

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

MARCH 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	4,824,520	4,544,491
Expenditures	7,975,470	7,971,506
Net Income (Deficit)	(3,150,950)	(3,427,015)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	(650,950)	(1,466,573)

Ending Cash Balance	Unreserved	571,519
	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, \$729,000 was lent to the general fund from various funds to maintain operational cash flow. So far in April, an additional \$552,000 was lent to cover payroll. The total interfund loans of \$1,281,000 should be paid back in April as the first half of property taxes is collected.

March's fund balance was about \$275,000 less than projection (p.7). Most of this difference was created in January but grew slightly over the past two months. If this difference were maintained throughout the remainder of 2009, the general fund balance would break even. Simply maintaining a level fund balance throughout 2009 would be welcomed. However, expenditures would still need to be held at the same level or slightly scaled back for 2010 so revenues could have a chance to grow the fund balance to help ease future cash flow shortages.



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

REVENUE

Through March 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	390	3,840	9.2%
015 Auditor	936,942	135,688	801,254	14.5%
020 Community Development *	1,827,200	283,244	1,543,956	15.5%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	224,738	673,139	25.0%
045 Commissioners	9,134,812	1,475,377	7,659,435	16.2%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	39,435	114,630	25.6%
055 Facilities Maintenance	668,392	160,833	507,559	24.1%
065 District Court	1,397,620	318,739	1,078,881	22.8%
066 District Court Probation	280,100	65,597	214,503	23.4%
075 Extension Services	146,720	11,537	135,183	7.9%
077 Horticulture	20,615	0	20,615	0.0%
085 Juvenile Services	786,061	136,398	649,663	17.4%
105 Non-Departmental	146,580	21,288	125,292	14.5%
139 Child Support Enforcement	467,626	73,351	394,275	15.7%
140 Prosecuting Attorney	541,084	100,791	440,293	18.6%
145 Sheriff	2,676,015	518,422	2,157,593	19.4%
155 Superior Court System	118,280	17,978	100,302	15.2%
165 Treasurer	1,364,027	262,457	1,101,570	19.2%
170 Property Taxes	10,199,644	683,740	9,515,904	6.7%
TOTALS	31,863,390	4,544,491	27,318,899	14.3%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	989,324	14,153,619	6.5%
119 Ohme Gardens	178,467	6,063	172,404	3.4%
180 Natural Resources	3,801,164	382,922	3,418,242	10.1%
405 Wenatchee River Park	186,050	6,405	179,645	3.4%
410 Expo Center	431,265	20,939	410,326	4.9%
450 Regional Justice Center	9,716,169	2,864,431	6,851,738	29.5%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through March 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	0	288,329	929,093	23.7%
015 Auditor	1,159,623	0	308,915	850,708	26.6%
016 Board of Equalization	6,989	0	878	6,111	12.6%
020 Community Development	1,940,551	5,000	415,606	1,529,945	21.4%
030 Civil Service Comm	12,197	0	128	12,069	1.0%
040 Clerk	1,124,879	0	260,344	864,535	23.1%
045 Commissioners	694,849	0	173,981	520,868	25.0%
050 Coroner	174,054	0	31,273	142,781	18.0%
052 Information Technology	715,441	0	167,645	547,796	23.4%
055 Facilities Maintenance	1,528,069	0	370,411	1,157,658	24.2%
065 District Court	1,194,855	0	274,387	920,468	23.0%
066 District Court Probation	408,603	0	101,008	307,595	24.7%
075 Extension Services	405,906	0	83,959	321,947	20.7%
077 Horticulture	51,508	0	82	51,426	0.2%
085 Juvenile Services	2,906,496	0	660,498	2,245,998	22.7%
105 Non-Departmental	7,329,127	6,600	2,205,331	5,130,396	30.1%
128 Noxious Weed	73,552	0	12,084	61,468	16.4%
139 Child Support Enforcement	430,629	0	101,392	329,237	23.5%
140 Prosecuting Attorney	1,759,379	0	436,905	1,322,474	24.8%
145 Sheriff	7,893,887	0	1,665,913	6,227,974	21.1%
155 Superior Court System	1,064,550	0	263,316	801,234	24.7%
165 Treasurer	563,029	0	149,123	413,906	26.5%
170 Property Taxes	318,027	0	0	318,027	0.0%
TOTALS	32,973,622	11,600	7,971,506	25,013,716	24.2%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	1,825,131	12,573,403	12.7%
119 Ohme Gardens	245,726	0	28,953	216,773	11.8%
180 Natural Resources	3,953,657	0	705,612	3,248,045	17.8%
405 Wenatchee River Park	217,058	0	32,102	184,956	14.8%
410 Expo Center	410,190	0	39,036	371,154	9.5%
450 Regional Justice Center	9,200,938	0	2,203,919	6,997,019	24.0%

CASH & INVESTMENTS

Fund	January 31, 2009 Cash & Investments	February 28, 2009 Cash & Investments	March 31, 2009 Cash & Investments
010 General	1,272,970	545,192	571,519
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	1,560,513	1,245,329	1,125,445
119 Ohme Gardens	65,375	59,090	54,316
140 Cashmere-Dryden Airport	40,477	40,629	42,430
180 Natural Resources	90,945	9,544	139,801
190 Criminal Justice Tax	623,642	643,516	626,740
301 REET 1	1,178,243	1,195,372	658,364
405 Wenatchee River Park	98,769	94,532	83,571
410 Expo Center	13,087	15,709	7,176
450 Regional Justice Center	803,759	800,979	776,891
510 ER&R	2,153,325	1,962,917	1,725,326
526 Health Insurance	152,993	146,086	151,299
535 Unemployment Comp	83,549	78,703	78,766
540 Tort Claims & Insurance	343,910	331,486	352,463

GENERAL FUND - BY CATEGORY

Through March 31, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	434,138	586,162	152,024	700,863	683,740	(17,123)
Sales Tax	309,895	305,866	(4,029)	1,254,846	1,250,651	(4,195)
Penalty & Interest	34,709	35,098	390	101,097	173,512	72,415
Building Permits	53,142	24,683	(28,459)	132,802	83,829	(48,973)
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	22,574	21,899	(675)	37,125	35,078	(2,047)
Wenatchee Court	13,464	14,147	683	29,479	47,577	18,098
Law Enforcement	200,313	0	(200,313)	363,899	390,439	26,539
Auto License	32,694	31,784	(910)	82,608	79,015	(3,594)
Interfund	34,272	54,085	19,813	274,618	289,249	14,631
District Court Fines	79,861	63,163	(16,698)	187,617	183,349	(4,268)
Treasury Interest	46,456	4,221	(42,234)	159,068	47,809	(111,259)
Operating Transfers-in	2,707	0	(2,707)	15,364	0	(15,364)
Other	646,131	465,663	(180,469)	1,485,135	1,280,244	(204,890)
TOTAL	1,910,355	1,606,769	(303,586)	4,824,520	4,544,491	(280,029)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,265,426	1,251,617	(13,810)	3,783,236	3,767,280	(15,957)
20 - Personnel Benefits	474,239	489,087	14,848	1,425,841	1,472,500	46,659
30 - Supplies	53,647	29,230	(24,417)	149,834	82,022	(67,811)
40 - Other Services/Charges	384,153	413,703	29,550	1,137,566	1,250,785	113,219
50 - Inter-Governmental Svs	76,284	25,654	(50,630)	220,450	133,486	(86,964)
60 - Capital Outlay	0	0	0	0	25,102	25,102
90 - Interfund Payments	492,160	310,441	(181,719)	1,258,543	1,240,331	(18,213)
00 - Reclassifications	0	0	0	0	0	0
TOTAL	2,745,909	2,519,731	(226,178)	7,975,470	7,971,506	(3,964)

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.

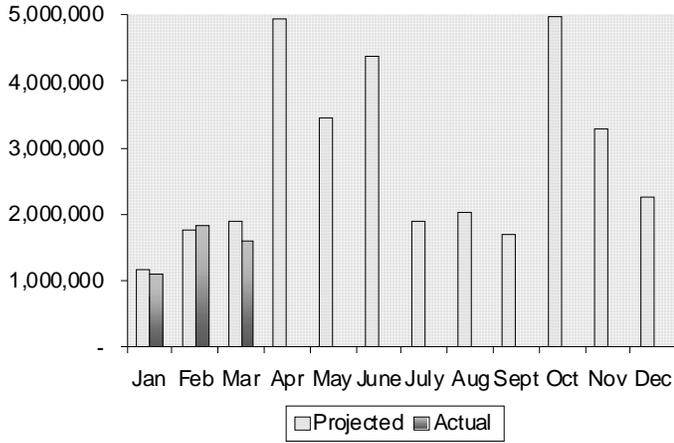
Accounts Receivable Outstanding

Older than 30 days

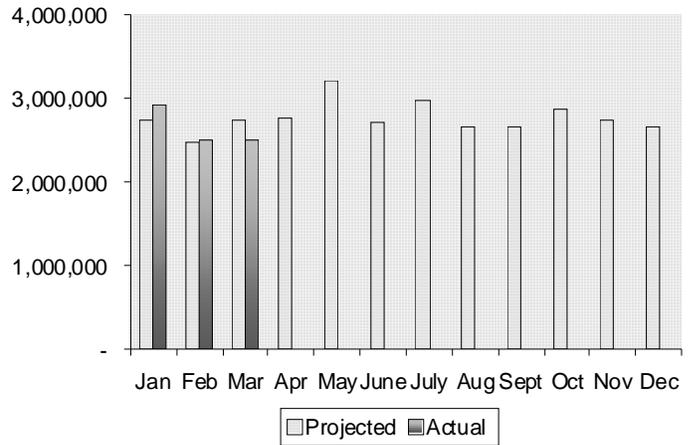
Assessor			Public Works				
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	110001-00299	9/3/2008	WA St Dept of Transportation	4,538.95
010010-00206	11/6/2008	Munson Engineers	2.40	110001-00302	9/4/2008	WA St Dept of Transportation	9,218.83
				110001-00317	11/18/2008	Chelan County Commissioners	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
Clerk				401001-01026	11/9/2008	Duncan Construction	193.26
010040-00351	1/9/2009	Scott Volyn	200.00	401001-01027	11/9/2008	France and Company	10.00
				401001-01050	12/7/2008	Community Action Council	10.00
Information Technology				401001-01051	12/7/2008	Dickes Roofing	48.64
010052-00155	2/10/2009	Central Washington Title Svcs	600.00	401001-01052	12/7/2008	Duncan Construction	10.00
				401001-01071	12/31/2008	City of Cashmere	0.50
Facilities Maintenance				401001-01097	2/4/2009	Sleeping Lady	0.01
010055-00020	1/1/2008	Chelan County Fair	424.18	403001-00163	9/30/2008	WA St Dept of Ecology	199.73
010055-00021	6/30/2008	Chelan County Fair	3,454.50	510001-00516	12/23/2008	Chelan County Fair	1,597.98
				510001-00518	12/23/2008	Chelan County ORV	695.08
Juvenile				510001-00521	12/28/2008	Chelan County Fair	1,848.42
010085-00731	12/31/2008	Juvenile Rehab Admin	5,981.55	510001-00523	12/28/2008	Chelan County ORV	1,102.35
010085-00742	2/27/2009	DCFS - D SHS	11,412.80	510001-00528	12/31/2008	Chelan County Fair	441.95
				510001-00530	12/31/2008	Chelan County ORV	186.46
Sheriff				510001-00533	12/31/2008	Chelan County ORV	43.12
010145-00522	10/10/2007	Autumn Leaf Festival Assn	497.88	510001-00535	12/31/2008	Chelan County Fair	127.71
010145-00634	10/3/2008	WA State Patrol	32.00	510001-00537	12/31/2008	Chelan County Fair	236.70
010145-00679	2/18/2009	Lake Chelan School District	276.60	510001-00538	12/31/2008	Chelan County ORV	85.99
010145-00680	2/18/2009	Chelan County Roads	9,500.00	510004-00816	10/16/2008	Chelan County Emergency Mgmt	1,285.00
117001-00011	2/5/2009	Manson Park & Recreation	1,000.00	510004-00834	11/14/2008	Chelan County Emergency Mgmt	1,285.00
122001-00003	8/16/2006	Johnson Helicopters	6,000.00	510004-00854	2/6/2009	Chelan County Maintenance	200.07
				510004-00855	2/6/2009	Chelan County Coop Extension	28.68
Natural Resources				Regional Justice Center			
180001-00398	12/8/2008	WA St Dept of Ecology	1,976.40	450001-01213	2/3/2009	Douglas County	2,509.08
180001-00413	12/31/2008	Upper Col Salmon Rec Board	9,598.80	450001-01214	2/3/2009	City of Wenatchee	2,968.66
180001-00414	12/31/2008	WA St Dept of Fish & Wildlife	60.54	450001-01228	2/10/2009	Department of Corrections	1,395.15
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	Substance Abuse			
180001-00422	12/31/2008	WA St Dept of Ecology	40.00	636001-00074	12/14/2007	DSHS	2,062.00
180001-00429	12/31/2008	HCP Tributary Committee	9,856.24	636001-00075	12/14/2007	DSHS	2,163.00
180001-00431	12/31/2008	US Bureau of Reclamation	44,744.50	636001-00076	12/14/2007	DSHS	1,925.00
180001-00432	12/31/2008	US Bureau of Reclamation	1,414.82	636001-00077	12/14/2007	DSHS	2,567.00
180001-00433	12/31/2008	US Bureau of Reclamation	12,422.69	636001-00096	12/15/2008	DSHS	92,758.00
				636001-00097	12/15/2008	DSHS	6,444.00
Insurance Admin & Purchasing				636001-00100	2/17/2009	DSHS	89,182.00
540001-00012	2/19/2009	Douglas County	32,890.00				

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.

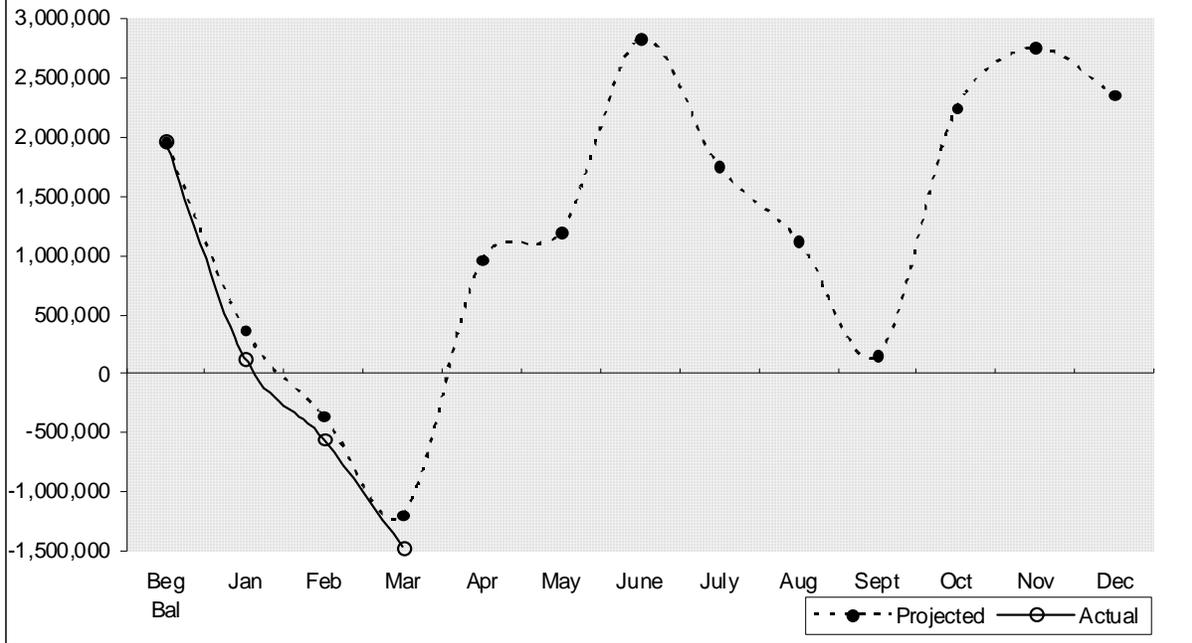
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

