



MASON COUNTY MONTHLY
FINANCIAL REPORT

DECEMBER
2021



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	20,500	20,437	(63)	100%	53,297	29,231	(24,066)	55%	8,794
Assessor	7,000	17,085	10,085	244%	7,000	12,688	5,688	181%	(4,397)
Auditor	1,251,604	1,582,052	330,448	126%	1,160,017	1,058,922	(101,095)	91%	(523,130)
Emergency Management	64,648	70,877	6,229	110%	121,585	36,661	(84,924)	30%	(34,216)
Facilities & Grounds	-	5,375	5,375	0%		1,417	1,417	0%	(3,958)
Human Resources	-	50	50	0%		850	850	0%	800
Clerk	329,712	268,859	(60,853)	82%	366,348	293,787	(72,561)	80%	24,928
Commissioners	-	-	-	0%		725	725	0%	725
Support Services	700	2,434	1,734	348%	700	2,987	2,287	427%	553
District Court	1,086,064	961,401	(124,663)	89%	1,046,461	1,074,463	28,002	103%	113,062
Community Development	1,790,810	2,201,806	410,996	123%	2,192,600	2,940,665	748,065	134%	738,860
Historical Preservation			-	0%	76,000	74,886	(1,114)	99%	74,886
Parks & Trails	44,000	7,739	(36,261)	18%	44,000	44,017	17	100%	36,278
Juvenile Court Services	1,161,972	1,304,727	142,755	112%	1,161,438	1,485,390	323,952	128%	180,663
Prosecutor	192,951	192,228	(723)	100%	248,575	186,766	(61,809)	75%	(5,461)
Child Support Enforcement	209,515	184,550	(24,965)	88%	159,126	69,681	(89,445)	44%	(114,869)
Coroner	35,000	24,640	(10,360)	70%	35,000	41,440	6,440	118%	16,800
Sheriff	1,142,783	1,102,631	(40,152)	96%	1,011,853	1,082,084	70,231	107%	(20,547)
Indigent Defense	204,767	178,638	(26,129)	87%	260,423	219,339	(41,084)	84%	40,700
Superior Court	147,005	104,201	(42,804)	71%	87,334	121,481	34,147	139%	17,280
Family Court	2,500	2,472	(28)	99%	2,500	2,912	412	116%	440
Therapeutic Court	620,162	516,076	(104,086)	83%	720,875	568,446	(152,429)	79%	52,370
Murder Expenditures	-	-	-	0%		-	-	0%	-
Treasurer	26,348,450	26,892,054	543,604	102%	26,461,933	30,115,907	3,653,974	114%	3,223,853
Non Departmental	9,167,682	8,681,274	(486,408)	95%	4,903,566	4,107,723	(795,843)	84%	(4,573,551)
Motor Pool		24,625	24,625	0%	447,202	314,145	(133,057)	70%	289,520
Totals	\$ 43,827,825	\$ 44,346,229	\$ 518,404	101%	\$ 40,567,833	\$ 43,886,614	\$ 3,318,781	108%	(459,614)

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	10,114,897	90,874	97%	11,546,496	11,239,794	78,093	97%
SALES TAX TITLE PROPERTY	-	524	398	0%	-	1,720	0	0%
LOCAL RETAIL SALES & USE TAX	6,000,000	6,883,694	652,599	115%	6,250,000	8,400,127	723,459	134%
LOCAL PUBLIC SAFETY-CITY	37,000	48,532	4,220	131%	37,000	50,552	4,110	137%
CRIMINAL JUSTICE	600,000	830,513	76,924	138%	750,000	971,551	82,402	130%
LEASEHOLD EXCISE TAX	35,000	31,478	11,016	90%	26,000	36,854	0	142%
FOREST EXCISE TAX	225,000	301,151	0	134%	100,000	238,503	0	239%
FRANCHISE FEES	520,000	487,005	0	94%	500,000	480,484	0	96%
PAYMENT IN LIEU OF TAX/B OF L	289,000	314,361	0	109%	315,000	331,886	0	105%
PUD PRIVILEGE TAX	725,000	734,058	0	101%	735,000	768,144	0	105%
DNR OTHER TRUST 2	100	104	0	104%	100	265	0	265%
LE & CJ LEG 1 TIME COSTS				0%	255,892	255,892	0	100%
CITY-COUNTY ASSISTANCE	1,415,000	1,502,635	521,404	106%	1,415,000	2,246,617	591,912	159%
DNR PILT NAP / NRCA	4,000	3,871	3,871	97%	4,000	3,563	3,563	89%
CRIMINAL JUSTICE- COUNTIES	680,000	753,661	0	111%	700,000	770,777	0	110%
ADULT COURT COST-JUVENILE OFFE	5,000	4,880	402	98%	5,000	4,302	381	86%
CRIMINAL JST-MARIJUANA ENFORCE	85,000	85,517	21,521	101%	85,000	105,403	31,240	124%
DUI - OTHER CRIMINAL JUSTICE A	15,400	15,765	0	102%	14,500	17,393	0	120%
LIQUOR/BEER EXCISE TAX	116,920	147,699	0	126%	125,000	167,219	0	134%
LIQUOR CONTROL BOARD PROFITS	205,000	200,506	50,071	98%	200,000	199,679	49,691	100%
IN LIEU OF-CITY OF TACOMA	190,000	202,440	16,870	107%	190,000	206,489	17,207	109%
TREASURER'S FEES	-	30	8	0%	-	38	0	0%
PAYMNT FOR SRVCS-MASON LK DIST	475	360	0	76%	360	360	0	100%
PAYMNT FOR SRVCS-SPENCER LK FND	-	145	0	0%	100	145	0	145%
PAYMNT FOR SRVCS-ISLAND LK FND	120	290	0	242%	100	100	0	100%
CHARGES FOR SRVCS-MACECOM	1,300	1,324	0	102%	1,325	1,372	0	104%
RETURNED REMITTANCE(NSF) FEES	2,400	2,600	120	108%	2,500	2,160	200	86%
REET COLLECTION FEES	100,000	134,445	12,243	134%	100,000	199,094	14,371	199%
REET COLLECTIONS COSTS	9,000	8,706	900	97%	9,000	9,553	635	106%
TREAS. FIRE PROTECTION ASSESSM	15,000	15,079	188	101%	15,000	15,006	136	100%

Treasurer Department Receipts								
Treasurer #001-260-000	2020 Budget	2020 YTD	This Month	% 2020	2021 Budget	2021 YTD	This Month	% 2021
TREAS OTHER WORD PROCESSING	575	375	26	65%	425	98	5	23%
PUBLIC DISCLOSURE CHGS SRVCS	5	-	0	0%	5	-	0	0%
DATA PROCESSING SERVICES	-	107	1	0%	-	100	0	0%
GAMBLING TAX PENALTY	-	350	0	0%	-	550	0	0%
REAL & PERSONAL PENALTY	350,000	384,692	71,792	110%	350,000	311,797	40,188	89%
PERSONAL PROP FILING PEN	5,000	20,914	480	418%	20,000	35,445	2,388	177%
PENALTY ON REAL & PERSONAL PRO	-	-	(6,703)	0%	-	-	(4,606)	0%
FAILURE TO LIST PERSONAL PROP	-	-	0	0%	-	19	0	0%
INTEREST & OTHER EARNINGS	800,000	436,565	17,061	55%	500,000	124,051	9,601	25%
INVESTMENT SERVICE FEES(TREAS.	25,000	13,799	566	55%	20,000	5,114	379	26%
INT.ON CONT.NOTES-ACCTS.HELD,S	8,500	14,020	1,011	165%	8,500	24,354	451	287%
LEASEHOLD EXCISE TAX INTEREST	-	9	2	0%	-	4	0	0%
EXCISE INTEREST	50	226	4	451%	50	285	3	571%
INV PURCHASED INT	-	(199)	0	0%	-	(2,791)	(92)	0%
INTEREST ON DELINQUENT PR TAX	650,000	605,166	44,103	93%	600,000	580,042	51,915	97%
RENTS/LEASES-DNR TRUST	1,000	16,368	0	1637%	10,000	26,318	77	263%
RENTS/LEASES-DNR TMBR TRUST 1	500,000	300,611	66,480	60%	250,000	905,862	0	362%
UNCLAIMED MONEY/PROCEEDS-SALES	60,000	73,844	12,899	123%	225,000	177,935	0	79%
TREASURER TAX FORECLOSURE TRUST	64,000	-	0	0%	-	-	0	0%
CASH ADJUSTMENTS/OVER-UNDER	20	(220)	(29)	-1100%	10	(876)	(79)	-8762%
TAX DISTRIBUTION ROUNDING	-	-	0	0%	10	-	16	0%
MISCELLANEOUS-OTHER REVENUE	100	-	0	0%	100	36	0	36%
ROAD DIVERSION	2,160,000	2,180,155	34,220	101%	1,080,000	1,093,163	8,373	101%
SALE OF TAX TITLE PROPERTY	-	-	1,484	0%	-	87	0	0%
LEASEHOLD EXCISE TAX	5,000	2,368	(321)	47%	2,000	1,324	0	66%
TIMBER EXCISE TAX	53,000	-	(71,056)	0%	10,000	25,254	0	253%
DNR PILT NAP / NRCA			0	0%	900	(537)	378	-60%
DNR OTHER TRUST 2	50	915	1,870	1830%	50	28	0	56%
OTHER INT-DNR INTEREST	50	8	(80)	17%	10	56	2	559%
RENTS & LEASES/DNR OTHR TRST 1	2,500	15,710	(37,066)	628%	2,500	2,791	8	112%
SPACE AND FACILITIES LEASES	4,500	-	0	0%	-	80,356	0	0%
Grand Total	\$26,348,450	\$26,892,054	1,600,370	102%	\$26,461,933	\$30,115,907	1,706,405	114%
<i>Unaudited *Benchmark for Month is 100%</i>								



MASON COUNTY MONTHLY FINANCIAL
REPORT

DECEMBER
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	293,274	283,617	9,657	97%	346,120	304,952	41,168	88%	21,336
Assessor	1,433,285	1,289,525	143,760	90%	1,420,286	1,307,607	112,679	92%	18,082
Auditor	1,826,453	1,753,541	72,912	96%	1,802,396	1,605,652	196,744	89%	(147,889)
Emergency Management	302,576	286,786	15,790	95%	315,592	293,621	21,971	93%	6,834
Facilities & Grounds	1,309,792	1,072,920	236,872	82%	1,389,584	1,214,638	174,946	87%	141,717
HR/ Risk Mngt	592,660	546,637	46,023	92%	616,086	535,859	80,227	87%	(10,778)
LEOFF	100,044	61,136	38,908	61%	100,044	63,034	37,010	63%	1,898
Clerk	1,049,462	1,046,050	3,412	100%	1,140,230	1,082,457	57,773	95%	36,408
Commissioners	348,669	341,002	7,667	98%	355,610	343,743	11,867	97%	2,741
Support Services	716,397	693,769	22,628	97%	836,053	766,959	69,094	92%	73,189
District Court	1,398,892	1,292,033	106,859	92%	1,464,733	1,311,749	152,984	90%	19,716
Community Development	2,516,927	2,295,387	221,540	91%	2,879,769	2,636,817	242,952	92%	341,430
Historical Preservation			-	0%	16,000	6,120	9,880	38%	6,120
Parks & Trails	547,442	484,923	62,520	89%	669,021	588,884	80,137	88%	103,961
Juvenile Court Services	1,943,451	1,826,780	116,671	94%	2,009,280	1,833,627	175,653	91%	6,847
Prosecutor	1,668,998	1,453,052	215,946	87%	1,876,838	1,619,649	257,189	86%	166,597
Child Support Enforcement	210,658	179,975	30,683	85%	160,462	105,838	54,624	66%	(74,137)
Coroner	321,934	315,542	6,392	98%	360,276	353,264	7,012	98%	37,723
Sheriff	11,762,381	11,329,117	433,264	96%	12,857,645	11,919,316	938,329	93%	590,200
Traffic Policing	2,160,000	2,199,799	(39,799)	102%	2,160,000	2,020,436	139,564	94%	(179,363)
Courthouse Security	175,740	173,983	1,757	99%	259,587	243,453	16,134	94%	69,470
Indigent Defense	1,127,136	1,067,818	59,318	95%	1,280,757	1,200,360	80,397	94%	132,541
Superior Court	1,064,253	1,006,710	57,543	95%	1,090,316	1,050,009	40,307	96%	43,298
Family Court	2,500	1,070	1,430	43%	2,500	-	2,500	0%	(1,070)
Therapeutic Court	627,127	464,136	162,991	74%	724,863	543,684	181,179	75%	79,548
Murder Expenditures	50,000	5,240	44,760	10%	50,000	40,133	9,867	80%	34,893
Treasurer	823,053	772,868	50,185	94%	872,579	788,342	84,237	90%	15,475
Non Departmental	5,948,914	4,985,608	963,306	84%	5,791,730	4,554,161	1,237,569	79%	(431,447)
Motor Pool	37,438	35,098	2,340	94%	49,538	30,480	19,058	62%	(4,618)
Transfers Out to Other Funds	3,059,167	2,914,039	145,128	95%	91,339	91,319	20	100%	(2,822,720)
Totals	\$ 43,418,623	\$ 40,178,159	\$ 3,240,464	93%	\$ 42,989,234	\$ 38,456,162	\$ 4,533,072	89%	(1,721,997)

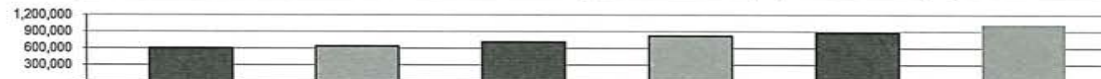
Unaudited *Benchmark for Month is 100%



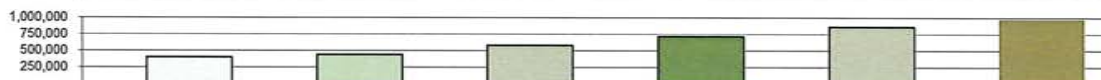
DECEMBER 2021

Six Year Specific Revenue Streams Comparison

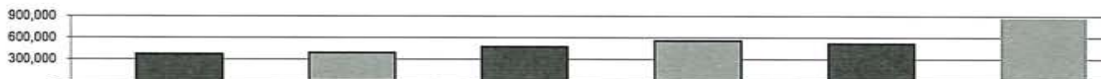
	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Community Development Revenues	1,868,312	1,617,711	1,822,384	2,056,607	2,201,806	2,940,665
Detention & Correction Services	161,486	33,439	93,630	157,043	116,746	118,148
Current Expense Property Taxes	10,950,892	9,564,497	9,691,021	9,953,187	10,114,897	11,239,794
Road Diversion Property Tax	1,196,084	1,492,829	2,164,017	2,168,424	2,180,155	1,093,163
County Road Property Tax	6,579,322	8,151,225	8,488,053	8,783,981	9,017,752	9,132,356
Current Expense Sales Tax	4,709,220	4,907,329	5,487,711	6,062,688	6,883,694	8,400,127
Criminal Justice Taxes/Entitlements	1,295,581	1,331,000	1,465,848	1,576,823	1,690,336	1,869,425
<u>Rural Sales & Use Tax Fund</u>	<u>603,262</u>	<u>637,507</u>	<u>710,326</u>	<u>818,312</u>	<u>878,401</u>	<u>1,028,114</u>



<u>Com Srvcs-Homelessness Preven Filings</u>	<u>398,056</u>	<u>438,088</u>	<u>579,456</u>	<u>713,278</u>	<u>860,926</u>	<u>975,427</u>
--	----------------	----------------	----------------	----------------	----------------	----------------



<u>Lodging (Hotel/Motel) Tax</u>	<u>373,100</u>	<u>391,345</u>	<u>475,671</u>	<u>562,002</u>	<u>520,003</u>	<u>869,733</u>
----------------------------------	----------------	----------------	----------------	----------------	----------------	----------------



<u>REET 1 Excise Tax Only</u>	<u>822,045</u>	<u>1,051,714</u>	<u>1,218,735</u>	<u>1,263,762</u>	<u>1,599,034</u>	<u>2,137,199</u>
-------------------------------	----------------	------------------	------------------	------------------	------------------	------------------

<u>REET 2 Excise Tax Only</u>	<u>822,045</u>	<u>1,051,714</u>	<u>1,218,735</u>	<u>1,263,762</u>	<u>1,599,034</u>	<u>2,137,199</u>
-------------------------------	----------------	------------------	------------------	------------------	------------------	------------------





MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	\$ 554,356.28	\$ 105,178.62
APRIL	\$ 427,572.82	\$ 561,429.19	\$ 133,856.37
MAY	\$ 487,803.83	\$ 740,012.36	\$ 252,208.53
JUNE	\$ 460,999.44	\$ 724,550.39	\$ 263,550.95
JULY	\$ 628,587.98	\$ 754,454.16	\$ 125,866.18
AUGUST	\$ 702,582.07	\$ 800,707.00	\$ 98,124.93
SEPTEMBER	\$ 671,554.81	\$ 772,689.33	\$ 101,134.52
OCTOBER	\$ 653,529.82	\$ 741,525.90	\$ 87,996.08
NOVEMBER	\$ 703,295.80	\$ 749,235.68	\$ 45,939.88
DECEMBER	\$ 652,599.03	\$ 723,458.79	\$ 70,859.76
TOTAL COLLECTED REVENUE	\$ 6,883,694.11	\$ 8,400,127.41	PROJECTED END OF YEAR REVENUE
REVENUE BUDGETED	\$ 6,000,000.00	\$ 6,250,000.00	8,317,393.12
YET TO BE COLLECTED		2,150,127.41	
ANTICIPATED INCREASE		\$ 1,433,699.01	
12 MONTH ROLLING AVERAGE CHANGE		20.8%	
PRIOR MONTH 12 MO. ROLLING AVG CHANGE		20.3%	



DECEMBER 2021

Six Year Financial Recap

Current Expense Recap	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Account Receivable from Belfair Sewer	1,200,000					
General Fund Operating Reserves				6,520,791	8,522,003	10,044,540
Contingency Reserve				1,000,000	1,000,000	1,000,000
Technology Replacement Reserves				200,000	200,000	264,295
Equipment & Vehicle Replacement Reserves				525,000	525,000	932,475
Accrued Leave Reserve				520,000	530,805	347,742
Current Expense Unreserved Cash				3,334,654	5,351,321	9,109,916
This Month Current Expense Cash	4,412,976	4,127,258	7,857,952	12,100,445	16,129,130	21,698,968
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	864,056	1,163,226	1,095,455	469,736	5,883,554	1,103,322
Total Budget including Supplementals	41,652,029	39,708,389	38,026,445	41,874,085	55,464,783	54,567,833
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	3,305,003	5,065,690	12,046,160	12,046,160
Revenue Budgets	33,632,301	32,398,445	34,964,695	36,087,366	43,827,825	40,567,833
Revenues thru This Month of each year	32,573,673	33,345,595	36,334,650	38,330,506	44,206,843	43,886,614
Budgeted Revenues Received	97%	103%	104%	106%	101%	108%
Expenditure Budgets	38,534,111	35,261,269	34,721,442	36,808,395	43,418,623	42,989,234
Expenditures thru This Month of each year	35,765,385	32,665,560	32,603,957	34,088,013	40,178,159	38,456,162
Budgeted Expenditures Expended	93%	93%	94%	93%	93%	89%

Special Fund Cash Balances	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Rural County Sales & Use Tax Fund (.09)	495,440	480,688	669,294	740,116	986,654	1,353,351
Auditor's O&M	209,871	251,796	265,269	282,431	327,972	430,989
County Roads Fund	10,396,911	9,876,404	11,021,078	11,295,244	11,032,069	9,607,493
Paths & Trails	232,362	245,327	257,154	270,735	280,106	288,610
Election Equipment Holding	259,919	295,699	159,094	162,210	227,692	248,130
Crime Victims	213,346	241,173	200,838	209,212	205,861	213,227
Victim Witness Activities	91,377	26,740	24,415	23,775	24,139	13,983
Historical Preservation Fund	38,921	39,057	36,134	29,478	48,147	
Community Support Services Fund	306,619	464,080	639,813	694,924	1,045,602	1,039,015
Abatement/Repair/Demolition Fund	266,473	269,482	273,459	278,205	278,674	277,694
Reserve for Technology Fund	101,937	161,816	116,923			
REET & Property Tax Admin Asst	72,508	84,028	73,200	72,245	77,302	89,218
National Forest Safety	69,700	34,048	39,520	25,186	16,030	5,068
Trial Court Improvement Fund	68,819	83,082	106,283	111,561	71,515	92,323
Sheriff Special Funds	272,572	247,677	232,958	247,346		
Sheriff's Boating Program					118,702	155,723
Narcotics Investigation					90,949	97,843
Public Health Fund	396,421	181,613	199,812	343,932	20,365	1,352,527
American Rescue Plan Act						5,056,879
Law Library	82,570	79,816	75,752	71,331	58,122	49,208
Lodging (Motel/Hotel) Tax Fund	352,054	381,401	555,386	732,955	766,277	1,100,108
Mental Health Tax Fund	1,450,656	1,257,309	1,297,963	1,170,550	1,396,299	1,634,063
Treasurer's M&O Fund	93,247	85,407	47,814	95,279	94,796	56,673
Veterans Assistance	219,147	200,689	86,418	63,630	99,609	160,786
Skokomish Flood Zone	199,036	146,260	53,129	21,936	24,131	15,370
Mason Lake Management District	97,093	112,418	138,860	112,012	73,645	68,977
Spencer Lake Management District					6,794	7,189
Island Lake Management District	17,573	17,009	19,708	29,650	30,267	29,108
Capital Improvement / Reet 1 Fund	933,200	1,418,202	1,775,064	2,194,452	2,285,178	2,010,195
Capital Improvement / Reet 2 Fund	1,870,882	2,128,388	2,391,969	2,824,709	3,147,286	4,230,432
Mason County Landfill	820,753	663,162	575,567	642,412	1,405,571	2,074,206
N. Bay/Case Inlet Utility	877,460	868,721	1,037,051	1,100,127	1,424,200	1,777,042
N. Bay/Case Inlet Utility Reserve	717	722	733			
Wastewater System Development	3,986	3,986	3,986	3,986	3,986	
Rustlewood Sewer & Water	20,253	282,632	328,635	170,222	76,526	133,014
Beards Cove Water	265,784	353,122	418,698	472,008	545,155	604,335
Belfair WW & Water Reclamation	449,853	(29,881)	123,801	348,349	409,639	1,194,294
Reserve Landfill	510,125	512,291	480,930	461,715	444,835	443,520
Reserve Beards Cove Ulid	327,628	341,477	189,680	200,697	208,643	215,405
Storm Drain System Development	114,315	8,742	188,680	181,567	179,771	178,820
Information Technology	529,232	418,212	284,270	177,684	206,270	217,712
Equipment Rental & Revolving Fund	3,424,957	3,709,047	4,125,342	3,171,029	4,183,488	4,802,093
Unemployment Fund	162,807	151,699	169,702	155,910	180,388	196,228
TOTALS	\$26,316,526	\$26,093,539	\$28,684,382	\$29,188,811	\$32,102,657	\$41,520,852.9



MONTHLY FINANCIAL REPORT

DECEMBER 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	33,358	1,550	95.56%
EMERGENCY MANAGEMENT	0	0	374	-374	0%
FACILITIES & GROUNDS	10,377	21,307	22,105	-798	103.75%
COMMUNITY SERVICES	46,151	46,151	46,421	-270	100.59%
PARKS & TRAILS	3,555	12,055	11,234	821	93.19%
JUVENILE COURT SERVICES	8,480	8,480	6,873	1,607	81.05%
PROSECUTOR	6,646	6,646	6,429	217	96.73%
CORONER	25,717	37,717	35,912	1,805	95.21%
SHERIFF ADMIN	1,078,726	1,243,726	1,097,691	146,035	88.26%
MOTOR POOL	55,968	49,538	30,480	19,058	61.53%
Total 001 GENERAL FUND	1,270,528	1,460,528	1,290,877	169,651	88.38%
SHERIFF'S BOATING PROGRAM		5,000	1,240	3,760	24.80%
COMMUNITY SERVICES HEALTH	59,360	59,360	51,783	7,577	87.24%
AMERICAN RESCUE PLAN ACT			25,790	-25,790	0%
TOTAL SPECIAL FUNDS	59,360	64,360	78,813	-14,453	122.46%
Total GENERAL FUND & SPECIAL FUNDS	1,329,888	1,524,888	1,369,690	155,198	89.82%

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	28,842	9,830	74.58%
MOTOR POOL SUPPLIES	10,300	10,300	81,723	-71,423	793.43%
MOTOR POOL FUEL	216,250	233,250	269,308	-36,058	115.46%
MOTOR POOL LEASE	100	100	447,616	-447,516	447616.00%
MOTOR POOL MAINT-MONTHLY	6,234	20,664	20,124	540	97.39%
MOTOR POOL REPAIRS	79,836	84,836	53,735	31,101	63.34%
MOTOR POOL INSURANCE	45,719	45,719	6,667	39,052	14.58%
MOTOR POOL CAPITAL LEASE	559,158	552,728	14,579	538,149	2.64%
MOTOR POOL CAP UPFIT	373,619	538,619	447,095	91,524	83.01%
Total GENERAL FUND & HEALTH FUND	1,329,888	1,524,888	1,369,690	155,198	89.82%

Unaudited *Benchmark for month is 100%



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	883,513	180,013	126%	728,500	1,029,182	300,682	141%	145,670
104	Auditor's O & M	118,500	141,946	23,446	120%	127,500	177,572	50,072	139%	35,625
105	County Road	15,862,898	14,039,763	(1,823,135)	89%	17,402,782	16,050,563	(1,352,219)	92%	2,010,800
106	Paths & Trails	12,695	11,184	(1,511)	88%	12,695	10,607	(2,088)	84%	(577)
109	Election Equipment Holdings	38,500	67,542	29,042	175%	65,850	22,393	(43,457)	34%	(45,149)
110	Crime Victims	41,910	78,243	36,333	187%	41,910	93,271	51,361	223%	15,027
114	Victim Witness Activities	55,683	50,369	(5,314)	90%	55,683	1,608	(54,075)	3%	(48,761)
116	Historical Preservation	20,254	28,506	8,252	141%		-	-	0%	(28,506)
117	Community Support Services	3,096,043	2,825,994	(270,049)	91%	6,219,483	5,770,460	(449,023)	93%	2,944,466
118	Abatement	8,100	2,048	(6,052)	25%	7,920	371	(7,549)	5%	(1,677)
120	REET & Property Tax Admin	20,800	24,011	3,211	115%	20,250	26,735	6,485	132%	2,724
134	National Forest Safety	23,092	21,466	(1,626)	93%	21,457	20,996	(461)	98%	(470)
135	Trial Court Improvements	22,800	22,672	(128)	99%	22,672	22,652	(20)	100%	(20)
140	Sheriff Special Funds	102,200	-	(102,200)	0%		-	-	0%	-
141	Sheriff's Boating Program	208,947	150,446	(58,501)	72%	38,979	77,055	38,076	198%	(73,392)
142	Narcotics Investigation Fund	96,797	96,938	141	100%	7,500	13,457	5,957	179%	(83,481)
150	Community Services Health	4,154,872	3,009,429	(1,145,443)	72%	2,939,630	4,508,814	1,569,184	153%	1,499,385
155	American Rescue Plan Act			-	0%	6,484,451	6,486,865	2,414	100%	6,486,865
160	Law Library	25,373	18,667	(6,706)	74%	24,900	23,429	(1,471)	94%	4,762
163	Lodging Tax (Hotel/Motel)	392,000	520,922	128,922	133%	392,000	869,863	477,863	222%	348,942
164	Mental Health	1,224,328	1,447,946	223,618	118%	1,231,968	1,477,798	245,830	120%	29,852
180	Treasurer's M&O Fund	195,025	201,822	6,797	103%	199,210	147,308	(51,902)	74%	(54,514)
190	Veterans Assistance	145,060	145,195	135	100%	140,060	151,708	11,648	108%	6,514
192	Skokomish Flood Zone	80,500	87,925	7,425	109%	20,500	1,212	(19,288)	6%	(86,713)
194	Mason Lake Mngmt Dist #2	36,000	37,032	1,032	103%	36,500	36,098	(402)	99%	(934)
195	Spencer Lake Mngmt Dist #3	14,500	15,532	1,032	107%	14,500	14,799	299	102%	(733)
199	Island Lake Mngmt Dist #1	10,000	10,248	248	102%	10,000	10,048	48	100%	(200)
350	REET 1 Capital Improvements	3,541,570	3,920,346	378,776	111%	1,220,000	2,140,699	920,699	175%	(1,779,647)
351	REET 2 Capital Improvements	1,535,000	1,984,216	449,216	129%	1,210,000	2,352,022	1,142,022	194%	367,806
402	Mason County Landfill	4,509,280	5,337,394	828,114	118%	5,094,521	5,697,311	602,790	112%	359,917
403	N. Bay / Case Inlet Utility	1,835,584	2,265,054	429,470	123%	2,197,857	2,182,691	(15,166)	99%	(82,363)
404	N. Bay/Case Inlet Utility Res	1	-	(1)	0%		-	-	0%	-
411	Rustlewood Sewer & Water	1,495,585	1,486,363	(9,222)	99%	376,725	388,808	12,083	103%	(1,097,555)
412	Beards Cove Water	227,560	225,579	(1,981)	99%	232,793	223,400	(9,393)	96%	(2,179)
413	Belfair WW & Water Reclamation	9,568,692	7,533,619	(2,035,074)	79%	7,475,158	6,214,593	(1,260,565)	83%	(1,319,025)
428	Reserve Landfill	6,000	3,336	(2,664)	56%	6,000	465	(5,535)	8%	(2,871)
429	Reserve Beards Cove ULID	11,500	11,700	200	102%	11,500	11,049	(451)	96%	(651)
480	Storm Drain System Development	500	-	(500)	0%	500	-	(500)	0%	-
500	Information Technology Dept	981,746	851,305	(130,441)	87%	962,574	962,574	-	100%	111,269
501	Equipment Rental & Revolving	3,520,491	3,755,746	235,255	107%	4,272,791	4,138,262	(134,529)	97%	382,516
502	Unemployment Fund	73,150	73,073	(77)	100%	73,805	73,906	101	100%	833
Totals		\$ 54,017,036	\$ 51,387,089	\$ (2,629,947)	95%	\$ 59,401,124	61,430,641	\$ 2,029,518	103%	10,043,552

*Unaudited *Benchmark for Month is 100%*



MASON COUNTY MONTHLY FINANCIAL REPORT

DECEMBER 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	636,975	2,404	100%	663,051	662,485	566	100%	25,510
104	Auditor's O & M	138,104	96,406	41,698	70%	88,667	74,555	14,112	84%	(21,851)
105	County Road	20,704,939	14,254,520	6,450,419	69%	21,570,530	17,475,138	4,095,392	81%	3,220,618
106	Paths & Trails	1,903	1,813	90	95%	2,238	2,103	135	94%	291
109	Election Equipment Holdings	30,615	2,060	28,555	7%	52,040	1,955	50,085	4%	(106)
110	Crime Victims	93,234	81,595	11,639	88%	98,649	85,906	12,744	87%	4,311
114	Victim Witness Activities	60,234	50,005	10,229	83%	63,345	11,764	51,581	19%	(38,241)
116	Historical Preservation	15,753	9,837	5,916	62%	60,000	48,147	11,853	80%	38,310
117	Community Support Services	3,403,069	2,475,316	927,753	73%	6,331,444	5,777,048	554,396	91%	3,301,732
118	Abatement	54,518	1,579	52,939	3%	54,336	1,350	52,986	2%	(228)
120	REET & Property Tax Admin	64,283	18,954	45,329	29%	64,672	14,819	49,853	23%	(4,135)
134	National Forest Safety	88,092	30,622	57,470	35%	41,457	31,959	9,498	77%	1,337
135	Trial Court Improvements	75,650	62,718	12,932	83%	51,380	1,844	49,536	4%	(60,874)
140	Sheriff Special Funds	597,682	247,346	350,336	41%		-	-	0%	(247,346)
141	Sheriff's Boating Program	38,187	31,744	6,443	83%	43,890	40,034	3,856	91%	8,290
142	Narcotics Investigation Fund	6,043	5,989	54	99%	8,204	6,562	1,642	80%	573
150	Community Services Health	4,222,907	3,332,996	889,911	79%	3,355,733	3,176,652	179,081	95%	(156,344)
155	American Rescue Plan Act			-	0%	6,484,451	1,429,986	5,054,465	22%	1,429,986
160	Law Library	36,365	31,876	4,489	88%	36,272	32,343	3,929	89%	467
163	Lodging Tax (Hotel/Motel)	637,791	487,599	150,192	76%	762,548	536,032	226,516	70%	48,434
164	Mental Health	1,439,941	1,222,197	217,744	85%	1,500,623	1,240,035	260,588	83%	17,838
180	Treasurer's M&O Fund	269,649	202,305	67,344	75%	293,195	185,431	107,764	63%	(16,873)
190	Veterans Assistance	187,060	109,216	77,844	58%	191,422	90,531	100,891	47%	(18,685)
192	Skokomish Flood Zone	108,543	85,729	22,814	79%	53,319	9,973	43,346	19%	(75,756)
194	Mason Lake Mngmt Dist #2	129,000	75,398	53,602	58%	145,500	40,766	104,734	28%	(34,632)
195	Spencer Lake Mngmt Dist #3	14,500	8,738	5,762	60%	19,650	14,404	5,246	73%	5,666
199	Island Lake Mngmt Dist #1	29,000	9,631	19,369	33%	40,650	11,208	29,442	28%	1,577
350	REET 1 Capital Improvements	4,626,468	3,829,620	796,848	83%	2,912,161	2,415,682	496,479	83%	(1,413,938)
351	REET 2 Capital Improvements	2,687,427	1,661,639	1,025,788	62%	2,090,995	1,268,875	822,120	61%	(392,764)
402	Mason County Landfill	4,698,969	4,574,235	124,734	97%	5,376,235	5,028,676	347,559	94%	454,441
403	N. Bay / Case Inlet Utility	2,124,568	1,865,669	258,899	88%	2,217,382	1,829,849	387,533	83%	(35,821)
404	N. Bay/Case Inlet Utility Res	654	-	654	0%		-	-	0%	-
405	Wastewater System Development			-	0%	3,986	3,986	(0)	100%	3,986
411	Rustlewood Sewer & Water	1,634,618	1,580,059	54,559	97%	482,065	332,320	149,745	69%	(1,247,740)
412	Beards Cove Water	216,877	152,431	64,446	70%	218,444	164,220	54,224	75%	11,788
413	Belfair WW & Water Reclamation	9,440,716	7,472,329	1,968,387	79%	7,768,406	5,429,939	2,338,467	70%	(2,042,390)
428	Reserve Landfill	26,168	20,216	5,952	77%	301,780	1,780	300,000	1%	(18,436)
429	Reserve Beards Cove ULID	3,754	3,754	-	100%	4,286	4,286	-	100%	532
480	Storm Drain System Development	1,850	1,796	54	97%	1,029	951	78	92%	(846)
500	Information Technology Dept	1,229,366	822,719	406,647	67%	1,039,722	951,132	88,590	91%	128,413
501	Equipment Rental & Revolving	4,128,801	2,791,705	1,337,096	68%	5,219,823	3,519,656	1,700,167	67%	727,951
502	Unemployment Fund	242,484	48,594	193,890	20%	230,005	58,067	171,938	25%	9,473
Totals		\$ 64,149,161	\$ 48,397,930	\$ 15,751,231	75%	\$ 69,943,585	\$ 52,012,447	\$ 17,931,138	74%	3,614,517

Unaudited *Benchmark for Month is 100%

Mason County Treasurer's Office
Account QuickReport
 As of December 31, 2021

Type	Date	Num	Name	Memo	Split	Amount	Balance
BONDS & LOANS - MASON COUNTY							24,086,087.75
WATER METER BEARDS COVE '18A							161,292.00
General Journal	06/15/2021	WIRE	USDA Rural Develo...	\$2,217.00 M-...	Bond Principal ...	-1,218.00	160,074.00
General Journal	12/15/2021	WIRE	USDA Rural Develo...	\$2,201.00 M-...	Bond Principal ...	-1,234.00	158,840.00
Total WATER METER BEARDS COVE '18A						-2,452.00	158,840.00
BELFAIR WASTEWATER DOE L0400005							134,213.11
General Journal	03/20/2021	CHECK	WA STATE DEPAR...	WT #8077850...	Bond Principal ...	-9,126.63	125,086.48
General Journal	08/18/2021	CHECK	WA STATE DEPAR...	WT #8082838...	Bond Principal ...	-9,195.29	115,891.19
Total BELFAIR WASTEWATER DOE L0400005						-18,321.92	115,891.19
BELFAIR WASTEWATER DOE L1200025							110,718.12
General Journal	06/30/2021	CHECK	WA STATE DEPAR...	WT #0808087...	Bond Principal ...	-3,531.16	107,186.96
General Journal	12/15/2021	CHECK	WA STATE DEPAR...	WT #8084356...	Bond Principal ...	-3,577.31	103,609.65
Total BELFAIR WASTEWATER DOE L1200025						-7,108.47	103,609.65
NBCI WASTEWATER L0000021							563,084.31
General Journal	03/01/2021	CHECK	WA STATE DEPAR...	WT #8077850...	Bond Principal	-187,694.75	375,389.56
General Journal	08/18/2021	CHECK	WA STATE DEPAR...	WT #8082838...	Bond Principal	-187,694.75	187,694.81
Total NBCI WASTEWATER L0000021						-375,389.50	187,694.81
REET1 TO BLDG #8 RESO #65-10							338,990.58
General Journal	06/01/2021	Transfer	Mason County Publi...	\$7,378.59 M-...	Bond Principal ...	-30,545.38	308,445.20
General Journal	07/20/2021	Transfer	Mason County Publi...	\$939.82 M-76...	Bond Principal ...	-308,445.20	0.00
Total REET1 TO BLDG #8 RESO #65-10						-338,990.58	0.00
MASON COUNTY LTGO 2021 REF BD							0.00
General Journal	05/27/2021	WIRE	Cashmere Valley Ba...	2021 REF BD...	Opening Bal E...	3,167,955.00	3,167,955.00
General Journal	11/30/2021	WIRE	Cashmere Valley Ba...	M-79819 \$25,...	Bond Principal ...	-284,205.00	2,883,750.00
Total MASON COUNTY LTGO 2021 REF BD						2,883,750.00	2,883,750.00
MASON COUNTY LTGO 2020B REF BD							1,175,385.00
General Journal	06/01/2021	WIRE	NORTH CASCADE ...	M-75105 \$17...	Bond Interest ...		1,175,385.00
General Journal	11/30/2021	WIRE	NORTH CASCADE ...	M-79812 \$14,...	Bond Principal ...	-29,195.00	1,146,190.00
Total MASON COUNTY LTGO 2020B REF BD						-29,195.00	1,146,190.00
MASON COUNTY LTGO 2020A REF BD							7,259,095.00
General Journal	06/10/2021	CHECK	Columbia State Bank	\$84,145.02 M...	Bond Interest ...		7,259,095.00
General Journal	11/30/2021	CHECK	Columbia Bank	\$70,776.18 M...	Bond Principal ...	-792,375.00	6,466,720.00
Total MASON COUNTY LTGO 2020A REF BD						-792,375.00	6,466,720.00
WATER METER BEARDS COVE '19							105,315.59
General Journal	02/05/2021	WIRE	USDA Rural Develo...	M-72003 \$16...	Bond Principal ...	-716.44	104,599.15

12:11 PM

01/12/22

Accrual Basis

Mason County Treasurer's Office
Account QuickReport
 As of December 31, 2021

Type	Date	Num	Name	Memo	Split	Amount	Balance
General Journal	08/05/2021	WIRE	USDA Rural Develo...	M-76904 \$1,6...	Bond Principal ...	-727.63	103,871.52
Total WATER METER BEARDS COVE '19						-1,444.07	103,871.52
MAS0144-2-1 PUBLIC WKS BD FUND							5,875,000.00
General Journal	06/01/2021	WIRE	US BANK	\$146,875.00 ...	Bond Principal ...	-725,000.00	5,150,000.00
General Journal	11/30/2021	WIRE	US BANK	\$128,750.00	Bond Interest ...		5,150,000.00
Total MAS0144-2-1 PUBLIC WKS BD FUND						-725,000.00	5,150,000.00
N Bay/Case Inlet LTGO REF 2017							4,060,000.00
General Journal	06/01/2021	WIRE	US BANK	72,037.50 M-...	Bond Interest ...		4,060,000.00
General Journal	11/30/2021	WIRE	US BANK	\$72,037.50 M...	Bond Principal ...	-125,000.00	3,935,000.00
Total N Bay/Case Inlet LTGO REF 2017						-125,000.00	3,935,000.00
Belfair Wastewater Reclamation							3,160,000.00
General Journal	05/27/2021	WIRE	US BANK	M-74998 REF...	Bond Principal	-3,160,000.00	0.00
General Journal	06/01/2021	WIRE	US BANK	\$54,008.13 ...	Bond Interest ...		0.00
Total Belfair Wastewater Reclamation						-3,160,000.00	0.00
Mason County LP_2016B Phone Sys							47,994.04
General Journal	06/01/2021	WIRE	US BANK	\$1,199.85	Bond Principal ...	-47,994.04	0.00
Total Mason County LP_2016B Phone Sys						-47,994.04	0.00
Mason County LTGO 2013 B - Jail							1,095,000.00
General Journal	06/01/2021	WIRE	US BANK	\$31,333.43 ...	Bond Interest ...		1,095,000.00
General Journal	11/30/2021	WIRE	US BANK	\$31,333.43 M...	Bond Principal ...	-75,000.00	1,020,000.00
Total Mason County LTGO 2013 B - Jail						-75,000.00	1,020,000.00
Total BONDS & LOANS - MASON COUNTY						-2,814,520.58	21,271,567.17
TOTAL						-2,814,520.58	21,271,567.17