

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

APRIL 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	9,756,191	8,239,891
Expenditures	10,750,861	10,786,569
Net Income (Deficit)	(994,670)	(2,546,678)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	1,505,330	(586,236)

Ending Cash Balance	Unreserved	900,161
	Reserved	550,000

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:

During March and April there was a total of \$1,437,000 lent to the general fund from various funds to maintain operational cash flow. The general fund was able to repay the entire loan in April with the property tax collections.

April's fund balance missed projections by \$1.5 million. Over half of this was due to property tax collections coming in slower than previous years (p.5). Adjusting to a new property tax system has delayed the posting of many property tax receipts until May. The portion of the shortfall related to property taxes should be recovered next month.



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Previous monthly financial reports are available at http://www.co.chelan.wa.us/ad/ada_financial

REVENUE

Through April 30, 2009

GENERAL FUND

Dept # / Department	2009 Budget	2009 Actual	Balance	% Received
005 Reserve	80,000	2,970	77,030	3.7%
010 Assessor	4,230	425	3,806	10.0%
015 Auditor	936,942	278,256	658,686	29.7%
020 Community Development *	1,827,200	399,802	1,427,398	21.9%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	287,944	609,933	32.1%
045 Commissioners	9,134,812	1,924,786	7,210,026	21.1%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	64,520	89,545	41.9%
055 Facilities Maintenance	668,392	238,441	429,951	35.7%
065 District Court	1,397,620	429,622	967,998	30.7%
066 District Court Probation	280,100	92,719	187,381	33.1%
075 Extension Services	146,720	20,305	126,415	13.8%
077 Horticulture	20,615	0	20,615	0.0%
085 Juvenile Services	786,061	193,308	592,753	24.6%
105 Non-Departmental	146,580	31,040	115,540	21.2%
139 Child Support Enforcement	467,626	111,876	355,750	23.9%
140 Prosecuting Attorney	541,084	145,263	395,821	26.8%
145 Sheriff	2,676,015	581,640	2,094,375	21.7%
155 Superior Court System	118,280	29,759	88,521	25.2%
165 Treasurer	1,364,027	347,339	1,016,688	25.5%
170 Property Taxes	10,199,644	3,048,358	7,151,286	29.9%
TOTALS	31,863,390	8,239,891	23,623,499	25.9%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	2,561,352	12,581,591	16.9%
119 Ohme Gardens	178,467	16,335	162,132	9.2%
180 Natural Resources	3,801,164	384,327	3,416,837	10.1%
405 Wenatchee River Park	186,050	23,896	162,154	12.8%
410 Expo Center	431,265	63,407	367,858	14.7%
450 Regional Justice Center	9,716,169	3,728,685	5,987,484	38.4%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through April 30, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	0	390,432	826,990	32.1%
015 Auditor	1,159,623	0	393,631	765,992	33.9%
016 Board of Equalization	6,989	0	1,171	5,818	16.8%
020 Community Development	1,940,551	5,000	578,230	1,367,321	29.7%
030 Civil Service Comm	12,197	0	139	12,058	1.1%
040 Clerk	1,124,879	0	347,923	776,956	30.9%
045 Commissioners	694,849	0	235,945	458,904	34.0%
050 Coroner	174,054	0	39,314	134,740	22.6%
052 Information Technology	715,441	0	211,520	503,921	29.6%
055 Facilities Maintenance	1,528,069	0	487,861	1,040,208	31.9%
065 District Court	1,194,855	0	362,677	832,178	30.4%
066 District Court Probation	408,603	0	133,116	275,487	32.6%
075 Extension Services	405,906	0	123,560	282,346	30.4%
077 Horticulture	51,508	0	6,682	44,826	13.0%
085 Juvenile Services	2,906,496	0	883,618	2,022,878	30.4%
105 Non-Departmental	7,329,127	6,600	2,935,537	4,400,190	40.0%
128 Noxious Weed	73,552	0	16,330	57,222	22.2%
139 Child Support Enforcement	430,629	0	136,212	294,417	31.6%
140 Prosecuting Attorney	1,759,379	0	581,346	1,178,033	33.0%
145 Sheriff	7,893,887	0	2,377,026	5,516,861	30.1%
155 Superior Court System	1,064,550	0	350,966	713,584	33.0%
165 Treasurer	563,029	0	193,332	369,697	34.3%
170 Property Taxes	318,027	0	0	318,027	0.0%
TOTALS	32,973,622	11,600	10,786,569	22,198,653	32.7%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	2,353,188	12,045,346	16.3%
119 Ohme Gardens	245,726	0	56,455	189,271	23.0%
180 Natural Resources	3,953,657	0	855,126	3,098,531	21.6%
405 Wenatchee River Park	217,058	0	58,778	158,280	27.1%
410 Expo Center	410,190	0	66,786	343,404	16.3%
450 Regional Justice Center	9,200,938	0	2,906,632	6,294,306	31.6%

CASH & INVESTMENTS

Fund	February 28, 2009 Cash & Investments	March 31, 2009 Cash & Investments	April 30, 2009 Cash & Investments
010 General	545,192	571,519	900,161
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	1,245,329	1,125,445	2,003,952
119 Ohme Gardens	59,090	54,316	35,980
140 Cashmere-Dryden Airport	40,629	42,430	40,736
180 Natural Resources	9,544	139,801	52,711
190 Criminal Justice Tax	643,516	626,740	586,980
301 REET 1	1,195,372	658,364	1,190,490
405 Wenatchee River Park	94,532	83,571	78,879
410 Expo Center	15,709	7,176	21,944
450 Regional Justice Center	800,979	776,891	899,467
510 ER&R	1,962,917	1,725,326	1,481,772
526 Health Insurance	146,086	151,299	145,317
535 Unemployment Comp	78,703	78,766	58,874
540 Tort Claims & Insurance	331,486	352,463	342,185

GENERAL FUND - BY CATEGORY

Through April 30, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	3,195,756	2,364,619	(831,138)	3,896,619	3,048,358	(848,261)
Sales Tax	341,072	301,576	(39,495)	1,595,918	1,552,228	(43,690)
Penalty & Interest	33,451	51,448	17,998	134,547	224,960	90,413
Building Permits	55,898	38,972	(16,926)	188,700	122,801	(65,899)
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	13,253	14,381	1,128	50,378	49,458	(919)
Wenatchee Court	15,401	13,798	(1,603)	44,880	61,375	16,495
Law Enforcement	127,744	0	(127,744)	491,643	390,439	(101,204)
Auto License	38,827	38,604	(223)	121,436	117,619	(3,817)
Interfund	232,798	186,717	(46,081)	507,416	475,966	(31,450)
District Court Fines	67,702	63,303	(4,399)	255,319	246,652	(8,666)
Treasury Interest	36,711	4,780	(31,931)	195,779	52,589	(143,190)
Operating Transfers-in	2,658	0	(2,658)	18,023	0	(18,023)
Other *	770,401	617,202	(153,199)	2,255,535	1,897,447	(358,089)
TOTAL	4,931,671	3,695,400	(1,236,271)	9,756,191	8,239,891	(1,516,301)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,266,370	1,256,902	(9,468)	5,049,607	5,024,182	(25,425)
20 - Personnel Benefits	456,045	478,764	22,719	1,881,886	1,951,264	69,378
30 - Supplies	41,699	25,262	(16,437)	191,533	107,285	(84,248)
40 - Other Services/Charges	475,126	488,152	13,026	1,612,692	1,738,937	126,245
50 - Inter-Governmental Svs	82,550	50,785	(31,765)	303,000	184,271	(118,729)
60 - Capital Outlay	2,374	0	(2,374)	2,374	25,102	22,728
90 - Interfund Payments	451,225	508,475	57,250	1,709,769	1,748,806	39,037
00 - Reclassifications	0	6,723	6,723	0	6,723	6,723
TOTAL	2,775,390	2,815,063	39,673	10,750,861	10,786,569	35,709

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 2009 budget.

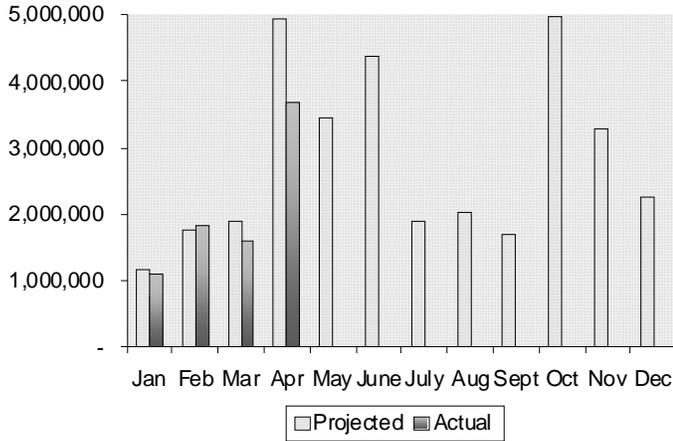
* Other revenues include recording fees, election reimbursements, planning fees, court fees, probation charges, various grants, and state reimbursements.

Accounts Receivable Outstanding Older than 30 days

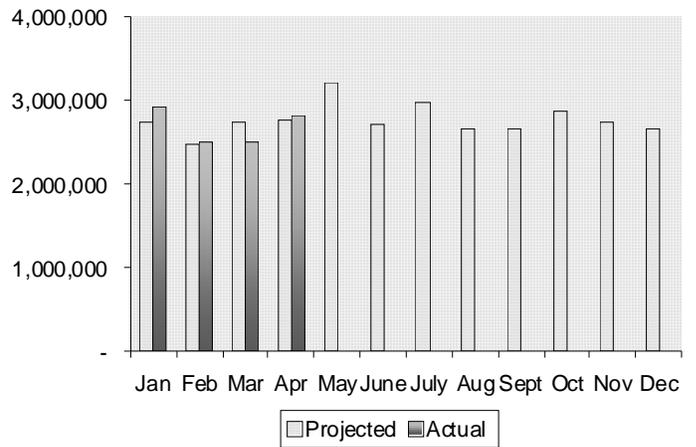
Assessor				Public Works			
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	110001-00299	9/3/2008	WA St Dept of Transportation	4,538.95
010010-00206	11/6/2008	Munson Engineers	2.40	110001-00302	9/4/2008	WA St Dept of Transportation	9,218.83
				110001-00317	11/18/2008	Chelan County Commissioners	3,812.00
Auditor				401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
010015-01018	2/3/2009	Dept of General Administration	49.00	401001-00997	10/9/2008	Duncan Construction	35.00
				401001-01024	11/9/2008	Dickes Roofing	217.15
Information Technology				401001-01026	11/9/2008	Duncan Construction	193.26
010052-00155	2/10/2009	Central Washington Title Svcs	600.00	401001-01027	11/9/2008	France and Company	10.00
010052-00165	3/2/2009	North Meridian Title & Escrow	600.00	401001-01051	12/7/2008	Dickes Roofing	48.64
				401001-01052	12/7/2008	Duncan Construction	10.00
Facilities Maintenance				401001-01071	12/31/2008	City of Cashmere	0.50
010055-00020	1/1/2008	Chelan County Fair	424.18	401001-01097	2/4/2009	Sleeping Lady	0.01
010055-00021	6/30/2008	Chelan County Fair	3,454.50	403001-00163	9/30/2008	WA St Dept of Ecology	199.73
				510001-00516	12/23/2008	Chelan County Fair	1,597.98
Juvenile				510001-00518	12/23/2008	Chelan County ORV	695.08
010085-00731	12/31/2008	Juvenile Rehab Admin	5,981.55	510001-00521	12/28/2008	Chelan County Fair	1,848.42
				510001-00523	12/28/2008	Chelan County ORV	1,102.35
Sheriff				510001-00528	12/31/2008	Chelan County Fair	441.95
010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88	510001-00530	12/31/2008	Chelan County ORV	186.46
010145-00634	10/3/2008	WA State Patrol	32.00	510001-00533	12/31/2008	Chelan County ORV	43.12
117001-00011	2/5/2009	Manson Park & Recreation	1,000.00	510001-00535	12/31/2008	Chelan County Fair	127.71
122001-00003	8/16/2006	Johnson Helicopters	6,000.00	510001-00537	12/31/2008	Chelan County Fair	236.70
				510001-00538	12/31/2008	Chelan County ORV	85.99
Superior Court				510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
010155-00012	3/18/2009	Chelan Co Trial Crt Imprvmet Fd	3,543.87	510004-00834	11/14/2008	Chelan County Emergency Mgmt	1,285.00
				510004-00854	2/6/2009	Chelan County Maintenance	200.07
Natural Resources				510004-00855	2/6/2009	Chelan County Coop Extension	28.68
180001-00398	12/8/2008	WA St Dept of Ecology	1,976.40				
180001-00413	12/31/2008	Upper Col Salmon Rec Board	9,598.80	Wenatchee River County Park			
180001-00414	12/31/2008	WA St Dept of Fish & Wildlife	60.54	405001-00043	3/31/2009	Migrant Housing Camp	24.75
180001-00416	12/31/2008	WA St Dept of Ecology	5,750.00				
180001-00419	12/31/2008	WA St Dept of Ecology	3,186.70	Regional Justice Center			
180001-00422	12/31/2008	WA St Dept of Ecology	40.00	450001-01213	2/3/2009	Douglas County	2,509.08
180001-00435	3/25/2009	Bonneville Power Admin	14,783.57	450001-01214	2/3/2009	City of Wenatchee	2,968.66
180001-00436	3/25/2009	Bonneville Power Admin	51,144.32	450001-01228	2/10/2009	Department of Corrections	1,051.00
180001-00437	3/25/2009	Bonneville Power Admin	36,252.85	450001-01243	3/11/2009	DHS/ICE	4,704.00
				Insurance Admin & Purchasing			
R.E.E.T. II				540001-00012	2/19/2009	Douglas County	32,890.00
302001-00006	3/12/2009	DCTED - OCD - Housing Div	56,909.52				

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.

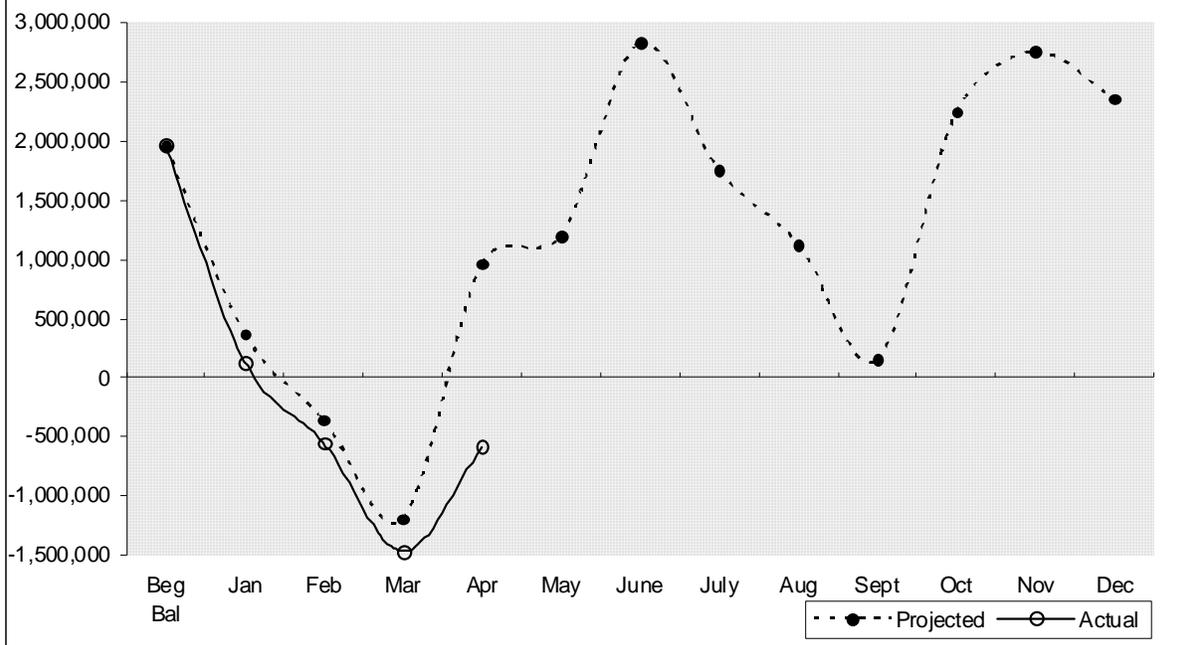
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

