

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

DECEMBER 2011



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	30,486,683	30,760,940
Expenditures	30,074,435	29,664,770
Net Income (Deficit)	412,248	1,096,170
Beginning Fund Balance	1,000,000	1,144,302
Current Fund Balance	1,412,248	2,240,472
Ending Cash Balance		3,277,672

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.

The year-end information presented in this report is unaudited and is subject to adjustment. There may be several adjustments between this report and the audited financial statements. Therefore this report should only be used as a draft or preliminary report.

(UPDATED 2/10/2012)



Prepared by:
Brad Posenjak, CPA
 Chief Deputy Auditor
 (509) 667-6655
brad.posenjak@co.chelan.wa.us

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

GENERAL FUND - BY CATEGORY

Through December 31, 2011

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	60,292	64,343	4,050	10,347,887	10,389,500	41,613
Sales Tax	411,444	395,739	(15,705)	4,900,000	4,890,274	(9,726)
Prop. Tax Penalty & Interest	68,204	79,271	11,067	656,000	1,069,987	413,987
Building and Planning Fees	54,800	59,938	5,138	955,500	984,830	29,330
PILT	0	0	0	2,052,951	2,135,730	82,779
PUD Priviledge Tax	0	0	0	1,040,000	972,552	(67,448)
Liquor X & P	22,140	23,574	1,434	147,000	157,293	10,293
Wenatchee Court	32,660	44,007	11,348	190,000	289,628	99,628
Law Enforcement Contracts	66,859	131,104	64,244	2,050,457	2,036,772	(13,685)
Recording Fees	16,220	12,032	(4,188)	160,000	137,569	(22,431)
Motor Vehicle Licensing	26,465	27,258	792	390,000	406,529	16,529
Probation Services	31,398	19,210	(12,188)	285,000	226,601	(58,399)
Interfund Payments	274,233	203,482	(70,751)	1,520,366	1,506,093	(14,273)
Court Fines	62,875	70,637	7,762	936,900	832,767	(104,133)
Treasury Interest	14,564	(17,957)	(32,522)	120,000	79,000	(41,000)
Grants\Entitlements	278,987	134,016	(144,970)	1,858,407	1,472,824	(385,583)
Other *	457,406	520,900	63,495	2,876,215	3,172,991	296,776
TOTAL	1,878,546	1,767,552	(110,993)	30,486,683	30,760,940	274,257

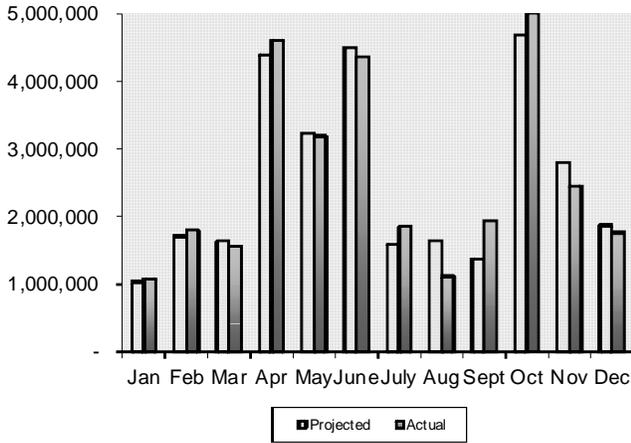
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,193,110	1,183,489	(9,621)	14,191,457	14,104,199	(87,258)
20 - Personnel Benefits	465,666	491,948	26,283	5,324,832	5,339,897	15,065
30 - Supplies	83,250	63,048	(20,202)	613,412	575,868	(37,544)
40 - Other Services/Charges	514,177	482,327	(31,850)	4,840,874	4,526,289	(314,585)
50 - Intergovernmental Svcs	49,309	25,757	(23,552)	418,554	365,886	(52,668)
60 - Capital Outlay	1,325	0	(1,325)	15,894	0	(15,894)
90 - Interfund Payments	463,996	484,212	20,216	4,669,412	4,749,349	79,937
00 - Reclassifications	0	3,060	3,060	0	3,283	3,283
TOTAL	2,770,833	2,733,842	(36,990)	30,074,435	29,664,770	(409,665)

Projected columns are calculated by comparing actuals from the past five years on a monthly basis.

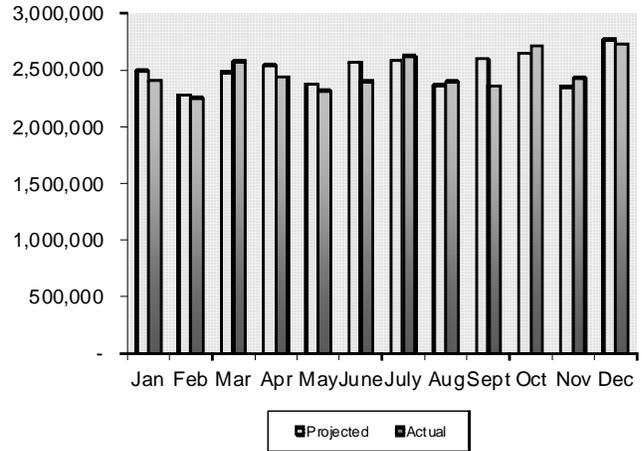
The monthly averages are then applied to the 2011 budget.

* Other revenues include various small fees, grants, and state funds.

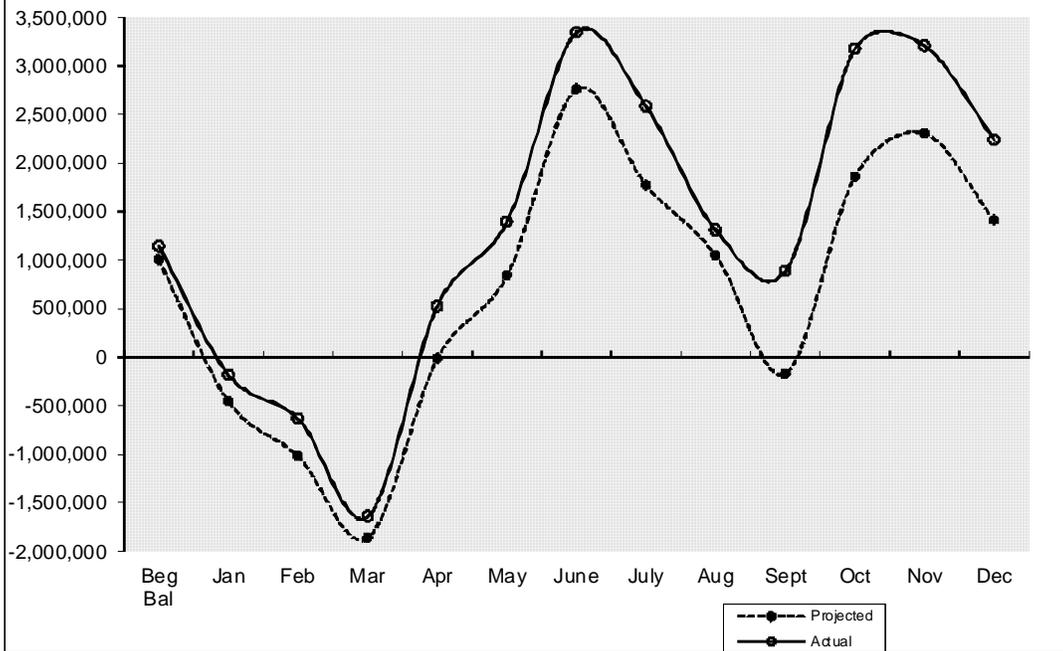
MONTHLY GENERAL FUND REVENUES



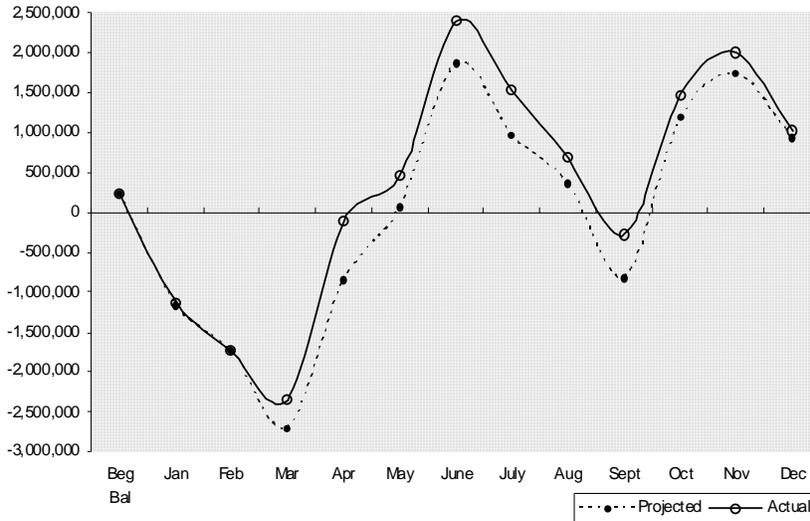
MONTHLY GENERAL FUND EXPENDITURES



2011 GENERAL FUND BALANCE



2010 GENERAL FUND BALANCE



REVENUE

Through December 31, 2011

GENERAL FUND

Dept # / Department	2011 Budget	2011 Actual	Balance	Percent Received
005 Reserve	2,000	270,470	(268,470)	13,523.5%
010 Assessor	1,040	40	1,000	3.8%
015 Auditor	951,570	976,403	(24,833)	102.6%
020 Community Development	1,087,030	1,089,465	(2,435)	100.2%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	815,324	799,673	15,651	98.1%
045 Commissioners	9,094,004	9,031,559	62,445	99.3%
050 Coroner	15,000	23,219	(8,219)	154.8%
052 Information Technology	112,300	108,700	3,600	96.8%
055 Facilities Maintenance	707,156	706,879	277	100.0%
065 District Court	1,412,353	1,334,357	77,996	94.5%
066 District Court Probation	327,277	304,202	23,075	92.9%
075 Extension Services *	56,385	54,471	1,914	96.6%
085 Juvenile Services	644,132	626,471	17,661	97.3%
105 Non-Departmental	198,557	163,900	34,657	82.5%
139 Child Support Enforcement	445,000	382,623	62,377	86.0%
140 Prosecuting Attorney	556,091	546,110	9,981	98.2%
145 Sheriff *	2,674,585	2,530,641	143,944	94.6%
155 Superior Court System *	98,744	84,019	14,725	85.1%
165 Treasurer	987,605	1,338,239	(350,634)	135.5%
170 Property Taxes **	10,684,517	10,389,500	295,017	97.2%
TOTALS	30,871,170	30,760,940	110,230	99.6%

SPECIFIC FUNDS

Fund	2011 Budget	2011 Actual	Balance	Percent Received
110 County Roads	14,332,529	13,266,647	1,065,882	92.6%
119 Ohme Gardens	200,730	201,770	(1,040)	100.5%
125 Horticulture	121,758	127,260	(5,502)	104.5%
128 Noxious Weed	246,951	241,523	5,428	97.8%
180 Natural Resources	2,118,146	1,936,548	181,598	91.4%
405 Wenatchee River Park	213,050	194,683	18,367	91.4%
410 Expo Center	146,162	114,620	31,542	78.4%
411 Fair	186,000	181,813	4,187	97.7%
450 Regional Justice Center *	8,887,790	8,937,085	(49,295)	100.6%

* Includes additional revenue budget than what was originally budgeted

** \$300,000 shortage reflects a change in in the process of receipting Veterans Relief and

EXPENDITURES

Through December 31, 2011

GENERAL FUND

Dept # / Department	2011 Budget	Budget Adjs	2011 Actual	Balance	Percent Expended
010 Assessor	1,096,741	0	1,026,908	69,833	93.6%
015 Auditor	1,051,552	0	963,006	88,546	91.6%
016 Board of Equalization	6,964	0	4,720	2,244	67.8%
020 Community Development	1,450,201	0	1,369,830	80,371	94.5%
030 Civil Service Comm	11,097	0	6,459	4,638	58.2%
040 Clerk	1,026,071	0	977,840	48,231	95.3%
045 Commissioners	631,105	36,520	632,682	34,943	94.8%
050 Coroner	156,703	18,800	176,854	(1,351)	100.8%
052 Information Technology	591,242	0	556,249	34,993	94.1%
055 Facilities Maintenance	1,448,234	0	1,376,127	72,107	95.0%
065 District Court	1,109,885	5,571	1,107,217	8,239	99.3%
066 District Court Probation	397,650	0	394,407	3,243	99.2%
075 Extension Services	261,572	10,754	270,022	2,304	99.2%
085 Juvenile Services	2,564,998	0	2,436,712	128,286	95.0%
105 Non-Departmental	7,070,071	60,000	7,049,300	80,771	98.9%
139 Child Support Enforcement	394,495	0	341,181	53,314	86.5%
140 Prosecuting Attorney	1,667,472	44,102	1,674,836	36,738	97.9%
145 Sheriff	7,618,397	187,000	7,830,605	(25,208)	100.3%
155 Superior Court System	951,422	31,000	927,997	54,425	94.5%
165 Treasurer	568,563	0	541,818	26,745	95.3%
170 Property Taxes **	336,630	0	0	336,630	0.0%
TOTALS	30,411,065	393,747	29,664,770	1,140,042	96.3%

SPECIFIC FUNDS

Fund	2011 Budget	Budget Adjs	2011 Actual	Balance	Percent Expended
110 County Roads	16,025,391	0	14,137,997	1,887,394	88.2%
119 Ohme Gardens	211,116	0	176,893	34,223	83.8%
125 Horticulture	121,758	0	96,941	24,817	79.6%
128 Noxious Weed	257,041	0	236,185	20,856	91.9%
180 Natural Resources	2,141,562	0	2,057,553	84,009	96.1%
405 Wenatchee River Park	272,389	0	206,757	65,632	75.9%
410 Expo Center	135,007	4,000	154,994	(15,987)	111.5%
411 Fair	176,692	0	171,711	4,981	97.2%
450 Regional Justice Center	8,877,734	55,000	8,828,013	104,721	98.8%

** Zero expenditures reflect a change in the process of receipting Veterans Relief and Mental Health property taxes

CASH & INVESTMENTS

Fund	October 31, 2011 Cash & Investments	November 30, 2011 Cash & Investments	December 31, 2011 Cash & Investments
010 General	4,078,610	4,513,990	3,277,672
110 County Roads	2,937,112	2,064,855	2,891,144
119 Ohme Gardens	112,044	103,332	96,464
125 Horticulture Pest & Disease	34,815	38,617	28,740
128 Noxious Weed	31,206	37,082	22,993
140 Cashmere-Dryden Airport	21,480	18,072	16,269
180 Natural Resources	58,777	784	141,530
190 Criminal Justice Tax	1,432,427	1,470,200	1,229,118
301 REET 1	1,126,244	1,063,409	1,115,784
405 Wenatchee River Park	106,335	87,846	74,516
410 Expo Center	3,108	35,012	23,198
411 Fair	25,747	19,324	17,778
450 Regional Justice Center	974,247	1,127,543	1,192,705
510 ER&R	1,938,313	2,079,996	2,183,593
526 Health Insurance	253,612	249,611	249,556
535 Unemployment Comp	86,395	76,128	89,726
540 Tort Claims & Insurance	146,233	138,392	106,439

Accounts Receivable Outstanding Older than 30 days

Auditor				Public Works			
010015-01227	4/5/2010	North Meridian Title & Escrow	682.00	401001-01493	8/19/2010	Tiedeman Construction	4,969.00
010015-01237	4/16/2010	North Meridian Title & Escrow	5,509.00	401001-01855	11/2/2011	Upper Valley Excavating	175.99
010015-01242	5/7/2010	North Meridian Title & Escrow	4,410.00				
010015-01252	5/19/2010	North Meridian Title & Escrow	5,889.00	Regional Justice Center			
010015-01256	6/2/2010	North Meridian Title & Escrow	5,216.00	450001-01865	05/24/2011	DHS/ICE	147.00
010015-01266	6/21/2010	North Meridian Title & Escrow	5,265.00	450001-01876	06/06/2011	DHS/ICE	367.50
010015-01270	7/1/2010	North Meridian Title & Escrow	7,446.00	450001-01909	07/05/2011	DHS/ICE	955.50
010015-01281	7/19/2010	North Meridian Title & Escrow	3,019.00	450001-01941	08/02/2011	DHS/ICE	294.00
				450001-01944	08/02/2011	Score	2,730.00
Community Development				450001-01973	09/05/2011	DHS/ICE	441.00
010020-00130	10/3/2011	Chelan Co Natural Resources	380.53	450001-02014	10/04/2011	DHS/ICE	220.50
				450001-02036	10/19/2011	Douglas County	505.94
Sheriff				450001-02052	11/02/2011	DHS/ICE	1,617.00
010145-00936	9/19/2011	Mill Bay Casino	10,569.45	450001-02072	11/17/2011	Douglas County	6,075.77
010145-00949	10/28/2011	US Dept of Justice	5,168.56				
Community Services & Housing				Health Insurance			
163001-00014	10/7/2010	DCTED - OCD - Housing Div	22,727.95	526001-00003	12/31/2010	Daryl Mathena	1,441.03
				526001-00004	3/8/2011	Daryl Mathena	458.78

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.