

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

JANUARY 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	1,160,500	1,104,148
EXPENDITURES	2,750,682	2,933,808
NET INCOME (DEFICIT)	(1,590,182)	(1,829,660)
BEGINNING FUND BALANCE	2,500,000	1,986,583
CURRENT FUND BALANCE	909,818	156,923
ENDING CASH BALANCE		1,822,970

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 cash balance is \$280,000 less than it was in January 2008 (page 4).

Revenues were less than projected and expenditures were more than projected (page 5). This results in the fund balance being lower than projected for January (page 7).

The accounts receivable list has been changed to show all receivables older than 30 days (page 6).

The 2009 beginning fund balance was approximately \$500,000 less than what was budgeted. This is shown in the chart above, but the graph on page 7 has been adjusted so that the fund balance starting point matches the actual beginning fund balance.



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

REVENUE

Through January 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	2009 Actual	Balance	% Received
005 Reserve	80,000	1,570	78,430	2.0%
010 Assessor	4,230	330	3,900	7.8%
015 Auditor	936,942	37,059	899,883	4.0%
020 Community Development	1,822,200	50,558	1,771,642	2.8%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	65,815	832,062	7.3%
045 Commissioners	9,134,812	531,725	8,603,087	5.8%
050 Coroner	15,000	0	15,000	0.0%
052 Information Technology	154,065	25,085	128,980	16.3%
055 Facilities Maintenance	668,392	77,618	590,774	11.6%
065 District Court	1,397,620	103,465	1,294,155	7.4%
066 District Court Probation	280,100	15,438	264,662	5.5%
075 Extension Services	146,720	7,903	138,817	5.4%
077 Horticulture	20,615	0	20,615	0.0%
085 Juvenile Services	786,061	1,288	784,773	0.2%
105 Non-Departmental	146,580	19,712	126,868	13.4%
139 Child Support Enforcement	467,626	0	467,626	0.0%
140 Prosecuting Attorney	541,084	36,603	504,482	6.8%
145 Sheriff	2,676,015	63,660	2,612,355	2.4%
155 Superior Court System	118,280	1,184	117,096	1.0%
165 Treasurer	1,364,027	54,727	1,309,300	4.0%
170 Property Taxes	10,199,644	10,407	10,189,237	0.1%
TOTALS	31,858,390	1,104,148	30,754,242	3.5%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	1,304,788	13,838,155	8.6%
119 Ohme Gardens	178,467	2,962	175,505	1.7%
180 Natural Resources	3,801,164	260	3,800,904	0.0%
405 Wenatchee River Park	186,050	1,059	184,991	0.6%
410 Expo Center	431,265	939	430,326	0.2%
450 Regional Justice Center	9,716,169	1,311,019	8,405,150	13.5%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through January 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	0	96,191	1,121,231	7.9%
015 Auditor	1,159,623	0	127,283	1,032,340	11.0%
016 Board of Equalization	6,989	0	290	6,699	4.1%
020 Community Development	1,940,551	0	144,468	1,796,083	7.4%
030 Civil Service Comm	12,197	0	117	12,080	1.0%
040 Clerk	1,124,879	0	85,320	1,039,559	7.6%
045 Commissioners	694,849	0	52,655	642,194	7.6%
050 Coroner	174,054	0	8,010	166,044	4.6%
052 Information Technology	715,441	0	47,920	667,521	6.7%
055 Facilities Maintenance	1,528,069	0	88,703	1,439,367	5.8%
065 District Court	1,194,855	0	92,291	1,102,564	7.7%
066 District Court Probation	408,603	0	33,506	375,097	8.2%
075 Extension Services	405,906	0	28,119	377,787	6.9%
077 Horticulture	51,508	0	0	51,508	0.0%
085 Juvenile Services	2,906,496	0	219,151	2,687,345	7.5%
105 Non-Departmental	7,329,127	0	1,050,790	6,278,337	14.3%
128 Noxious Weed	73,552	0	4,073	69,479	5.5%
139 Child Support Enforcement	430,629	0	34,231	396,398	7.9%
140 Prosecuting Attorney	1,759,379	0	150,828	1,608,551	8.6%
145 Sheriff	7,893,887	0	541,852	7,352,035	6.9%
155 Superior Court System	1,064,550	0	83,542	981,008	7.8%
165 Treasurer	563,029	0	44,469	518,560	7.9%
170 Property Taxes	318,027	0	0	318,027	0.0%
TOTALS	32,973,622	0	2,933,808	30,039,814	8.9%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	516,300	13,882,234	3.6%
119 Ohme Gardens	245,726	0	9,596	236,130	3.9%
180 Natural Resources	3,953,657	0	58,242	3,895,415	1.5%
405 Wenatchee River Park	217,058	0	6,811	210,247	3.1%
410 Expo Center	410,190	0	11,728	398,462	2.9%
450 Regional Justice Center	9,200,938	0	692,927	8,508,011	7.5%

CASH & INVESTMENTS

Fund	November 30, 2008 Cash & Investments	December 31, 2008 Cash & Investments	January 31, 2009 Cash & Investments
010 General	2,886,808	3,271,169	1,822,970
110 County Roads	1,820,547	1,460,807	1,560,513
119 Ohme Gardens	65,119	71,817	65,375
140 Cashmere-Dryden Airport	16,970	16,953	40,477
180 Natural Resources	40,909	180,601	90,945
190 Criminal Justice Tax	1,109,498	640,376	623,642
301 REET 1	578,268	965,783	1,178,243
405 Wenatchee River Park	109,825	108,056	98,769
410 Expo Center	37,783	28,999	13,087
450 Regional Justice Center	820,155	835,988	803,759
510 ER&R	1,765,170	2,413,680	2,153,325
526 Health Insurance	970,687	164,026	152,993
535 Unemployment Comp	126,044	79,907	83,549
540 Tort Claims & Insurance	548,850	490,316	343,910

GENERAL FUND - BY CATEGORY

Through January 31, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	28,951	10,407	(18,544)	28,951	10,407	(18,544)
Sales Tax	396,756	376,902	(19,854)	396,756	376,902	(19,854)
Penalty & Interest	32,563	12,262	(20,301)	32,563	12,262	(20,301)
Building Permits	36,620	48,439	11,819	36,620	48,439	11,819
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	14,551	13,179	(1,372)	14,551	13,179	(1,372)
Wenatchee Court	5,728	16,126	10,398	5,728	16,126	10,398
Law Enforcement	82,075	0	(82,075)	82,075	0	(82,075)
Auto License	24,748	23,893	(855)	24,748	23,893	(855)
Interfund	206,992	171,964	(35,028)	206,992	171,964	(35,028)
District Court Fines	60,566	59,744	(822)	60,566	59,744	(822)
Treasury Interest	42,108	21,082	(21,026)	42,108	21,082	(21,026)
Operating Transfers-in	0	0	0	0	0	0
Other	228,843	350,151	121,308	228,843	350,151	121,308
TOTAL	1,160,500	1,104,148	(56,352)	1,160,500	1,104,148	(56,352)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,259,334	1,257,326	(2,008)	1,259,334	1,257,326	(2,008)
20 - Personnel Benefits	484,900	508,335	23,435	484,900	508,335	23,435
30 - Supplies	40,819	19,140	(21,679)	40,819	19,140	(21,679)
40 - Other Services/Charges	407,375	487,108	79,733	407,375	487,108	79,733
50 - Inter-Governmental Svs	89,667	42,385	(47,282)	89,667	42,385	(47,282)
60 - Capital Outlay	0	0	0	0	0	0
90 - Interfund Payments	468,587	619,514	150,927	468,587	619,514	150,927
00 - Reclassifications	0	0	0	0	0	0
TOTAL	2,750,682	2,933,808	183,126	2,750,682	2,933,808	183,126

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

010010-00193	05/20/2008	Mike Cummings Appraisal	2.70
010010-00206	11/06/2008	Munson Engineers	2.40

Auditor

010015-00831	12/18/2007	Alpine Water District	71.14
010015-00971	10/15/2008	Dept Of Licensing	1,593.63
010015-00993	12/29/2008	Pud No 1 Chelan County	14,960.70
010015-01002	12/31/2008	Pioneer Title Company	2,755.00

Information Technology

010052-00142	2/8/2008	First American Title	600.00
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Facilities Maintenance

010055-00020	1/1/2008	Chelan County Fair	424.18
010055-00021	6/30/2008	Chelan County Fair	3,454.50

Juvenile

010085-00722	12/31/2008	Regina Mc Dougall, AOC	14,978.27
010085-00728	12/31/2008	E Wen Municipal Court	2,640.00
010085-00731	12/31/2008	Juvenile Rehab Admin	5,981.55

Child Support Enforcement

010139-00076	12/31/2008	DSHS DCS	35,244.00
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Sheriff

010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88
010145-00634	10/3/2008	WA State Patrol	32.00
010145-00666	12/31/2008	WA State Patrol	256.00
122001-00003	8/16/2006	Johnson Helicopters	6,000.00

Farm Worker Housing

124001-00033	12/14/2007	DCTED - OCD - Housing Div	45,007.50
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Election Reserve

175001-00003	12/31/2008	Secretary Of State	195,137.48
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Natural Resources

180001-00318	12/31/2007	WA St Dept of Ecology	69,692.03
180001-00398	12/8/2008	WA St Dept of Ecology	1,976.40
180001-00401	12/31/2008	Recreation/Conservation Office	3,401.77
180001-00402	12/31/2008	Recreation/Conservation Office	14,959.46
180001-00403	12/31/2008	Recreation/Conservation Office	13,721.41
180001-00405	12/31/2008	Recreation/Conservation Office	20,079.29
180001-00406	12/31/2008	Forest Title III	4,935.49

Public Works

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
110001-00313	10/14/2008	Munson Engineers	12.00
110001-00317	11/18/2008	Chelan County Commissioners	3,812.00
110001-00321	12/31/2008	City of Chelan	376.37
110001-00322	12/31/2008	Okanogan County Public Works	395.44
401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
401001-00997	10/9/2008	Duncan Construction	35.00
401001-01024	11/9/2008	Dickes Roofing	217.15
401001-01026	11/9/2008	Duncan Construction	193.26
401001-01027	11/9/2008	France and Company	10.00
401001-01034	11/9/2008	McDonald Building Supply	17.50
401001-01050	12/7/2008	Community Action Council	10.00
401001-01051	12/7/2008	Dickes Roofing	48.64
401001-01052	12/7/2008	Duncan Construction	10.00
401001-01071	12/31/2008	City of Cashmere	0.50
401001-01079	12/31/2008	Pinckney Construction	95.20
401001-01080	12/31/2008	Rumann Construction	48.64
403001-00163	9/30/2008	WA St Dept of Ecology	199.73
510001-00516	12/23/2008	Chelan County Fair	1,597.98
510001-00518	12/23/2008	Chelan County ORV	695.08
510001-00521	12/28/2008	Chelan County Fair	1,848.42
510001-00523	12/28/2008	Chelan County ORV	1,102.35
510001-00528	12/31/2008	Chelan County Fair	441.95
510001-00530	12/31/2008	Chelan County ORV	186.46
510001-00533	12/31/2008	Chelan County ORV	43.12
510001-00535	12/31/2008	Chelan County Fair	127.71
510001-00537	12/31/2008	Chelan County Fair	236.70
510001-00538	12/31/2008	Chelan County ORV	85.99
510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
510004-00834	11/14/2008	Chelan County Emergency Mgmt	1,285.00
510004-00849	12/31/2008	Chel Co Natural Resources Prgm	674.52

Regional Justice Center

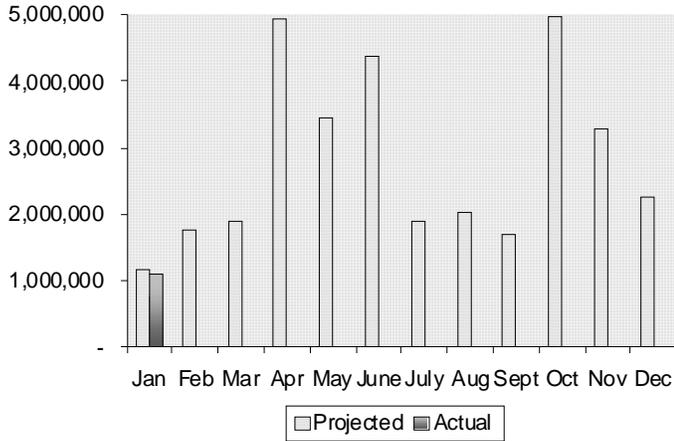
450001-01153	10/8/2008	Jail Facilities Unit DOC	4,502.36
450001-01179	11/17/2008	Jail Facilities Unit DOC	61.39
450001-01201	12/31/2008	Account B-266 Lynnwood PD	12,430.00
450001-01207	12/31/2008	City of East Wenatchee	15,567.74

Substance Abuse

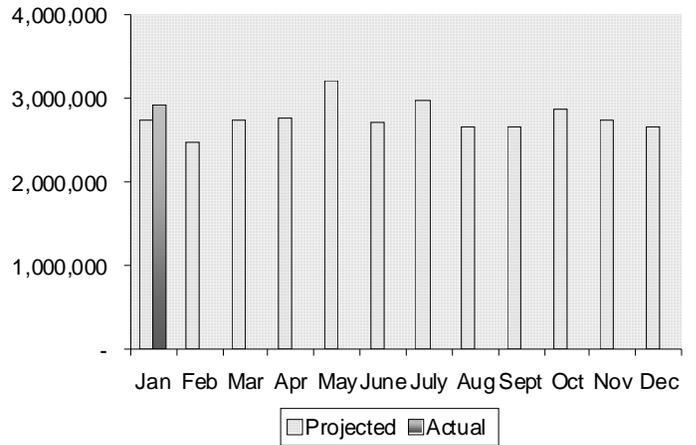
636001-00074	12/14/2007	DSHS	2,062.00
636001-00075	12/14/2007	DSHS	2,163.00
636001-00076	12/14/2007	DSHS	1,925.00
636001-00077	12/14/2007	DSHS	2,567.00
636001-00096	12/15/2008	DSHS	92,758.00
636001-00097	12/15/2008	DSHS	6,444.00

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.

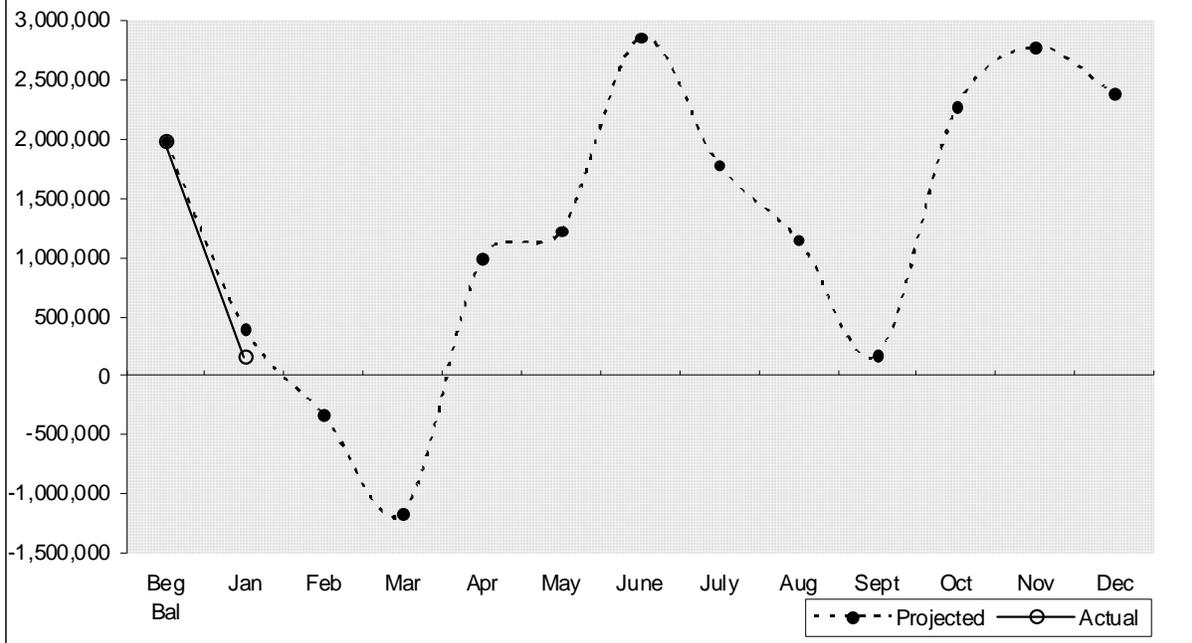
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

