

# CHELAN COUNTY



## MAY 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: June 11, 2007  
 Subject: Financial Report – **May 2007**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	11,515,137	12,244,268
EXPENDITURES	12,542,146	12,900,004
NET INCOME (DEFICIT)	(1,027,009)	(655,736)
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	1,415,892	2,062,259
<b>ENDING CASH BALANCE</b>		<b>3,197,412</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 3 – General fund revenue is at 41.7% of budget. In May 2006 it was 42.7%.
- Page 4 – General fund expenditures are at 42.4% of budget. In May 2006 it was only 42.6%
- Page 5 – The cash balance is \$400,000 more than it was in May 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 May 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	30,163	29,837	50.3%
010 Assessor	4,230	804	3,426	19.0%
015 Auditor	866,919	306,348	560,571	35.3%
020 Community Development	1,973,277	646,697	1,326,580	32.8%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	810,000	446,246	363,754	55.1%
045 Commissioners	7,943,769	2,358,340	5,585,429	29.7%
050 Coroner	15,000	7,351	7,649	49.0%
052 Information Technology	112,574	60,124	52,450	53.4%
055 Facilities Maintenance	541,961	259,627	282,334	47.9%
065 District Court	1,357,392	577,219	780,173	42.5%
066 District Court Probation	280,100	109,836	170,264	39.2%
075 Extension Services	397,637	64,139	333,498	16.1%
077 Horticulture	27,670	5,891	21,779	21.3%
085 Juvenile Services *	684,070	227,187	456,883	33.2%
105 Non-Departmental	43,417	47,168	0	108.6%
139 Child Support Enforcement	409,644	197,100	212,544	48.1%
140 Prosecuting Attorney	447,546	132,656	314,890	29.6%
145 Sheriff *	2,338,982	989,982	1,349,000	42.3%
155 Superior Court System	39,071	52,456	0	134.3%
165 Treasurer	1,736,878	724,906	1,011,972	41.7%
170 Property Taxes	9,288,747	5,000,029	4,288,718	53.8%
<b>TOTALS</b>	<b>29,380,354</b>	<b>12,244,268</b>	<b>17,136,086</b>	<b>41.7%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	5,389,331	8,125,359	39.9%
Ohme Gardens	154,980	58,184	96,796	37.5%
Natural Resources	889,175	419,780	469,395	47.2%
Wenatchee River Park	159,250	79,344	79,906	49.8%
Fair	408,500	133,224	275,276	32.6%
Regional Justice Center	7,005,097	2,905,593	4,099,504	41.5%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through May 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	487,900	665,509	42.3%
015 Auditor	1,069,028	758	470,515	599,271	44.0%
016 Board of Equalization	7,168	0	1,477	5,691	20.6%
020 Community Development	2,349,268	(4,096)	817,215	1,527,957	34.8%
030 Civil Service Comm	37,628	(206)	13,221	24,201	35.3%
040 Clerk	1,040,593	0	431,643	608,950	41.5%
045 Commissioners	651,597	(5,988)	271,518	374,091	42.1%
050 Coroner	179,463	0	56,553	122,910	31.5%
052 Information Technology	821,155	(10,844)	370,541	439,770	45.7%
055 Facilities Maintenance	1,438,599	894	628,274	811,219	43.6%
065 District Court	1,082,882	(15,417)	460,261	607,204	43.1%
066 District Court Probation	388,593	(154)	162,634	225,805	41.9%
075 Extension Services	569,505	(12,354)	200,285	356,866	35.9%
077 Horticulture	69,541	1,041	29,170	41,412	41.3%
085 Juvenile Services	2,685,132	24,638	1,107,733	1,602,037	40.9%
105 Non-Departmental	6,014,765	0	2,941,372	3,073,393	48.9%
128 Noxious Weed	70,150	0	27,386	42,764	39.0%
139 Child Support Enforcement	398,737	(557)	165,247	232,933	41.5%
140 Prosecuting Attorney	1,631,758	(327)	676,426	955,005	41.5%
145 Sheriff	7,274,826	82,905	2,972,615	4,385,116	40.4%
155 Superior Court System	914,468	(626)	382,167	531,675	41.8%
165 Treasurer	535,491	199	225,853	309,837	42.2%
<b>TOTALS</b>	<b>30,388,638</b>	<b>54,984</b>	<b>12,900,004</b>	<b>17,543,618</b>	<b>42.4%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	3,572,413	12,482,373	22.3%
Ohme Gardens	211,296	0	71,843	139,453	34.0%
Natural Resources	970,793	42,439	617,157	396,075	60.9%
Wenatchee River Park	178,963	0	69,710	109,253	39.0%
Fair	410,386	0	97,858	312,528	23.8%
Regional Justice	7,810,845	0	3,189,077	4,621,768	40.8%

# CASH & INVESTMENTS

<b>Fund</b>	<b>March 31, 2007 Cash &amp; Investments</b>	<b>April 30, 2007 Cash &amp; Investments</b>	<b>May 31, 2007 Cash &amp; Investments</b>
010 General	1,269,539	2,493,874	3,197,412
110 County Roads	4,826,207	6,078,663	6,371,096
119 Ohme Gardens	13,202	23,953	31,845
130 Emergency Management	31,058	8,888	31,475
140 Cashmere-Dryden Airport	32,812	28,289	24,265
180 Natural Resources	405,653	295,216	237,414
210 Juvenile Building Debt	2,355,416	2,452,363	2,583,244
301 REET 1	956,793	959,849	1,308,021
405 Wenatchee River Park	101,705	95,062	86,244
410 Fair	80,073	48,991	37,257
450 Regional Justice Center	319,782	151,263	374,361
510 ER&R	3,252,724	3,217,509	3,275,698
526 Health Insurance	97,614	97,682	103,947
535 Unemployment Comp	132,708	136,279	117,122
540 Tort Claims & Insurance	396,266	1,173,538	1,119,535

# GENERAL FUND - BY CATEGORY

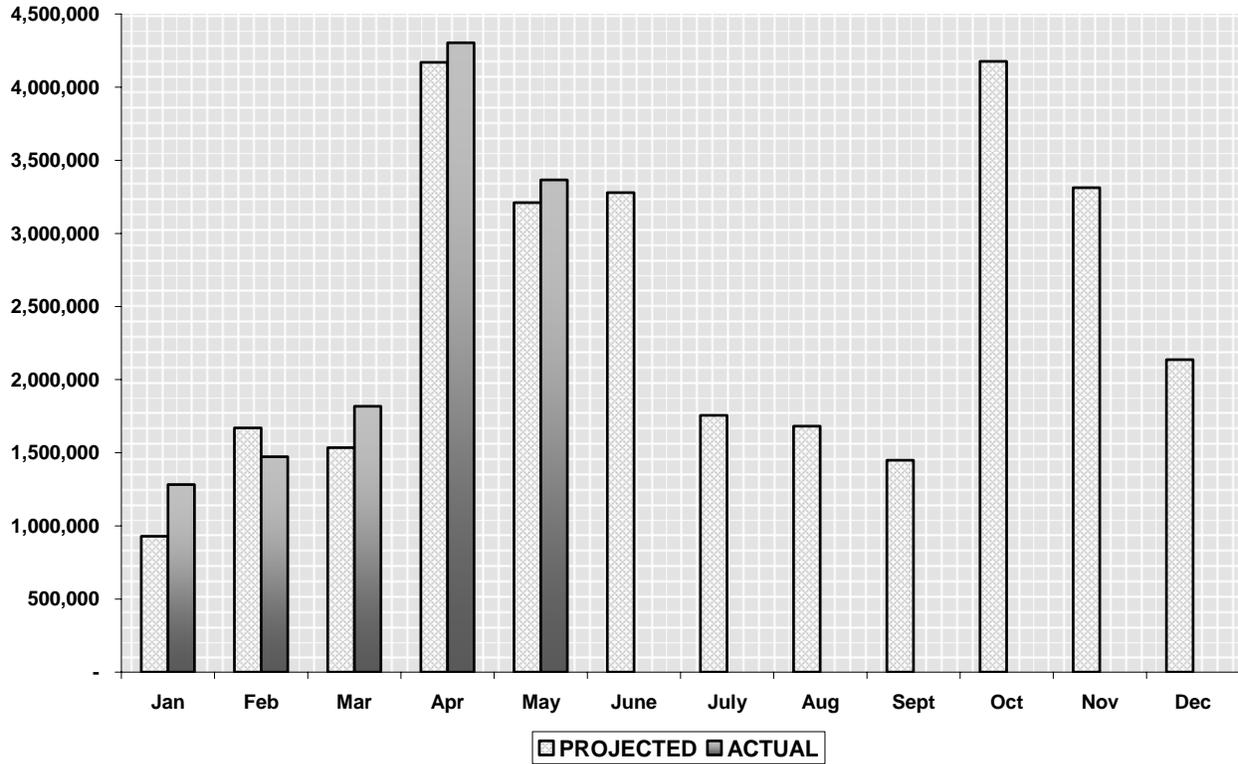
Through May 31, 2007

<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,754,834	1,577,492	<b>(177,342)</b>	4,994,074	5,000,029	5,955
Sales Tax	399,933	424,939	25,007	1,844,617	1,962,421	117,804
Penalty & Interest	85,819	86,407	588	292,126	247,915	<b>(44,211)</b>
Building Permits	95,595	85,348	<b>(10,247)</b>	339,924	265,076	<b>(74,848)</b>
PILT	0	0	0	0	18,738	18,738
PUD Privilege Tax	0	0	0	0	0	0
Liquor X & P	0	0	0	40,334	38,692	<b>(1,642)</b>
Wenatchee Court	10,878	15,250	4,372	55,167	67,418	12,251
Law Enforcement	173,838	358,294	184,455	795,146	716,588	<b>(78,559)</b>
Auto License	36,742	37,383	640	157,482	157,478	(4)
Interfund	89,976	62,492	<b>(27,484)</b>	654,630	535,436	<b>(119,195)</b>
District Court Fines	85,200	88,120	2,920	329,935	406,165	76,230
Treasury Interest	48,239	108,092	59,853	240,370	374,597	134,227
Operating Transfers-in	6,250	6,250	0	12,500	35,106	22,606
Other	422,989	516,298	93,308	1,758,832	2,418,610	659,778
<b>TOTAL</b>	<b>3,210,294</b>	<b>3,366,365</b>	<b>156,071</b>	<b>11,515,137</b>	<b>12,244,268</b>	<b>729,131</b>

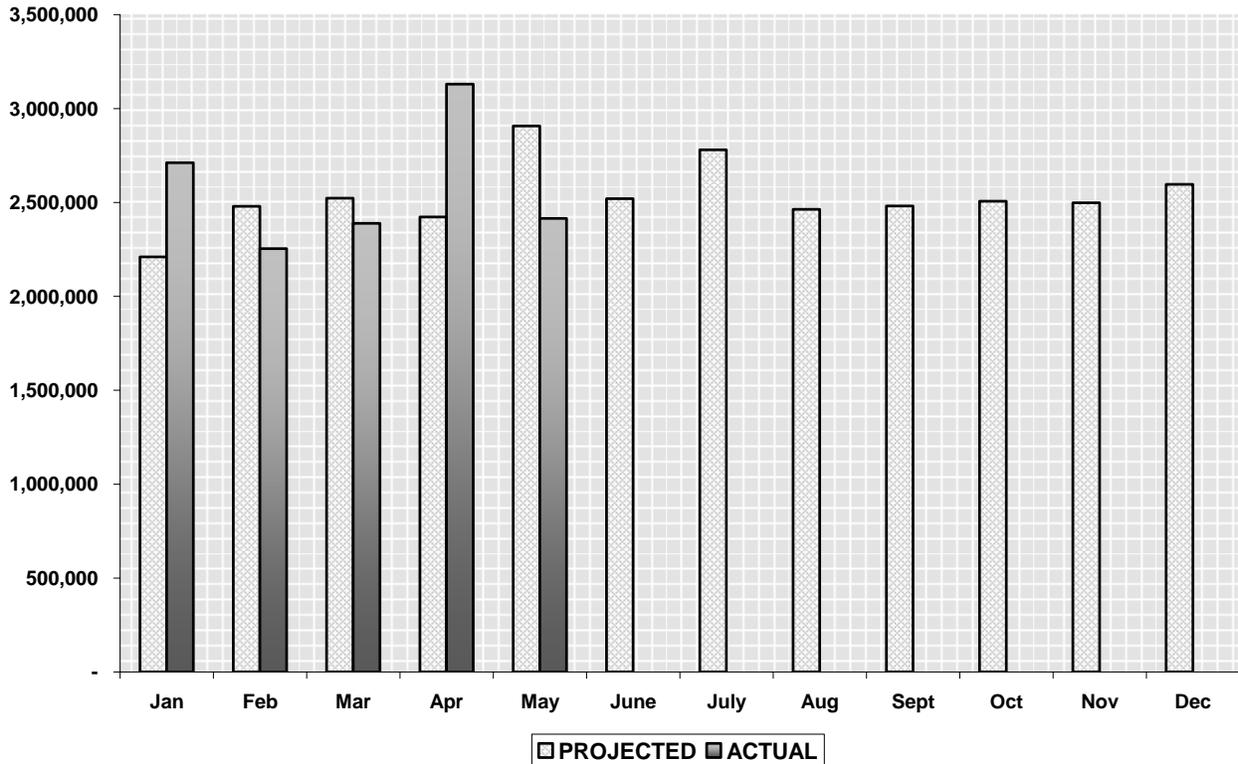
<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,252,610	1,246,602	(6,008)	6,082,047	6,044,649	(37,398)
20 - Personnel Benefits	418,148	423,025	<b>4,877</b>	2,103,195	2,086,550	(16,645)
30 - Supplies	48,573	68,288	<b>19,715</b>	205,899	294,375	<b>88,477</b>
40 - Other Services/Charges	339,460	355,304	<b>15,844</b>	1,817,009	2,049,656	<b>232,648</b>
50 - Inter-Governmental Svs	44,201	63,461	<b>19,260</b>	226,401	301,487	<b>75,085</b>
60 - Capital Outlay	715	6,234	<b>5,519</b>	992	6,234	<b>5,242</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	803,818	252,317	(551,501)	2,106,602	2,117,053	<b>10,450</b>
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,907,526</b>	<b>2,415,231</b>	<b>(492,295)</b>	<b>12,542,146</b>	<b>12,900,004</b>	<b>357,859</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

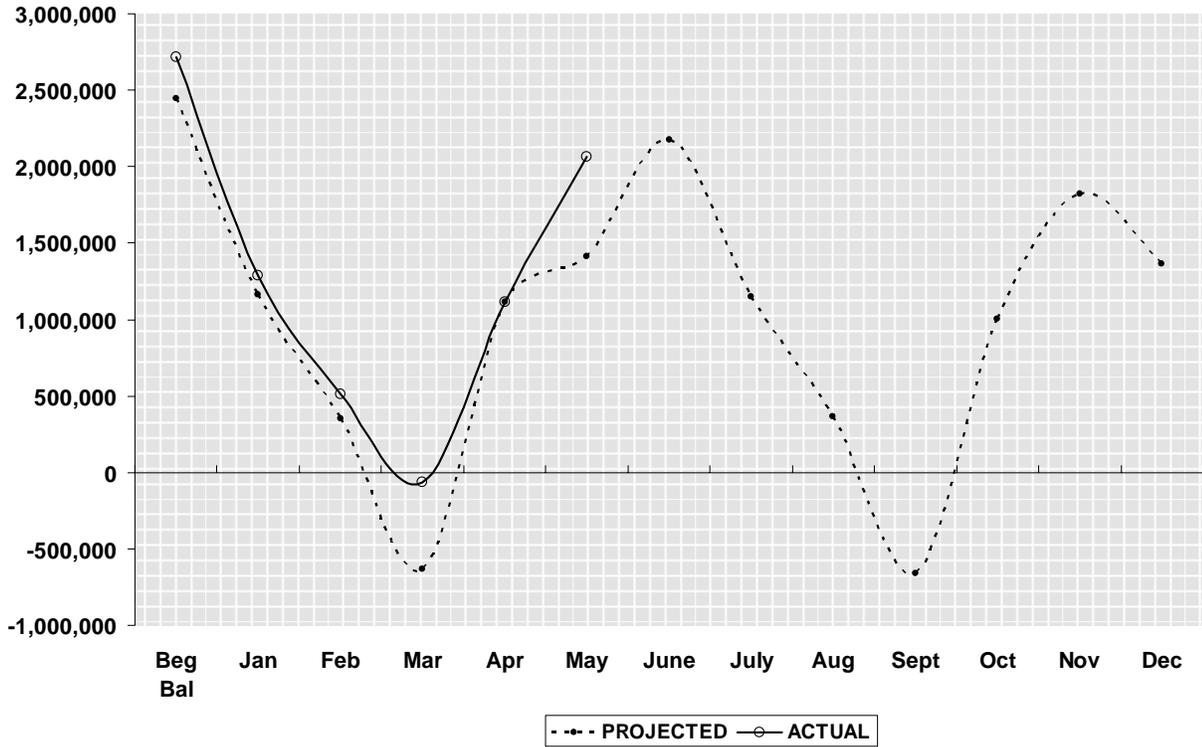
### GENERAL FUND REVENUES (Monthly)



### GENERAL FUND EXPENDITURES (Monthly)



### 2007 GENERAL FUND BALANCE



### 2006 GENERAL FUND BALANCE

