

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

January 2022

This monthly financial report is used as a tool to track the current revenues and expenses against the budget. We ask that you please remember many one-time payments or transactions occur throughout the year. This data is subject to change at any time. If you have any questions or concerns, please contact Jessica Jensema at 509-397-5241 or [jessica.jensema@whitmancounty.net](mailto:jessica.jensema@whitmancounty.net)



<b>CURRENT EXPENSE/GENERAL FUND</b>								
<b>REVENUES &amp; EXPENDITURES BY DEPARTMENT</b>								
<b>AS OF 1/31/2022 (8.3%)</b>								
	<b>Revenue</b>			<b>%</b>	<b>Expenditures</b>			<b>%</b>
<b>Department</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>Remaining</b>	<b>Collected</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>Remaining</b>	<b>Expended</b>
Beginning Fund Balance	10,500,000	-	10,500,000				-	0.00%
Beg. Fund Bal.-Assigned	2,819,029	-	2,819,029					
Prior Period Adjustment	-	-		0.00%		-		
BoCC	-		-	0.00%	440,015	41,913	398,102	9.53%
General Government	2,181,850	128,478	2,053,372	5.89%	6,772,804	1,220,412	5,552,392	18.02%
Administrative Services	903,700	7,150	896,550	0.79%	514,725	10,181	504,544	1.98%
Human Resources	1,000	-	1,000	0.00%	317,779	20,590	297,189	6.48%
Superior Court	17,485	15,845	1,640	90.62%	254,587	22,044	232,543	8.66%
District Court	814,150	30,966	783,184	3.80%	1,084,690	73,497	1,011,193	6.78%
Clerk	357,390	40,177	317,213	11.24%	532,579	79,342	453,237	14.90%
Treasurer	10,211,056	395,482	9,815,574	3.87%	471,315	39,918	431,397	8.47%
Auditor	725,150	111,706	613,444	15.40%	1,290,623	75,459	1,215,164	5.85%
Assessor	-	-	-	0.00%	560,986	36,452	524,534	6.50%
Prosecuting Attorney	122,711	8,620	114,091	7.02%	870,606	57,926	812,680	6.65%
Child Support Enforcement	116,918	-	116,918	0.00%	116,918	1,990	114,928	1.70%
Facilities Management	-	-		0.00%	810,496	52,958	757,538	6.53%
Sheriff	611,600	65,829	545,771	10.76%	4,530,387	307,734	4,222,653	6.79%
Juvenile	140,645	4,086	136,559	2.91%	610,719	48,046	562,673	7.87%
Weed	1,350	-	1,350	0.00%	99,331	6,829	92,502	6.87%
Coroner	6,000	-	6,000	0.00%	225,280	12,685	212,595	5.63%
Extension	400	-	400	0.00%	157,097	6,604	150,493	4.20%
Emergency Management	132,256	30,275	101,981	22.89%	373,534	19,005	354,529	5.09%
Health	598,762	121,286	477,476	20.26%	777,023	66,966	710,057	8.62%
Fair	197,100	1,550	195,550	0.79%	457,232	14,890	442,342	3.26%
Parks & Rec	15,000	(7)	15,007	-0.05%	267,364	12,712	254,652	4.75%
IT	130,500	-	-	0.00%	998,052	141,969	856,083	14.22%

Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>30,604,052</b>	<b>961,443</b>	<b>29,512,109</b>	<b>3.14%</b>	<b>30,604,052</b>	<b>2,370,122</b>	<b>28,233,930</b>	<b>7.74%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 1/31/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	January 2022	January 2021	January 2020	January 2019	January 2018
Cash	9,555,038	8,050,344	9,092,007	7,555,347	5,574,673
Reserve (Investment)	2,819,029	2,819,029	1,619,029	1,419,029	1,169,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>12,374,067</b>	<b>10,869,373</b>	<b>10,711,036</b>	<b>8,974,376</b>	<b>6,743,702</b>

**County-Wide**

	January 2022	January 2021	January 2020	January 2019	January 2018
Cash	30,263,954	26,799,253	26,192,838	27,218,053	25,860,005
Investments	7,751,738	7,125,453	7,219,392	4,602,073	4,343,374
<b>Total County-Wide Cash &amp; Investments</b>	<b>38,015,692</b>	<b>33,924,706</b>	<b>33,412,230</b>	<b>31,820,126</b>	<b>30,203,379</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only      Current Expense      \$      1,000,000      5/31/2025

**General Obligations**

Public Service Building GO Bond, Principal Only      \$      1,354,699      3/31/2031  
Holman Capital

**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only      \$      569,914      12/20/2023  
Compensated Balances-County-Wide      \$      905,854      as of 1/31/2022  
Landfill Closure and Post Closure      \$      1,700,000  
Emergency Comm Capital Lease      \$      761,247      7/20/2025

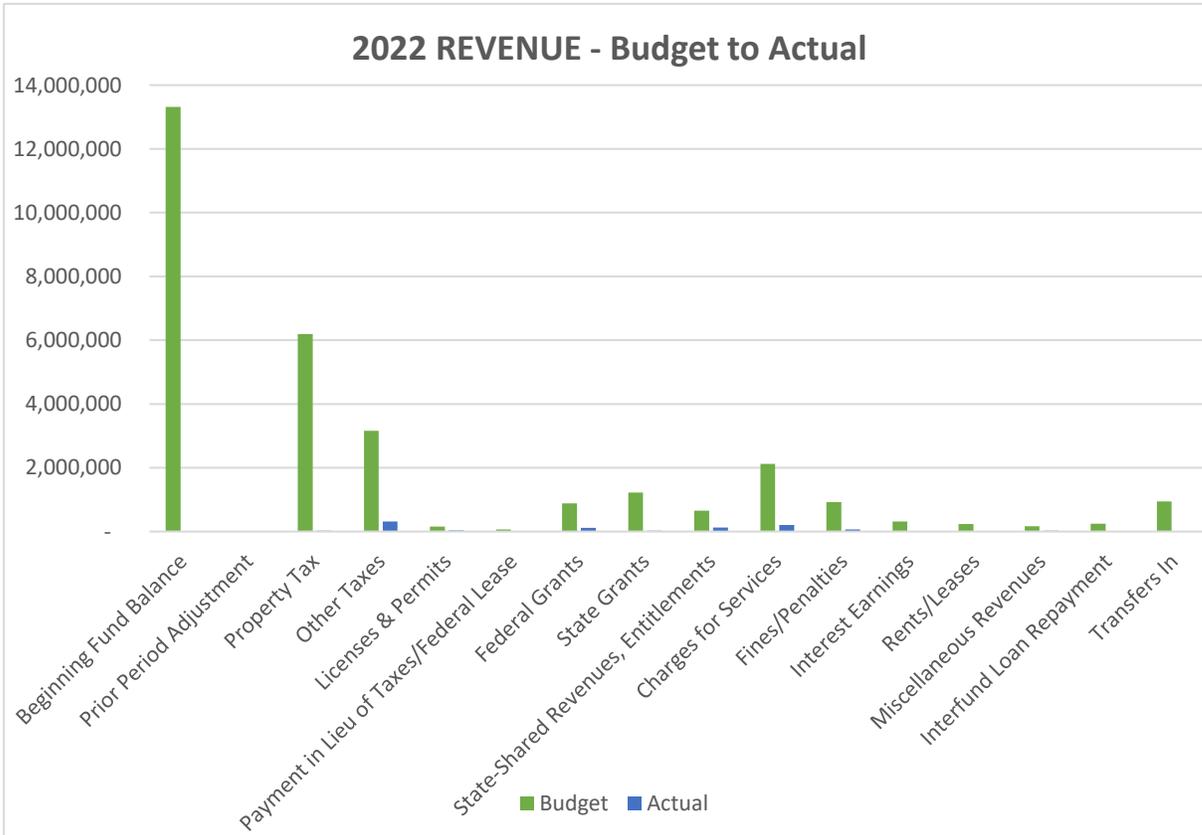
**Total County-Wide Debt**      \$      **6,291,714**

# CURRENT EXPENSE/GENERAL FUND

## REVENUES BY CATEGORY

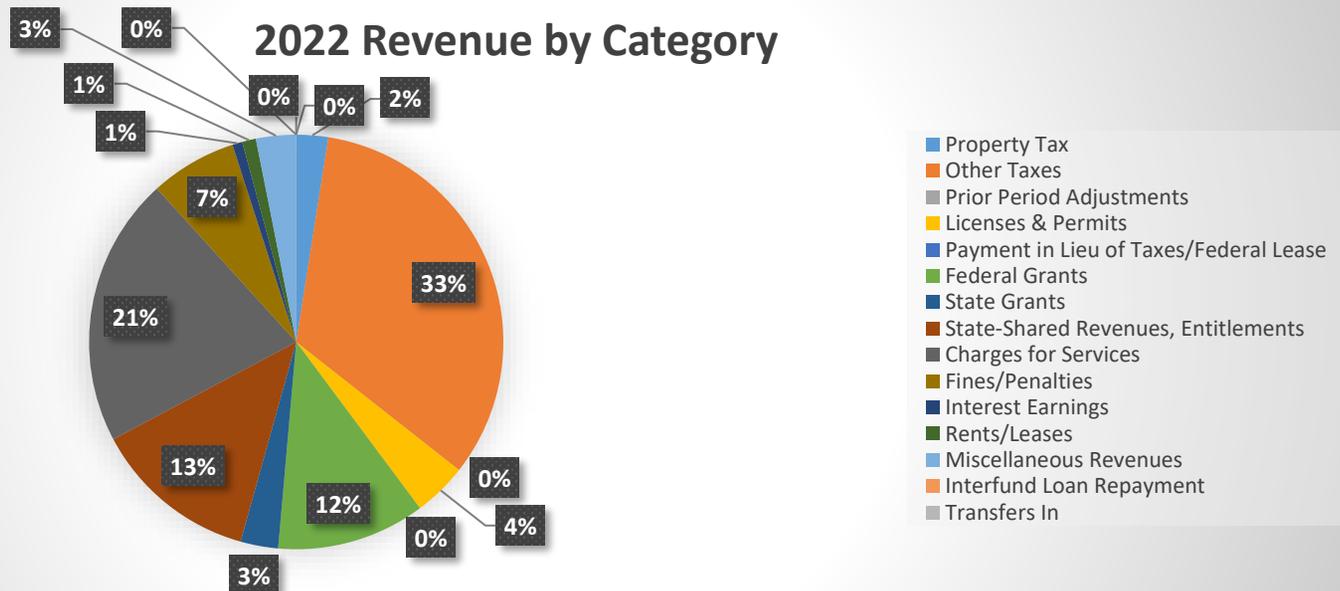
**AS OF 1/31/2022 (8.3%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,193,756	23,970	0.39%
Other Taxes	3,155,000	318,343	10.09%
Licenses & Permits	151,500	40,409	26.67%
Payment in Lieu of Taxes/Federal Lease	64,100	-	0.00%
Federal Grants	884,447	111,404	12.60%
State Grants	1,226,924	28,230	2.30%
State-Shared Revenues, Entitlements	657,700	123,950	18.85%
Charges for Services	2,122,025	202,279	9.53%
Fines/Penalties	919,450	64,955	7.06%
Interest Earnings	317,400	7,542	2.38%
Rents/Leases	230,735	10,318	4.47%
Miscellaneous Revenues	170,000	30,043	17.67%
Interfund Loan Repayment	249,475	-	0.00%
Transfers In	942,511	-	0.00%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>30,604,052</b>	<b>961,443</b>	<b>3.14%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 1/31/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	23,970	18,362	2.49%	5,608
Other Taxes	318,343	268,721	33.11%	49,622
Prior Period Adjustments	-	34	0.00%	(34)
Licenses & Permits	40,409	43,304	4.20%	(2,895)
Payment in Lieu of Taxes/Federal Lease	-	-	0.00%	-
Federal Grants	111,404	251,655	11.59%	(140,251)
State Grants	28,230	161,848	2.94%	(133,618)
State-Shared Revenues, Entitlements	123,950	276,417	12.89%	(152,467)
Charges for Services	202,279	146,252	21.04%	56,027
Fines/Penalties	64,955	81,955	6.76%	(17,000)
Interest Earnings	7,542	92,912	0.78%	(85,370)
Rents/Leases	10,318	1,236	1.07%	9,082
Miscellaneous Revenues	30,043	260	3.12%	29,783
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	-	0.00%	-
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>961,443</b>	<b>1,342,956</b>	<b>100.00%</b>	<b>(381,513)</b>

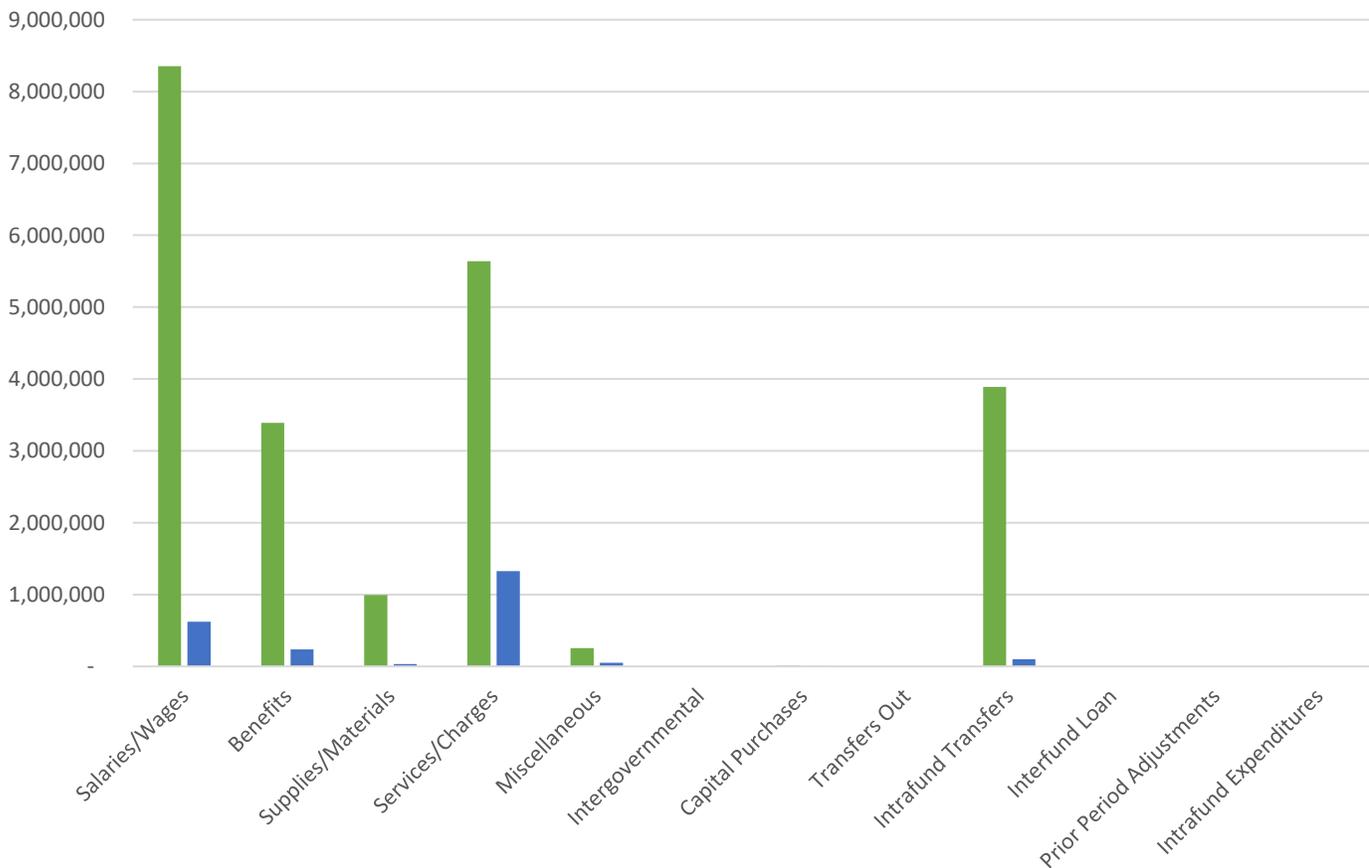




**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 1/31/2022 (8.3%)**

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,355,540	623,823	7.47%
Benefits	3,390,550	234,610	6.92%
Supplies/Materials	991,801	31,245	3.15%
Services/Charges	5,637,503	1,325,847	23.52%
Miscellaneous	256,150	51,994	20.30%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	-	0.00%
Intrafund Transfers	3,888,973	100,000	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>30,604,052</b>	<b>2,370,122</b>	<b>7.74%</b>

**2022 Expenses by Category**



■ Budget ■ Actual

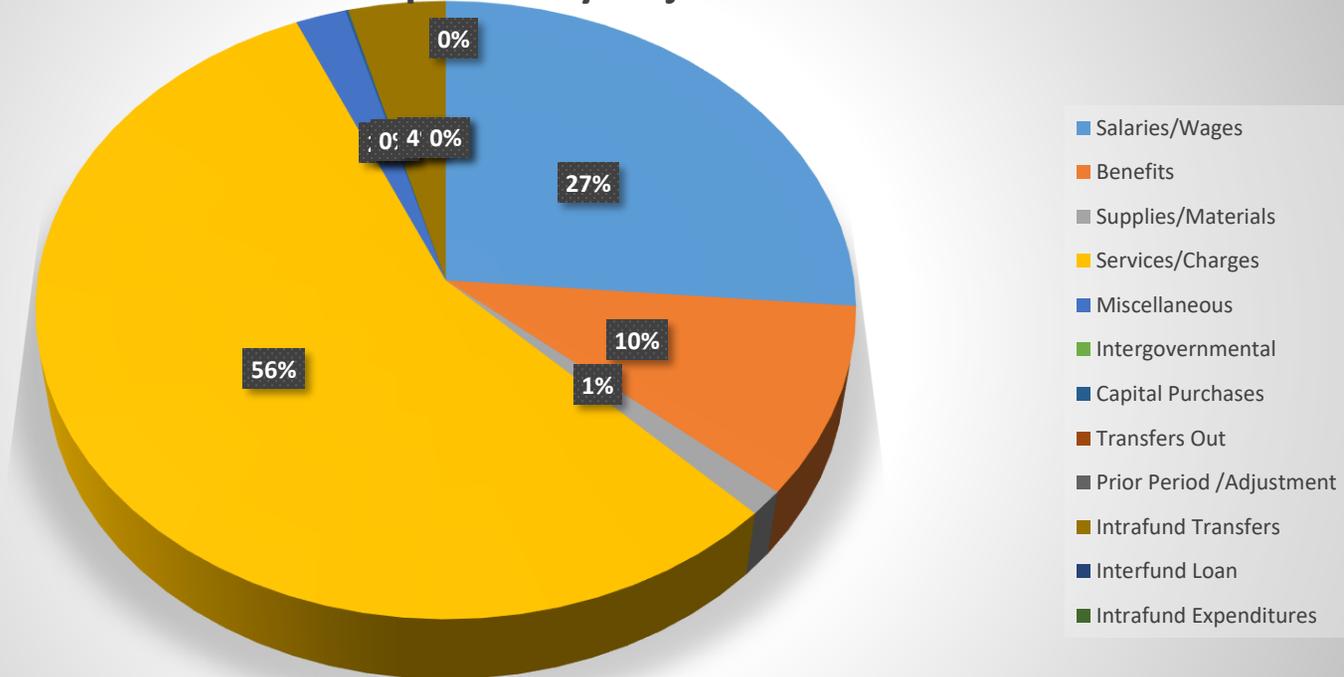
## CURRENT EXPENSE/GENERAL FUND

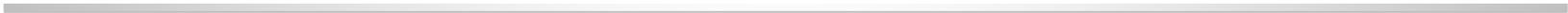
### EXPENSES BY OBJECT CODE

**AS OF 1/31/2022 (8.3%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022	2022 vs 2021
			Total	Difference
Salaries/Wages	623,823	601,355	26.32%	22,468
Benefits	234,610	231,932	9.90%	2,678
Supplies/Materials	31,245	41,138	1.32%	(9,893)
Services/Charges	1,325,847	1,302,732	55.94%	23,115
Miscellaneous	51,994	79	2.19%	51,915
Intergovernmental	-	-	0.00%	-
Capital Purchases	2,603	-	0.11%	2,603
Transfers Out	-	270,000	0.00%	(270,000)
Prior Period /Adjustment	-	(136)	0.00%	136
Intrafund Transfers	100,000	-	4.22%	100,000
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	-	-	0.00%	-
<b>Total CE/General Fund Expenses</b>	<b>2,370,122</b>	<b>2,447,100</b>	<b>100%</b>	<b>(76,978)</b>

### 2022 Expenses by Object Code





**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 1/31/2022 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,094,155	602,859	7%	25.44%
Salaries /Wages- Overtime	261,385	20,964	8%	0.88%
Benefits	3,390,550	234,610	7%	9.90%
Operating Supplies/Materials	494,603	19,601	4%	0.83%
Fuel	162,125	6,544	4%	0.28%
Items Purchased for Inventory or Resale	21,330	1,015	5%	0.04%
Small Tools & Equipment	313,743	4,085	1%	0.17%
Services/Professional Services	3,471,072	415,219	12%	17.52%
Communications	286,551	16,690	6%	0.70%
Travel	103,050	1,575	2%	0.07%
Advertising	46,335	918	2%	0.04%
Rentals & Leases	322,419	17,956	6%	0.76%
Insurance/Bonds	900,225	847,761	94%	35.77%
Public Utilities	253,000	19,245	8%	0.81%
Repairs & Maintenance	254,851	6,483	3%	0.27%
Miscellaneous	256,150	51,994	20%	2.19%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	3,888,973	100,000		4.22%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.11%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>30,604,052</b>	<b>2,370,122</b>	<b>8%</b>	<b>100.00%</b>

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 1/31/2022 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	418,015	41,054	10%
010 - General Government	85,462	9,315	11%
012 - Admin Services	92,725	7,445	8%
013- Human Resources	311,778	20,281	7%
020 - Superior Court	177,687	14,413	8%
030- District Court	917,940	66,854	7%
040- Clerk	359,379	26,525	7%
050 - Treasurer	413,315	29,974	7%
060 - Auditor	1,008,023	68,017	7%
080 - Assessor	529,236	35,915	7%
100 - Prosecuting Attorney	807,476	55,352	7%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	26,110	6%
140 - Sheriff	3,529,387	270,892	8%
170 - Juvenile Services	414,944	33,226	8%
200 - Weed Control	82,356	6,493	8%
220 - Coroner	151,580	10,439	7%
240 - County Extension	95,137	6,288	7%
260 - Emergency Management	228,926	15,954	7%
280 - Public Health	680,298	52,352	8%
300 - Fair	230,832	13,797	6%
310- Parks and Recreation	197,242	12,261	6%
320 - Information Technology	478,802	33,971	7%
<b>Current Expense Expenditure Totals</b>	<b>11,746,090</b>	<b>858,433</b>	<b>7%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 1/31/2022 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	9,927	7%
103 - Countywide Planning	236,250	17,858	8%
104 - Developmental Services	101,562	7,285	7%
110 - County Road	5,506,200	385,694	7%
117 - Boating Safety	64,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	2,598	6%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	5,365	8%
128 - Crime Victims/Witness	103,269	9,521	9%
134 - Elections Reserve	30,000	2,187	
135 - Prosecutor STOP Grant	16,119	608	4%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	-	
144 - Emergency Communication	249,280	17,891	7%
400 - Solid Waste	1,098,150	56,639	5%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	48,105	5%
511 - Unemployment Insurance	25,000	-	0%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>563,678</b>	<b>6%</b>

<b>Cash &amp; Investment Trends - January</b>					
	<b>January 2022</b>	<b>January 2021</b>	<b>January 2020</b>	<b>January 2019</b>	<b>January 2018</b>
001 Current Expense	12,374,067	10,869,373	10,711,036	8,974,376	6,743,702
102 Building & Development	92,487	137,199	40,594	87,720	112,017
103 CW Planning	86,938	139,311	50,752	45,960	45,779
110 County Road	5,084,941	4,168,290	4,279,612	3,723,173	5,076,563
112 Public Facilities	1,631,037	4,179,569	3,528,406	4,937,825	4,236,619
133 Commissioners Special Revenue	342,608	500,000	609,664	529,579	469,119
144 Emergency Communications	974,998	692,429	713,526	1,160,275	772,797
146 American Rescue Plan Act	3,774,122	-	-	-	-
100 Special Revenue Other	3,744,370	3,406,188	2,880,454	2,967,687	2,916,079
200 Debt Service	28,918	195,812	449,591	449,591	258,562
300 Capital Projects	1,026,140	1,825,018	2,065,497	1,631,144	1,820,566
400 Solid Waste	3,616,487	3,005,772	3,043,327	2,397,558	2,381,392
410 Solid Waste Reserve	2,029,444	1,866,472	1,708,277	1,618,920	1,701,423
501 ER&R	3,055,667	2,774,248	3,156,213	2,803,148	3,205,743
511 Unemployment	153,468	165,025	175,281	197,846	224,441
515 IT - dissolved 2019	-	-	-	295,324	238,577
<b>TOTAL</b>	<b>38,015,692</b>	<b>33,924,706</b>	<b>33,412,230</b>	<b>31,820,126</b>	<b>30,203,379</b>