

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# SEPTEMBER 2007



## HIGHLIGHTS:

General Fund summary, projected and actual:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	19,681,641	21,147,636
EXPENDITURES	22,787,433	23,238,592
NET INCOME (DEFICIT)	(3,105,792)	(2,090,956)
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	(662,891)	627,039
<b>ENDING CASH BALANCE</b>		<b>1,721,152</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 71.9% of budget. In September 2006 it was 73.1%.
- Page 3 – General fund expenditures are at 76.0% of budget. In September 2006 it was 73.1%.
- Page 4 – The cash balance is \$180,000 less than it was in September 2006.
- Page 6 – The ending fund balance is \$150,000 less than it was in September 2006.



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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 September 30, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	61,429	0	102.4%
010 Assessor	4,230	1,759	2,471	41.6%
015 Auditor	866,919	655,253	211,666	75.6%
020 Community Development	1,973,277	1,332,414	640,863	67.5%
030 Civil Service Commission	1,470	370	1,100	25.2%
040 Clerk	810,000	750,916	59,084	92.7%
045 Commissioners	7,943,769	6,799,862	1,143,907	85.6%
050 Coroner	15,000	15,605	0	104.0%
052 Information Technology	112,574	90,763	21,811	80.6%
055 Facilities Maintenance *	549,961	431,238	118,723	78.4%
065 District Court	1,357,392	1,093,622	263,770	80.6%
066 District Court Probation	280,100	210,905	69,195	75.3%
075 Extension Services	397,637	139,221	258,416	35.0%
077 Horticulture	27,670	13,986	13,684	50.5%
085 Juvenile Services *	684,070	446,672	237,398	65.3%
105 Non-Departmental	43,417	84,171	0	193.9%
139 Child Support Enforcement	409,644	332,167	77,477	81.1%
140 Prosecuting Attorney	447,546	267,205	180,341	59.7%
145 Sheriff *	2,360,635	1,712,996	647,639	72.6%
155 Superior Court System	39,071	67,501	0	172.8%
165 Treasurer	1,736,878	1,355,347	381,531	78.0%
170 Property Taxes	9,288,747	5,284,233	4,004,514	56.9%
<b>TOTALS</b>	<b>29,410,007</b>	<b>21,147,636</b>	<b>8,262,371</b>	<b>71.9%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	6,915,207	6,599,483	51.2%
Ohme Gardens	154,980	144,965	10,015	93.5%
Natural Resources *	3,564,191	1,510,836	2,053,355	42.4%
Wenatchee River Park	159,250	183,475	0	115.2%
Fair *	413,931	362,367	51,564	87.5%
Regional Justice Center *	7,171,597	5,833,987	1,337,610	81.3%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through September 30, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	858,589	294,820	74.4%
015 Auditor	1,069,028	758	807,183	262,603	75.5%
016 Board of Equalization	7,168	0	3,105	4,063	43.3%
020 Community Development	2,349,268	(4,096)	1,518,350	826,822	64.7%
030 Civil Service Comm	37,628	(206)	28,536	8,886	76.3%
040 Clerk	1,040,593	0	763,961	276,632	73.4%
045 Commissioners	651,597	(5,988)	496,870	148,739	77.0%
050 Coroner	179,463	0	106,992	72,471	59.6%
052 Information Technology	821,155	(10,844)	655,666	154,645	80.9%
055 Facilities Maintenance	1,438,599	8,894	1,101,141	346,352	76.1%
065 District Court	1,082,882	16,792	800,563	299,111	72.8%
066 District Court Probation	388,593	(154)	290,399	98,040	74.8%
075 Extension Services	569,505	(12,354)	407,535	149,616	73.1%
077 Horticulture	69,541	1,041	50,626	19,956	71.7%
085 Juvenile Services	2,685,132	24,638	1,973,143	736,627	72.8%
105 Non-Departmental	6,014,765	54,000	5,062,703	1,006,062	83.4%
128 Noxious Weed	70,150	0	49,681	20,469	70.8%
139 Child Support Enforcement	398,737	(557)	289,145	109,035	72.6%
140 Prosecuting Attorney	1,631,758	(327)	1,198,936	432,495	73.5%
145 Sheriff	7,274,826	104,558	5,666,343	1,713,041	76.8%
155 Superior Court System	914,468	(626)	712,744	201,098	78.0%
165 Treasurer	535,491	199	396,382	139,308	74.0%
<b>TOTALS</b>	<b>30,388,638</b>	<b>170,846</b>	<b>23,238,592</b>	<b>7,320,892</b>	<b>76.0%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	8,143,867	7,910,919	50.7%
Ohme Gardens	211,296	0	120,297	90,999	56.9%
Natural Resources	970,793	2,717,455	1,748,811	1,939,437	47.4%
Wenatchee River Park	178,963	0	158,777	20,186	88.7%
Fair	410,386	5,431	286,918	128,899	69.0%
Regional Justice	7,810,845	166,500	5,655,154	2,322,191	70.9%

# CASH & INVESTMENTS

<u>Fund</u>	<u>July 31, 2007 Cash &amp; Investments</u>	<u>August 31, 2007 Cash &amp; Investments</u>	<u>September 30, 2007 Cash &amp; Investments</u>
010 General	3,471,768	2,760,172	1,721,152
110 County Roads	4,617,444	3,910,680	2,877,198
119 Ohme Gardens	59,367	58,606	68,272
130 Emergency Management	42	8,028	3,657
140 Cashmere-Dryden Airport	27,108	26,555	25,720
180 Natural Resources	184,563	54,453	92,430
210 Juvenile Building Debt	2,844,918	2,989,464	3,144,059
301 REET 1	1,447,267	1,489,038	1,465,231
405 Wenatchee River Park	92,621	99,634	100,824
410 Fair	21,196	(15,751)	77,595
450 Regional Justice Center	342,601	93,709	41,957
510 ER&R	2,993,835	2,996,196	3,300,289
526 Health Insurance	95,021	76,825	78,414
535 Unemployment Comp	124,763	118,128	122,188
540 Tort Claims & Insurance	1,101,273	1,100,390	641,106

## GENERAL FUND - BY CATEGORY

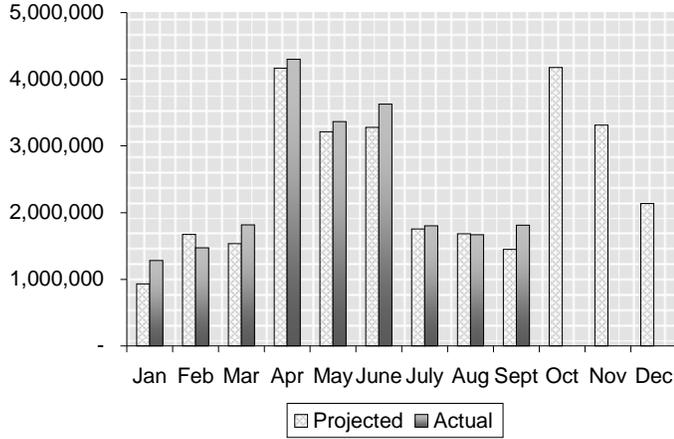
Through September 30, 2007

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	169,234	140,069	<b>(29,165)</b>	5,392,156	5,284,233	<b>(107,923)</b>
Sales Tax	451,818	535,170	83,352	3,565,803	4,068,457	502,654
Penalty & Interest	31,394	19,885	<b>(11,509)</b>	501,073	356,593	<b>(144,479)</b>
Building Permits	111,943	60,023	<b>(51,920)</b>	710,008	603,389	<b>(106,618)</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	18,251	20,393	2,142	88,322	107,153	18,831
Wenatchee Court	17,946	0	<b>(17,946)</b>	135,319	122,784	<b>(12,536)</b>
Law Enforcement	0	358,294	358,294	1,265,016	1,074,881	<b>(190,135)</b>
Auto License	36,629	33,161	<b>(3,469)</b>	311,972	316,055	4,083
Interfund	37,384	44,114	6,729	967,075	877,511	<b>(89,564)</b>
District Court Fines	74,383	78,457	4,074	671,002	777,727	106,724
Treasury Interest	79,903	79,061	<b>(842)</b>	572,036	767,799	195,763
Operating Transfers-in	0	0	0	12,500	35,106	22,606
Other	420,195	441,829	21,634	3,537,358	4,662,568	1,125,210
<b>TOTAL</b>	<b>1,449,082</b>	<b>1,810,456</b>	<b>361,375</b>	<b>19,681,641</b>	<b>21,147,636</b>	<b>1,465,995</b>

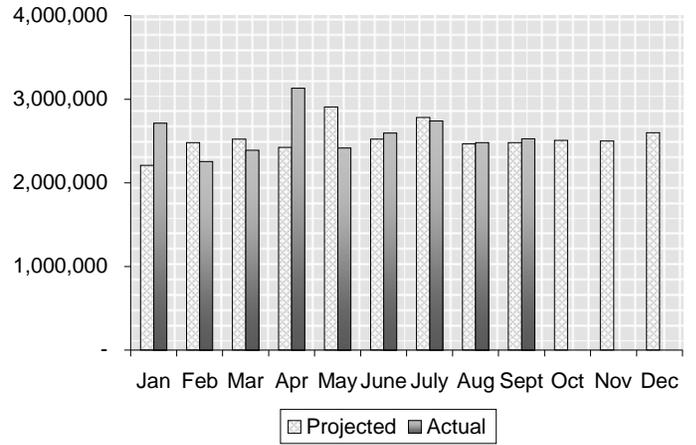
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,245,128	1,247,744	<b>2,616</b>	11,191,166	11,093,272	(97,894)
20 - Personnel Benefits	418,245	422,915	<b>4,671</b>	3,867,065	3,811,458	(55,607)
30 - Supplies	42,904	71,751	<b>28,847</b>	389,725	542,154	<b>152,429</b>
40 - Other Services/Charges	397,145	321,501	<b>(75,644)</b>	3,513,578	3,795,382	<b>281,804</b>
50 - Inter-Governmental Svs	37,905	25,997	(11,908)	414,594	442,060	<b>27,466</b>
60 - Capital Outlay	362	12,184	11,822	3,743	90,257	<b>86,514</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	339,358	422,637	<b>83,279</b>	3,407,563	3,464,009	<b>56,446</b>
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,481,047</b>	<b>2,524,730</b>	<b>43,683</b>	<b>22,787,433</b>	<b>23,238,592</b>	<b>451,159</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

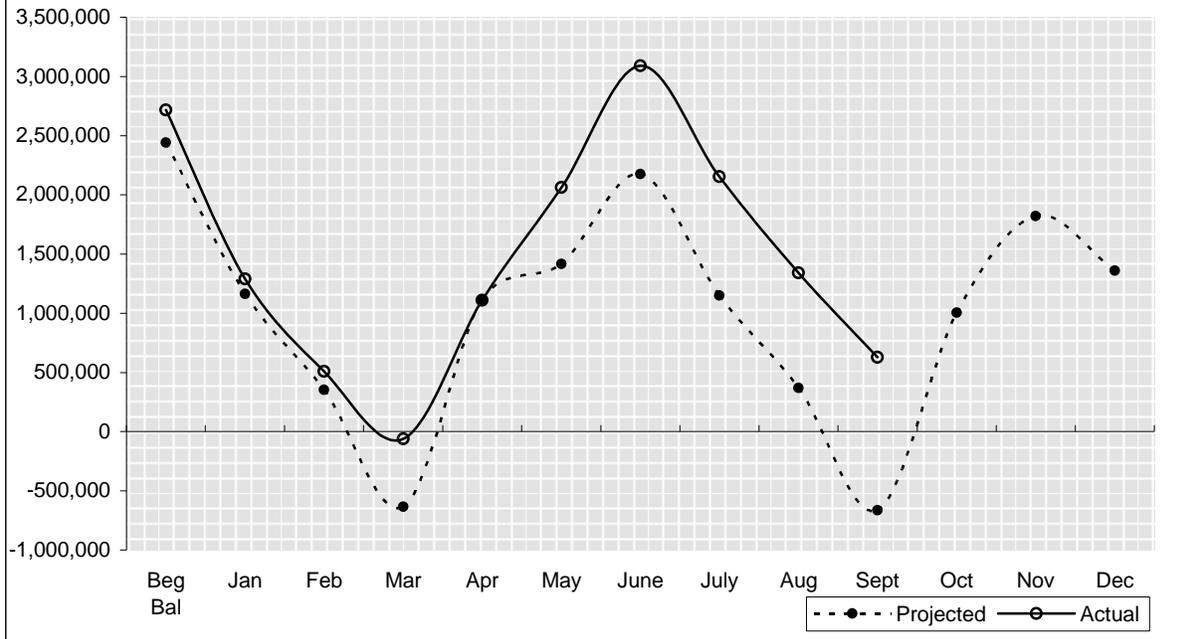
**MONTHLY GENERAL FUND REVENUES**



**MONTHLY GENERAL FUND EXPENDITURES**



**2007 GENERAL FUND BALANCE**



**2006 GENERAL FUND BALANCE**

