

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

JULY 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	19,467,317	17,944,703
Expenditures	19,673,108	19,240,467
Net Income (Deficit)	(205,791)	(1,295,764)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	2,294,209	664,678

Ending Cash Balance	Unreserved	1,730,375
	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:

With a just few exceptions, revenues missed projections across the board during July (p.5). Sales tax missed projections for the fourth month in a row. However the shortfall was not as bad as in May or June. The "other" revenue category missed projections by less than one percent. This is significantly closer to projection than previous months have been. Hopefully the positive changes in these categories point toward an upward trend in overall revenues.

Expenditures were well below projections in all categories (p.5). This may point to more conservative spending habits across all departments as well as realizing the beginning of the large budget reduction that occurred mid-July.

With the reduction in expenditures, the general fund balance came \$75,000 closer to the projection line. We need to see this trend accelerate and continue throughout the remainder of 2009.



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REVENUE

Through July 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	641	3,589	15.1%
015 Auditor	936,942	482,641	454,301	51.5%
020 Community Development *	1,827,200	744,899	1,082,301	40.8%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	480,881	416,996	53.6%
045 Commissioners	9,134,812	6,119,100	3,015,712	67.0%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	101,975	52,090	66.2%
055 Facilities Maintenance	668,392	404,429	263,963	60.5%
065 District Court *	1,433,620	883,696	549,924	61.6%
066 District Court Probation *	292,400	176,308	116,092	60.3%
075 Extension Services *	156,605	49,301	107,304	31.5%
077 Horticulture	20,615	8,831	11,784	42.8%
085 Juvenile Services	786,061	342,270	443,791	43.5%
105 Non-Departmental	146,580	85,878	60,702	58.6%
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	252,071	334,013	43.0%
145 Sheriff	2,676,015	1,258,429	1,417,586	47.0%
155 Superior Court System *	150,280	97,319	52,961	64.8%
165 Treasurer	1,364,027	687,872	676,155	50.4%
170 Property Taxes	10,199,644	5,518,570	4,681,074	54.1%
TOTALS	32,030,975	17,944,703	14,086,272	56.0%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	5,137,520	10,005,423	33.9%
119 Ohme Gardens	178,467	116,094	62,373	65.1%
180 Natural Resources	3,801,164	1,274,740	2,526,424	33.5%
405 Wenatchee River Park	186,050	133,109	52,941	71.5%
410 Expo Center	431,265	97,193	334,072	22.5%
450 Regional Justice Center *	9,746,169	6,197,337	3,548,832	63.6%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through July 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	(40,100)	704,784	472,538	59.9%
015 Auditor	1,159,623	(41,100)	665,015	453,508	59.5%
016 Board of Equalization	6,989	0	2,108	4,881	30.2%
020 Community Development	1,940,551	(100,400)	1,044,009	796,142	56.7%
030 Civil Service Comm	12,197	(2,000)	2,965	7,232	29.1%
040 Clerk	1,124,879	(37,300)	627,808	459,771	57.7%
045 Commissioners	694,849	(30,600)	397,574	266,675	59.9%
050 Coroner	174,054	(6,400)	76,372	91,282	45.6%
052 Information Technology	715,441	(23,800)	391,397	300,244	56.6%
055 Facilities Maintenance	1,528,069	(49,300)	874,690	604,079	59.1%
065 District Court	1,194,855	(3,600)	665,711	525,544	55.9%
066 District Court Probation	408,603	(900)	239,955	167,748	58.9%
075 Extension Services	405,906	(13,915)	225,035	166,956	57.4%
077 Horticulture	51,508	(3,100)	22,355	26,053	46.2%
085 Juvenile Services	2,906,496	(74,075)	1,598,665	1,233,756	56.4%
105 Non-Departmental	7,329,127	(2,935)	4,892,822	2,433,370	66.8%
128 Noxious Weed	73,552	28,900	40,558	61,894	39.6%
139 Child Support Enforcement	430,629	(2,250)	243,269	185,110	56.8%
140 Prosecuting Attorney	1,759,379	(21,490)	1,036,230	701,659	59.6%
145 Sheriff	7,893,887	(254,500)	4,366,694	3,272,693	57.2%
155 Superior Court System	1,064,550	(7,200)	622,418	434,932	58.9%
165 Treasurer	563,029	(19,700)	333,932	209,397	61.5%
170 Property Taxes	318,027	0	166,101	151,926	52.2%
TOTALS	32,973,622	(705,765)	19,240,467	13,027,390	59.6%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	5,851,908	8,546,626	40.6%
119 Ohme Gardens	245,726	0	131,214	114,512	53.4%
180 Natural Resources	3,953,657	0	1,419,907	2,533,750	35.9%
405 Wenatchee River Park	217,058	0	122,191	94,867	56.3%
410 Expo Center	410,190	0	122,804	287,386	29.9%
450 Regional Justice Center	9,200,938	30,000	5,138,774	4,092,164	55.7%

CASH & INVESTMENTS

Fund	May 31, 2009 Cash & Investments	June 30, 2009 Cash & Investments	July 31, 2009 Cash & Investments
010 General	991,282	3,065,220	1,730,375
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	3,151,716	2,335,921	753,754
119 Ohme Gardens	44,446	47,925	62,362
140 Cashmere-Dryden Airport	32,225	3,052	5,395
180 Natural Resources	957	196,413	36,064
190 Criminal Justice Tax	573,091	577,622	591,669
301 REET 1	1,156,000	1,070,836	1,119,100
405 Wenatchee River Park	78,772	93,533	126,780
410 Expo Center	(2,236)	961	11,761
450 Regional Justice Center	866,745	1,006,292	1,129,904
510 ER&R	1,418,310	1,433,231	1,745,332
526 Health Insurance	142,306	136,922	136,487
535 Unemployment Comp	62,480	66,206	44,509
540 Tort Claims & Insurance	1,104,760	1,093,863	1,085,592

GENERAL FUND - BY CATEGORY

Through July 31, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	51,167	45,435	(5,732)	5,665,886	5,518,570	(147,316)
Sales Tax	459,916	403,326	(56,590)	2,935,138	2,656,694	(278,444)
Penalty & Interest	25,773	30,549	4,776	278,248	418,390	140,142
Building Permits	92,319	56,534	(35,785)	465,001	268,089	(196,912)
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	11,855	12,550	695	90,724	84,976	(5,748)
Wenatchee Court	14,762	17,801	3,039	96,309	115,135	18,826
Law Enforcement	67,731	0	(67,731)	841,685	780,877	(60,808)
Auto License	42,673	41,575	(1,099)	243,180	236,534	(6,645)
Interfund	249,633	186,385	(63,248)	867,436	807,039	(60,397)
District Court Fines	98,209	79,261	(18,947)	509,059	467,300	(41,759)
Treasury Interest	62,290	37,800	(24,490)	425,525	148,508	(277,017)
Operating Transfers-in	0	80,300	80,300	21,142	80,300	59,158
Other *	723,108	717,054	(6,054)	4,354,718	3,606,494	(748,223)
TOTAL	1,899,436	1,708,570	(190,866)	19,467,317	17,944,703	(1,522,615)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,328,431	1,262,824	(65,608)	9,005,904	8,860,103	(145,801)
20 - Personnel Benefits	488,257	440,649	(47,608)	3,323,738	3,357,737	34,000
30 - Supplies	54,109	30,659	(23,450)	370,764	210,862	(159,902)
40 - Other Services/Charges	527,796	444,315	(83,480)	2,890,309	2,983,243	92,933
50 - Inter-Governmental Svs	59,047	25,635	(33,412)	545,435	444,028	(101,407)
60 - Capital Outlay	10,913	0	(10,913)	17,258	25,102	7,844
90 - Interfund Payments	507,438	506,693	(745)	3,519,698	3,352,635	(167,064)
00 - Reclassifications	0	0	0	0	6,755	6,755
TOTAL	2,975,991	2,710,776	(265,215)	19,673,108	19,240,467	(432,641)

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.

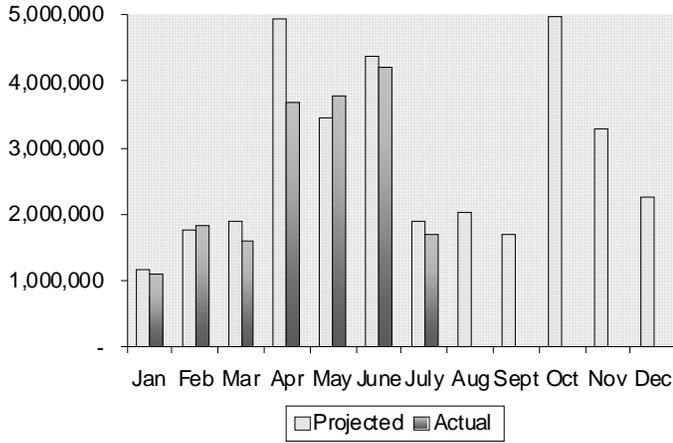
Accounts Receivable Outstanding

Older than 30 days

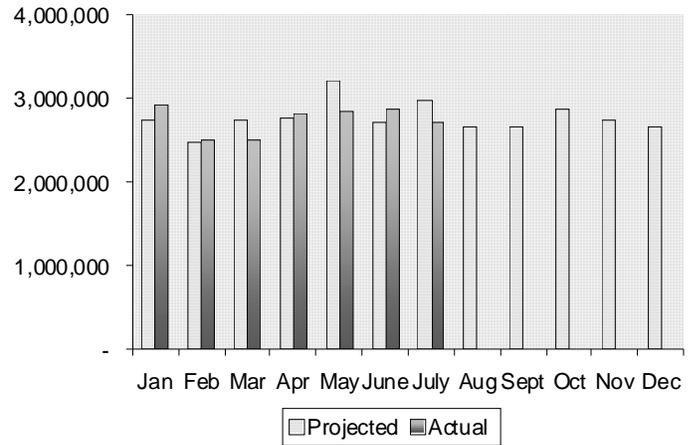
Assessor			Public Works				
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
010010-00206	11/6/2008	Munson Engineers	2.40	401001-00997	10/9/2008	Duncan Construction	35.00
Community Development				401001-01026	11/9/2008	Duncan Construction	193.26
010020-00106	6/23/2009	Chelan Co Natural Resources	20.13	401001-01052	12/7/2008	Duncan Construction	10.00
Clerk				401001-01126	4/10/2009	Alliance Restoration	0.01
010040-00371	6/3/2009	DCFS	516.00	401001-01180	6/5/2009	Mason Roofing & Construction	139.92
010040-00372	6/3/2009	Community Action Council	516.00	510001-00516	12/23/2008	Chelan County Fair	1,597.98
Information Technology				510001-00521	12/28/2008	Chelan County Fair	1,848.42
010052-00155	2/10/2009	Central Washington Title Svcs	600.00	510001-00528	12/31/2008	Chelan County Fair	441.95
010052-00168	6/1/2009	Central Washington Title Svcs	600.00	510001-00535	12/31/2008	Chelan County Fair	127.71
010052-00170	6/1/2009	North Meridian Title & Escrow	600.00	510001-00537	12/31/2008	Chelan County Fair	236.70
Facilities Maintenance				510001-00561	6/26/2009	USDA - Forest Service	500.00
010055-00020	1/1/2008	Chelan County Fair	424.18	510001-00565	6/26/2009	Chelan County Drug Task Force	53.81
010055-00021	6/30/2008	Chelan County Fair	3,454.50	510001-00566	6/29/2009	Chelan County Coroner	758.80
010055-00023	6/30/2009	Chelan County Fair	2,823.25	510001-00569	6/29/2009	Chelan County Drug Task Force	102.28
Juvenile				510001-00571	6/29/2009	Chelan County Drug Task Force	51.83
010085-00775	5/21/2009	Juvenile Rehab Admin	180.00	510001-00574	6/29/2009	Chelan County Coroner	514.89
010085-00776	5/21/2009	Juvenile Rehab Admin	1,906.00	510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
010085-00777	5/22/2009	Juvenile Rehab Admin	2,317.00	510004-00834	11/14/2008	Chelan County Emergency Mgmt	1,285.00
Sheriff				510004-00880	4/19/2009	Chelan County Noxious Weeds	1,414.00
010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88	510004-00894	6/29/2009	Chelan County Superior Court	174.35
010145-00687	4/6/2009	WA State Patrol	64.00	Regional Justice Center			
010145-00700	5/5/2009	City of Cashmere	92,063.75	450001-01213	2/3/2009	Douglas County	2,509.08
010145-00702	5/15/2009	Chelan County Roads	6,930.00	450001-01214	2/3/2009	City of Wenatchee	2,968.66
R.E.E.T. II				450001-01259	5/1/2009	Special Commitment Center	3,113.90
302001-00006	3/12/2009	DCTED - OCD - Housing Div	56,909.52	450001-01298	6/23/2009	Muenster & Koenig	20.50
				Insurance Admin & Purchasing			
				540001-00012	2/19/2009	Douglas County	32,890.00
				Substance Abuse			
				636001-00104	6/16/2009	DSHS	109,681.00

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.

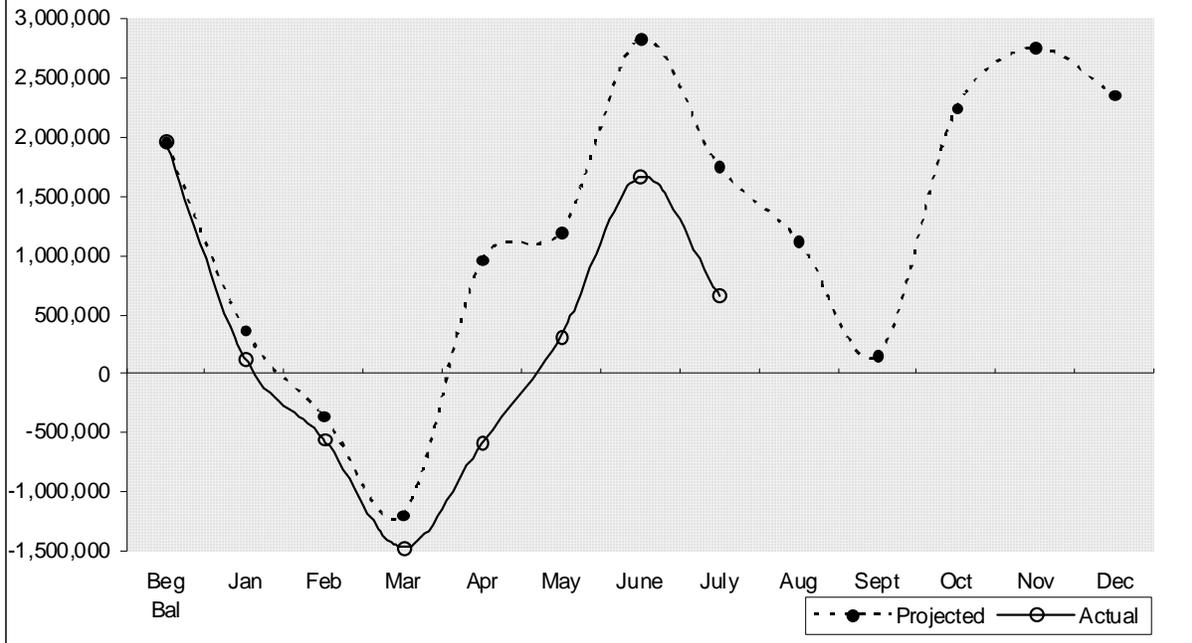
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

