930,990	41,404,349	49,581,229
Supplemental Appropriations	-	864,056	1,163,226	1,095,455	469,736	5,883,554
Total Budget including Supplementals	\$ 36,198,316	\$ 41,652,029	\$ 39,708,389	\$ 38,026,445	\$ 41,874,085	55,464,783
Budgeted Beginning Fund Balance	7,234,903	8,019,728	7,309,944	3,061,750	5,786,719	11,636,958
Budgeted Ending Fund Balance	4,315,462	3,219,132	4,482,808	3,305,003	5,065,690	12,046,160
Revenue Budgets	28,649,671	33,632,301	32,398,445	34,964,695	36,087,366	43,827,825
Revenues thru This Month of each year	30,886,830	32,573,673	33,345,595	36,334,650	38,330,506	44,206,843
Budgeted Revenues Received	108%	97%	103%	104%	106%	101%
Expenditure Budgets	31,882,854	38,534,111	35,261,269	34,721,442	36,808,395	43,418,623
Expenditures thru This Month of each year	30,924,658	35,765,385	32,665,560	32,603,957	34,088,013	40,178,159
Budgeted Expenditures Expended	97%	93%	93%	94%	93%	93%

Special Fund Cash Balances	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
Rural County Sales & Use Tax Fund (.09)	\$ 529,655	\$ 495,440	\$ 480,688	\$ 669,294	\$ 740,116	986,654
Auditor's O&M	266,109	209,871	251,796	265,269	282,431	327,972
County Roads Fund	7,288,266	10,396,911	9,876,404	11,021,078	11,295,244	11,032,069
Paths & Trails	220,241	232,362	245,327	257,154	270,735	280,106
Election Equipment Holding	217,400	259,919	295,699	159,094	162,210	227,692
Crime Victims	241,261	213,346	241,173	200,838	209,212	205,861
Victim Witness Activities	75,061	91,377	26,740	24,415	23,775	24,139
Historical Preservation Fund	53,535	38,921	39,057	36,134	29,478	48,147
Community Support Services Fund	473,425	306,619	464,080	639,813	694,924	1,045,602
Abatement/Repair/Demolition Fund	265,723	266,473	269,482	273,459	278,205	278,674
Reserve for Technology Fund	16,513	101,937	161,816	116,923	-	
REET & Property Tax Admin Asst	63,062	72,508	84,028	73,200	72,245	77,302
National Forest Safety	66,173	69,700	34,048	39,520	25,186	16,030
Trial Court Improvement Fund	46,150	68,819	83,082	106,283	111,561	71,515
Sheriff Special Funds	257,034	272,572	247,677	232,958	247,346	
Sheriff's Boating Program						118,702
Narcotics Investigation						90,949
Public Health Fund	177,997	396,421	181,613	199,812	343,932	20,365
Law Library	82,555	82,570	79,816	75,752	71,331	58,122
Lodging (Motel/Hotel) Tax Fund	348,521	352,054	381,401	555,386	732,955	766,277
Mental Health Tax Fund	1,303,892	1,450,656	1,257,309	1,297,963	1,170,550	1,396,299
Treasurer's M&O Fund	77,196	93,247	85,407	47,814	95,279	94,796
Veterans Assistance	128,053	219,147	200,689	86,418	63,630	99,609
Skokomish Flood Zone	109,133	199,036	146,260	53,129	21,936	24,131
Mason Lake Management District	89,035	97,093	112,418	138,860	112,012	73,645
Spencer Lake Management District						6,794
Island Lake Management District	9,443	17,573	17,009	19,708	29,650	30,267
Capital Improvement / Reet 1 Fund	814,226	933,200	1,418,202	1,775,064	2,194,452	2,285,178
Capital Improvement / Reet 2 Fund	1,916,477	1,870,882	2,128,388	2,391,969	2,824,709	3,147,286
Mason County Landfill	755,537	820,753	663,162	575,567	642,412	1,405,571
N. Bay/Case Inlet Utility	696,943	877,460	868,721	1,037,051	1,100,127	1,424,200
N. Bay/Case Inlet Utility Reserve	715	717	722	733	-	
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	9,927	20,253	282,632	328,635	170,222	76,526
Beards Cove Water	236,443	265,784	353,122	418,698	472,008	545,155
Belfair WW & Water Reclamation	690,813	449,853	(29,881)	123,801	348,349	409,639
Reserve Landfill	507,994	510,125	512,291	480,930	461,715	444,835
Reserve Beards Cove Ulid	315,341	327,628	341,477	189,680	200,697	208,643
Storm Drain System Development	275,196	114,315	8,742	188,680	181,567	179,771
Information Technology	273,135	529,232	418,212	284,270	177,684	206,270
Equipment Rental & Revolving Fund	5,218,214	3,424,957	3,709,047	4,125,342	3,171,029	4,183,488
Unemployment Fund	156,355	162,807	151,699	169,702	155,910	180,388
TOTALS	\$24,276,735	\$26,316,526	\$26,093,539	\$28,684,382	\$29,188,811	\$32,102,657



MASON COUNTY MONTHLY FINANCIAL REPORT

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2020 Current Expense and Health Fund ER&R and Motor Pool Budget to Actual Expenditures

FUND OR DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD ER&R EXPENDED	YTD MP EXPENDED	AVAILABLE BUDGET	% USED
WSU	2,065	2,065	3,109	0	-1,044	150.56%
ASSESSOR	23,540	23,540	0	18,753	4,787	79.66%
EMERGENCY MANAGEMENT	0	0	224	28	-251	0.00%
FACILITIES & GROUNDS	23,035	23,035	43	17,624	5,368	76.70%
HUMAN RESOURCES	400	400	30	0	370	7.48%
SUPPORT SERVICES	0	0	131	0	-131	0.00%
COMMUNITY SERVICES	34,880	34,880	1,515	21,820	11,545	66.90%
PARKS & TRAILS	25,851	25,851	0	5,052	20,799	19.54%
JUVENILE COURT SERVICES	10,900	10,900	20	4,253	6,628	39.19%
PROSECUTOR	3,856	3,856	0	2,738	1,118	71.00%
CORONER	13,828	13,828	40	2,565	11,223	18.84%
SHERIFF ADMIN	493,801	493,801	0	309,599	184,202	62.70%
MOTOR POOL		37,438		3,853		10.29%
Total 001 GENERAL FUND	632,156	669,594	5,111	386,284	244,614	58.45%
SHERIFF'S BOATING PROGRAM				7		0.00%
NARCOTICS INVESTIGATION FUND				7		0.00%
COMMUNITY SERVICES HEALTH	25,847	25,847	1,158	30,234	-5,545	121.45%
TOTAL SPECIAL FUNDS	25,847	25,847	1,158	30,247	-5,545	121.50%
Total GENERAL FUND & SPECIAL FUNDS	658,003	695,441	6,269	416,530	239,070	60.80%

Unaudited *Benchmark for month is 100%

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE				YTD MP EXPENDED	% OF TOTAL
MOTOR POOL SUPPLIES				59,419	14.27%
MOTOR POOL FUEL				162,102	38.92%
MOTOR POOL LEASE				134,358	32.26%
MOTOR POOL MAINT-MONTHLY				9,783	2.35%
MOTOR POOL REPAIRS				49,032	11.77%
MOTOR POOL INSURANCE				1,836	0.44%
Total GENERAL FUND & HEALTH FUND				416,530	100.00%

TOTAL MOTOR POOL CAPITAL EXPENDITURES		DEPARTMENT	YTD MP EXPENDED	% OF TOTAL
<small>*CAPITAL IS NOT INCLUDED IN THE BUDGETED AMOUNT OF \$658,003, SO ACTUAL CAPITAL COSTS ARE NOT INCLUDED W/IN MP COSTS</small>				
MOTOR POOL CAP UPFIT		FACILITIES	4,752	1.09%
MOTOR POOL CAPITAL LEASE		SHERIFF	13,630	3.12%
MOTOR POOL CAP UPFIT		SHERIFF	418,538	95.79%
Total GENERAL FUND & HEALTH FUND			436,920	100.00%



MASON COUNTY MONTHLY FINANCIAL
REPORT

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2019 vs 2020 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2019 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2019	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	Actual dif 2019 vs 2020
103	Sales & Use Tax	\$ 660,937	\$ 832,755	171,818	126%	703,500	883,513	180,013	126%	50,757
104	Auditor's O & M	116,500	120,505	4,005	103%	118,500	141,946	23,446	120%	21,441
105	County Road	14,901,367	16,048,367	1,147,000	108%	15,862,898	14,039,763	(1,823,135)	89%	(2,008,604)
106	Paths & Trails	9,740	15,352	5,612	158%	12,695	11,184	(1,511)	88%	(4,168)
109	Election Equipment Holdings	27,700	13,774	(13,926)	50%	38,500	67,542	29,042	175%	53,769
110	Crime Victims	24,410	82,389	57,979	338%	41,910	78,243	36,333	187%	(4,145)
114	Victim Witness Activities	56,103	37,643	(18,460)	67%	55,683	50,369	(5,314)	90%	12,727
116	Historical Preservation	16,000	18,736	2,736	117%	20,254	28,506	8,252	141%	9,770
117	Community Support Services	1,258,936	1,488,196	229,260	118%	3,096,043	2,825,994	(270,049)	91%	1,337,798
118	Abatement	6,180	6,247	67	101%	8,100	2,048	(6,052)	25%	(4,199)
120	REET & Property Tax Admin	24,100	24,192	92	100%	20,800	24,011	3,211	115%	(181)
134	National Forest Safety	26,429	23,092	(3,337)	87%	23,092	21,466	(1,626)	93%	(1,626)
135	Trial Court Improvements	23,201	22,806	(395)	98%	22,800	22,672	(128)	99%	(134)
140	Sheriff Special Funds	102,200	83,149	(19,051)	81%	102,200	-	(102,200)	0%	(83,149)
141	Sheriff's Boating Program			-	0%	208,947	150,446	(58,501)	72%	150,446
142	Narcotics Investigation Fund			-	0%	96,797	96,938	141	100%	96,938
150	Community Services Health	2,220,657	2,300,876	80,219	104%	4,154,872	3,009,429	(1,145,443)	72%	708,553
160	Law Library	24,817	25,467	650	103%	25,373	18,667	(6,706)	74%	(6,801)
163	Lodging Tax (Hotel/Motel)	390,625	564,802	174,177	145%	392,000	520,922	128,922	133%	(43,881)
164	Mental Health	1,061,600	1,226,722	165,122	116%	1,224,328	1,447,946	223,618	118%	221,224
180	Treasurer's M&O Fund	187,904	267,381	79,477	142%	195,025	201,822	6,797	103%	(65,559)
190	Veterans Assistance	93,700	104,286	10,586	111%	145,060	145,195	135	100%	40,908
192	Skokomish Flood Zone	500,500	365,650	(134,850)	73%	80,500	87,925	7,425	109%	(277,726)
194	Mason Lake Mngmt Dist #2	36,000	39,417	3,417	109%	36,000	37,032	1,032	103%	(2,385)
195	Spencer Lake Mngmt Dist #3				0%	14,500	15,532	1,032	107%	15,532
199	Island Lake Mngmt Dist #1	10,000	10,531	531	105%	10,000	10,248	248	102%	(283)
350	REET 1 Capital Improvements	1,182,587	1,314,418	131,831	111%	3,541,570	3,920,346	378,776	111%	2,605,928
351	REET 2 Capital Improvements	1,457,106	1,583,880	126,774	109%	1,535,000	1,984,216	449,216	129%	400,336
402	Mason County Landfill	4,391,501	4,421,868	30,367	101%	4,509,280	5,337,394	828,114	118%	915,526
403	N. Bay / Case Inlet Utility	1,958,500	1,905,072	(53,428)	97%	1,835,584	2,265,054	429,470	123%	359,982
404	N. Bay/Case Inlet Utility Res	1	10	9	1031%	1	-	(1)	0%	(10)
411	Rustlewood Sewer & Water	654,200	455,670	(198,530)	70%	1,495,585	1,486,363	(9,222)	99%	1,030,693
412	Beards Cove Water	656,350	364,403	(291,947)	56%	227,560	225,579	(1,981)	99%	(138,825)
413	Belfair WW & Water Reclamation	2,317,550	1,966,042	(351,508)	85%	9,568,692	7,533,619	(2,035,074)	79%	5,567,577
428	Reserve Landfill	2,250	10,211	7,961	454%	6,000	3,336	(2,664)	56%	(6,875)
429	Reserve Beards Cove ULID	12,000	15,261	3,261	127%	11,500	11,700	200	102%	(3,561)
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	676,936	676,734	(202)	100%	981,746	851,305	(130,441)	87%	174,571
501	Equipment Rental & Revolving	4,376,096	3,546,706	(829,390)	81%	3,520,491	3,755,746	235,255	107%	209,040
502	Unemployment Fund	70,919	70,969	50	100%	73,150	73,073	(77)	100%	2,104
Totals		\$ 39,536,102	\$ 40,053,579	\$ 517,477	101%	\$ 54,017,036	\$ 51,387,089	\$ (2,629,947)	95%	11,333,509

Unaudited *Benchmark for Month is 100%



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 2020

2019 vs 2020 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2019 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2019	2020 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2020	Actual dif 2019 vs 2020
103	Sales & Use Tax	\$ 762,336	\$ 761,934	402	100%	639,379	636,975	2,404	100%	(124,959)
104	Auditor's O & M	113,483	103,343	10,140	91%	138,104	96,406	41,698	70%	(6,937)
105	County Road	21,861,143	15,774,202	6,086,941	72%	20,704,939	14,254,520	6,450,419	69%	(1,519,682)
106	Paths & Trails	1,866	1,772	94	95%	1,903	1,813	90	95%	41
109	Election Equipment Holdings	30,093	10,658	19,435	35%	30,615	2,060	28,555	7%	(8,597)
110	Crime Victims	88,793	74,014	14,779	83%	93,234	81,595	11,639	88%	7,580
114	Victim Witness Activities	59,115	38,283	20,832	65%	60,234	50,005	10,229	83%	11,723
116	Historical Preservation	33,746	25,392	8,354	75%	15,753	9,837	5,916	62%	(15,555)
117	Community Support Services	1,543,639	1,433,085	110,554	93%	3,403,069	2,475,316	927,753	73%	1,042,230
118	Abatement	54,451	1,502	52,949	3%	54,518	1,579	52,939	3%	77
120	REET & Property Tax Admin	67,790	25,147	42,643	37%	64,283	18,954	45,329	29%	(6,193)
134	National Forest Safety	88,968	37,426	51,542	42%	88,092	30,622	57,470	35%	(6,805)
135	Trial Court Improvements	50,000	17,528	32,472	35%	75,650	62,718	12,932	83%	45,190
140	Sheriff Special Funds	276,804	68,762	208,042	25%	597,682	247,346	350,336	41%	178,584
141	Sheriff's Boating Program			-	0%	38,187	31,744	6,443	83%	31,744
142	Narcotics Investigation Fund			-	0%	6,043	5,989	54	99%	5,989
150	Community Services Health	2,356,357	2,156,756	199,601	92%	4,222,907	3,332,996	889,911	79%	1,176,240
160	Law Library	34,382	29,888	4,494	87%	36,365	31,876	4,489	88%	1,988
163	Lodging Tax (Hotel/Motel)	586,351	387,234	199,117	66%	637,791	487,599	150,192	76%	100,365
164	Mental Health	1,620,782	1,354,134	266,648	84%	1,439,941	1,222,197	217,744	85%	(131,937)
180	Treasurer's M&O Fund	266,934	219,915	47,019	82%	269,649	202,305	67,344	75%	(17,610)
190	Veterans Assistance	188,700	127,074	61,626	67%	187,060	109,216	77,844	58%	(17,857)
192	Skokomish Flood Zone	458,037	396,843	61,194	87%	108,543	85,729	22,814	79%	(311,114)
194	Mason Lake Mngmt Dist #2	152,234	66,265	85,969	44%	129,000	75,398	53,602	58%	9,134
195	Spencer Lake Mngmt Dist #3			-	0%	14,500	8,738	5,762	60%	8,738
199	Island Lake Mngmt Dist #1	25,129	590	24,539	2%	29,000	9,631	19,369	33%	9,041
350	REET 1 Capital Improvements	1,294,600	895,031	399,569	69%	4,626,468	3,829,620	796,848	83%	2,934,589
351	REET 2 Capital Improvements	2,390,087	1,151,139	1,238,948	48%	2,687,427	1,661,639	1,025,788	62%	510,500
402	Mason County Landfill	4,422,637	4,355,023	67,614	98%	4,698,969	4,574,235	124,734	97%	219,212
403	N. Bay / Case Inlet Utility	2,112,726	1,841,996	270,730	87%	2,124,568	1,865,669	258,899	88%	23,673
404	N. Bay/Case Inlet Utility Res	759	743	16	98%	654	-	654	0%	(743)
411	Rustlewood Sewer & Water	908,755	614,082	294,673	68%	1,634,618	1,580,059	54,559	97%	965,977
412	Beards Cove Water	370,651	311,093	59,558	84%	216,877	152,431	64,446	70%	(158,662)
413	Belfair WW & Water Reclamation	2,202,294	1,741,493	460,801	79%	9,440,716	7,472,329	1,968,387	79%	5,730,836
428	Reserve Landfill	50,000	29,426	20,574	59%	26,168	20,216	5,952	77%	(9,210)
429	Reserve Beards Cove ULID	169,244	4,244	165,000	3%	3,754	3,754	-	100%	(490)
480	Storm Drain System Development	71,939	7,112	64,827	10%	1,850	1,796	54	97%	(5,316)
500	Information Technology Dept	1,191,911	900,243	291,668	76%	1,229,366	822,719	406,647	67%	(77,525)
501	Equipment Rental & Revolving	5,449,534	4,501,019	948,515	83%	4,128,801	2,791,705	1,337,096	68%	(1,709,314)
502	Unemployment Fund	216,287	84,762	131,525	39%	242,484	48,594	193,890	20%	(36,168)
Totals		\$ 51,572,557	\$ 39,549,150	\$ 12,023,407	77%	\$ 64,149,161	\$ 48,397,930	\$ 15,751,231	75%	8,848,780

Unaudited *Benchmark for Month is 100%