

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# DECEMBER 2008



## HIGHLIGHTS:

General Fund summary, projected and actual:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	33,348,071	33,178,162
EXPENDITURES	33,245,531	33,672,017
NET INCOME (DEFICIT)	102,540	(493,855)
BEGINNING FUND BALANCE	3,200,000	2,480,438
CURRENT FUND BALANCE	3,302,540	1,986,583
<b>ENDING CASH BALANCE</b>		<b>3,271,169</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.*

### General Fund Notes:

The general fund balance ended up almost \$500,000 short where it started in 2008. The slowing of revenue over the last few months of 2008, as well as expenditures remaining strong, caused the fund balance to part from projections. Over the past six years, the general fund balance has declined in 5 of the 6 years.

During December there was approximately \$1 million transferred into the general fund from unbudgeted cash reserves in the health insurance, criminal justice sales tax, and unemployment compensation funds. Without this one-time cash infusion, the general fund would have lost \$1,500,000 during 2008.

The figures in this report may change slightly between now and the audited financial statements, but the differences should be insignificant.



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# REVENUE

Through December 31, 2008

## GENERAL FUND

Dept # / Department	2008 Budget	2008 Actual	Uncollected Revenue	% Received
005 Reserve	80,000	20,750	59,250	25.9%
010 Assessor	4,230	2,828	1,402	66.9%
015 Auditor	1,003,102	922,716	80,386	92.0%
020 Community Development *	3,018,160	2,673,449	344,711	88.6%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	929,161	921,665	7,496	99.2%
045 Commissioners	8,538,762	9,566,933	(1,028,171)	112.0%
050 Coroner	15,000	14,714	286	98.1%
052 Information Technology	132,845	128,482	4,363	96.7%
055 Facilities Maintenance	560,738	588,776	(28,038)	105.0%
065 District Court	1,436,270	1,344,987	91,283	93.6%
066 District Court Probation	280,100	285,035	(4,935)	101.8%
075 Extension Services *	393,924	268,425	125,499	68.1%
077 Horticulture	30,096	20,445	9,651	67.9%
085 Juvenile Services	774,360	812,653	(38,293)	104.9%
105 Non-Departmental	130,364	1,141,222	(1,010,858)	875.4%
128 Noxious Weed	0	88	(88)	100.0%
139 Child Support Enforcement	444,231	463,533	(19,302)	104.3%
140 Prosecuting Attorney *	488,448	502,369	(13,921)	102.8%
145 Sheriff *	2,399,473	2,526,386	(126,913)	105.3%
155 Superior Court System *	52,513	120,974	(68,461)	230.4%
165 Treasurer	1,774,652	1,315,481	459,171	74.1%
170 Property Taxes	9,595,273	9,536,253	59,020	99.4%
<b>TOTALS</b>	<b>32,083,172</b>	<b>33,178,162</b>	<b>(1,094,990)</b>	<b>103.4%</b>

## SPECIFIC FUNDS

Fund	2008 Budget	2008 Actual	Uncollected Revenue	% Received
110 County Roads	14,021,589	13,052,472	969,117	93.1%
119 Ohme Gardens	155,330	188,855	(33,525)	121.6%
180 Natural Resources	4,755,882	2,176,129	2,579,753	45.8%
405 Wenatchee River Park	176,000	233,331	(57,331)	132.6%
410 Expo Center	425,065	475,684	(50,619)	111.9%
450 Regional Justice Center	8,782,519	8,891,883	(109,364)	101.2%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through December 31, 2008

## GENERAL FUND

Dept # / Department	2008 Budget	Budget Adjs	2008 Actual	Unexpended Balance	% Expended
010 Assessor	1,206,561	0	1,203,913	2,648	99.8%
015 Auditor	1,180,928	0	1,174,225	6,703	99.4%
016 Board of Equalization	7,168	0	8,054	(886)	112.4%
020 Community Development	2,331,865	1,000,000	3,178,825	153,040	95.4%
030 Civil Service Comm	38,351	2,000	38,034	2,317	94.3%
040 Clerk	1,100,272	0	1,106,024	(5,752)	100.5%
045 Commissioners	679,836	8,000	650,523	37,313	94.6%
050 Coroner	185,291	0	164,770	20,521	88.9%
052 Information Technology	900,248	42,000	942,247	1	100.0%
055 Facilities Maintenance	1,534,062	55,736	1,563,953	25,845	98.4%
065 District Court	1,171,130	(550)	1,134,043	36,537	96.9%
066 District Court Probation	403,013	550	400,605	2,958	99.3%
075 Extension Services	559,791	14,288	530,744	43,335	92.5%
077 Horticulture	75,237	0	67,742	7,495	90.0%
085 Juvenile Services	2,868,496	0	2,767,389	101,107	96.5%
105 Non-Departmental	7,089,879	315,860	7,426,365	(20,626)	100.3%
128 Noxious Weed	74,024	0	65,348	8,676	88.3%
139 Child Support Enforcement	425,453	0	393,302	32,151	92.4%
140 Prosecuting Attorney	1,704,501	20,686	1,680,624	44,563	97.4%
145 Sheriff	7,527,783	55,858	7,559,003	24,638	99.7%
155 Superior Court System	998,388	86,942	1,071,287	14,043	98.7%
165 Treasurer	558,285	0	544,999	13,286	97.6%
<b>TOTALS</b>	<b>32,620,562</b>	<b>1,601,370</b>	<b>33,672,017</b>	<b>549,915</b>	<b>98.4%</b>

## SPECIFIC FUNDS

Fund	2008 Budget	Budget Adjs	2008 Actual	Unexpended Balance	% Expended
110 County Roads	16,889,153	0	14,943,514	1,945,639	88.5%
119 Ohme Gardens	215,322	0	158,850	56,472	73.8%
180 Natural Resources	4,807,101	0	2,585,157	2,221,944	53.8%
405 Wenatchee River Park	186,000	20,000	204,783	1,217	99.4%
410 Expo Center	426,765	0	377,414	49,351	88.4%
450 Regional Justice Center	8,537,609	0	8,354,265	183,344	97.9%

# CASH & INVESTMENTS

<b>Fund</b>	<b>October 31, 2008 Cash &amp; Investments</b>	<b>November 30, 2008 Cash &amp; Investments</b>	<b>December 31, 2008 Cash &amp; Investments</b>
010 General	3,082,171	2,886,808	3,271,169
110 County Roads	3,207,965	1,820,547	1,460,807
119 Ohme Gardens	73,865	65,119	71,817
130 Emergency Management	(21,427)	(46,570)	0
140 Cashmere-Dryden Airport	544,752	16,970	16,953
180 Natural Resources	(94,766)	40,909	180,601
190 Criminal Justice Tax	1,199,472	1,109,498	640,376
301 REET 1	554,985	578,268	965,783
405 Wenatchee River Park	120,684	109,825	108,056
410 Expo Center	24,814	37,783	28,999
450 Regional Justice Center	574,956	820,155	835,988
510 ER&R	1,943,834	1,765,170	2,413,680
526 Health Insurance	1,015,370	970,687	164,026
535 Unemployment Comp	122,185	126,044	79,907
540 Tort Claims & Insurance	553,221	548,850	490,316

## GENERAL FUND - BY CATEGORY

Through December 31, 2008

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	74,624	51,243	(23,381)	9,623,619	9,455,645	(167,974)
Sales Tax	476,714	456,174	(20,540)	5,603,944	5,805,681	201,738
Penalty & Interest	62,867	48,288	(14,579)	540,693	420,573	(120,120)
Building Permits	62,472	14,284	(48,188)	882,910	673,640	(209,270)
PILT	0	0	0	999,144	1,515,401	516,257
PUD Priviledge Tax	0	0	0	1,167,655	1,188,023	20,368
Liquor X & P	21,905	21,899	(6)	151,798	140,664	(11,133)
Wenatchee Court	28,638	33,070	4,432	175,518	181,743	6,225
Law Enforcement	0	0	0	1,677,896	1,469,693	(208,203)
Auto License	25,461	26,048	587	388,407	396,907	8,499
Interfund	199,029	308,026	108,997	1,670,767	1,609,585	(61,182)
District Court Fines	86,007	69,991	(16,017)	1,122,387	810,376	(312,011)
Treasury Interest	221,357	56,841	(164,517)	1,241,555	613,183	(628,373)
Operating Transfers-in	2,285	1,079,880	1,077,595	63,955	1,099,451	1,035,497
Other	1,300,295	931,823	(368,472)	8,037,824	7,797,597	(240,226)
<b>TOTAL</b>	<b>2,561,653</b>	<b>3,097,565</b>	<b>535,912</b>	<b>33,348,071</b>	<b>33,178,162</b>	<b>(169,909)</b>

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,304,828	1,305,223	395	15,624,924	15,290,029	(334,895)
20 - Personnel Benefits	524,604	480,890	(43,714)	5,695,621	5,540,526	(155,095)
30 - Supplies	119,747	89,706	(30,041)	696,741	678,441	(18,299)
40 - Other Services/Charges	601,401	564,012	(37,390)	5,144,964	5,416,427	271,463
50 - Inter-Governmental Svs	45,064	240,095	195,030	625,044	1,821,427	1,196,383
60 - Capital Outlay	52,941	0	(52,941)	442,537	0	(442,537)
70 & 80 - Debt Service	0	(111,196)	(111,196)	105,000	0	(105,000)
90 - Interfund Payments	3,814	3,855	41	4,910,700	4,803,640	(107,060)
00 - Reclassifications	0	247	247	0	121,527	121,527
<b>TOTAL</b>	<b>2,652,398</b>	<b>2,572,831</b>	<b>(79,567)</b>	<b>33,245,531</b>	<b>33,672,017</b>	<b>426,486</b>

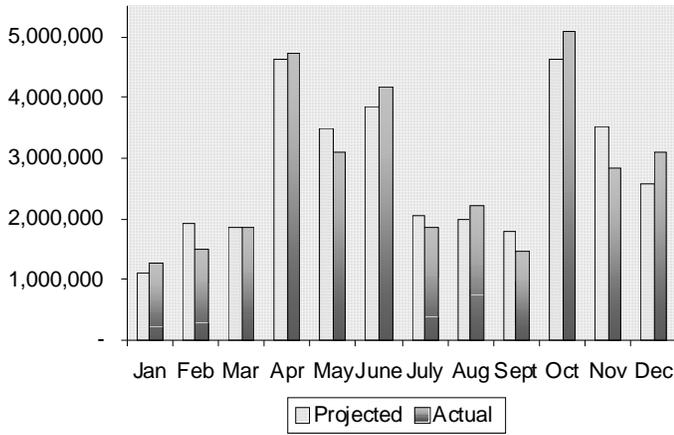
Projected columns are calculated by comparing actuals against budget from the past five years on a monthly basis. The monthly averages are then applied to the 2008 budget.

## Accounts Receivable Outstanding Older than 60 days

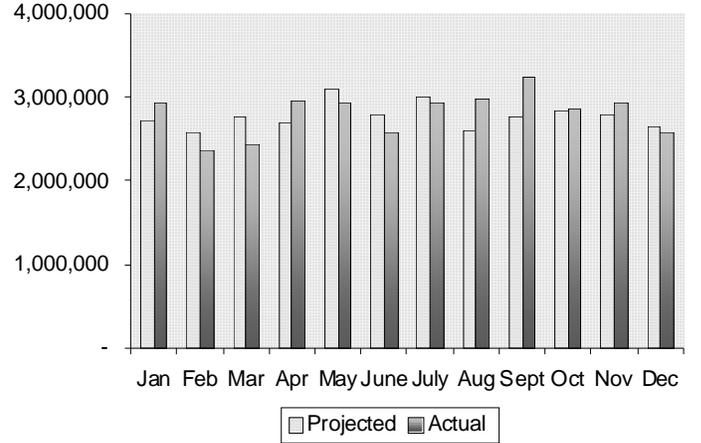
<b>Assessor</b>				<b>Public Works</b>			
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	110001-00299	9/3/2008	WA St Dept. of Transportation	4,538.95
				110001-00302	9/4/2008	WA St Dept. of Transportation	9,218.83
<b>Auditor</b>				110001-00313	10/14/2008	Munson Engineers	12.00
010015-00831	12/18/2007	Alpine Water District	71.14	401001-00964	9/7/2008	Bulldog Trucking & Excavation	781.10
010015-00971	10/15/2008	Dept of Licensing	1,593.63	401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
				401001-00997	10/9/2008	Duncan Construction	35.00
<b>Information Technology</b>				401001-01016	10/29/2008	Vanlith Excavation	555.04
010052-00142	2/8/2008	First American Title	600.00	403001-00163	9/30/2008	WA State Dept. of Ecology	199.73
				510001-00464	12/10/2007	Chelan County Sheriff	41,265.15
<b>Facilities Maintenance</b>				510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
010055-00020	1/1/2008	Chelan County Fair	424.18				
010055-00021	6/30/2008	Chelan County Fair	3,454.50	<b>Regional Justice Center</b>			
				450001-00708	7/5/2006	SSA/DDS-Washington	10.00
<b>Sheriff</b>				450001-00974	10/30/2007	Molly Hayes	99.00
010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88	450001-00986	11/7/2007	DHS/ICE	3,920.00
010145-00569	3/26/2008	Link Transit	774.48	450001-00997	11/29/2007	Tracy Mesplie Mc Claskey	99.00
010145-00634	10/3/2008	WA State Patrol	32.00	450001-01022	12/31/2007	DHS/ICE	1,008.00
122001-00003	8/16/2006	Johnson Helicopters	6,000.00	450001-01153	10/8/2008	Jail Facilities Unit DOC	4,502.36
<b>Farm Worker Housing</b>				<b>Substance Abuse</b>			
124001-00033	12/14/2007	DCTED - OCD - Housing Div	45,007.50	636001-00074	12/14/2007	DSHS	2,062.00
124001-00035	12/14/2007	H & S Janitorial Services	3,720.14	636001-00075	12/14/2007	DSHS	2,163.00
				636001-00076	12/14/2007	DSHS	1,925.00
<b>Natural Resources</b>				636001-00077	12/14/2007	DSHS	2,567.00
180001-00318	12/31/2007	WA St Dept of Ecology	69,692.03				

If any of these outstanding receivables have been paid, will not be paid, or need adjustment, please contact the Chelan County Auditor's Accounting Office.

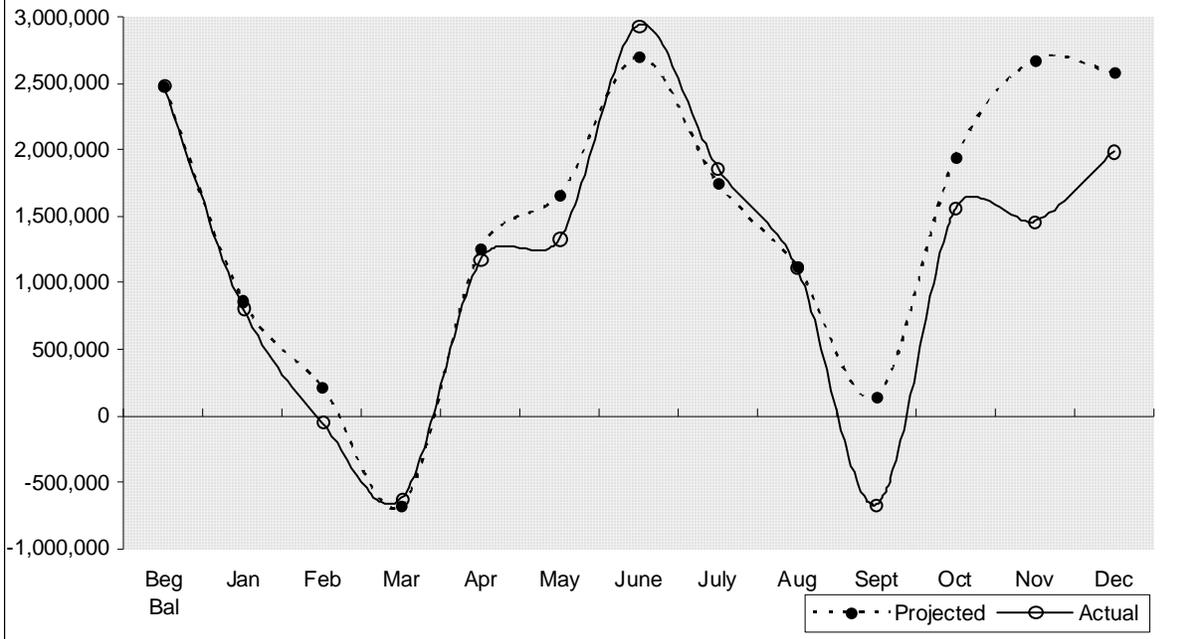
**MONTHLY GENERAL FUND REVENUES**



**MONTHLY GENERAL FUND EXPENDITURES**



**2008 GENERAL FUND BALANCE**



**2007 GENERAL FUND BALANCE**

