

# CHELAN COUNTY



## MARCH 2007

### MONTHLY FINANCIAL REPORT



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: April 5, 2007  
 Subject: Financial Report – **March 2007**

A summary of the general fund's budget status is as follows:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	4,123,799	4,575,011
EXPENDITURES	7,211,241	7,354,419
NET INCOME (DEFICIT)	(3,087,442)	(2,779,408)
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	(644,541)	(61,413)
<b>ENDING CASH BALANCE</b>		<b>1,269,539</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. If you have any questions, please contact me at ext. 6655.*

**Notes:**

- Page 2 & 8 – Fund balance is negative for a few days until property taxes come in.
- Page 3 – General fund revenue is at 15.6% of budget. In March 2006 it was 15.8%.
- Page 4 – General fund expenditures are at 24.2% of budget. In March 2006 it was only 23.0%
- Page 5 – The cash balance is almost \$300,000 more than it was in March 2006.

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)

County Courthouse, 350 Orondo Avenue, Post Office Box 400, Wenatchee WA 98807-0400  
 Phone (509) 667-6800 Fax (509) 667-6818

# REVENUE

Through March 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	16,686	43,314	27.8%
010 Assessor	4,230	516	3,714	12.2%
015 Auditor	866,919	128,062	738,857	14.8%
020 Community Development	1,973,277	315,659	1,657,618	16.0%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	810,000	277,868	532,133	34.3%
045 Commissioners	7,943,769	1,427,417	6,516,352	18.0%
050 Coroner	15,000	7,351	7,649	49.0%
052 Information Technology	112,574	35,311	77,263	31.4%
055 Facilities Maintenance	541,961	147,199	394,762	27.2%
065 District Court	1,357,392	342,976	1,014,416	25.3%
066 District Court Probation	280,100	63,027	217,073	22.5%
075 Extension Services	397,637	3,199	394,438	0.8%
077 Horticulture	27,670	0	27,670	0.0%
085 Juvenile Services *	684,070	114,183	569,887	16.7%
105 Non-Departmental	43,417	38,371	5,046	88.4%
139 Child Support Enforcement	397,452	130,770	266,682	32.9%
140 Prosecuting Attorney	447,546	87,584	359,962	19.6%
145 Sheriff *	2,338,982	408,274	1,930,708	17.5%
155 Superior Court System	39,071	40,045	0	102.5%
165 Treasurer	1,736,878	374,857	1,362,021	21.6%
170 Property Taxes	9,288,747	615,658	8,673,090	6.6%
<b>TOTALS</b>	<b>29,368,162</b>	<b>4,575,011</b>	<b>24,793,151</b>	<b>15.6%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	2,481,539	11,033,151	18.4%
Ohme Gardens	154,980	2,935	152,045	1.9%
Natural Resources	889,175	253,513	635,662	28.5%
Wenatchee River Park	159,250	49,995	109,255	31.4%
Fair	408,500	124,029	284,471	30.4%
Regional Justice Center	7,005,097	1,714,260	5,290,837	24.5%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through March 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	276,804	876,605	24.0%
015 Auditor	1,069,028	758	266,875	802,911	24.9%
016 Board of Equalization	7,168	0	570	6,598	7.9%
020 Community Development	2,349,268	(4,096)	455,074	1,890,098	19.4%
030 Civil Service Comm	37,628	(206)	7,251	30,171	19.4%
040 Clerk	1,040,593	0	245,218	795,375	23.6%
045 Commissioners	651,597	(5,988)	159,608	486,001	24.7%
050 Coroner	179,463	0	31,035	148,428	17.3%
052 Information Technology	821,155	(10,844)	269,340	540,971	33.2%
055 Facilities Maintenance	1,438,599	894	359,784	1,079,709	25.0%
065 District Court	1,082,882	(15,417)	274,445	793,020	25.7%
066 District Court Probation	388,593	(154)	93,551	294,888	24.1%
075 Extension Services	569,505	(12,354)	106,849	450,302	19.2%
077 Horticulture	69,541	1,041	14,728	55,854	20.9%
085 Juvenile Services	2,685,132	24,638	617,318	2,092,452	22.8%
105 Non-Departmental	6,014,765	0	1,780,493	4,234,272	29.6%
128 Noxious Weed	70,150	0	14,471	55,679	20.6%
139 Child Support Enforcement	398,737	(12,749)	90,063	295,925	23.3%
140 Prosecuting Attorney	1,631,758	(327)	398,251	1,233,180	24.4%
145 Sheriff	7,274,826	51,173	1,542,142	5,783,857	21.1%
155 Superior Court System	914,468	(626)	220,780	693,062	24.2%
165 Treasurer	535,491	199	129,770	405,920	24.2%
<b>TOTALS</b>	<b>30,388,638</b>	<b>11,060</b>	<b>7,354,419</b>	<b>23,045,279</b>	<b>24.2%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	1,690,387	14,364,399	10.5%
Ohme Gardens	211,296	0	33,423	177,873	15.8%
Natural Resources	970,793	0	315,394	655,399	32.5%
Wenatchee River Park	178,963	0	14,815	164,148	8.3%
Fair	410,386	0	41,316	369,070	10.1%
Regional Justice	7,810,845	0	1,804,575	6,006,270	23.1%

# CASH & INVESTMENTS

<b>Fund</b>	<b>January 31, 2007 Cash &amp; Investments</b>	<b>February 28, 2007 Cash &amp; Investments</b>	<b>March 31, 2007 Cash &amp; Investments</b>
010 General	2,524,281	1,889,019	1,269,539
110 County Roads	5,282,709	4,987,820	4,826,207
119 Ohme Gardens	32,458	24,483	13,202
130 Emergency Management	22,148	29,903	31,058
140 Cashmere-Dryden Airport	20,657	34,149	32,812
180 Natural Resources	493,304	362,346	405,653
210 Juvenile Building Debt	3,019,167	2,215,956	2,355,416
301 REET 1	875,370	905,330	956,793
405 Wenatchee River Park	59,682	104,986	101,705
410 Fair	3,887	3,942	80,073
450 Regional Justice Center	178,209	216,140	319,782
510 ER&R	3,434,486	3,301,862	3,252,724
526 Health Insurance	93,928	221,731	97,614
535 Unemployment Comp	125,133	128,995	132,708
540 Tort Claims & Insurance	409,949	402,441	396,266

# GENERAL FUND - BY CATEGORY

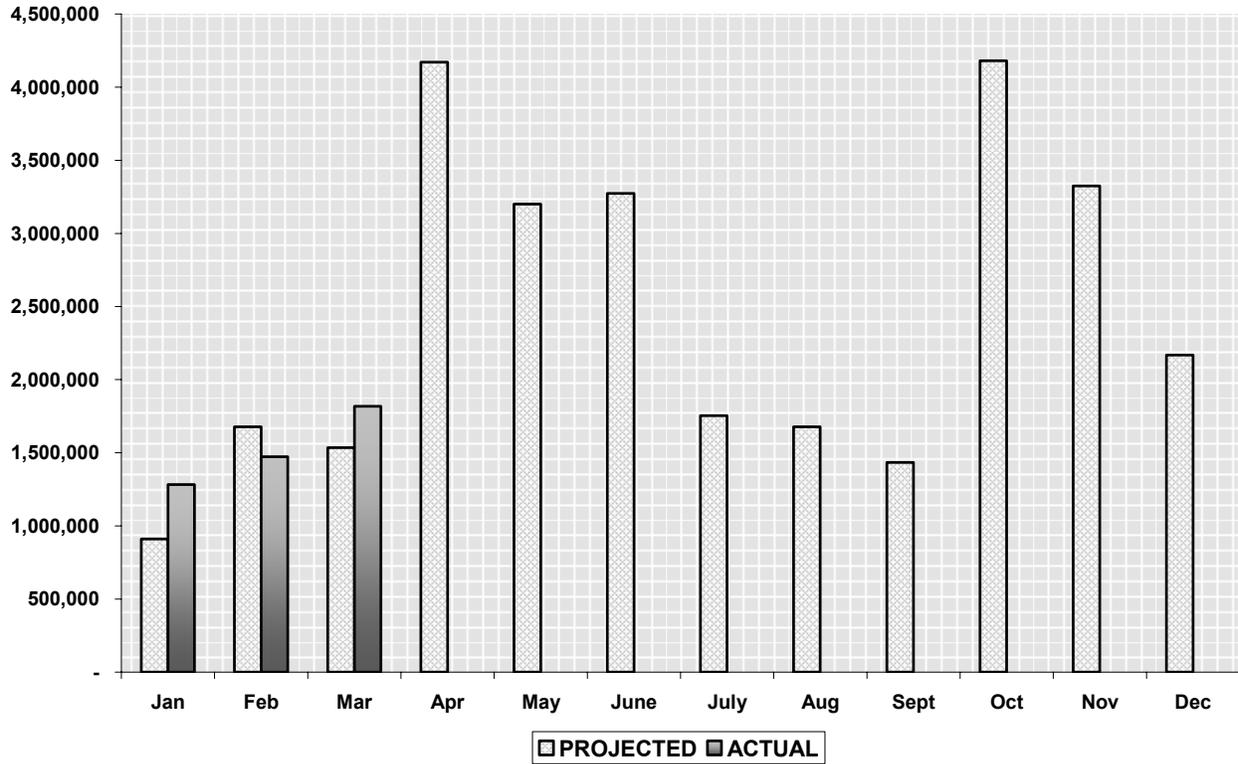
Through March 31, 2007

<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	397,837	380,928	<b>(16,909)</b>	631,728	615,658	<b>(16,071)</b>
Sales Tax	292,566	299,526	6,961	1,133,295	1,218,668	85,373
Penalty & Interest	69,020	(6,880)	<b>(75,900)</b>	152,834	118,764	<b>(34,070)</b>
Building Permits	44,914	49,205	4,290	115,417	139,556	24,139
PILT	0	18,738	18,738	0	18,738	18,738
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	19,266	14,714	<b>(4,552)</b>	30,407	26,164	<b>(4,243)</b>
Wenatchee Court	10,690	11,050	360	28,215	38,552	10,336
Law Enforcement	68,739	358,294	289,554	394,846	358,294	<b>(36,552)</b>
Auto License	33,689	31,468	<b>(2,221)</b>	84,804	79,143	<b>(5,662)</b>
Interfund	10,808	31,247	20,439	288,272	260,796	<b>(27,476)</b>
District Court Fines	75,894	79,020	3,127	176,887	245,143	68,255
Treasury Interest	48,219	46,021	<b>(2,198)</b>	167,475	210,821	43,347
Operating Transfers-in	6,250	6,250	0	6,250	28,856	22,606
Other	457,698	498,848	41,150	913,368	1,215,859	302,491
<b>TOTAL</b>	<b>1,535,589</b>	<b>1,818,429</b>	<b>282,839</b>	<b>4,123,799</b>	<b>4,575,011</b>	<b>451,212</b>

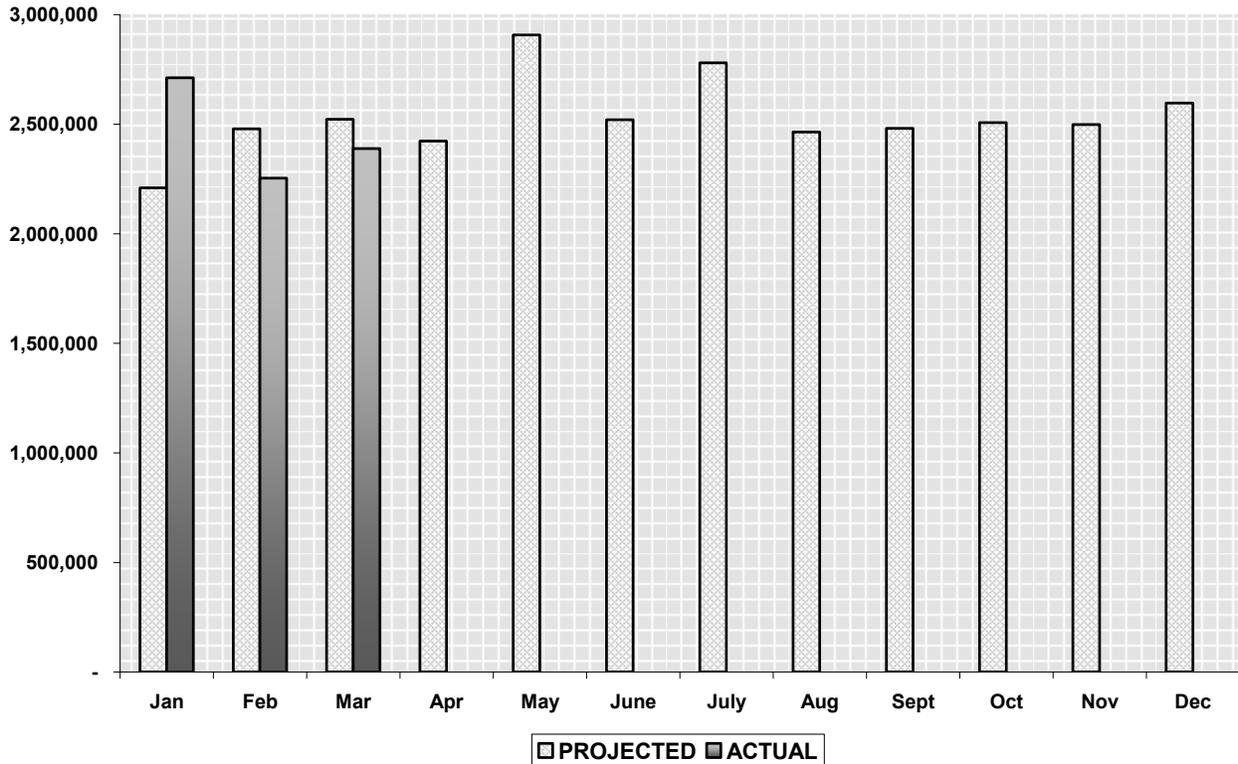
<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,210,846	1,204,242	(6,604)	3,612,332	3,614,547	<b>2,215</b>
20 - Personnel Benefits	416,946	415,208	(1,738)	1,247,704	1,261,532	<b>13,828</b>
30 - Supplies	43,987	84,026	<b>40,039</b>	119,898	181,369	<b>61,471</b>
40 - Other Services/Charges	374,364	341,826	(32,538)	1,045,892	1,153,296	<b>107,404</b>
50 - Inter-Governmental Svs	39,954	90,997	<b>51,043</b>	123,417	179,768	<b>56,351</b>
60 - Capital Outlay	0	0	0	0	0	0
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	436,644	252,294	(184,351)	1,061,998	963,908	(98,090)
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,522,742</b>	<b>2,388,592</b>	<b>(134,150)</b>	<b>7,211,241</b>	<b>7,354,419</b>	<b>143,178</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

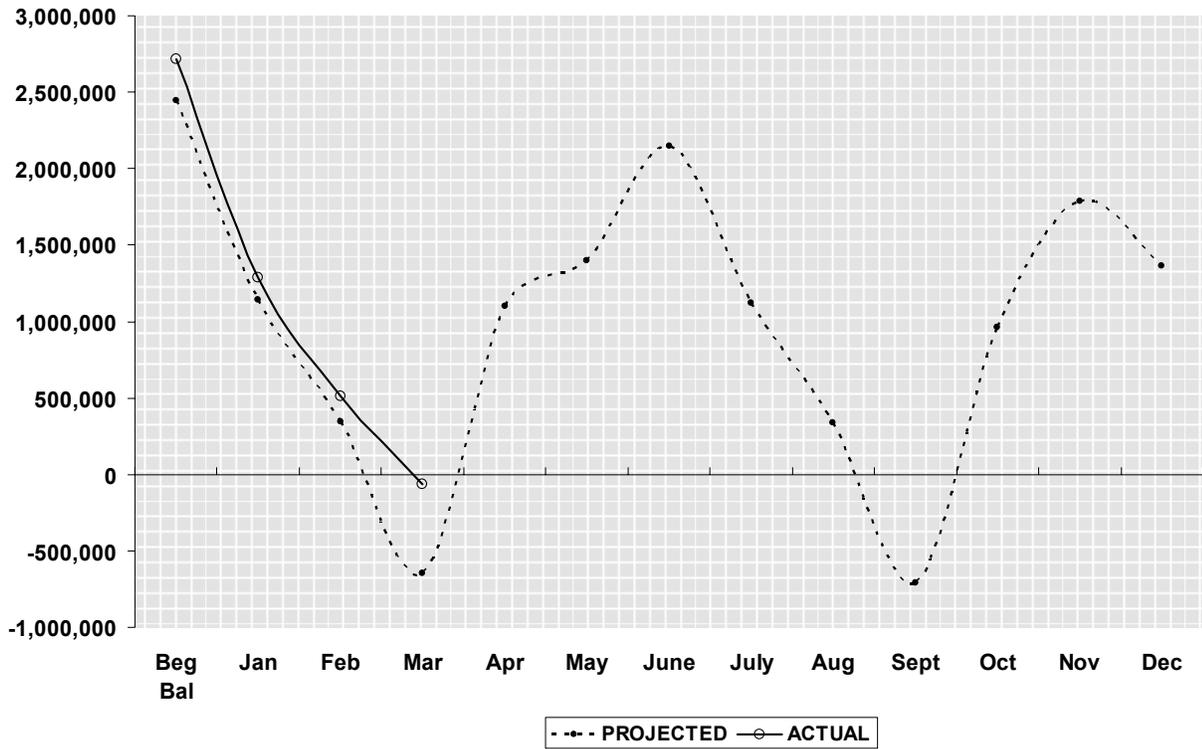
### GENERAL FUND REVENUES (Monthly)



### GENERAL FUND EXPENDITURES (Monthly)



### 2007 GENERAL FUND BALANCE



### 2006 GENERAL FUND BALANCE

