



MASON COUNTY MONTHLY  
FINANCIAL REPORT

**FEBRUARY**  
**2021**



# MASON COUNTY MONTHLY FINANCIAL REPORT

# FEBRUARY 2021

## 2020 vs 2021 Current Expense Revenue Comparison

Department Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
WSU Extension	19,000	\$ -	(19,000)	0%	23,500	11,925	(11,575)	51%	11,925
Assessor	7,000	35	(6,965)	1%	7,000	-	(7,000)	0%	(35)
Auditor	1,029,190	249,968	(779,222)	24%	1,130,017	199,642	(930,375)	18%	(50,326)
Emergency Management	64,648	3,863	(60,785)	6%	118,762	1,020	(117,742)	1%	(2,843)
Facilities & Grounds	-	100	100	0%	-	100	100	0%	-
Human Resources	-	-	-	0%	-	-	-	0%	-
Clerk	328,058	19,253	(308,805)	6%	366,348	43,856	(322,492)	12%	24,603
Commissioners	-	-	-	0%	-	-	-	0%	-
Support Services	700	66	(634)	9%	700	-	(700)	0%	(66)
District Court	978,652	160,788	(817,865)	16%	1,010,757	227,330	(783,427)	22%	66,543
Community Development	1,790,810	411,838	(1,378,972)	23%	2,177,600	429,745	(1,747,855)	20%	17,907
Historical Preservation				0%	76,000	52,294	(23,706)	69%	52,294
Parks & Trails	44,000	9,332	(34,668)	21%	44,000	-	(44,000)	0%	(9,332)
Juvenile Court Services	1,161,972	187,600	(974,372)	16%	1,161,438	226,499	(934,939)	20%	38,899
Prosecutor	192,951	22,287	(170,664)	12%	248,575	29,408	(219,167)	12%	7,122
Child Support Enforcement	209,515	29,280	(180,235)	14%	159,126	24,940	(134,186)	16%	(4,340)
Coroner	35,000	11,200	(23,800)	32%	35,000	21,280	(13,720)	61%	10,080
Sheriff	1,017,443	214,900	(802,543)	21%	1,000,835	118,212	(882,623)	12%	(96,688)
Indigent Defense	204,767	63,833	(140,934)	31%	240,767	66,402	(174,365)	28%	2,569
Superior Court	68,927	3,838	(65,089)	6%	68,350	49,411	(18,939)	72%	45,573
Family Court	2,500	224	(2,276)	9%	2,500	304	(2,196)	12%	80
Therapeutic Court	610,884	30,852	(580,032)	5%	636,507	37,362	(599,145)	6%	6,509
Murder Expenditures	-	-	-	0%	-	-	-	0%	-
Treasurer	26,348,450	2,239,611	(24,108,839)	8%	26,206,041	2,365,116	(23,840,925)	9%	125,506
Non Departmental	3,829,804	279,583	(3,550,221)	7%	4,303,486	729,378	(3,574,108)	17%	449,795
Motor Pool			-	0%	447,202	9,945	(437,257)	2%	9,945
<b>Totals</b>	<b>\$ 37,944,271</b>	<b>\$ 3,938,452</b>	<b>\$ (34,005,819)</b>	<b>10%</b>	<b>\$ 39,464,511</b>	<b>\$ 4,644,172</b>	<b>\$ (34,820,339)</b>	<b>12%</b>	<b>705,720</b>

*Unaudited \*Benchmark for Month is 16.67%*



# MASON COUNTY MONTHLY FINANCIAL REPORT

## FEBRUARY 2021

### Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
REAL & PERSONAL PROPERTY TAXES	10,383,385	187,860	187,860	2%	11,546,496	238,759	238,759	2%
SALES TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LOCAL RETAIL SALES & USE TAX	6,000,000	1,045,991	1,045,991	17%	6,250,000	1,277,708	1,277,708	20%
LOCAL PUBLIC SAFETY-CITY	37,000	8,576	8,576	23%	37,000	8,932	8,932	24%
CRIMINAL JUSTICE	600,000	131,956	131,956	22%	750,000	153,427	153,427	20%
LEASEHOLD EXCISE TAX	35,000	-	0	0%	26,000	7,709	7,709	30%
FOREST EXCISE TAX	225,000	-	0	0%	100,000	-	0	0%
FRANCHISE FEES	520,000	122,919	122,919	24%	500,000	122,181	122,181	24%
PAYMENT IN LIEU OF TAX/B OF L	289,000	-	0	0%	315,000	-	0	0%
PUD PRIVILEGE TAX	725,000	-	0	0%	735,000	-	0	0%
DNR OTHER TRUST 2	100	12	12	12%	100	23	23	23%
CITY-COUNTY ASSISTANCE	1,415,000	-	0	0%	1,415,000	-	0	0%
DNR PILT NAP / NRCA	4,000	-	0	0%	4,000	-	0	0%
CRIMINAL JUSTICE- COUNTIES	680,000	185,157	185,157	27%	700,000	191,613	191,613	27%
ADULT COURT COST-JUVENILE OFFE	5,000	823	823	16%	5,000	803	803	16%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	-	0	0%	85,000	-	0	0%
DUI - OTHER CRIMINAL JUSTICE A	15,400	3,606	3,606	23%	14,500	4,275	4,275	29%
LIQUOR/BEER EXCISE TAX	116,920	-	0	0%	125,000	38,895	38,895	31%
LIQUOR CONTROL BOARD PROFITS	205,000	29,996	29,996	15%	200,000	-	0	0%
IN LIEU OF-CITY OF TACOMA	190,000	31,951	31,951	17%	190,000	33,740	33,740	18%
TREASURER'S FEES	-	8	8	0%	-	8	8	0%
PAYMNT FOR SRVCS-MASON LK DIST	475	-	0	0%	360	-	0	0%
PAYMNT FOR SRVCS-SPENCER LK FND	-	-	0	0%	100	-	0	0%
PAYMNT FOR SRVCS-ISLAND LK FND	120	-	0	0%	100	-	0	0%
CHARGES FOR SRVCS-MACECOM	1,300	-	0	0%	1,325	-	0	0%
RETURNED REMITTANCE(NSF) FEES	2,400	240	240	10%	2,500	80	80	3%
REET COLLECTION FEES	100,000	10,544	10,544	11%	100,000	17,343	17,343	17%
REET COLLECTIONS COSTS	9,000	1,350	1,350	15%	9,000	1,265	1,265	14%

## Treasurer Department Receipts

Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
TREAS. FIRE PROTECTION ASSESSM	15,000	410	410	3%	15,000	477	477	3%
TREAS OTHER WORD PROCESSING	575	57	57	10%	425	52	52	12%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	-	100	100	0%	-	100	100	0%
GAMBLING TAX PENALTY	-	100	100	0%	-	100	100	0%
REAL & PERSONAL PENALTY	350,000	40,085	40,085	11%	350,000	47,312	47,312	14%
PERSONAL PROP FILING PEN	5,000	499	499	10%	20,000	1,535	1,535	8%
PENALTY ON REAL & PERSONAL PRO	-	14,014	14,014	0%	-	611	611	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	19	19	0%
INTEREST & OTHER EARNINGS	800,000	144,535	144,535	18%	500,000	26,657	26,657	5%
INVESTMENT SERVICE FEES(TREAS.	25,000	3,639	3,639	15%	20,000	994	994	5%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	2,615	2,615	31%	8,500	1,772	1,772	21%
LEASEHOLD EXCISE TAX INTEREST	-	-	0	0%	-	1	1	0%
EXCISE INTEREST	50	3	3	5%	50	-	0	0%
INV PURCHASED INT	-	-	0	0%	-	(40)	(40)	0%
INTEREST ON DELINQUENT PR TAX	650,000	90,905	90,905	14%	600,000	62,376	62,376	10%
RENTS/LEASES-DNR TRUST	1,000	2,985	2,985	298%	10,000	4,206	4,206	42%
RENTS/LEASES-DNR TMBR TRUST 1	500,000	63,235	63,235	13%	250,000	117,377	117,377	47%
UNCLAIMED MONEY/PROCEEDS-SALES	60,000	60,945	60,945	102%	225,000	-	0	0%
TREASURER TAX FORECLOSURE TRUST	64,000	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	20	3	3	16%	10	38	38	382%
TAX DISTRIBUTION ROUNDING	-	-	0	0%	10	(6)	(6)	-62%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	-	0	0%
ROAD DIVERSION	2,160,000	38,835	38,835	2%	1,080,000	10,075	10,075	1%
SALE OF TAX TITLE PROPERTY	-	-	0	0%	-	-	0	0%
LEASEHOLD EXCISE TAX	5,000	-	0	0%	2,000	(1,570)	(1,570)	-79%
TIMBER EXCISE TAX	53,000	-	0	0%	10,000	-	0	0%
DNR OTHER TRUST 2	50	3	3	6%	900	(915)	(915)	-102%
OTHER INT-DNR INTEREST	50	7	7	14%	50	2	2	5%
RENTS & LEASES/DNR OTHR TRST 1	2,500	15,649	15,649	626%	10	446	446	4458%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	2,500	(3,262)	(3,262)	-130%
<b>Grand Total</b>	<b>\$26,348,450</b>	<b>\$2,239,611</b>	<b>\$2,239,611</b>	<b>8%</b>	<b>\$26,206,041</b>	<b>\$2,365,116</b>	<b>\$2,365,116</b>	<b>9%</b>

**Unaudited \*Benchmark for Month is 16.67%**



## MASON COUNTY MONTHLY FINANCIAL REPORT

# FEBRUARY 2021

### 2020 vs 2021 Current Expense Expenditure Comparison

Department Name	2020 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexended Budget Authority	% 2021	Actual dif 2020 vs 2021
WSU Extension	289,539	\$ 31,127	\$ 258,412	11%	313,520	30,402	\$ 283,118	10%	(725)
Assessor	1,431,829	275,298	1,156,531	19%	1,420,286	262,175	1,158,111	18%	(13,123)
Auditor	1,562,467	251,625	1,310,842	16%	1,705,618	231,790	1,473,828	14%	(19,835)
Emergency Management	231,362	42,015	189,347	18%	309,069	41,735	267,334	14%	(280)
Facilities & Grounds	1,261,412	173,977	1,087,435	14%	1,372,654	187,938	1,184,716	14%	13,961
HR/ Risk Mngt	587,483	84,031	503,452	14%	608,086	81,610	526,476	13%	(2,421)
LEOFF	100,044	14,724	85,320	15%	100,044	15,383	84,661	15%	659
Clerk	1,031,143	165,104	866,039	16%	1,108,730	184,449	924,282	17%	19,344
Commissioners	348,669	56,557	292,112	16%	355,610	57,310	298,300	16%	753
Support Services	706,210	114,775	591,435	16%	745,933	118,883	627,050	16%	4,109
District Court	1,289,657	185,703	1,103,954	14%	1,351,019	209,939	1,141,080	16%	24,236
Community Development	2,254,222	330,229	1,923,993	15%	2,700,009	435,806	2,264,203	16%	105,577
Historical Preservation			-	0%	16,000	1,022	14,978	6%	1,022
Parks & Trails	546,795	55,918	490,877	10%	563,621	81,660	481,961	14%	25,742
Juvenile Court Services	1,934,750	297,826	1,636,924	15%	2,028,280	314,947	1,713,333	16%	17,121
Prosecutor	1,664,147	236,320	1,427,827	14%	1,876,838	252,338	1,624,500	13%	16,018
Child Support Enforcement	209,515	30,582	178,933	15%	160,462	17,159	143,303	11%	(13,424)
Coroner	321,934	39,993	281,941	12%	345,276	55,038	290,238	16%	15,045
Sheriff	11,113,319	1,737,142	9,376,177	16%	13,475,735	1,897,638	11,578,097	14%	160,496
Traffic Policing	2,160,000	377,975	1,782,025	17%	1,080,000	341,898	738,102	32%	(36,077)
Courthouse Security	170,740	27,962	142,778	16%	170,740	28,701	142,039	17%	739
Indigent Defense	1,123,875	172,709	951,166	15%	1,261,101	184,293	1,076,808	15%	11,584
Superior Court	980,806	147,294	833,512	15%	1,017,332	153,620	863,712	15%	6,326
Family Court	2,500	1,070	1,430	43%	2,500	531	1,969	21%	(539)
Therapeutic Court	614,669	91,666	523,003	15%	640,495	83,691	556,804	13%	(7,975)
Murder Expenditures	50,000	-	50,000	0%	50,000	4,914	45,086	10%	4,914
Treasurer	821,533	168,580	652,953	21%	872,579	163,866	708,713	19%	(4,713)
Non Departmental	4,202,036	530,563	3,671,473	13%	4,884,779	577,732	4,307,047	12%	47,169
Motor Pool				0%	55,968	4,195	51,773	7%	4,195
Transfers Out to Other Funds	913,913	67,135	846,778	7%	91,339	68,667	22,672	75%	1,532
<b>Totals</b>	<b>\$ 37,924,569</b>	<b>\$ 5,707,900</b>	<b>\$ 32,216,669</b>	<b>15%</b>	<b>\$ 40,683,623</b>	<b>\$ 6,089,329</b>	<b>\$ 34,594,294</b>	<b>15%</b>	<b>381,430</b>

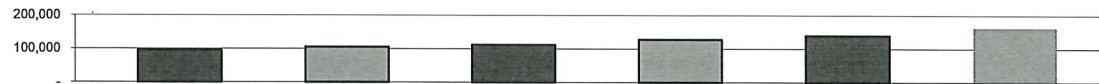
*Unaudited \*Benchmark for Month is 16.67%*



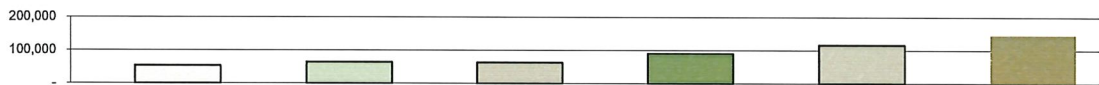
# FEBRUARY 2021

## Six Year Specific Revenue Streams Comparison

	2/29/2016	2/28/2017	2/28/2018	2/28/2019	2/29/2020	2/28/2021
Community Development Revenues	264,455	203,805	264,548	215,371	411,838	429,745
Detention & Correction Services	32,136	14,683	6,278	26,344	20,452	23,143
Current Expense Property Taxes	174,705	101,289	159,687	269,371	187,860	238,759
Road Diversion Property Tax	20,123	12,020	34,480	53,243	38,835	10,075
County Road Property Tax	118,106	69,336	137,591	240,579	162,237	222,540
Current Expense Sales Tax	714,997	795,137	852,115	940,043	1,045,991	1,277,708
Criminal Justice Taxes/Entitlements	265,888	276,036	277,751	290,690	321,542	350,118
Rural Sales & Use Tax Fund	94,855	105,285	112,175	128,038	139,691	162,361



<u>Com Svcs-Homelessness Preven Filings</u>	52,990	63,399	62,484	90,308	116,065	145,316
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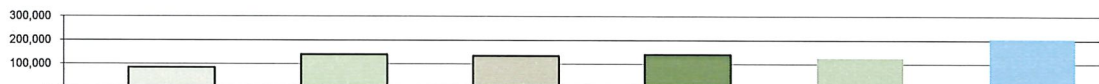


<u>Lodging (Hotel/Motel) Tax</u>	70,946	63,013	69,326	76,691	63,465	77,318
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<u>REET 1 Excise Tax Only</u>	84,037	138,329	133,647	138,188	125,240	205,901
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<u>REET 2 Excise Tax Only</u>	84,037	138,329	133,647	138,188	125,240	205,901
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## MASON COUNTY MONTHLY FINANCIAL REPORT

# FEBRUARY 2021

REVENUE MONTH	2020 REVENUE	2021 REVENUE	DIFFERENCE
JANUARY	\$ 455,733.71	\$ 571,994.75	\$ 116,261.04
FEBRUARY	\$ 590,257.14	\$ 705,713.58	\$ 115,456.44
MARCH	\$ 449,177.66		(449,177.66)
APRIL	\$ 427,572.82		(427,572.82)
MAY	\$ 487,803.83		(487,803.83)
JUNE	\$ 460,999.44		(460,999.44)
JULY	\$ 628,587.98		(628,587.98)
AUGUST	\$ 702,582.07		(702,582.07)
SEPTEMBER	\$ 671,554.81		(671,554.81)
OCTOBER	\$ 653,529.82		(653,529.82)
NOVEMBER	\$ 703,295.80		(703,295.80)
DECEMBER	\$ 652,599.03		(652,599.03)
TOTAL COLLECTED REVENUE	\$ 6,883,694.11	\$ 1,277,708.33	<b>PROJECTED END OF YEAR REVENUE</b>
REVENUE BUDGETED	\$ 6,000,000.00	\$ 6,250,000.00	6,967,186.24
YET TO BE COLLECTED		<b>(4,972,291.67)</b>	
<b>ANTICIPATED INCREASE</b>	<b>\$</b>	<b>717,186.24</b>	
<b>12 MONTH ROLLING AVERAGE CHANGE</b>		<b>10.4%</b>	
<b>PRIOR MONTH 12 MO. ROLLING AVG CHANGE</b>		<b>9.8%</b>	



# FEBRUARY 2021

## Six Year Financial Recap

Current Expense Recap	2/29/2016	2/28/2017	2/28/2018	2/28/2019	2/29/2020	2/28/2021
Account Receivable from Belfair Sewer		1,200,000				
General Fund Operating Reserves				6,520,791	6,817,603	10,044,540
Contingency Reserve				1,000,000	1,000,000	1,000,000
Technology Replacement Reserves				200,000	200,000	200,000
Equipment & Vehicle Replacement Reserves				525,000	525,000	525,000
Accrued Leave Reserve				520,000	530,805	347,742
Current Expense Unreserved Cash				(2,623,636)	1,325,576	2,607,249
<b>This Month Current Expense Cash</b>	<b>\$ 4,876,233</b>	<b>\$ 1,863,263</b>	<b>\$ 2,028,419</b>	<b>\$ 6,142,155</b>	<b>\$ 10,398,983</b>	<b>\$ 14,724,531</b>
Adopted Budget on December 31st	40,787,973	38,545,163	36,930,990	41,404,349	49,581,229	53,464,511
Supplemental Appropriations	-	2,866	-	-	-	-
Total Budget including Supplementals	\$ 40,787,973	\$ 38,548,029	\$ 36,930,990	\$ 41,404,349	\$ 49,581,229	53,464,511
Budgeted Beginning Fund Balance	8,019,728	7,309,944	3,061,750	5,786,719	11,636,958	14,000,000
Budgeted Ending Fund Balance	3,219,132	4,482,808	3,261,456	5,786,719	11,656,660	12,780,888
Revenue Budgets	33,632,301	32,398,445	33,869,240	35,617,630	37,944,271	39,464,511
Revenues thru This Month of each year	3,249,117	3,433,052	3,161,626	3,544,749	3,938,452	4,644,172
<b>Budgeted Revenues Received</b>	<b>10%</b>	<b>11%</b>	<b>9%</b>	<b>10%</b>	<b>10%</b>	<b>12%</b>
Expenditure Budgets	38,534,111	35,342,157	33,669,534	34,721,442	37,924,569	40,683,623
Expenditures thru This Month of each year	5,277,683	5,121,820	5,353,972	5,342,573	5,678,605	6,089,329
<b>Budgeted Expenditures Expended</b>	<b>14%</b>	<b>14%</b>	<b>16%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>



<b>Special Fund Cash Balances</b>	<b>2/29/2016</b>	<b>2/28/2017</b>	<b>2/28/2018</b>	<b>2/28/2019</b>	<b>2/29/2020</b>	<b>2/28/2021</b>
Rural County Sales & Use Tax Fund (.09)	\$ 607,756	\$ 134,064	\$ 143,642	\$ 799,700	\$ 881,811	1,147,168
Auditor's O&M	253,863	192,032	223,401	238,463	256,113	307,035
County Roads Fund	8,383,658	9,910,209	9,493,699	8,941,998	9,768,486	8,852,275
Paths & Trails	222,195	234,408	247,676	259,638	273,127	281,278
Election Equipment Holding	237,677	262,156	294,754	164,984	187,967	236,334
Crime Victims	236,705	215,183	234,950	194,931	205,695	212,391
Victim Witness Activities	80,688	83,538	26,740	24,415	28,124	21,736
Historical Preservation Fund	53,227	34,853	35,525	36,920	31,043	
Community Support Services Fund	461,609	370,352	458,065	796,630	868,178	1,264,818
Abatement/Repair/Demolition Fund	264,355	266,717	270,069	274,511	278,990	278,453
Reserve for Technology Fund	16,521	102,021	133,368	97,328	-	
REET & Property Tax Admin Asst	56,356	69,686	59,054	65,691	66,293	68,879
National Forest Safety	66,173	63,080	31,418	39,514	25,186	14,002
Trial Court Improvement Fund	46,150	74,682	88,889	111,983	111,561	71,377
Sheriff Special Funds	270,440	265,643	263,822	240,079	246,016	
Sheriff's Boating Program						116,697
Narcotics Investigation						92,997
Public Health Fund	382,341	521,556	325,671	339,956	563,508	687,029
Law Library	82,852	82,983	80,074	76,860	69,909	57,561
Lodging (Motel/Hotel) Tax Fund	405,417	369,704	420,950	613,193	786,622	803,588
Mental Health Tax Fund	1,335,746	1,464,552	1,351,906	1,405,674	1,322,186	1,533,284
Treasurer's M&O Fund	114,542	133,200	112,155	98,177	114,215	83,215
Veterans Assistance	117,316	200,012	184,610	66,784	42,325	87,150
Skokomish Flood Zone	107,652	198,317	134,552	53,200	89,507	21,789
Mason Lake Management District	89,050	97,394	113,356	139,329	112,979	73,706
Spencer Lake Management District						7,287
Island Lake Management District	8,956	17,590	17,385	20,093	29,941	30,378
Capital Improvement / Reet 1 Fund	891,944	1,637,353	1,238,787	1,582,373	1,936,021	1,470,524
Capital Improvement / Reet 2 Fund	1,795,649	1,576,918	2,261,422	2,530,052	2,927,128	3,383,263
Mason County Landfill	814,554	1,089,282	519,142	583,871	719,616	1,199,957
N. Bay/Case Inlet Utility	354,338	779,539	893,955	697,554	1,078,599	1,387,383
N. Bay/Case Inlet Utility Reserve	715	718	724	735	0	
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	3,986
Rustlewood Sewer & Water	81,246	347,139	280,977	241,564	119,371	66,517
Beards Cove Water	245,255	287,019	370,150	417,447	482,339	546,791
Belfair WW & Water Reclamation	628,689	58,833	394,236	120,808	223,844	320,397
Reserve Landfill	508,256	510,592	507,334	480,060	461,448	444,496
Reserve Beards Cove Ulid	317,344	329,635	344,167	192,277	203,018	209,252
Storm Drain System Development	232,505	113,509	1,418	188,676	181,567	179,591
Information Technology	193,152	334,621	319,346	192,283	92,349	44,904
Equipment Rental & Revolving Fund	5,030,749	3,482,317	3,746,232	4,062,784	3,768,701	3,193,101
Unemployment Fund	136,314	135,952	129,050	151,662	138,729	158,190
<b>TOTALS</b>	<b>\$25,135,938</b>	<b>\$26,051,341</b>	<b>\$25,756,658</b>	<b>\$26,546,179</b>	<b>\$28,696,498</b>	<b>\$28,958,780</b>



# MONTHLY FINANCIAL REPORT

# FEBRUARY 2021

## 2021 Current Expense and Health Fund Motor Pool Budget to Actual Expenditures

FUND OR DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% USED
ASSESSOR	34,908	34,908	5,575	29,333	15.97%
FACILITIES & GROUNDS	10,377	10,377	4,006	6,371	38.61%
COMMUNITY SERVICES	46,151	46,151	7,105	39,046	15.39%
PARKS & TRAILS	3,555	3,555	314	3,241	8.84%
JUVENILE COURT SERVICES	8,480	8,480	1,060	7,420	12.50%
PROSECUTOR	6,646	6,646	1,012	5,634	15.23%
CORONER	25,717	25,717	4,645	21,072	18.06%
SHERIFF ADMIN	1,078,726	1,078,726	145,539	933,187	13.49%
MOTOR POOL	55,968	55,968	4,195	51,773	7.50%
<b>Total 001 GENERAL FUND</b>	<b>1,270,528</b>	<b>1,270,528</b>	<b>173,451</b>	<b>1,097,077</b>	<b>13.65%</b>
COMMUNITY SERVICES HEALTH	59,360	59,360	8,560	50,800	14.42%
<b>TOTAL SPECIAL FUNDS</b>	<b>59,360</b>	<b>59,360</b>	<b>8,560</b>	<b>50,800</b>	<b>14.42%</b>
<b>Total GENERAL FUND &amp; SPECIAL FUNDS</b>	<b>1,329,888</b>	<b>1,329,888</b>	<b>182,011</b>	<b>1,147,877</b>	<b>13.69%</b>
Unaudited *Benchmark for month is 16.67%					

TOTAL MOTOR POOL EXPENDITURES BY OBJECT CODE	ORIGINAL APPROP	REVISED BUDGET	YTD MP EXPENDED	AVAILABLE BUDGET	% OF TOTAL
MOTOR POOL SALARIES & BENEFITS	38,672	38,672	4,151	34,521	10.73%
MOTOR POOL SUPPLIES	10,300	10,300	15,952	-5,652	154.87%
MOTOR POOL FUEL	216,250	216,250	32,474	183,776	15.02%
MOTOR POOL LEASE	100	100	73,341	-73,241	73341.33%
MOTOR POOL MAINT-MONTHLY	6,234	6,234	5,084	1,150	81.55%
MOTOR POOL REPAIRS	79,836	79,836	13,298	66,538	16.66%
MOTOR POOL INSURANCE	45,719	45,719	1,680	44,039	3.68%
MOTOR POOL CAPITAL LEASE	559,158	559,158	2,447	556,711	0.44%
MOTOR POOL CAP UPFIT	373,619	373,619	33,584	340,035	8.99%
<b>Total GENERAL FUND &amp; HEALTH FUND</b>	<b>1,329,888</b>	<b>1,329,888</b>	<b>182,011</b>	<b>1,147,877</b>	<b>13.69%</b>
Unaudited *Benchmark for month is 16.67%					



# MASON COUNTY MONTHLY FINANCIAL REPORT

## FEBRUARY 2021

### 2020 vs 2021 Special and Other Funds Revenue Comparison

Fund No.	Fund Name	2020 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2020	2021 Budget	Revenue Collected Through End of Month	Uncollected Revenue	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	703,500	141,695	(561,805)	20%	728,500	162,594	(565,906)	22%	20,899
104	Auditor's O & M	118,500	11,345	(107,155)	10%	127,500	13,731	(113,769)	11%	2,386
105	County Road	15,823,973	721,239	(15,102,734)	5%	17,402,782	870,171	(16,532,611)	5%	148,932
106	Paths & Trails	12,695	2,392	(10,303)	19%	12,695	1,648	(11,047)	13%	(744)
109	Election Equipment Holdings	38,500	25,756	(12,744)	67%	65,850	9,099	(56,751)	14%	(16,657)
110	Crime Victims	41,910	8,058	(33,852)	19%	41,910	20,507	(21,404)	49%	12,449
114	Victim Witness Activities	55,683	13,033	(42,650)	23%	55,683	1,243	(54,440)	2%	(11,790)
116	Historical Preservation	16,000	3,134	(12,866)	20%			-	0%	(3,134)
117	Community Support Services	1,516,600	359,699	(1,156,901)	24%	1,675,600	573,485	(1,102,115)	34%	213,786
118	Abatement	8,100	785	(7,315)	10%	7,920	66	(7,854)	1%	(719)
120	REET & Property Tax Admin	20,800	3,436	(17,364)	17%	20,250	2,155	(18,095)	11%	(1,281)
134	National Forest Safety	23,092	-	(23,092)	0%	21,457	-	(21,457)	0%	-
135	Trial Court Improvements	22,800	-	(22,800)	0%	22,672	-	(22,672)	0%	-
140	Sheriff Special Funds	102,200	1,288	(100,912)	1%			-	0%	(1,288)
141	Sheriff's Boating Program	-	-	-	0%	38,979	-	(38,979)	0%	-
142	Narcotics Investigation Fund	-	-	-	0%	7,500	3,806	(3,694)	51%	3,806
150	Community Services Health	2,218,822	525,521	(1,693,301)	24%	2,340,630	1,161,687	(1,178,943)	50%	636,166
160	Law Library	25,373	2,653	(22,720)	10%	24,900	3,624	(21,276)	15%	971
163	Lodging Tax (Hotel/Motel)	392,000	63,818	(328,182)	16%	392,000	77,348	(314,652)	20%	13,531
164	Mental Health	1,224,328	203,813	(1,020,515)	17%	1,231,968	186,487	(1,045,481)	15%	(17,326)
180	Treasurer's M&O Fund	195,025	37,429	(157,596)	19%	199,210	4,509	(194,701)	2%	(32,920)
190	Veterans Assistance	145,060	3,230	(141,830)	2%	140,060	4,796	(135,264)	3%	1,566
192	Skokomish Flood Zone	20,500	67,571	47,071	330%	20,500	4	(20,496)	0%	(67,567)
194	Mason Lake Mngmt Dist #2	36,000	967	(35,033)	3%	36,500	496	(36,004)	1%	(471)
195	Spencer Lake Mngmt Dist #3	14,500	1,652	(12,848)	11%	14,500	493	(14,007)	3%	(1,158)
199	Island Lake Mngmt Dist #1	10,000	291	(9,709)	3%	10,000	156	(9,844)	2%	(135)
350	REET 1 Capital Improvements	1,220,000	131,288	(1,088,712)	11%	1,220,000	206,228	(1,013,772)	17%	74,940
351	REET 2 Capital Improvements	1,535,000	133,366	(1,401,634)	9%	1,210,000	325,873	(884,127)	27%	192,507
402	Mason County Landfill	4,209,280	642,378	(3,566,902)	15%	4,694,521	571,585	(4,122,936)	12%	(70,792)
403	N. Bay / Case Inlet Utility	1,835,584	398,908	(1,436,676)	22%	2,072,857	344,832	(1,728,025)	17%	(54,076)
404	N. Bay/Case Inlet Utility Res	1	-	(1)	0%			-	0%	-
411	Rustlewood Sewer & Water	320,200	41,074	(279,126)	13%	376,725	37,149	(339,576)	10%	(3,925)
412	Beards Cove Water	227,560	38,819	(188,741)	17%	232,793	31,953	(200,840)	14%	(6,867)
413	Belfair WW & Water Reclamation	2,294,500	91,842	(2,202,658)	4%	4,307,203	277,659	(4,029,544)	6%	185,817
428	Reserve Landfill	6,000	1,287	(4,713)	21%	6,000	106	(5,894)	2%	(1,181)
429	Reserve Beards Cove ULID	11,500	2,320	(9,180)	20%	11,500	1,680	(9,820)	15%	(640)
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	751,532	82	(751,450)	0%	962,574	-	(962,574)	0%	(82)
501	Equipment Rental & Revolving	3,520,491	895,284	(2,625,207)	25%	3,620,291	43,843	(3,576,448)	1%	(851,441)
502	Unemployment Fund	73,000	-	(73,000)	0%	73,805	-	(73,805)	0%	-
<b>Totals</b>		<b>\$ 38,791,109</b>	<b>\$ 4,575,454</b>	<b>\$ (34,215,655)</b>	<b>12%</b>	<b>\$ 43,428,335</b>	<b>\$ 4,939,015</b>	<b>\$ (38,489,320)</b>	<b>11%</b>	<b>363,561</b>

*Unaudited \*Benchmark for Month is 16.67%*



MASON COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 2021

2020 vs 2021 Special and Other Funds Expenditure Comparison

Fund No.	Fund Name	2020 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2020	2021 Budget	Expenditures through End of Month	Unexpended Budget Authority	% 2021	Actual dif 2020 vs 2021
103	Sales & Use Tax	639,379	-	639,379	0%	663,051	2,080	660,971	0%	2,080
104	Auditor's O & M	134,979	37,747	97,232	28%	88,667	34,668	53,999	39%	(3,079)
105	County Road	20,380,028	2,199,578	18,180,450	11%	20,791,930	3,049,965	17,741,966	15%	850,386
106	Paths & Trails	1,903	-	1,903	0%	2,238	476	1,762	21%	476
109	Election Equipment Holdings	30,615	-	30,615	0%	52,040	457	51,583	1%	457
110	Crime Victims	92,268	11,575	80,693	13%	98,649	13,976	84,673	14%	2,401
114	Victim Witness Activities	59,453	8,685	50,768	15%	63,345	3,646	59,699	6%	(5,039)
116	Historical Preservation	15,753	1,568	14,185	10%	60,000	48,147	11,853	80%	46,579
117	Community Support Services	1,773,626	186,445	1,587,181	11%	1,787,561	354,269	1,433,292	20%	167,825
118	Abatement	54,518	-	54,518	0%	54,336	288	54,049	1%	288
120	REET & Property Tax Admin	64,283	9,388	54,895	15%	64,672	10,578	54,094	16%	1,190
134	National Forest Safety	88,092	-	88,092	0%	41,457	2,028	39,429	5%	2,028
135	Trial Court Improvements	50,650	-	50,650	0%	51,380	138	51,243	0%	138
140	Sheriff Special Funds	267,682	2,618	265,064	1%	-	-	-	0%	(2,618)
141	Sheriff's Boating Program	-	-	-	0%	38,890	2,005	36,885	5%	2,005
142	Narcotics Investigation Fund	-	-	-	0%	8,204	1,758	6,446	21%	1,758
150	Community Services Health	2,282,355	305,945	1,976,410	13%	2,756,733	495,023	2,261,710	18%	189,079
160	Law Library	36,293	4,075	32,218	11%	36,272	5,812	30,460	16%	1,737
163	Lodging Tax (Hotel/Motel)	637,791	38,033	599,758	6%	762,548	40,038	722,510	5%	2,004
164	Mental Health	1,439,941	52,177	1,387,764	4%	1,500,623	49,502	1,451,121	3%	(2,675)
180	Treasurer's M&O Fund	269,649	18,624	251,025	7%	293,195	16,091	277,104	5%	(2,533)
190	Veterans Assistance	187,060	24,575	162,485	13%	191,422	17,255	174,168	9%	(7,320)
192	Skokomish Flood Zone	48,543	-	48,543	0%	53,319	2,346	50,973	4%	2,346
194	Mason Lake Mngmt Dist #2	129,000	-	129,000	0%	145,500	435	145,065	0%	435
195	Spencer Lake Mngmt Dist #3	14,500	-	14,500	0%	19,650	-	19,650	0%	-
199	Island Lake Mngmt Dist #1	29,000	-	29,000	0%	40,650	46	40,605	0%	46
350	REET 1 Capital Improvements	2,304,898	389,719	1,915,179	17%	1,727,776	1,022,415	705,361	59%	632,696
351	REET 2 Capital Improvements	2,687,427	34,140	2,653,287	1%	2,090,995	89,896	2,001,099	4%	55,756
402	Mason County Landfill	4,331,710	565,173	3,766,537	13%	4,876,235	777,200	4,099,035	16%	212,027
403	N. Bay / Case Inlet Utility	2,123,062	345,125	1,777,937	16%	2,092,382	381,649	1,710,733	18%	36,524
404	N. Bay/Case Inlet Utility Res	654	-	654	0%	-	-	-	0%	-
405	Wastewater System Development	-	-	-	0%	3,986	-	3,986	0%	-
411	Rustlewood Sewer & Water	458,693	91,926	366,767	20%	482,065	47,159	434,906	10%	(44,767)
412	Beards Cove Water	216,635	28,488	188,147	13%	218,444	30,317	188,127	14%	1,828
413	Belfair WW & Water Reclamation	2,165,840	216,348	1,949,492	10%	4,447,667	366,901	4,080,766	8%	150,553
428	Reserve Landfill	26,168	1,554	24,614	6%	301,780	445	301,335	0%	(1,109)
429	Reserve Beards Cove ULID	3,754	-	3,754	0%	4,286	1,072	3,215	25%	1,072
480	Storm Drain System Development	1,850	-	1,850	0%	1,029	180	849	18%	180
500	Information Technology Dept	998,699	87,431	911,268	9%	961,722	161,366	800,356	17%	73,935
501	Equipment Rental & Revolving	4,125,216	346,030	3,779,186	8%	4,567,323	1,034,231	3,533,092	23%	688,200
502	Unemployment Fund	242,334	17,181	225,153	7%	230,005	22,198	207,807	10%	5,017
<b>Totals</b>		<b>\$ 48,414,301</b>	<b>\$ 5,024,149</b>	<b>\$ 43,390,152</b>	<b>10%</b>	<b>\$ 51,672,027</b>	<b>\$ 8,086,054</b>	<b>\$ 43,585,973</b>	<b>16%</b>	<b>3,061,905</b>

Unaudited \*Benchmark for Month is 16.67%