

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

AUGUST 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	21,492,931	19,689,467
Expenditures	22,327,612	21,577,243
Net Income (Deficit)	(834,681)	(1,887,776)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	1,665,319	72,666

Ending Cash Balance	Unreserved	974,654
	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:

After an optimistic revenue picture in July from sales tax and "other" revenues picking up, August did not follow suit. Both of these revenue categories were down significantly from projections (p.5). Fortunately, expenditures were well under projection which resulted in the net August revenues and expenditures taking the general fund balance \$37,000 closer to the projected fund balance line (p.7).

However, the gains toward the projection line needs to accelerate for the general fund to break even this year. During the past two months (since the second round of budget cuts) the general fund has gained ground toward projections of approximately \$111,000. If the gains do not accelerate over the next 4 months, the general fund is looking at a net loss of \$400,000 for 2009.



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

REVENUE

Through August 31, 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	659	3,571	15.6%
015 Auditor	936,942	547,089	389,853	58.4%
020 Community Development *	1,827,200	845,842	981,358	46.3%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	554,863	343,014	61.8%
045 Commissioners	9,134,812	6,669,314	2,465,498	73.0%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	106,040	48,025	68.8%
055 Facilities Maintenance	668,392	446,417	221,975	66.8%
065 District Court *	1,433,620	1,036,102	397,518	72.3%
066 District Court Probation *	292,400	200,760	91,640	68.7%
075 Extension Services *	156,605	65,936	90,669	42.1%
077 Horticulture *	21,336	8,831	12,505	41.4%
085 Juvenile Services	786,061	409,971	376,090	52.2%
105 Non-Departmental	146,580	86,541	60,039	59.0%
128 Noxious Weed *	32,400	0	32,400	0.0%
139 Child Support Enforcement	467,626	235,103	232,523	50.3%
140 Prosecuting Attorney *	586,084	276,903	309,181	47.2%
145 Sheriff	2,676,015	1,743,029	932,986	65.1%
155 Superior Court System *	150,280	112,586	37,694	74.9%
165 Treasurer	1,364,027	737,996	626,031	54.1%
170 Property Taxes	10,199,644	5,590,996	4,608,648	54.8%
TOTALS	32,031,696	19,689,467	12,342,229	61.5%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	6,557,060	8,585,883	43.3%
119 Ohme Gardens	178,467	146,612	31,855	82.2%
180 Natural Resources	3,801,164	2,134,403	1,666,761	56.2%
405 Wenatchee River Park	186,050	168,992	17,058	90.8%
410 Expo Center	431,265	126,485	304,780	29.3%
450 Regional Justice Center *	9,748,449	6,998,363	2,750,086	71.8%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through August 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	(40,100)	789,828	387,494	67.1%
015 Auditor	1,159,623	(41,100)	767,611	350,912	68.6%
016 Board of Equalization	6,989	0	2,884	4,105	41.3%
020 Community Development	1,940,551	(100,400)	1,179,618	660,533	64.1%
030 Civil Service Comm	12,197	(2,000)	2,965	7,232	29.1%
040 Clerk	1,124,879	(37,300)	712,043	375,536	65.5%
045 Commissioners	694,849	(30,600)	454,614	209,635	68.4%
050 Coroner	174,054	(6,400)	84,562	83,092	50.4%
052 Information Technology	715,441	(23,800)	432,860	258,781	62.6%
055 Facilities Maintenance	1,528,069	(49,300)	982,606	496,163	66.4%
065 District Court	1,194,855	(3,600)	759,126	432,129	63.7%
066 District Court Probation	408,603	(900)	271,944	135,759	66.7%
075 Extension Services	405,906	(13,915)	250,986	141,005	64.0%
077 Horticulture	51,508	(2,379)	26,769	22,360	54.5%
085 Juvenile Services	2,906,496	(74,075)	1,817,255	1,015,166	64.2%
105 Non-Departmental	7,329,127	(2,935)	5,369,445	1,956,747	73.3%
128 Noxious Weed	73,552	28,900	49,887	52,565	48.7%
139 Child Support Enforcement	430,629	(2,250)	276,419	151,960	64.5%
140 Prosecuting Attorney	1,759,379	(21,490)	1,171,798	566,091	67.4%
145 Sheriff	7,893,887	(254,500)	4,937,590	2,701,797	64.6%
155 Superior Court System	1,064,550	(7,200)	698,162	359,188	66.0%
165 Treasurer	563,029	(19,700)	372,170	171,159	68.5%
170 Property Taxes	318,027	0	166,101	151,926	52.2%
TOTALS	32,973,622	(705,044)	21,577,243	10,691,335	66.9%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	7,483,556	6,914,978	52.0%
119 Ohme Gardens	245,726	0	145,044	100,682	59.0%
180 Natural Resources	3,953,657	0	1,894,698	2,058,959	47.9%
405 Wenatchee River Park	217,058	0	141,970	75,088	65.4%
410 Expo Center	410,190	0	208,826	201,364	50.9%
450 Regional Justice Center	9,200,938	32,280	5,814,657	3,418,561	63.0%

CASH & INVESTMENTS

Fund	June 30, 2009 Cash & Investments	July 31, 2009 Cash & Investments	August 31, 2009 Cash & Investments
010 General	3,065,220	1,730,375	974,654
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	2,335,921	753,754	43,905
119 Ohme Gardens	47,925	62,362	77,962
140 Cashmere-Dryden Airport	3,052	5,395	3,629
180 Natural Resources	196,413	36,064	567,255
190 Criminal Justice Tax	577,622	591,669	603,771
301 REET 1	1,070,836	1,119,100	1,157,672
405 Wenatchee River Park	93,533	126,780	141,511
410 Expo Center	961	11,761	18,245
450 Regional Justice Center	1,006,292	1,129,904	1,541,679
510 ER&R	1,433,231	1,745,332	1,409,023
526 Health Insurance	136,922	136,487	132,181
535 Unemployment Comp	66,206	44,509	56,374
540 Tort Claims & Insurance	1,093,863	1,085,592	1,079,147

GENERAL FUND - BY CATEGORY

Through August 31, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	83,611	72,426	(11,185)	5,749,496	5,590,996	(158,500)
Sales Tax	626,918	527,487	(99,431)	3,562,056	3,184,181	(377,875)
Penalty & Interest	26,330	31,894	5,564	304,578	450,284	145,705
Building Permits	74,044	47,808	(26,237)	539,046	315,896	(223,149)
PILT	0	0	0	1,540,942	1,614,393	73,451
PUD Priviledge Tax	0	0	0	1,132,326	1,141,404	9,078
Liquor X & P	0	0	0	90,724	84,976	(5,748)
Wenatchee Court	19,660	22,400	2,740	115,969	137,535	21,566
Law Enforcement	272,885	390,439	117,553	1,114,570	1,171,316	56,746
Auto License	38,399	37,598	(801)	281,579	274,132	(7,446)
Interfund	32,363	54,252	21,889	899,798	861,290	(38,508)
District Court Fines	94,172	79,141	(15,031)	603,231	546,441	(56,790)
Treasury Interest	58,095	6,391	(51,704)	483,620	154,899	(328,721)
Operating Transfers-in	2,323	0	(2,323)	23,466	80,300	56,834
Other *	696,814	474,930	(221,884)	5,051,531	4,081,424	(970,107)
TOTAL	2,025,614	1,744,764	(280,849)	21,492,931	19,689,467	(1,803,464)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,368,125	1,231,340	(136,784)	10,374,029	10,091,444	(282,586)
20 - Personnel Benefits	495,468	407,910	(87,558)	3,819,206	3,765,647	(53,558)
30 - Supplies	63,628	64,152	524	434,392	275,014	(159,378)
40 - Other Services/Charges	376,202	297,140	(79,062)	3,266,512	3,280,383	13,871
50 - Inter-Governmental Svs	71,100	25,635	(45,465)	616,535	469,664	(146,872)
60 - Capital Outlay	0	0	0	17,258	25,102	7,844
90 - Interfund Payments	279,981	310,599	30,618	3,799,680	3,663,234	(136,446)
00 - Reclassifications	0	0	0	0	6,755	6,755
TOTAL	2,654,504	2,336,776	(317,728)	22,327,612	21,577,243	(750,369)

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.

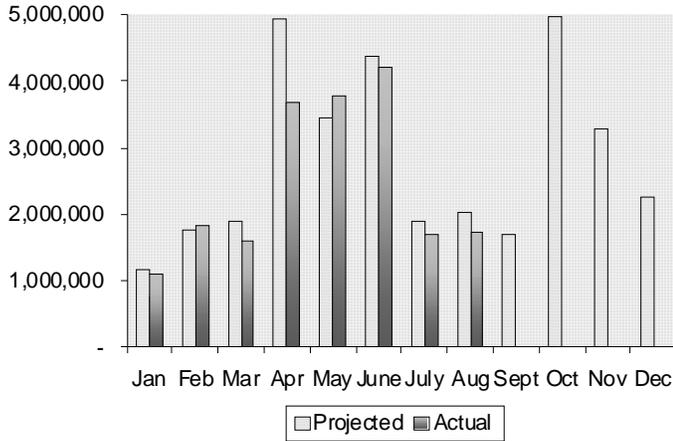
* Other revenues include recording fees, election reimbursements, planning fees, court fees, probation charges, various grants, and state reimbursements.

Accounts Receivable Outstanding Older than 30 days

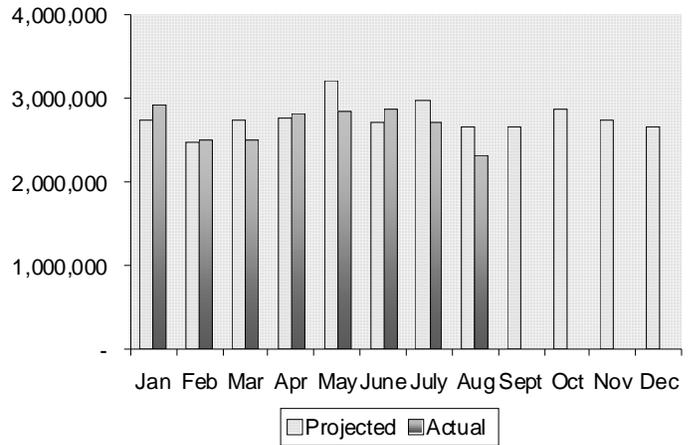
Assessor			Public Works		
010010-00193	5/20/2008 Mike Cummings Appraisal	2.70	401001-00989	10/9/2008 Bulldog Trucking & Excavation	7,693.54
010010-00206	11/6/2008 Munson Engineers	2.40	401001-01126	4/10/2009 Alliance Restoration	0.01
Community Development			Regional Justice Center		
010020-00106	6/23/2009 Chelan Co Natural Resources	20.13	401001-01180	6/5/2009 Mason Roofing & Construction	139.92
Information Technology			401001-01199	7/8/2009 USDA - Forest Service	10.00
010052-00155	2/10/2009 Central Washington Title Svcs	600.00	403001-00195	7/31/2009 WA St Dept of Ecology	15,311.62
010052-00168	6/1/2009 Central Washington Title Svcs	600.00	510001-00516	12/23/2008 Chelan County Fair	1,597.98
010052-00170	6/1/2009 North Meridian Title & Escrow	600.00	510001-00521	12/28/2008 Chelan County Fair	1,848.42
Facilities Maintenance			510001-00528	12/31/2008 Chelan County Fair	441.95
010055-00020	1/1/2008 Chelan County Fair	424.18	510001-00535	12/31/2008 Chelan County Fair	127.71
010055-00021	6/30/2008 Chelan County Fair	3,454.50	510001-00537	12/31/2008 Chelan County Fair	236.70
010055-00023	6/30/2009 Chelan County Fair	2,823.25	510001-00561	6/26/2009 USDA - Forest Service	500.00
Juvenile			510001-00566	6/29/2009 Chelan County Coroner	758.80
010085-00793	7/7/2009 Juvenile Rehab Admin	4,802.81	510001-00574	6/29/2009 Chelan County Coroner	514.89
Sheriff			510004-00816	10/16/2008 Chelan County Emergency Mgmt	1,285.00
010145-00522	10/10/2007 Autumn Leaf Festival Assn	497.88	510004-00834	11/14/2008 Chelan County Emergency Mgmt	1,285.00
010145-00687	4/6/2009 WA State Patrol	64.00	510004-00880	4/19/2009 Chelan County Noxious Weeds	1,414.00
010145-00717	7/7/2009 Alpine/Peshastin Irrig Dist	2,397.18	510004-00894	6/29/2009 Chelan County Superior Court	174.35
010145-00725	7/21/2009 Chelanman Triathlon	2,157.48	510004-00905	7/9/2009 Chelan County Sheriff	73.28
Natural Resources			510004-00911	7/31/2009 Chelan County Sheriff	28,826.99
180001-00468	6/30/2009 WA St Dept of Ecology	24,012.40	Insurance Admin & Purchasing		
180001-00476	6/30/2009 WA St Dept of Ecology	6,029.10	540001-00012	2/19/2009 Douglas County	32,890.00
180001-00482	6/30/2009 WA St Dept of Ecology	30,003.70	Substance Abuse		
R.E.E.T. II			636001-00104	6/16/2009 DSHS	193.00
302001-00006	3/12/2009 DCTED - OCD - Housing Div	56,909.52	636001-00105	7/16/2009 DSHS	102,450.00

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.

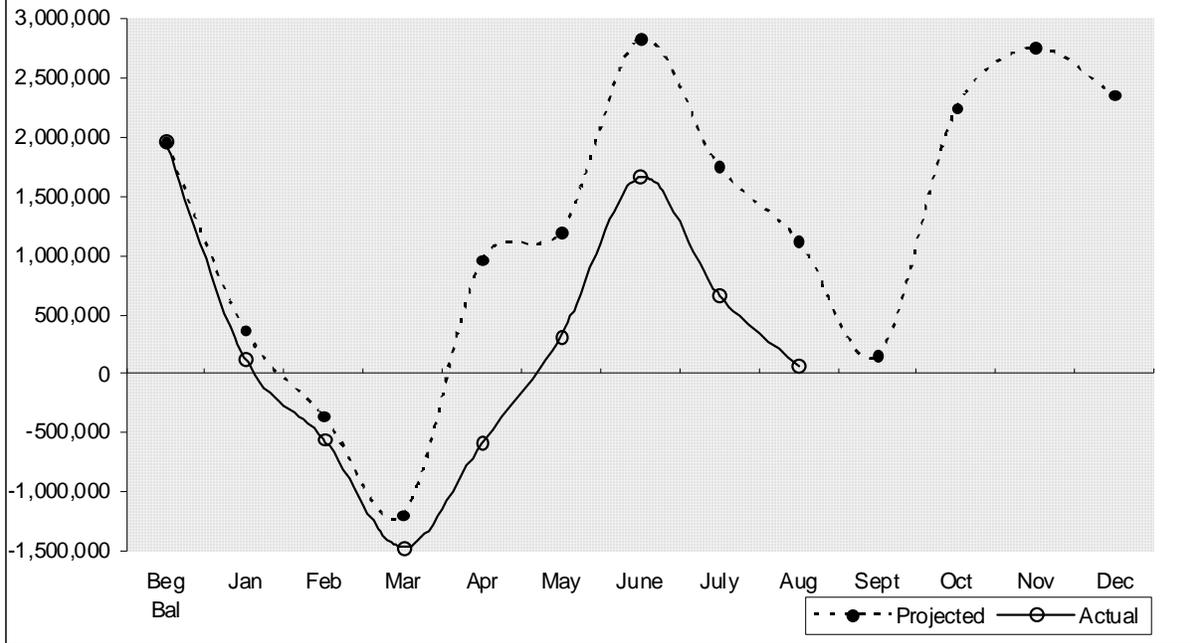
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

