

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# AUGUST 2007



## HIGHLIGHTS:

General Fund summary, projected and actual:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	18,232,559	19,337,179
EXPENDITURES	20,306,386	20,713,862
NET INCOME (DEFICIT)	(2,073,827)	(1,376,683)
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	369,074	1,341,312
<b>ENDING CASH BALANCE</b>		<b>2,760,172</b>

*The above projected numbers do not include emergency appropriations or unbudgeted revenue. Expenditures, revenues, and fund balances in this report are compiled on the modified accrual basis.*

### Notes:

Page 2 – General fund revenue is at 65.8% of budget. In August 2006 it was 68.4%. The main reason for this is probably due to the timing of the Sheriff contract billings (page 5).

Page 3 – General fund expenditures are at 67.8% of budget. In August 2006 it was 67.1%

Page 4 – The cash balance is almost \$200,000 *more* than it was in August 2006.

Page 6 – The ending fund balance is \$300,000 *less* than it was in August 2006.



Prepared by:

**Brad Posenjak, CPA**

Financial Services Manger

[brad.posenjak@co.chelan.wa.us](mailto:brad.posenjak@co.chelan.wa.us)

Previous monthly financial reports are available at [http://www.co.chelan.wa.us/ad/ada\\_financial](http://www.co.chelan.wa.us/ad/ada_financial)

# REVENUE

Through August 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	53,582	6,418	89.3%
010 Assessor	4,230	1,577	2,653	37.3%
015 Auditor	866,919	635,394	231,525	73.3%
020 Community Development	1,973,277	1,215,033	758,244	61.6%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	810,000	679,244	130,756	83.9%
045 Commissioners	7,943,769	6,210,233	1,733,536	78.2%
050 Coroner	15,000	15,110	0	100.7%
052 Information Technology	112,574	87,902	24,672	78.1%
055 Facilities Maintenance *	549,961	396,873	153,088	72.2%
065 District Court	1,357,392	984,468	372,924	72.5%
066 District Court Probation	280,100	190,685	89,415	68.1%
075 Extension Services	397,637	138,997	258,640	35.0%
077 Horticulture	27,670	13,986	13,684	50.5%
085 Juvenile Services *	684,070	387,116	296,954	56.6%
105 Non-Departmental	43,417	83,660	0	192.7%
139 Child Support Enforcement	409,644	332,167	77,477	81.1%
140 Prosecuting Attorney	447,546	225,977	221,569	50.5%
145 Sheriff *	2,360,635	1,235,827	1,124,809	52.4%
155 Superior Court System	39,071	66,551	0	170.3%
165 Treasurer	1,736,878	1,238,633	498,245	71.3%
170 Property Taxes	9,288,747	5,144,164	4,144,583	55.4%
<b>TOTALS</b>	<b>29,410,007</b>	<b>19,337,179</b>	<b>10,072,828</b>	<b>65.8%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	6,563,469	6,951,221	48.6%
Ohme Gardens	154,980	124,205	30,775	80.1%
Natural Resources *	3,564,191	1,054,987	2,509,204	29.6%
Wenatchee River Park	159,250	164,316	0	103.2%
Fair *	413,931	201,102	212,829	48.6%
Regional Justice Center	7,005,097	5,247,689	1,757,408	74.9%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through August 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	766,610	386,799	66.5%
015 Auditor	1,069,028	758	734,930	334,856	68.7%
016 Board of Equalization	7,168	0	2,819	4,349	39.3%
020 Community Development	2,349,268	(4,096)	1,346,950	998,222	57.4%
030 Civil Service Comm	37,628	(206)	25,928	11,494	69.3%
040 Clerk	1,040,593	0	680,673	359,920	65.4%
045 Commissioners	651,597	(5,988)	446,156	199,453	69.1%
050 Coroner	179,463	0	92,791	86,672	51.7%
052 Information Technology	821,155	(10,844)	600,374	209,938	74.1%
055 Facilities Maintenance	1,438,599	8,894	975,986	471,507	67.4%
065 District Court	1,082,882	16,792	717,714	381,960	65.3%
066 District Court Probation	388,593	(154)	256,608	131,831	66.1%
075 Extension Services	569,505	(12,354)	367,789	189,362	66.0%
077 Horticulture	69,541	1,041	45,141	25,441	64.0%
085 Juvenile Services	2,685,132	24,638	1,755,036	954,734	64.8%
105 Non-Departmental	6,014,765	45,000	4,629,285	1,430,480	76.4%
128 Noxious Weed	70,150	0	43,465	26,685	62.0%
139 Child Support Enforcement	398,737	(557)	258,425	139,755	64.9%
140 Prosecuting Attorney	1,631,758	(327)	1,070,136	561,295	65.6%
145 Sheriff	7,274,826	104,558	4,911,797	2,467,587	66.6%
155 Superior Court System	914,468	(626)	631,612	282,230	69.1%
165 Treasurer	535,491	199	353,637	182,053	66.0%
<b>TOTALS</b>	<b>30,388,638</b>	<b>161,846</b>	<b>20,713,862</b>	<b>9,836,622</b>	<b>67.8%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	6,914,847	9,139,939	43.1%
Ohme Gardens	211,296	0	108,737	102,559	51.5%
Natural Resources	970,793	2,717,455	1,157,089	2,531,159	31.4%
Wenatchee River Park	178,963	0	140,819	38,144	78.7%
Fair	410,386	5,431	221,112	194,705	53.2%
Regional Justice	7,810,845	0	5,054,322	2,756,523	64.7%

## CASH & INVESTMENTS

<b>Fund</b>	<b>June 30, 2007 Cash &amp; Investments</b>	<b>July 31, 2007 Cash &amp; Investments</b>	<b>August 31, 2007 Cash &amp; Investments</b>
010 General	4,591,036	3,471,768	2,760,172
110 County Roads	5,612,933	4,617,444	3,910,680
119 Ohme Gardens	45,445	59,367	58,606
130 Emergency Management	21,165	42	8,028
140 Cashmere-Dryden Airport	27,307	27,108	26,555
180 Natural Resources	297,372	184,563	54,453
210 Juvenile Building Debt	2,712,376	2,844,918	2,989,464
301 REET 1	1,392,610	1,447,267	1,489,038
405 Wenatchee River Park	90,847	92,621	99,634
410 Fair	37,773	21,196	(15,751)
450 Regional Justice Center	37,762	342,601	93,709
510 ER&R	3,574,128	2,993,835	2,996,196
526 Health Insurance	98,873	95,021	76,825
535 Unemployment Comp	121,139	124,763	118,128
540 Tort Claims & Insurance	1,115,093	1,101,273	1,100,390

# GENERAL FUND - BY CATEGORY

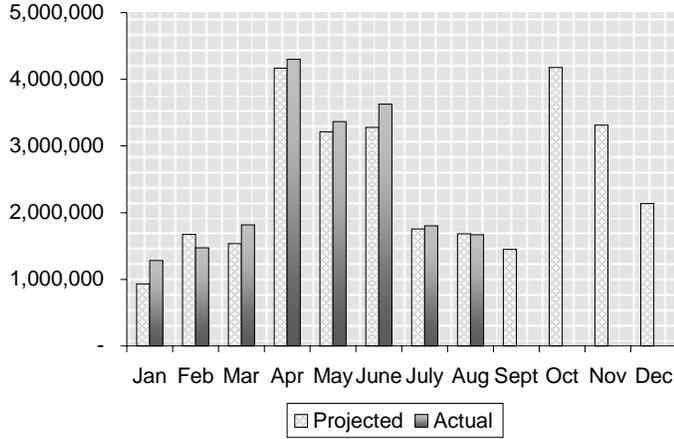
Through August 31, 2007

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	86,616	50,329	<b>(36,288)</b>	5,222,922	5,144,164	<b>(78,758)</b>
Sales Tax	516,459	650,361	133,902	3,113,985	3,533,287	419,302
Penalty & Interest	41,401	28,288	<b>(13,113)</b>	469,678	336,708	<b>(132,970)</b>
Building Permits	82,633	86,716	4,083	598,064	543,366	<b>(54,698)</b>
PILT	0	0	0	932,000	958,751	26,751
PUD Priviledge Tax	0	0	0	1,020,000	1,134,628	114,628
Liquor X & P	0	0	0	70,071	86,760	16,689
Wenatchee Court	19,253	18,330	<b>(923)</b>	117,373	122,784	5,410
Law Enforcement	326,221	0	<b>(326,221)</b>	1,265,016	716,588	<b>(548,429)</b>
Auto License	36,857	39,700	2,843	275,342	282,894	7,552
Interfund	1,578	43,744	42,166	929,691	833,397	<b>(96,294)</b>
District Court Fines	97,318	85,513	<b>(11,804)</b>	596,619	699,269	102,650
Treasury Interest	57,460	75,210	17,749	492,133	688,738	196,604
Operating Transfers-in	0	0	0	12,500	35,106	22,606
Other	416,276	587,956	171,680	3,117,163	4,220,739	1,103,576
<b>TOTAL</b>	<b>1,682,073</b>	<b>1,666,147</b>	<b>(15,927)</b>	<b>18,232,559</b>	<b>19,337,179</b>	<b>1,104,620</b>

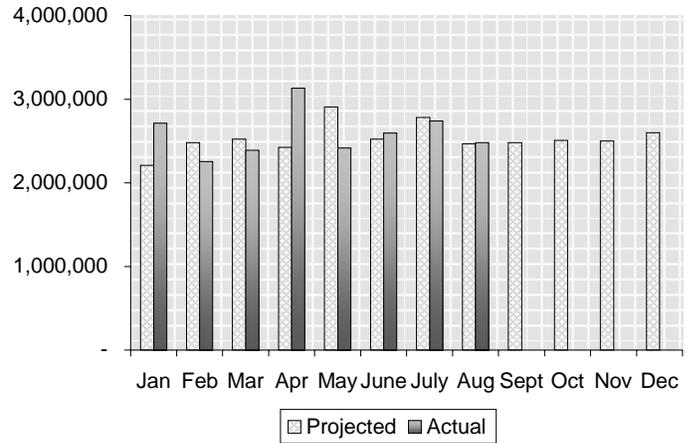
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,298,988	1,300,478	<b>1,490</b>	9,946,038	9,845,528	(100,510)
20 - Personnel Benefits	432,429	426,091	(6,338)	3,448,820	3,388,543	(60,277)
30 - Supplies	53,530	57,628	<b>4,098</b>	346,822	470,403	<b>123,582</b>
40 - Other Services/Charges	368,845	397,342	<b>28,497</b>	3,116,433	3,473,881	<b>357,449</b>
50 - Inter-Governmental Svs	49,405	42,747	(6,658)	376,689	416,063	<b>39,374</b>
60 - Capital Outlay	30	0	(30)	3,380	78,073	<b>74,692</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	260,816	255,261	(5,554)	3,068,205	3,041,372	(26,833)
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,464,043</b>	<b>2,479,548</b>	<b>15,505</b>	<b>20,306,386</b>	<b>20,713,862</b>	<b>407,476</b>

Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

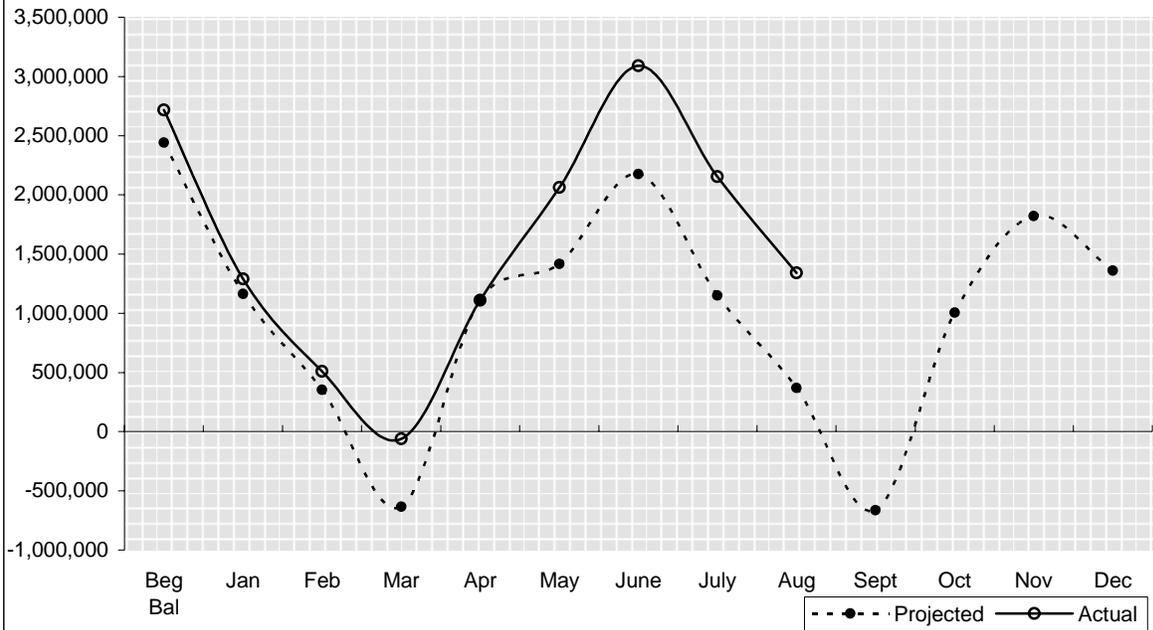
**MONTHLY GENERAL FUND REVENUES**



**MONTHLY GENERAL FUND EXPENDITURES**



**2007 GENERAL FUND BALANCE**



**2006 GENERAL FUND BALANCE**

