

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

SEPTEMBER 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	23,186,032	21,158,878
Expenditures	24,997,453	24,336,179
Net Income (Deficit)	(1,811,421)	(3,177,301)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	688,579	(1,216,859)

Ending Cash Balance	Unreserved	162,277
	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:

There were two main anomalies in September that are noticeable in the expenditures on page 5.

- 1) Salaries & Wages - Approximately \$400,000 of unbudgeted back-pay was expended from the settling of the Sheriff Deputies contract.
- 2) Interfund Payments – The monthly Jail expenditure of \$309,000 was not included. It is typically paid in September but was not booked until October.

Sales tax revenue continued the downward trend as it was short of projections by almost \$100,000. (p. 5) In total, revenues are down \$2 million from where we hoped they would be.

Looking toward the end of the year, the General Fund is currently heading for an ending fund balance of approximately \$1 million. This would be a loss of approximately \$1 million during 2009. (p.7)



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

REVENUE

Through September 30, 2009

GENERAL FUND

Dept # / Department	2009 Budget	2009 Actual	Balance	Percent Received
005 Reserve	80,000	2,970	77,030	3.7%
010 Assessor	4,230	667	3,563	15.8%
015 Auditor	936,942	693,570	243,372	74.0%
020 Community Development *	1,827,200	962,511	864,689	52.7%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	619,212	278,665	69.0%
045 Commissioners	9,134,812	7,134,524	2,000,288	78.1%
050 Coroner	15,000	18,100	(3,100)	120.7%
052 Information Technology	154,065	114,931	39,134	74.6%
055 Facilities Maintenance	668,392	488,025	180,367	73.0%
065 District Court *	1,433,620	1,189,928	243,692	83.0%
066 District Court Probation *	292,400	222,297	70,103	76.0%
075 Extension Services *	159,605	66,449	93,156	41.6%
077 Horticulture *	21,336	8,831	12,505	41.4%
085 Juvenile Services	786,061	463,392	322,669	59.0%
105 Non-Departmental	146,580	87,397	59,183	59.6%
128 Noxious Weed *	32,400	0	32,400	0.0%
139 Child Support Enforcement	467,626	268,441	199,185	57.4%
140 Prosecuting Attorney *	586,084	330,373	255,711	56.4%
145 Sheriff	2,676,015	1,804,363	871,652	67.4%
155 Superior Court System *	207,657	162,977	44,680	78.5%
165 Treasurer	1,364,027	791,696	572,331	58.0%
170 Property Taxes	10,199,644	5,728,224	4,471,420	56.2%
TOTALS	32,092,073	21,158,878	10,933,195	65.9%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Balance	Percent Received
110 County Roads	15,142,943	7,107,104	8,035,839	46.9%
119 Ohme Gardens	178,467	171,106	7,361	95.9%
180 Natural Resources	3,801,164	3,711,458	89,706	97.6%
405 Wenatchee River Park	186,050	197,926	(11,876)	106.4%
410 Expo Center	431,265	238,290	192,975	55.3%
450 Regional Justice Center *	9,748,449	7,810,046	1,938,403	80.1%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through September 30, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Balance	Percent Expended
010 Assessor	1,217,422	(40,100)	881,921	295,401	74.9%
015 Auditor	1,159,623	(41,100)	838,582	279,941	75.0%
016 Board of Equalization	6,989	0	3,173	3,816	45.4%
020 Community Development	1,940,551	(100,400)	1,335,897	504,254	72.6%
030 Civil Service Comm	12,197	(2,000)	3,161	7,036	31.0%
040 Clerk	1,124,879	(37,300)	797,977	289,602	73.4%
045 Commissioners	694,849	(30,600)	502,217	162,032	75.6%
050 Coroner	174,054	(6,400)	97,736	69,918	58.3%
052 Information Technology	715,441	(23,800)	481,292	210,349	69.6%
055 Facilities Maintenance	1,528,069	(49,300)	1,104,372	374,397	74.7%
065 District Court	1,194,855	(3,600)	852,283	338,972	71.5%
066 District Court Probation	408,603	(900)	305,817	101,886	75.0%
075 Extension Services	405,906	(10,915)	279,061	115,930	70.6%
077 Horticulture	51,508	(2,379)	32,178	16,951	65.5%
085 Juvenile Services	2,906,496	(74,075)	2,037,055	795,366	71.9%
105 Non-Departmental	7,329,127	(2,935)	5,650,628	1,675,564	77.1%
128 Noxious Weed	73,552	28,900	59,642	42,810	58.2%
139 Child Support Enforcement	430,629	(2,250)	307,016	121,363	71.7%
140 Prosecuting Attorney	1,759,379	(21,490)	1,302,926	434,963	75.0%
145 Sheriff	7,893,887	(254,500)	6,060,285	1,579,102	79.3%
155 Superior Court System	1,064,550	76,805	825,333	316,022	72.3%
165 Treasurer	563,029	(19,700)	411,527	131,802	75.7%
170 Property Taxes	318,027	0	166,101	151,926	52.2%
TOTALS	32,973,622	(618,039)	24,336,179	8,019,404	75.2%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Balance	Percent Expended
110 County Roads	14,398,534	0	8,849,158	5,549,376	61.5%
119 Ohme Gardens	245,726	0	159,851	85,875	65.1%
180 Natural Resources	3,953,657	0	3,714,202	239,455	93.9%
405 Wenatchee River Park	217,058	0	166,870	50,188	76.9%
410 Expo Center	410,190	0	252,245	157,945	61.5%
450 Regional Justice Center	9,200,938	32,280	6,530,411	2,702,807	70.7%

CASH & INVESTMENTS

Fund	July 31, 2009 Cash & Investments	August 31, 2009 Cash & Investments	September 30, 2009 Cash & Investments
010 General	1,730,375	974,654	162,277
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	753,754	43,905	151,710
119 Ohme Gardens	62,362	77,962	89,408
140 Cashmere-Dryden Airport	5,395	3,629	4,296
180 Natural Resources	36,064	567,255	4,810
190 Criminal Justice Tax	591,669	603,771	594,420
301 REET 1	1,119,100	1,157,672	1,101,709
405 Wenatchee River Park	126,780	141,511	148,490
410 Expo Center	11,761	18,245	37,046
450 Regional Justice Center	1,129,904	1,541,679	1,363,508
510 ER&R	1,745,332	1,409,023	1,240,220
526 Health Insurance	136,487	132,181	133,341
535 Unemployment Comp	44,509	56,374	68,093
540 Tort Claims & Insurance	1,085,592	1,079,147	576,455

GENERAL FUND - BY CATEGORY

Through September 30, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	161,765	137,228	(24,538)	5,911,262	5,728,224	(183,038)
Sales Tax	531,434	435,573	(95,861)	4,093,490	3,619,754	(473,736)
Penalty & Interest	18,644	35,316	16,672	323,223	485,600	162,377
Building Permits	71,936	51,498	(20,438)	610,982	367,395	(243,587)
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	23,276	26,385	3,110	113,999	111,361	(2,638)
Wenatchee Court	13,111	26,097	12,986	129,080	163,632	34,552
Law Enforcement	78,110	0	(78,110)	1,192,679	1,171,316	(21,364)
Auto License	33,853	29,978	(3,875)	315,432	304,110	(11,321)
Interfund	35,100	102,522	67,422	934,898	963,812	28,914
District Court Fines	73,216	82,526	9,309	676,448	628,967	(47,481)
Treasury Interest	49,513	6,393	(43,120)	533,133	161,292	(371,841)
Operating Transfers-in	1,144	0	(1,144)	24,609	80,300	55,691
Other *	601,998	535,895	(66,103)	5,653,529	4,617,319	(1,036,210)
TOTAL	1,693,101	1,469,411	(223,690)	23,186,032	21,158,878	(2,027,154)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,310,580	1,585,618	275,038	11,684,609	11,677,061	(7,548)
20 - Personnel Benefits	487,020	491,798	4,778	4,306,226	4,257,446	(48,780)
30 - Supplies	51,575	49,527	(2,048)	485,967	324,542	(161,426)
40 - Other Services/Charges	363,566	386,096	22,530	3,630,078	3,666,479	36,401
50 - Inter-Governmental Svs	52,990	46,657	(6,332)	669,525	516,321	(153,204)
60 - Capital Outlay	5,360	0	(5,360)	22,618	25,102	2,484
90 - Interfund Payments	398,751	198,742	(200,010)	4,198,431	3,861,975	(336,456)
00 - Reclassifications	0	498	498	0	7,253	7,253
TOTAL	2,669,842	2,758,936	89,095	24,997,453	24,336,179	(661,274)

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.

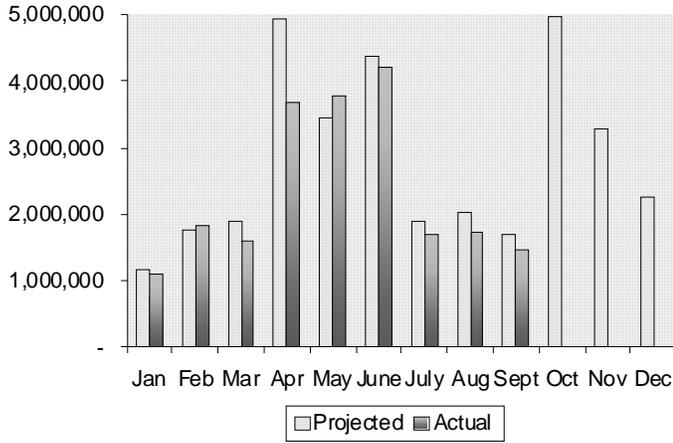
Accounts Receivable Outstanding

Older than 30 days

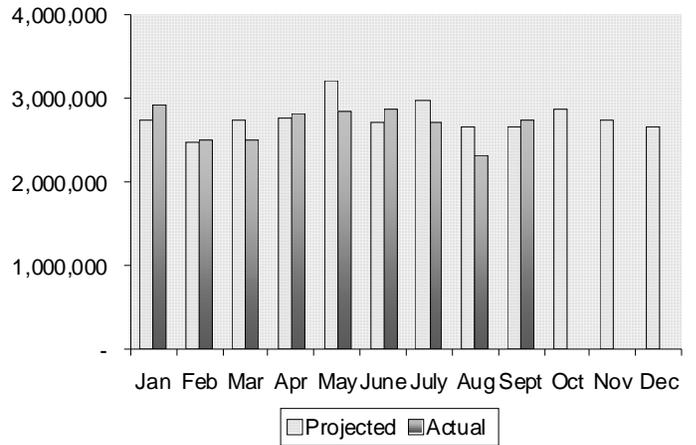
Assessor				Public Works			
010010-00193	5/20/2008	Mike Cummings Appraisal	2.70	110001-00345	8/31/2009	Community Development	10,000.00
010010-00206	11/6/2008	Munson Engineers	2.40	401001-00989	10/9/2008	Bulldog Trucking & Excavation	7,693.54
Community Development				401001-01126	4/10/2009	Alliance Restoration	0.01
010020-00106	6/23/2009	Chelan Co Natural Resources	20.13	401001-01180	6/5/2009	Mason Roofing & Construction	139.92
010020-00107	8/31/2009	Chelan Co Natural Resources	551.49	401001-01199	7/8/2009	USDA - Forest Service	10.00
Information Technology				401001-01232	8/7/2009	Waste Management	54.00
010052-00155	2/10/2009	Central Washington Title Svcs	600.00	510001-00516	12/23/2008	Chelan County Fair	1,597.98
010052-00168	6/1/2009	Central Washington Title Svcs	600.00	510001-00521	12/28/2008	Chelan County Fair	1,848.42
010052-00170	6/1/2009	North Meridian Title & Escrow	600.00	510001-00528	12/31/2008	Chelan County Fair	441.95
Facilities Maintenance				510001-00535	12/31/2008	Chelan County Fair	127.71
010055-00020	1/1/2008	Chelan County Fair	424.18	510001-00537	12/31/2008	Chelan County Fair	236.70
010055-00021	6/30/2008	Chelan County Fair	3,454.50	510001-00561	6/26/2009	USDA - Forest Service	500.00
010055-00023	6/30/2009	Chelan County Fair	2,823.25	510001-00566	6/29/2009	Chelan County Coroner	758.80
Horticulture				510001-00574	6/29/2009	Chelan County Coroner	514.89
010077-00028	7/1/2009	Douglas County	1,920.00	510004-00880	4/19/2009	Chelan County Noxious Weeds	1,414.00
Juvenile				510004-00905	7/9/2009	Chelan County Sheriff	73.28
010085-00793	7/7/2009	Juvenile Rehab Admin	4,802.81	510004-00911	7/31/2009	Chelan County Sheriff	28,826.99
Sheriff				510004-00918	8/24/2009	Chelan County Roads	471.74
010145-00717	7/7/2009	Alpine/Peshastin Irrig Dist	2,397.18	510004-00922	8/24/2009	Chelan County Solid Waste	56.00
010145-00734	8/12/2009	WASPC	977.41	Regional Justice Center			
Natural Resources				450001-01259	5/1/2009	Special Commitment Center	3,113.90
180001-00468	6/30/2009	WA St Dept of Ecology	24,012.40	450001-01298	6/23/2009	Muenster & Koenig	20.50
180001-00482	6/30/2009	WA St Dept of Ecology	30,003.70	450001-01325	8/11/2009	City of Lake Forest Park	2,499.00
R.E.E.T. II				450001-01334	8/11/2009	Department of Corrections	607.00
302001-00006	3/12/2009	DCTED - OCD - Housing Div	56,909.52	Insurance Admin & Purchasing			
				540001-00012	2/19/2009	Douglas County	32,890.00
				Substance Abuse			
				636001-00104	6/16/2009	DSHS	193.00
				636001-00105	7/16/2009	DSHS	29,055.00

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.

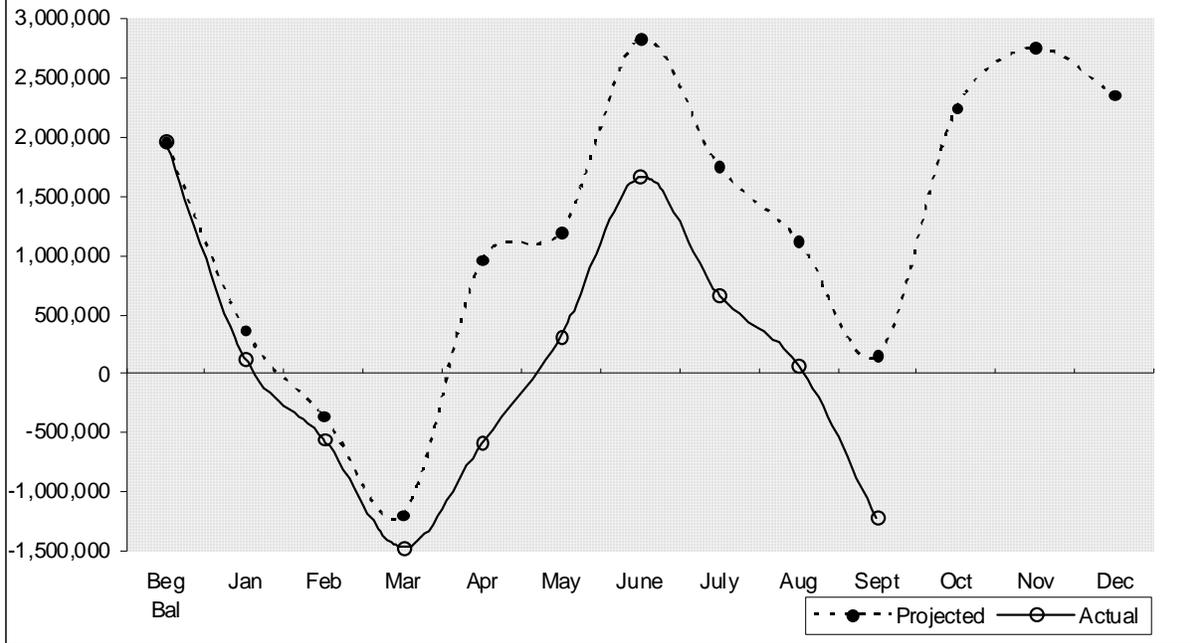
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

