

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

FEBRUARY 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	2,914,165	2,937,722
Expenditures	5,229,561	5,451,775
Net Income (Deficit)	(2,315,396)	(2,514,053)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	184,604	(553,611)

Ending Cash Balance	Unreserved	545,192
	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:

Effective January 1, 2009 the Commissioners adopted a policy to reserve \$550,000 of the General fund cash balance. This reservation has been separated on this cover page as well as on page 4.

The cash balance is \$470,000 less than it was in February 2008.

January's revenues and expenditures started the general fund below projections by about \$250,000. February was basically as projected, so the fund balance is still 200,000 less than projected. (p.7)



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

REVENUE

Through February 28, 2009

GENERAL FUND

Dept # / Department	2009 Budget	2009 Actual	Balance	% Received
005 Reserve	80,000	2,708	77,292	3.4%
010 Assessor	4,230	358	3,872	8.5%
015 Auditor	936,942	71,850	865,092	7.7%
020 Community Development *	1,827,200	163,395	1,663,805	8.9%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	145,948	751,929	16.3%
045 Commissioners	9,134,812	1,104,723	8,030,089	12.1%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	32,969	121,096	21.4%
055 Facilities Maintenance	668,392	119,226	549,166	17.8%
065 District Court	1,397,620	209,768	1,187,852	15.0%
066 District Court Probation	280,100	36,893	243,207	13.2%
075 Extension Services	146,720	8,149	138,571	5.6%
077 Horticulture	20,615	0	20,615	0.0%
085 Juvenile Services	786,061	91,719	694,342	11.7%
105 Non-Departmental	146,580	20,375	126,205	13.9%
139 Child Support Enforcement	467,626	37,618	430,008	8.0%
140 Prosecuting Attorney	541,084	54,799	486,285	10.1%
145 Sheriff	2,676,015	500,071	2,175,944	18.7%
155 Superior Court System	118,280	12,730	105,550	10.8%
165 Treasurer	1,364,027	215,327	1,148,700	15.8%
170 Property Taxes	10,199,644	97,578	10,102,066	1.0%
TOTALS	31,863,390	2,937,722	28,925,668	9.2%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	1,505,069	13,637,874	9.9%
119 Ohme Gardens	178,467	3,390	175,077	1.9%
180 Natural Resources	3,801,164	181,681	3,619,483	4.8%
405 Wenatchee River Park	186,050	2,969	183,081	1.6%
410 Expo Center	431,265	20,939	410,326	4.9%
450 Regional Justice Center	9,716,169	2,090,219	7,625,950	21.5%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through February 28, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	0	193,526	1,023,896	15.9%
015 Auditor	1,159,623	0	208,030	951,593	17.9%
016 Board of Equalization	6,989	0	584	6,405	8.4%
020 Community Development	1,940,551	5,000	281,912	1,663,639	14.5%
030 Civil Service Comm	12,197	0	117	12,080	1.0%
040 Clerk	1,124,879	0	172,418	952,461	15.3%
045 Commissioners	694,849	0	108,525	586,324	15.6%
050 Coroner	174,054	0	21,350	152,704	12.3%
052 Information Technology	715,441	0	95,521	619,920	13.4%
055 Facilities Maintenance	1,528,069	0	225,519	1,302,550	14.8%
065 District Court	1,194,855	0	185,638	1,009,217	15.5%
066 District Court Probation	408,603	0	66,779	341,824	16.3%
075 Extension Services	405,906	0	55,476	350,430	13.7%
077 Horticulture	51,508	0	78	51,430	0.2%
085 Juvenile Services	2,906,496	0	440,407	2,466,089	15.2%
105 Non-Departmental	7,329,127	0	1,640,288	5,688,839	22.4%
128 Noxious Weed	73,552	0	8,091	65,461	11.0%
139 Child Support Enforcement	430,629	0	66,569	364,060	15.5%
140 Prosecuting Attorney	1,759,379	0	293,670	1,465,709	16.7%
145 Sheriff	7,893,887	0	1,123,331	6,770,556	14.2%
155 Superior Court System	1,064,550	0	173,142	891,408	16.3%
165 Treasurer	563,029	0	90,805	472,224	16.1%
170 Property Taxes	318,027	0	0	318,027	0.0%
TOTALS	32,973,622	5,000	5,451,775	27,526,847	16.5%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	1,090,359	13,308,175	7.6%
119 Ohme Gardens	245,726	0	15,740	229,986	6.4%
180 Natural Resources	3,953,657	0	338,015	3,615,642	8.5%
405 Wenatchee River Park	217,058	0	13,183	203,875	6.1%
410 Expo Center	410,190	0	25,371	384,819	6.2%
450 Regional Justice Center	9,200,938	0	1,511,514	7,689,424	16.4%

CASH & INVESTMENTS

Fund	December 31, 2008 Cash & Investments	January 31, 2009 Cash & Investments	February 28, 2009 Cash & Investments
010 General	3,271,169	1,272,970	545,192
General - Emerg. Reserve	0	550,000	550,000
110 County Roads	1,460,807	1,560,513	1,245,329
119 Ohme Gardens	71,817	65,375	59,090
140 Cashmere-Dryden Airport	16,953	40,477	40,629
180 Natural Resources	180,601	90,945	9,544
190 Criminal Justice Tax	640,376	623,642	643,516
301 REET 1	965,783	1,178,243	1,195,372
405 Wenatchee River Park	108,056	98,769	94,532
410 Expo Center	28,999	13,087	15,709
450 Regional Justice Center	835,988	803,759	800,979
510 ER&R	2,413,680	2,153,325	1,962,917
526 Health Insurance	164,026	152,993	146,086
535 Unemployment Comp	79,907	83,549	78,703
540 Tort Claims & Insurance	490,316	343,910	331,486

GENERAL FUND - BY CATEGORY

Through February 28, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	237,774	87,171	(150,603)	266,725	97,578	(169,147)
Sales Tax	548,195	567,884	19,689	944,951	944,786	(165)
Penalty & Interest	33,826	126,152	92,326	66,388	138,414	72,026
Building Permits	43,039	10,707	(32,332)	79,660	59,146	(20,514)
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	0	0	0	14,551	13,179	(1,372)
Wenatchee Court	10,287	17,304	7,017	16,015	33,430	17,415
Law Enforcement	81,511	390,439	308,927	163,587	390,439	226,852
Auto License	25,166	23,338	(1,828)	49,914	47,231	(2,683)
Interfund	33,354	63,200	29,846	240,346	235,165	(5,182)
District Court Fines	47,190	60,443	13,253	107,756	120,187	12,431
Treasury Interest	70,504	22,505	(47,999)	112,612	43,587	(69,025)
Operating Transfers-in	12,657	0	(12,657)	12,657	0	(12,657)
Other	610,160	464,431	(145,729)	839,003	814,582	(24,421)
TOTAL	1,753,665	1,833,574	79,908	2,914,165	2,937,722	23,556

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,258,476	1,258,337	(139)	2,517,810	2,515,663	(2,147)
20 - Personnel Benefits	466,702	475,078	8,376	951,602	983,413	31,811
30 - Supplies	55,368	33,653	(21,715)	96,186	52,793	(43,394)
40 - Other Services/Charges	346,039	349,974	3,936	753,413	837,082	83,669
50 - Inter-Governmental Svs	54,498	65,446	10,948	144,166	107,832	(36,334)
60 - Capital Outlay	0	25,102	25,102	0	25,102	25,102
90 - Interfund Payments	297,796	310,376	12,579	766,383	929,889	163,506
00 - Reclassifications	0	0	0	0	0	0
TOTAL	2,478,879	2,517,967	39,088	5,229,561	5,451,775	222,214

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.

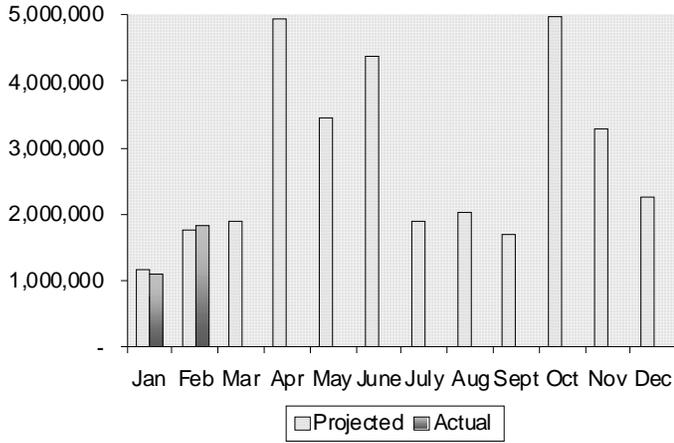
Accounts Receivable Outstanding

Older than 30 days

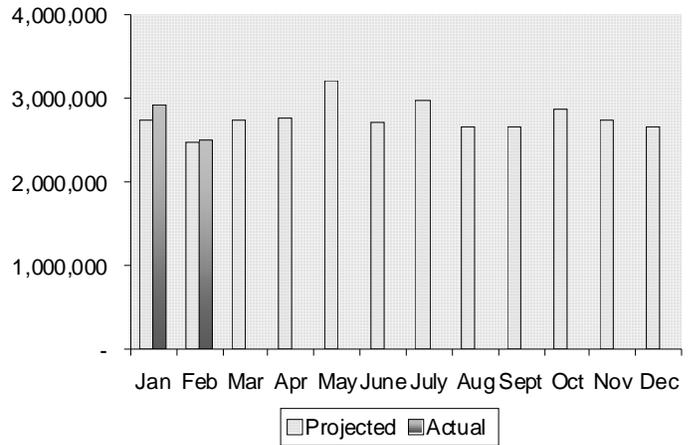
Assessor				Public Works			
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	110001-00299	9/3/2008	WA St Dept of Transportation	4,538.95
010010-00206	11/6/2008	Munson Engineers	2.40	110001-00302	9/4/2008	WA St Dept of Transportation	9,218.83
				110001-00313	10/14/2008	Munson Engineers	12.00
				110001-00317	11/18/2008	Chelan County Commissioners	3,812.00
Clerk				401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
010040-00346	1/9/2009	The Hunter Law Firm	200.00	401001-00997	10/9/2008	Duncan Construction	35.00
010040-00351	1/9/2009	Scott Volyn	200.00	401001-01024	11/9/2008	Dickes Roofing	217.15
				401001-01026	11/9/2008	Duncan Construction	193.26
Information Technology				401001-01027	11/9/2008	France and Company	10.00
010052-00142	2/8/2008	First American Title	600.00	401001-01050	12/7/2008	Community Action Council	10.00
				401001-01051	12/7/2008	Dickes Roofing	48.64
Facilities Maintenance				401001-01052	12/7/2008	Duncan Construction	10.00
010055-00020	1/1/2008	Chelan County Fair	424.18	401001-01071	12/31/2008	City of Cashmere	0.50
010055-00021	6/30/2008	Chelan County Fair	3,454.50	401001-01079	12/31/2008	Pinckney Construction	95.20
				401001-01080	12/31/2008	Rumann Construction	48.64
Juvenile				403001-00163	9/30/2008	WA St Dept of Ecology	199.73
010085-00731	12/31/2008	Juvenile Rehab Admin	5,981.55	510001-00516	12/23/2008	Chelan County Fair	1,597.98
				510001-00518	12/23/2008	Chelan County ORV	695.08
Sheriff				510001-00521	12/28/2008	Chelan County Fair	1,848.42
010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88	510001-00523	12/28/2008	Chelan County ORV	1,102.35
010145-00634	10/3/2008	WA State Patrol	32.00	510001-00528	12/31/2008	Chelan County Fair	441.95
010145-00666	12/31/2008	WA State Patrol	256.00	510001-00530	12/31/2008	Chelan County ORV	186.46
122001-00003	8/16/2006	Johnson Helicopters	6,000.00	510001-00533	12/31/2008	Chelan County ORV	43.12
				510001-00535	12/31/2008	Chelan County Fair	127.71
Farm Worker Housing				510001-00537	12/31/2008	Chelan County Fair	236.70
124001-00033	12/14/2007	DCTED - OCD - Housing Div	45,007.50	510001-00538	12/31/2008	Chelan County ORV	85.99
				510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
Election Reserve				510004-00834	11/14/2008	Chelan County Emergency Mgmt	1,285.00
175001-00003	12/31/2008	Secretary Of State	195,137.48	510004-00849	12/31/2008	Chel Co Natural Resources Prgm	674.52
				Regional Justice Center			
Natural Resources				450001-01201	12/31/2008	Account B-266 Lynnwood PD	12,430.00
180001-00318	12/31/2007	WA St Dept of Ecology	69,692.03	Substance Abuse			
180001-00398	12/8/2008	WA St Dept of Ecology	1,976.40	636001-00074	12/14/2007	DSHS	2,062.00
180001-00401	12/31/2008	Recreation/Conservation Office	3,401.77	636001-00075	12/14/2007	DSHS	2,163.00
180001-00402	12/31/2008	Recreation/Conservation Office	14,959.46	636001-00076	12/14/2007	DSHS	1,925.00
180001-00413	12/31/2008	Upper Col Salmon Rec Board	9,598.80	636001-00077	12/14/2007	DSHS	2,567.00
180001-00414	12/31/2008	WA St Dept of Fish & Wildlife	21,384.07	636001-00096	12/15/2008	DSHS	92,758.00
180001-00416	12/31/2008	WA St Dept of Ecology	23,000.00	636001-00097	12/15/2008	DSHS	6,444.00
180001-00418	12/31/2008	WA St Dept of Ecology	5,854.32				
180001-00419	12/31/2008	WA St Dept of Ecology	16,806.33				
180001-00420	12/31/2008	WA St Dept of Ecology	17,091.41				
180001-00421	12/31/2008	WA St Dept of Ecology	48,250.36				
180001-00422	12/31/2008	WA St Dept of Ecology	5,035.61				
180001-00423	12/31/2008	WA St Dept of Ecology	96,512.00				
180001-00424	12/31/2008	WA St Dept of Ecology	3,298.52				
180001-00425	12/31/2008	WA St Dept of Ecology	7,179.98				
180001-00426	12/31/2008	WA St Dept of Ecology	997.25				
180001-00427	12/31/2008	Bonneville Power Admin	24,723.80				
180001-00429	12/31/2008	HCP Tributary Committee	11,307.27				
180001-00430	12/31/2008	WA St Dept of Fish & Wildlife	8,000.00				
180001-00431	12/31/2008	US Bureau of Reclamation	44,744.50				
180001-00432	12/31/2008	US Bureau of Reclamation	1,414.82				
180001-00433	12/31/2008	US Bureau of Reclamation	12,422.69				

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.

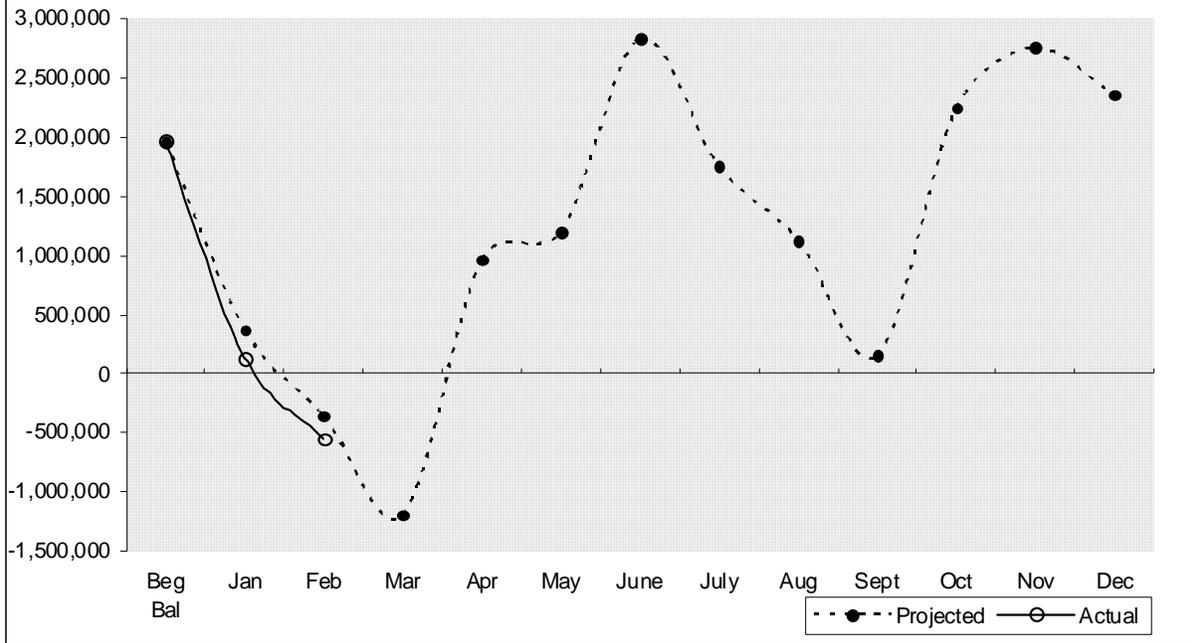
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

