

2013 Kitsap County Budget Status
(as of November 30, 2013 - 92% of fiscal year)

Revenues:

- ◆ Treasurer - Interest and penalties on Property Tax delinquencies are currently trending significantly higher than budget.
- ◆ General Administration and Operations - Property Taxes are exceeding budget estimates as projected .
Liquor Board profits are also trending higher than budget by approximately 4%.
Excise tax had been suspended until 4th Qtr.2013 as established by State legislature RCW 82.08.170.
- ◆ Auditor - Additional revenue projected in recording fees and vehicle licensing fees have materialized. We will exceed budget in these areas.
- ◆ Jail - As anticipated contract revenue is down significantly to budget, due to contract revisions driven by DOC.

Expenditures:

- ◆ General Administration and Operations - Unemployment expenses are trending lower than budget.
- ◆ Salary and Benefits - Total attrition account has been moved from individual departments and offices and placed into GA&O

	2013 Budget	2013 Year-To-Date	Remaining Balance	Percent of Budget
Revenues	\$ 80,665,452	\$ 75,186,336	\$ 5,479,116	93.21%
Expenditures	\$ 81,525,052	\$ 69,701,988	\$ 11,823,064	85.50%

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
01 - County Commissioners				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	55,000.00	3,832.00	65,379.00	71,322.55
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	0.00	205.00	1,220.96	1,331.96
Total Revenue	55,000.00	4,037.00	66,599.96	72,654.50
Expenditures				
Salaries and Benefits	1,150,004.00	93,954.25	917,962.88	1,054,184.09
Supplies	4,920.00	145.99	3,862.77	4,213.93
Services	16,182.00	729.20	35,973.71	29,244.05
Interfund Charges	112,597.00	4,237.47	75,941.67	112,597.00
Misc/Other	34,417.00	0.00	0.00	34,417.00
Total Expenditures	1,318,120.00	99,066.91	1,033,741.03	1,234,656.07
05 - Superior Courts				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	278,932.00	3,107.16	94,488.95	138,062.00
Charges for Services	79,000.00	11,605.00	89,657.00	105,401.00
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	12,000.00	0.00	6,013.45	12,013.00
Total Revenue	369,932.00	14,712.16	190,159.40	255,476.00
Expenditures				
Salaries and Benefits	2,088,316.00	162,045.57	1,777,563.51	2,013,375.28
Supplies	30,600.00	3,345.48	28,280.34	30,851.28
Services	404,219.00	16,879.91	236,488.14	257,987.06
Interfund Charges	155,381.00	11,077.08	149,321.21	155,381.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	2,678,516.00	193,348.04	2,191,653.20	2,457,594.62
06 - District Courts				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	1,609,394.00	132,748.15	1,613,003.33	1,759,640.00
Fines and Forfeits	2,022,783.00	135,682.31	1,704,884.37	1,859,873.86
Misc/Other	322,713.00	(11,098.04)	229,477.52	349,339.11
Total Revenue	3,954,890.00	257,332.42	3,547,365.22	3,968,852.97
Expenditures				
Salaries and Benefits	2,270,945.00	173,676.50	1,960,524.31	2,209,164.69
Supplies	11,800.00	1,266.46	20,525.98	22,391.98
Services	133,505.00	7,897.28	96,091.19	104,826.75
Interfund Charges	156,124.00	11,606.59	135,135.95	156,124.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	2,572,374.00	194,446.83	2,212,277.43	2,492,507.42

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
08 - Prosecutor				
Revenue				
Taxes	451,340.00	27,120.33	451,140.45	451,340.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	1,757,331.00	167,148.45	1,506,977.94	1,643,975.93
Charges for Services	98,181.00	9,322.96	106,469.35	116,148.38
Fines and Forfeits	107,180.00	9,935.12	116,239.19	126,806.39
Misc/Other	122,608.00	287.84	126,658.56	126,658.56
Total Revenue	2,536,640.00	213,814.70	2,307,485.49	2,464,929.27
Expenditures				
Salaries and Benefits	7,303,213.00	586,362.65	6,389,143.04	7,238,269.73
Supplies	78,940.00	584.70	46,234.85	50,438.02
Services	350,573.00	23,345.26	271,883.98	296,600.71
Interfund Charges	395,635.00	27,153.36	330,228.19	395,635.00
Misc/Other	121,708.00	0.00	121,708.00	121,708.00
Total Expenditures	8,250,069.00	637,445.97	7,159,198.06	8,102,651.45
09 - Clerk				
Revenue				
Taxes	57,100.00	3,430.16	57,056.52	57,100.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	422,150.00	55,034.71	323,021.33	452,618.39
Charges for Services	907,720.00	78,312.22	873,379.90	929,547.76
Fines and Forfeits	349,080.00	35,857.15	348,979.88	375,541.66
Misc/Other	59,500.00	6,975.34	70,604.35	75,899.70
Total Revenue	1,795,550.00	179,609.58	1,673,041.98	1,890,707.51
Expenditures				
Salaries and Benefits	2,429,145.00	185,850.55	2,087,406.41	2,374,853.79
Supplies	31,158.00	2,036.91	18,106.69	32,984.75
Services	324,885.00	14,633.76	262,060.65	301,596.97
Interfund Charges	181,579.00	13,685.96	154,014.68	181,579.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	2,966,767.00	216,207.18	2,521,588.43	2,891,014.51
11 - Public Defense				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	7,200.00	7,854.55
Fines and Forfeits	400.00	51.80	608.06	663.34
Misc/Other	0.00	0.00	0.00	0.00
Total Revenue	400.00	51.80	7,808.06	8,517.88
Expenditures				
Salaries and Benefits	831,889.00	62,705.61	739,264.82	813,960.58
Supplies	11,200.00	406.00	3,425.54	3,736.95
Services	2,362,444.00	217,863.04	2,026,135.92	2,376,135.92
Interfund Charges	42,878.00	2,841.68	35,368.24	42,878.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	3,248,411.00	283,816.33	2,804,194.52	3,236,711.45

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
15 - Assessor				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	500.00	30.00	475.80	519.05
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	0.00	0.00	0.00	0.00
Total Revenue	500.00	30.00	475.80	519.05
Expenditures				
Salaries and Benefits	1,865,973.00	145,553.12	1,560,116.85	1,767,561.69
Supplies	12,000.00	224.18	7,122.74	7,770.26
Services	56,200.00	3,017.06	31,135.07	53,965.53
Interfund Charges	228,190.00	17,850.89	202,157.88	228,190.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	2,162,363.00	166,645.25	1,800,532.54	2,057,487.49
16 - Auditor				
Revenue				
Taxes	450,600.00	28,894.45	313,372.24	321,860.63
Licenses and Permits	86,150.00	5,013.00	80,741.75	88,081.91
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	1,609,203.00	104,209.75	1,684,988.48	1,768,169.25
Fines and Forfeits	450.00	0.00	233.87	255.13
Misc/Other	34,160.00	172.73	26,602.49	29,020.90
Total Revenue	2,180,563.00	138,289.93	2,105,938.83	2,207,387.81
Expenditures				
Salaries and Benefits	1,489,283.00	120,793.39	1,299,752.55	1,472,564.59
Supplies	33,611.00	2,315.44	27,146.86	29,614.76
Services	76,916.00	4,786.04	65,044.96	84,958.14
Interfund Charges	108,455.00	7,334.29	86,370.00	108,455.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	1,708,265.00	135,229.16	1,478,314.37	1,695,592.48
17 - Coroner				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	68,600.00	1,600.00	64,628.00	70,503.27
Charges for Services	0.00	0.00	0.00	0.00
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	9,700.00	275.00	2,460.25	2,683.91
Total Revenue	78,300.00	1,875.00	67,088.25	73,187.18
Expenditures				
Salaries and Benefits	616,861.00	47,982.19	532,051.85	601,025.76
Supplies	13,420.00	372.10	9,820.22	10,712.97
Services	258,588.00	18,350.85	206,520.20	225,294.76
Interfund Charges	89,871.00	4,109.74	62,443.42	89,871.00
Misc/Other	9,000.00	0.00	9,000.00	9,818.18
Total Expenditures	987,740.00	70,814.88	819,835.69	936,722.67

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
18 - Treasurer				
Revenue				
Taxes	2,660,000.00	189,602.48	2,995,205.48	3,167,496.89
Licenses and Permits	0.00	0.00	0.00	
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	95,000.00	6,886.84	97,697.97	106,579.60
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	631,615.00	57,701.99	475,226.33	478,428.72
Total Revenue	3,386,615.00	254,191.31	3,568,129.78	3,752,505.21
Expenditures				
Salaries and Benefits	681,578.00	55,246.90	569,192.17	647,795.56
Supplies	18,500.00	1,344.39	6,789.92	17,407.19
Services	68,500.00	803.32	51,728.13	56,430.69
Interfund Charges	82,126.00	6,093.22	69,036.62	82,126.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	850,704.00	63,487.83	696,746.84	803,759.43
23 - Administrative Services				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	5,735.00	0.00	1,057.83	1,154.00
Total Revenue	5,735.00	0.00	1,057.83	1,154.00
Expenditures				
Salaries and Benefits	655,207.00	50,814.06	579,425.59	652,299.89
Supplies	7,500.00	639.41	3,428.88	6,740.60
Services	24,150.00	2,837.68	14,586.06	21,912.07
Interfund Charges	59,164.00	4,549.85	51,796.37	59,164.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	746,021.00	58,841.00	649,236.90	740,116.55
25 - General Admin. & Operations				
Revenue				
Taxes	50,616,834.00	4,050,096.75	49,826,198.43	51,526,198.43
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	2,194,340.00	7,722.52	1,968,295.77	1,947,231.75
Charges for Services	3,152,967.00	0.00	1,475,388.00	2,952,967.00
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	33,747.00	6,559.09	115,164.42	195,633.91
Total Revenue	55,997,888.00	4,064,378.36	53,385,046.62	56,622,031.09
Expenditures				
Salaries and Benefits	-631,891.00	60,183.69	472,963.56	559,544.81
Supplies	63,800.00	10,977.53	62,474.79	68,154.32
Services	1,858,241.00	125,349.10	1,561,472.91	1,803,424.99
Interfund Charges	1,778,816.00	95,700.29	1,585,971.73	1,778,816.00
Misc/Other	5,915,891.00	191,053.12	4,893,517.10	5,915,891.00
Total Expenditures	8,984,857.00	483,263.73	8,576,400.09	10,125,831.12

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
27 - Facilities Maintenance				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	284,907.00	13,126.09	277,557.87	285,790.40
Total Revenue	284,907.00	13,126.09	277,557.87	285,790.40
Expenditures				
Salaries and Benefits	906,240.00	64,221.68	745,117.25	836,554.90
Supplies	59,096.00	5,330.23	50,474.06	55,062.61
Services	682,142.00	50,295.92	527,488.23	645,441.71
Interfund Charges	68,987.00	5,234.13	53,398.43	68,987.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	1,716,465.00	125,081.96	1,376,477.97	1,606,046.21
40 - Sheriff				
Revenue				
Taxes	1,623,525.00	97,506.99	1,618,859.40	1,623,525.00
Licenses and Permits	62,500.00	5,319.00	98,120.00	107,040.00
Intergovernmental	610,650.00	11,911.82	329,228.59	359,158.46
Charges for Services	122,000.00	5,215.45	101,458.61	110,682.12
Fines and Forfeits	19,000.00	1,699.19	20,072.61	21,897.39
Misc/Other	213,953.00	1,010.30	77,684.38	84,746.60
Total Revenue	2,651,628.00	122,662.75	2,245,423.59	2,307,049.57
Expenditures				
Salaries and Benefits	14,880,964.00	1,147,248.45	12,576,921.47	14,312,527.93
Supplies	196,365.00	10,993.82	165,533.21	180,581.68
Services	378,450.00	22,946.33	282,414.46	308,088.50
Interfund Charges	2,721,156.00	171,376.39	2,008,319.00	2,721,156.00
Misc/Other	52,500.00	0.00	49,077.77	53,539.39
Total Expenditures	18,229,435.00	1,352,564.99	15,082,265.91	17,575,893.51
41 - Jail				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	2,106,200.00	138,581.69	1,443,093.51	2,024,283.83
Charges for Services	271,000.00	16,783.90	145,179.54	158,377.68
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	1,077,000.00	60,555.16	1,071,940.42	1,073,000.00
Total Revenue	3,454,200.00	215,920.75	2,660,213.47	3,255,661.51
Expenditures				
Salaries and Benefits	8,166,604.00	634,888.55	7,176,900.32	8,117,080.33
Supplies	1,220,750.00	106,545.05	1,047,628.70	1,242,937.67
Services	2,429,476.00	225,161.00	2,065,543.08	2,357,367.72
Interfund Charges	735,627.00	28,667.79	498,254.87	735,627.00
Misc/Other	21,000.00	0.00	21,279.09	21,000.00
Total Expenditures	12,573,457.00	995,262.39	10,809,606.06	12,474,012.72

2013 General Fund Revenues and Expenses

(as of November Month End)

ObjectAccount	Adjusted Budget	November	Year To Date	Projections
42 - Juvenile				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	1,302,536.00	142,307.36	895,795.86	1,222,355.00
Charges for Services	76,200.00	3,310.89	61,438.86	67,024.21
Fines and Forfeits	8,000.00	644.42	5,679.36	6,195.67
Misc/Other	764,800.00	64,568.70	707,012.42	771,286.28
Total Revenue	2,151,536.00	210,831.37	1,669,926.50	2,066,861.15
Expenditures				
Salaries and Benefits	5,766,816.00	437,536.73	4,987,745.45	5,613,814.84
Supplies	127,443.00	8,481.52	94,643.12	103,247.04
Services	575,680.00	31,236.77	338,352.27	369,111.57
Interfund Charges	306,194.00	19,683.15	240,453.10	306,194.00
Misc/Other	425,665.00	10,770.76	276,575.29	425,665.00
Total Expenditures	7,201,798.00	507,708.93	5,937,769.23	6,818,032.45
50 - Parks				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	43,708.00	43,708.00
Charges for Services	841,036.00	2,027.50	716,202.37	781,311.68
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	790,132.00	48,062.46	627,216.05	684,235.69
Total Revenue	1,631,168.00	50,089.96	1,387,126.42	1,509,255.37
Expenditures				
Salaries and Benefits	2,214,036.00	162,459.69	1,884,056.36	2,113,980.39
Supplies	170,638.00	7,015.04	155,810.79	169,975.41
Services	846,104.00	41,339.24	759,064.92	808,070.82
Interfund Charges	272,706.00	19,539.46	250,152.07	272,706.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	3,503,484.00	230,353.43	3,049,084.14	3,364,732.62
55 - Cooperative Extension				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	80,000.00	0.00	24,630.13	79,869.23
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	0.00	0.00	76.85	83.84
Total Revenue	80,000.00	0.00	24,706.98	79,953.07
Expenditures				
Salaries and Benefits	101,727.00	7,580.81	94,042.10	104,768.15
Supplies	6,000.00	630.85	9,946.12	10,850.31
Services	11,276.00	673.19	8,440.14	9,207.43
Interfund Charges	28,890.00	2,049.54	23,448.64	28,890.00
Misc/Other	206,810.00	15,494.07	172,943.28	198,165.40
Total Expenditures	354,703.00	26,428.46	308,820.28	351,881.29

2013 General Fund Revenues and Expenses

(as of November Month End)

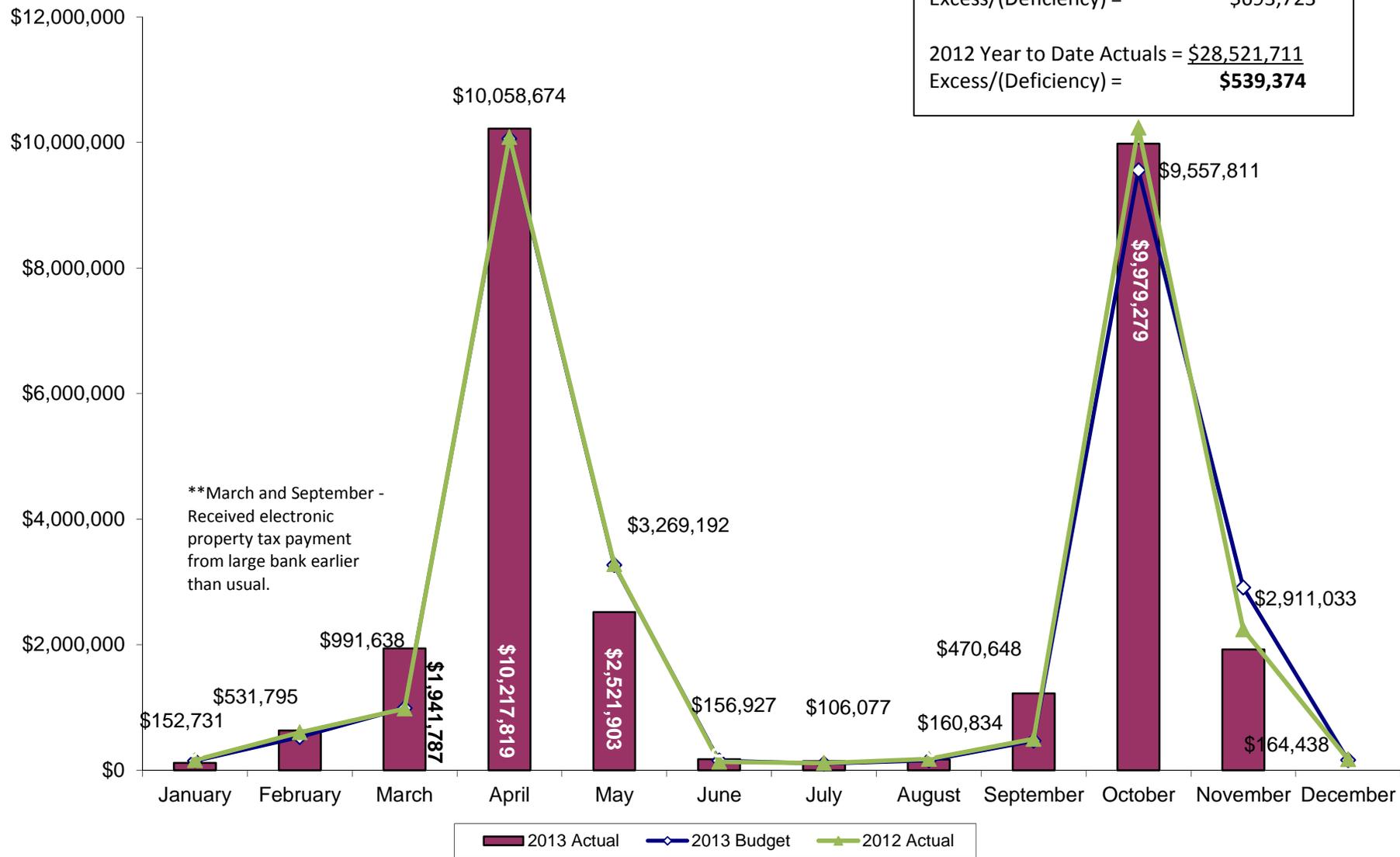
ObjectAccount	Adjusted Budget	November	Year To Date	Projections
60 - Personnel & Human Resources				
Revenue				
Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00
Charges for Services	15,000.00	0.00	1,123.00	14,225.09
Fines and Forfeits	0.00	0.00	0.00	0.00
Misc/Other	35,000.00	0.00	61.35	35,066.93
Total Revenue	50,000.00	0.00	1,184.35	49,292.02
Expenditures				
Salaries and Benefits	1,143,428.00	79,088.43	986,218.54	1,090,968.90
Supplies	9,892.00	1,093.83	8,896.05	9,704.78
Services	227,745.00	2,542.01	119,401.71	197,256.41
Interfund Charges	90,438.00	7,019.71	79,729.16	90,438.00
Misc/Other	0.00	0.00	0.00	0.00
Total Expenditures	1,471,503.00	89,743.98	1,194,245.46	1,388,368.09
GRAND TOTAL REVENUE	80,665,452.00	5,740,953.18	75,186,336.40	\$ 80,871,785.57
GRAND TOTAL EXPENDITURES	81,525,052.00	5,929,757.25	69,701,988.15	\$ 80,353,612.13
Variance	\$ (859,600.00)	\$ (188,804.07)	\$ 5,484,348.25	\$ 518,173.43

Revenue				
Taxes	55,859,399.00	4,396,651.16	55,261,832.52	\$ 57,147,520.94
Licenses and Permits	148,650.00	10,332.00	178,861.75	\$ 195,121.91
Intergovernmental	8,740,739.00	527,413.71	6,669,237.95	\$ 7,901,896.63
Charges for Services	9,012,201.00	374,284.66	7,063,671.34	\$ 9,029,639.15
Fines and Forfeits	2,506,893.00	183,869.99	2,196,697.34	\$ 2,391,233.44
Misc./Other	4,397,570.00	248,401.66	3,816,035.50	\$ 4,206,373.49
Total Revenue	80,665,452.00	5,740,953.18	75,186,336.40	\$ 80,871,785.57
Expenditures				
Salaries and Benefits	53,930,338.00	4,278,192.82	47,336,369.03	\$ 53,594,295.88
Supplies	2,107,633.00	163,748.93	1,770,151.63	\$ 2,057,376.51
Services	11,085,276.00	810,686.96	8,959,825.73	\$ 10,306,921.79
Interfund Charges	7,614,814.00	459,810.59	6,091,541.23	\$ 7,614,814.00
Other	6,786,991.00	217,317.95	5,544,100.53	\$ 6,780,203.96
Total Expenditures	81,525,052.00	5,929,757.25	69,701,988.15	\$ 80,353,612.13

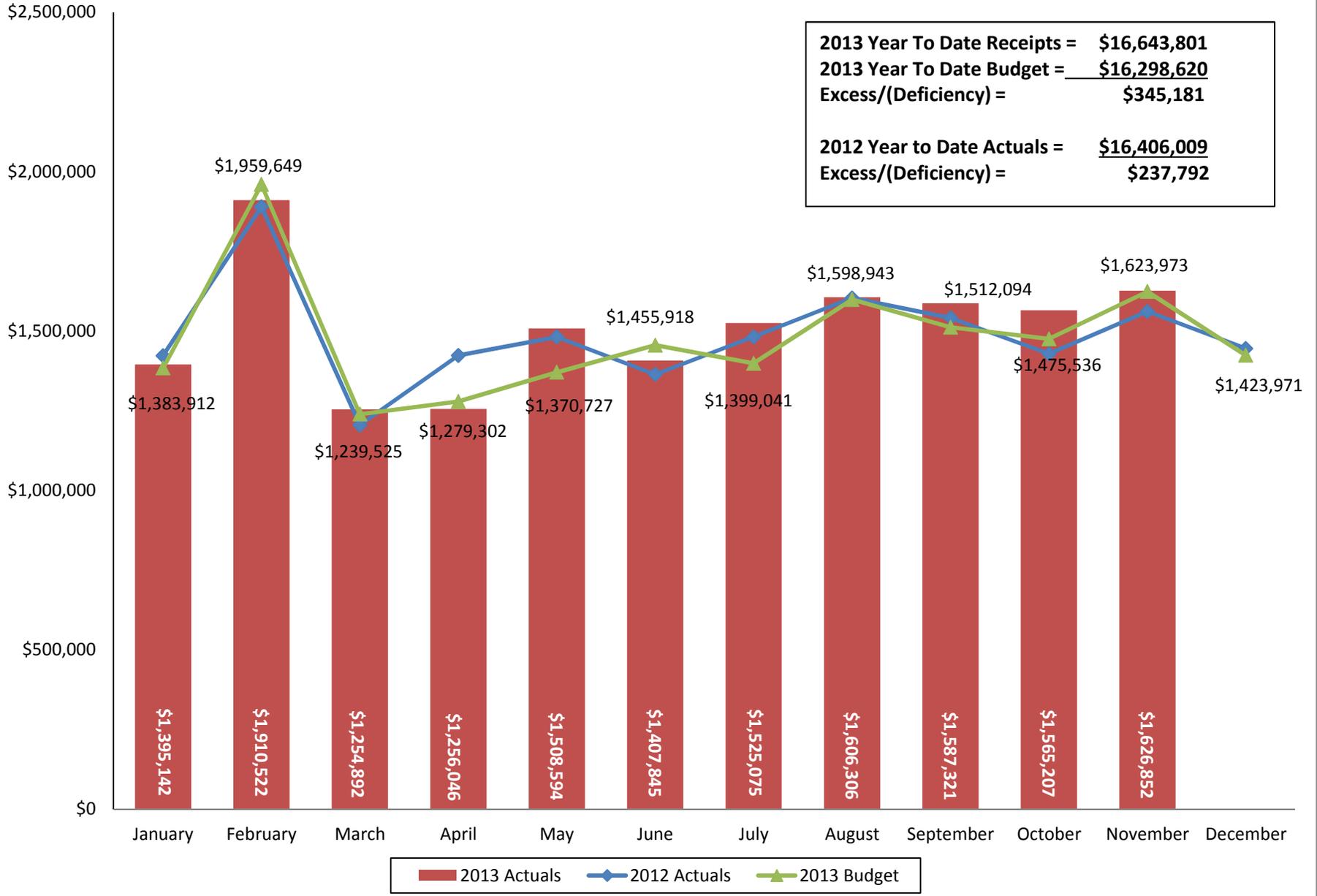
2013 Property Tax Revenue

2013 Year To Date Receipts = \$29,061,085
 2013 Year To Date Budget = \$28,367,361
 Excess/(Deficiency) = \$693,723

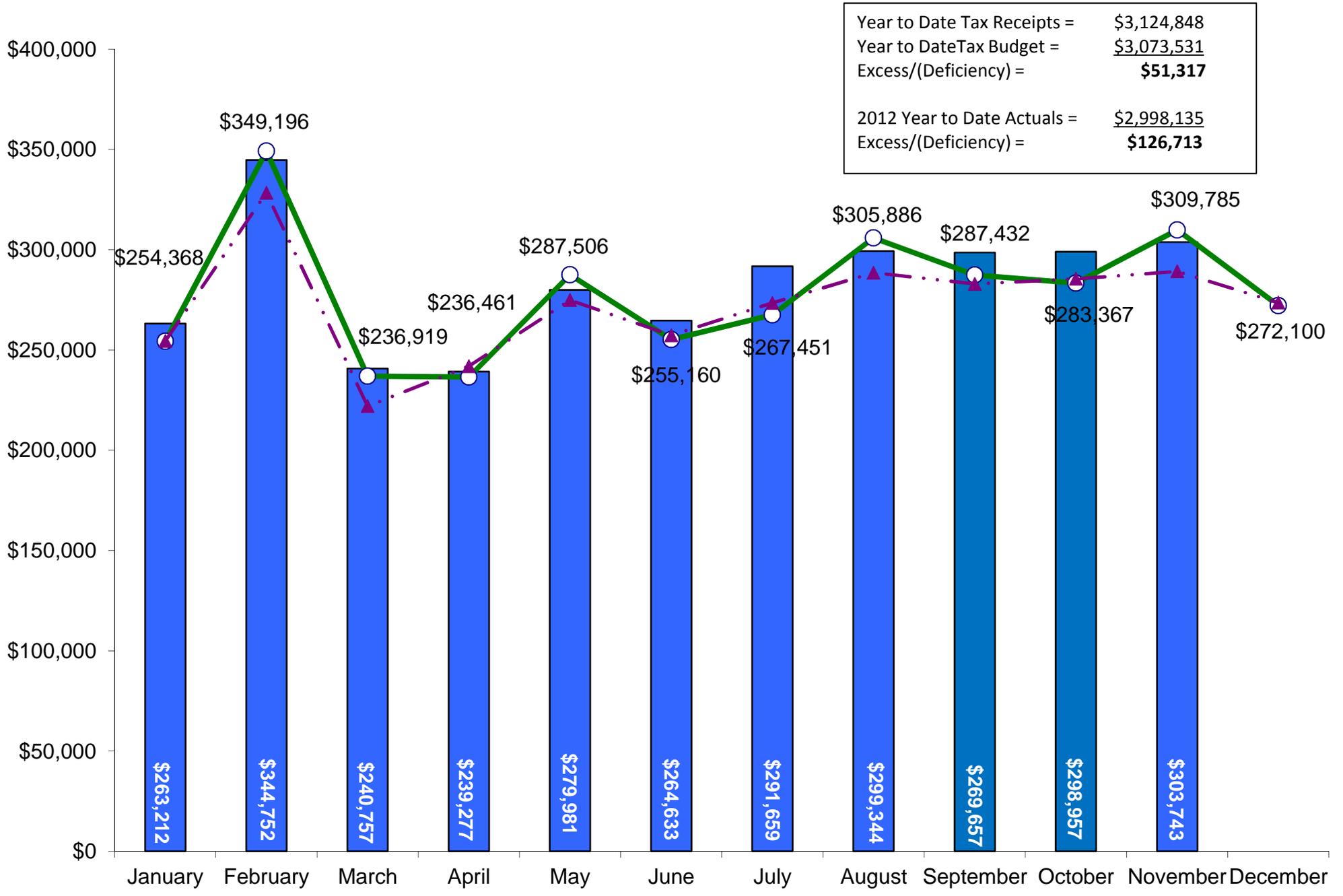
2012 Year to Date Actuals = \$28,521,711
 Excess/(Deficiency) = **\$539,374**



2013 Retail Sales Tax



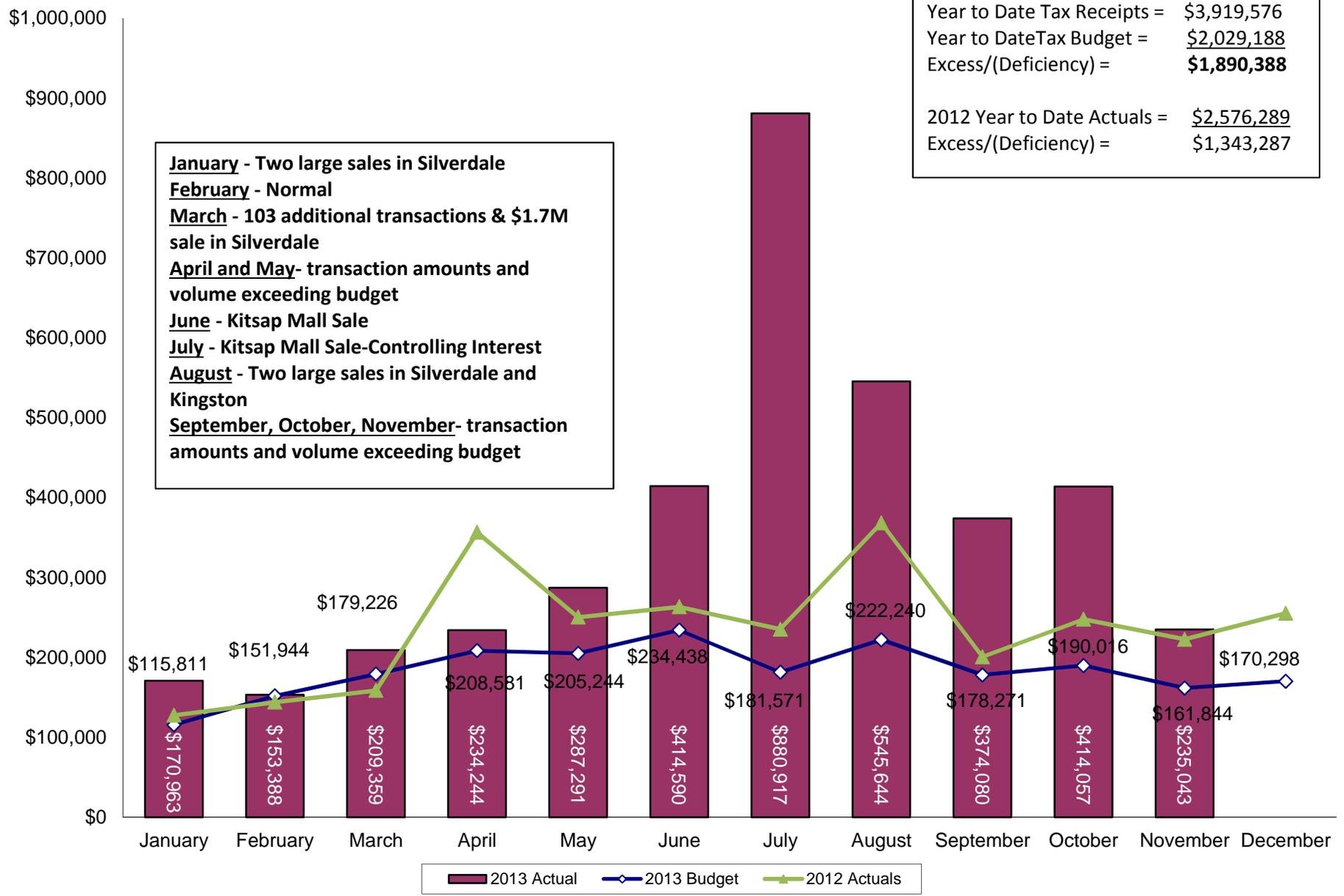
2013 Jail/Juvenile Sales Taxes (Monthly)



Year to Date Tax Receipts =	\$3,124,848
Year to Date Tax Budget =	<u>\$3,073,531</u>
Excess/(Deficiency) =	\$51,317
2012 Year to Date Actuals =	<u>\$2,998,135</u>
Excess/(Deficiency) =	\$126,713

■ Actual
 —○— Budget
 —▲— 2012 Actuals

2013 Real Estate Excise Tax Revenue



Benefit Bucket Fund - 2013

Month	January	February	March	April	May	June	July	August	September	October	November	Total to Date
Beginning Fund Balance*	\$ 1,527,946	\$ 2,347,990	\$ 2,463,524	\$ 2,461,455	\$ 3,277,239	\$ 3,415,596	\$ 3,673,558	\$ 4,036,404	\$ 3,978,214	\$ 4,140,658	\$ 4,325,972	
Transfers In												
Department (County) Charges**	\$ 1,021,926	\$ 1,017,827	\$ 1,067,938	\$ 1,726,541	\$ 1,067,938	\$ 1,067,938	\$ 1,067,938	\$ 1,068,818	\$ 1,063,542	\$ 1,063,542	\$ 1,115,086	\$ 12,349,033
Cobra Payments	\$ 485	\$ 51,528	\$ 15,242	\$ 13,982	\$ 15,842	\$ 15,233	\$ 16,533	\$ 15,537	\$ 14,171	\$ 15,248	\$ 14,111	\$ 187,911
Employee Charges	\$ 134,491	\$ 135,463	\$ 132,857	\$ 132,528	\$ 133,423	\$ 133,112	\$ 132,857	\$ 131,681	\$ 131,747	\$ 131,867	\$ 130,923	\$ 1,460,949
Other Misc Revenue	\$ -	\$ 3,961	\$ 3,839	\$ -	\$ 4,924	\$ 9,729	\$ 8,702	\$ 12,599	\$ 4,357	\$ -	\$ -	\$ 48,111
Reimbursement from Stop Loss Coverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Revenue	\$ 1,156,902	\$ 1,208,779	\$ 1,219,876	\$ 1,873,051	\$ 1,222,127	\$ 1,226,012	\$ 1,226,030	\$ 1,228,635	\$ 1,213,817	\$ 1,210,657	\$ 1,260,119	\$ 14,080,720
Transfers Out												
Administration Fee												
Group Health	\$ 37,424	\$ 36,330	\$ 36,120	\$ 36,050	\$ 36,190	\$ 36,330	\$ 36,260	\$ 38,742	\$ 35,968	\$ 36,255	\$ 36,735	\$ 402,404
Premera	\$ 30,689	\$ 30,752	\$ 30,689	\$ 30,378	\$ 30,315	\$ 30,627	\$ 30,440	\$ 30,814	\$ 30,627	\$ 30,627	\$ 30,752	\$ 336,710
Claims (by posting date)												
Group Health	\$ 94,470	\$ 399,557	\$ 531,345	\$ 348,294	\$ 435,337	\$ 309,355	\$ 219,826	\$ 398,849	\$ 330,989	\$ 376,731	\$ 290,926	\$ 3,735,678
Premera	\$ 73,556	\$ 375,037	\$ 519,382	\$ 405,515	\$ 478,095	\$ 415,110	\$ 397,775	\$ 595,839	\$ 498,781	\$ 405,500	\$ 377,197	\$ 4,541,786
Premiums												
Dental and Life	\$ 84,567	\$ 85,370	\$ 85,002	\$ 76,260	\$ 84,655	\$ 84,713	\$ 84,813	\$ 84,730	\$ 84,237	\$ 83,860	\$ 84,830	\$ 923,035
Waive Medical Coverage Payments	\$ 9,403	\$ 10,995	\$ 10,590	\$ 11,646	\$ 11,145	\$ 11,441	\$ 10,830	\$ 10,155	\$ 10,880	\$ 10,980	\$ 10,930	\$ 109,930
Stop Loss Insurance	\$ -	\$ 141,530	\$ -	\$ 141,033	\$ -	\$ 71,028	\$ 70,926	\$ 90,499	\$ 51,129	\$ 70,601	\$ 70,430	\$ 707,175
Dependent Eligibility Verification Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,940	\$ -	\$ -	\$ -	\$ -
DiMartino - Benefits Consultant	\$ 6,750	\$ 6,750	\$ 6,750	\$ 6,750	\$ 1,544	\$ 6,750	\$ 5,932	\$ 5,932	\$ 6,750	\$ 5,772	\$ 7,020	\$ 66,700
Other Misc Expenses***	\$ -	\$ 6,925	\$ 2,066	\$ 1,343	\$ 6,489	\$ 2,696	\$ 6,382	\$ 7,326	\$ 2,012	\$ 5,017	\$ 3,282	\$ 43,537
Subtotal Expenditures	\$ 336,859	\$ 1,093,245	\$ 1,221,944	\$ 1,057,267	\$ 1,083,770	\$ 968,050	\$ 863,184	\$ 1,286,825	\$ 1,051,373	\$ 1,025,343	\$ 912,101	\$ 10,899,960
Ending Fund Balance	\$ 2,347,990	\$ 2,463,524	\$ 2,461,455	\$ 3,277,239	\$ 3,415,596	\$ 3,673,558	\$ 4,036,404	\$ 3,978,214	\$ 4,140,658	\$ 4,325,972	\$ 4,673,990	

*Includes \$75,288 prior year carry-forward adjustments

**Includes additional funds above budget based on timing of switch from "payroll" to "journal entry" methodology for transfers.

This timing glitch will not occur again unless transfer methodology is switched back.

***Misc Expenses include employee assistance program, flexible spending account admin, cobra admin

Obligated Program Reserves (see calculation below)	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712	\$ 3,809,712
Net Unobligated Program Reserves	\$ (1,461,722)	\$ (1,346,188)	\$ (1,348,257)	\$ (532,473)	\$ (394,116)	\$ (136,154)	\$ 226,692	\$ 168,502	\$ 330,946	\$ 516,260	\$ 864,278	

Obligated Program Reserve Calculation - Figures provided by DiMartino and Associates - 2012 Annual Experience Report

Premera: \$6,027,727 / 52 * 16 = \$1,854,685
 Group Health: \$5,011,816 / 52 * 16 = \$1,542,097
 16 Week Reserve Calculation Total = \$3,396,782
 + 3 months of fixed costs: \$137,644 * 3 = \$412,932
 Minimum Reserve Requirement = \$3,809,714

Note: Reserves calculation is an estimate of 16 weeks of claims, plus fixed cost for terminal liability to comply with RCW 48.62.091 and WAC 200-100-04C