

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# JANUARY 2014



## HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	1,464,287	1,695,291
Expenditures	2,607,743	2,555,228
Net Income (Deficit)	(1,143,456)	(859,937)
Beginning Fund Balance	5,700,000	6,344,028
Current Fund Balance	4,556,544	5,484,091
Ending Cash Balance		6,040,212

*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.*



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Previous monthly financial reports are available at [http://www.co.chelan.wa.us/ad/accounting/county\\_budget.htm](http://www.co.chelan.wa.us/ad/accounting/county_budget.htm)

## GENERAL FUND - BY CATEGORY

Through January 31, 2014

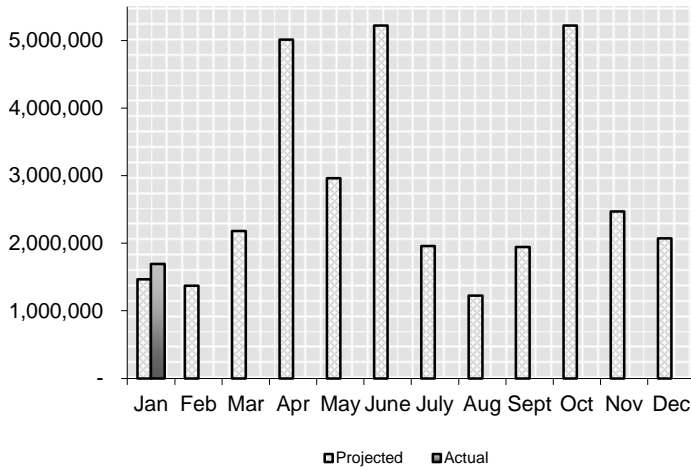
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	34,108	37,009	2,901	34,108	37,009	2,901
Sales Tax	421,106	498,668	77,562	421,106	498,668	77,562
Prop. Tax Penalty & Interest	50,199	62,264	12,066	50,199	62,264	12,066
Building and Planning Fees	53,192	84,787	31,595	53,192	84,787	31,595
PILT	0	0	0	0	0	0
PUD Privledge Tax	0	0	0	0	0	0
Liquor X & P	5,117	7,384	2,266	5,117	7,384	2,266
Wenatchee Court	3,605	0	<b>(3,605)</b>	3,605	0	<b>(3,605)</b>
Law Enforcement Contracts	525,533	538,250	12,717	525,533	538,250	12,717
Recording Fees	12,194	8,912	<b>(3,282)</b>	12,194	8,912	<b>(3,282)</b>
Motor Vehicle Licensing	25,012	28,365	3,352	25,012	28,365	3,352
Probation Services	17,945	27,450	9,506	17,945	27,450	9,506
Interfund Payments	0	442	442	0	442	442
Court Fines	50,102	44,580	<b>(5,523)</b>	50,102	44,580	<b>(5,523)</b>
Treasury Interest	11,585	6,860	<b>(4,725)</b>	11,585	6,860	<b>(4,725)</b>
Grants\Entitlements	164,362	203,699	39,336	164,362	203,699	39,336
Other *	90,226	146,622	56,396	90,226	146,622	56,396
<b>TOTAL</b>	<b>1,464,287</b>	<b>1,695,291</b>	<b>231,004</b>	<b>1,464,287</b>	<b>1,695,291</b>	<b>231,004</b>

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,292,337	1,275,092	(17,245)	1,292,337	1,275,092	(17,245)
20 - Personnel Benefits	547,043	561,625	<b>14,583</b>	547,043	561,625	<b>14,583</b>
30 - Supplies	52,836	33,346	(19,490)	52,836	33,346	(19,490)
40 - Other Services/Charges	401,793	369,618	(32,175)	401,793	369,618	(32,175)
50 - Intergovernmental Svcs	25,918	28,911	<b>2,993</b>	25,918	28,911	<b>2,993</b>
90 - Interfund Payments	287,817	286,635	(1,181)	287,817	286,635	(1,181)
<b>TOTAL</b>	<b>2,607,743</b>	<b>2,555,228</b>	<b>(52,515)</b>	<b>2,607,743</b>	<b>2,555,228</b>	<b>(52,515)</b>

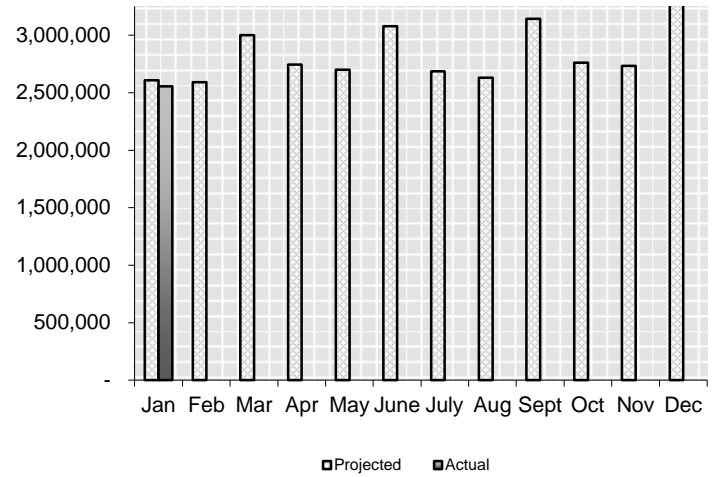
Projected columns are calculated by comparing actuals from the past five years on a monthly basis.  
The monthly averages are then applied to the 2014 budget.

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

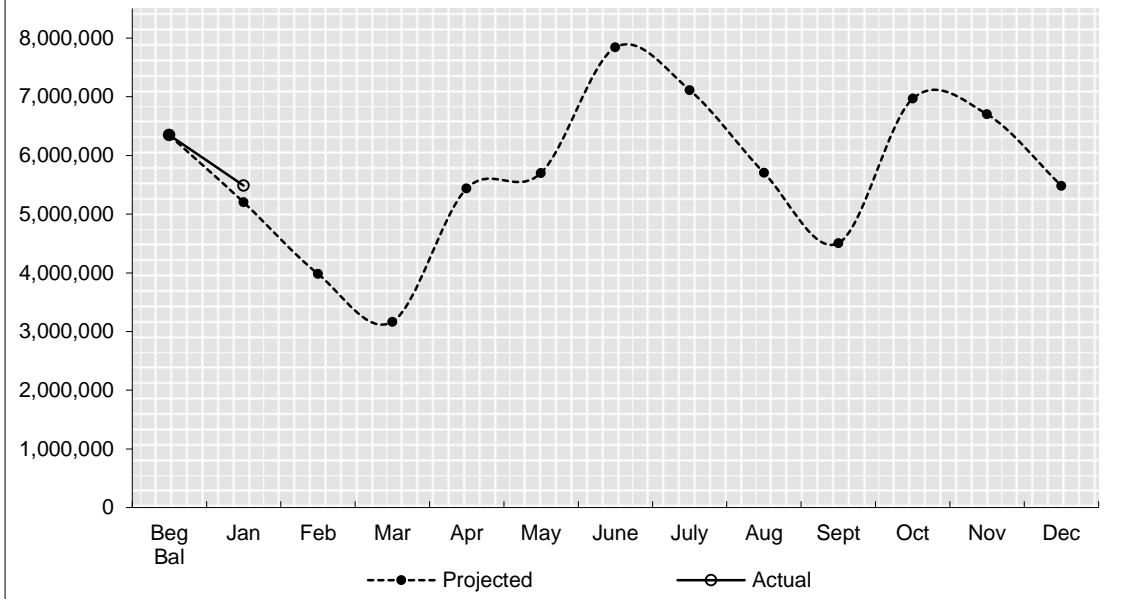
**MONTHLY GENERAL FUND REVENUES**



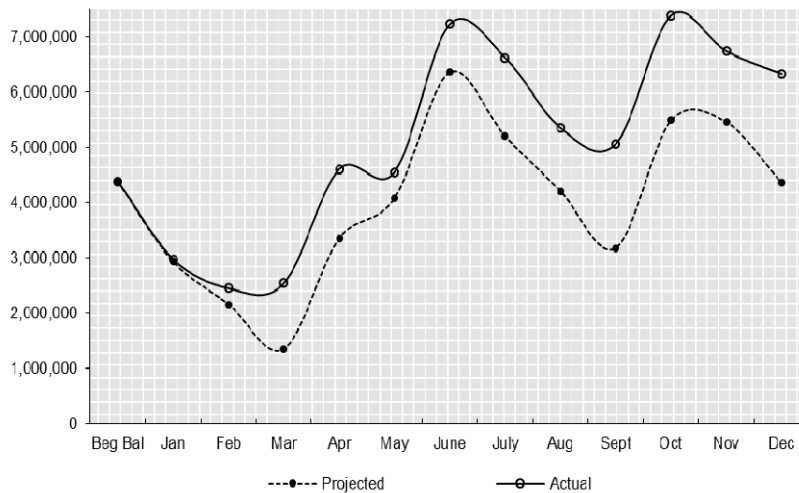
**MONTHLY GENERAL FUND EXPENDITURES**



**2014 GENERAL FUND BALANCE**



**2013 GENERAL FUND BALANCE**



# REVENUE

Through January 31, 2014

## GENERAL FUND

Dept # / Department	2014 Budget	2014 Actual	Balance	Percent Received
010 Assessor	34,060	473	33,587	1.4%
015 Auditor	887,832	42,986	844,846	4.8%
020 Community Development	1,232,557	87,364	1,145,193	7.1%
040 Clerk	793,755	70,813	722,942	8.9%
045 Commissioners	10,262,100	674,466	9,587,634	6.6%
050 Coroner	15,000	0	15,000	0.0%
052 Information Technology	115,060	0	115,060	0.0%
055 Facilities Maintenance	595,945	0	595,945	0.0%
065 District Court	1,278,820	64,891	1,213,929	5.1%
066 District Court Probation	294,148	27,762	266,386	9.4%
075 Extension Services	36,500	390	36,110	1.1%
085 Juvenile Services	647,221	45,491	601,730	7.0%
105 Non-Departmental	546,692	49,056	497,636	9.0%
139 Child Support Enforcement	420,646	0	420,646	0.0%
140 Prosecuting Attorney	524,985	11,221	513,764	2.1%
145 Sheriff	2,982,707	506,454	2,476,253	17.0%
155 Superior Court System	97,217	1,590	95,627	1.6%
165 Treasurer	1,310,913	75,325	1,235,588	5.7%
170 Property Taxes	11,029,208	37,009	10,992,199	0.3%
<b>TOTALS</b>	<b>33,105,366</b>	<b>1,695,291</b>	<b>31,410,075</b>	<b>5.1%</b>

## SPECIFIC FUNDS

Fund	2014 Budget	2014 Actual	Balance	Percent Received
014 Traffic Safety	250,050	153,434	96,616	61.4%
110 County Roads	16,211,600	226,989	15,984,611	1.4%
119 Ohme Gardens	219,762	2,058	217,704	0.9%
125 Horticulture	121,758	19,523	102,235	16.0%
128 Noxious Weed	337,701	5,853	331,848	1.7%
180 Natural Resources	3,500,416	260	3,500,156	0.0%
405 Wenatchee River Park	192,250	1,403	190,847	0.7%
410 Expo Center	175,000	2,227	172,773	1.3%
411 Fair	177,900	48	177,852	0.0%
450 Regional Justice Center	8,051,882	885,605	7,166,277	11.0%
510 ER&R	4,018,510	2,690	4,015,820	0.1%
530 Motor Pool	941,101	110	940,991	0.0%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through January 31, 2014

## GENERAL FUND

Dept # / Department	2014 Budget	Budget Adjs	2014 Actual	Balance	Percent Expended
010 Assessor	1,197,553	0	82,732	1,114,821	6.9%
015 Auditor	1,149,516	0	126,842	1,022,675	11.0%
020 Community Development	1,635,656	0	99,910	1,535,746	6.1%
030 Civil Service Comm	11,097	0	0	11,097	0.0%
040 Clerk	1,130,665	0	92,397	1,038,268	8.2%
045 Commissioners	712,087	0	51,545	660,542	7.2%
050 Coroner	230,788	0	12,751	218,037	5.5%
052 Information Technology	725,213	0	53,680	671,533	7.4%
055 Facilities Maintenance	1,530,856	0	94,378	1,436,478	6.2%
065 District Court	1,295,762	0	94,537	1,201,225	7.3%
066 District Court Probation	445,284	0	32,231	413,053	7.2%
075 Extension Services	306,919	0	13,932	292,987	4.5%
085 Juvenile Services	2,722,666	0	200,589	2,522,077	7.4%
105 Non-Departmental	7,450,763	0	588,289	6,862,474	7.9%
139 Child Support Enforcement	384,801	0	24,798	360,003	6.4%
140 Prosecuting Attorney	1,852,058	0	151,706	1,700,352	8.2%
145 Sheriff	9,466,722	0	706,907	8,759,815	7.5%
155 Superior Court System	1,067,814	0	79,382	988,432	7.4%
165 Treasurer	622,558	0	48,624	573,934	7.8%
170 Property Tax Transfer	30,000	0	0	30,000	0.0%
<b>TOTALS</b>	<b>33,968,778</b>	<b>0</b>	<b>2,555,228</b>	<b>31,413,550</b>	<b>7.5%</b>

## SPECIFIC FUNDS

Fund	2014 Budget	Budget Adjs	2014 Actual	Balance	Percent Expended
014 Traffic Safety	280,050	0	0	280,050	0.0%
110 County Roads	17,444,404	0	569,339	16,875,065	3.3%
119 Ohme Gardens	252,274	0	11,081	241,193	4.4%
125 Horticulture	139,161	0	4,210	134,951	3.0%
128 Noxious Weed	335,939	0	16,178	319,761	4.8%
180 Natural Resources	3,538,020	0	53,022	3,484,998	1.5%
405 Wenatchee River Park	241,333	0	4,285	237,048	1.8%
410 Expo Center	149,164	0	7,902	141,262	5.3%
411 Fair	174,882	0	2,685	172,197	1.5%
450 Regional Justice Center	8,039,573	0	612,039	7,427,534	7.6%
510 ER&R	3,940,165	0	102,364	3,837,801	2.6%
530 Motor Pool	1,017,505	0	57,535	959,970	5.7%

# CASH & INVESTMENTS

<b>Fund</b>	<b>November 30, 2013 Cash &amp; Investments</b>	<b>December 31, 2013 Cash &amp; Investments</b>	<b>January 31, 2014 Cash &amp; Investments</b>
010 General	7,626,132	7,165,917	6,040,212
014 Traffic Safety	80,393	86,130	59,564
110 County Roads	5,890,528	5,684,090	4,802,681
119 Ohme Gardens	99,048	89,066	80,417
125 Horticulture Pest & Disease	66,137	62,674	78,193
140 Cashmere-Dryden Airport	28,938	27,110	27,672
180 Natural Resources	132	745,830	110,943 *
190 Criminal Justice Tax	621,570	685,734	743,925
301 REET I	800,080	732,680	1,108,141
405 Wenatchee River Park	74,083	63,010	55,822
410 Expo Center	125,223	116,439	106,834
411 Fair	118,856	111,410	99,830
450 Regional Justice Center	370,908	592	85,806 *
510 ER&R	1,229,479	1,419,366	1,602,875
526 Health Insurance	1,643,548	1,767,574	1,922,326
530 Motor Pool	292,630	251,739	184,511
535 Unemployment Comp	224,170	230,279	236,336
540 Tort Claims & Insurance	181,200	450,466	432,899

\* Fund 180 Natural Resources has a \$300,000 loan payable to fund 301 REET I, and a \$41,000 loan payable to fund 510 Equipment Rental & Revolving.

Fund 450 Regional Justice Center has a \$500,000 loan payable to fund 190 Criminal Justice Sales Tax, and a \$171,000 loan payable to fund 198 Distressed Counties Tax.

# Accounts Receivable Outstanding

## Older than 30 days

### Auditor

010015-01854	12/1/2013 Chelan Co Fire District No 8	50.00
010015-01860	12/1/2013 Hospital District No 1	3,122.55
010015-01878	12/31/2014 City of Leavenworth	3,675.19

### Clerk

010040-00709	12/31/2013 Office of Support Enforcement	16,643.00
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### Juvenile

010085-01329	12/31/2013 Regina McDougall, AOC	12,665.50
010085-01330	12/31/2013 OSPI-Child Nutrition Services	709.40

### Sheriff

010145-01170	11/6/2013 WASPC	22,336.57
010145-01178	12/31/2013 Rivercom	598.19
010145-01183	12/31/2013 WA St Traffic Safety Comm	2,327.52
010145-01184	12/31/2013 City of Leavenworth	5,565.40
010145-01185	12/31/2013 WA St Dept of Commerce	4,100.00
010145-01195	12/31/2013 Grant County DEM	25,132.55

### Superior Court

010155-00038	12/30/2013 AOC	9,662.52
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### Public Works

110001-00629	12/31/2013 WA St Dept of Transportation	133,693.12
401001-02380	10/02/2013 Servicemaster	132.00
401001-02410	11/04/2013 Servicemaster	96.00
401001-02411	11/04/2013 Servpro of Chelan & Douglas	102.00
401001-02439	12/05/2013 Servicemaster	60.00
401001-02440	12/05/2013 Servpro of Chelan & Douglas	91.00
401001-02456	12/31/2013 Cascade School District	444.00
401001-02457	12/31/2013 City of Leavenworth	18,461.00
401001-02460	12/31/2013 JRC Construction	97.00
401001-02463	12/31/2013 Pinckney Construction	131.00
401001-02465	12/31/2013 Servicemaster	412.00
401001-02466	12/31/2013 Servpro of Chelan & Douglas	212.00
401001-02467	12/31/2013 Sleeping Lady	14.00
401001-02468	12/31/2013 WA St Dept of Fish & Wildlife	14.00
401001-02470	12/31/2013 T&T Construction	298.00
401001-02472	12/31/2013 Waste Management	47,401.00
403001-00338	12/31/2013 City of Entiat	225.00
403001-00339	12/31/2013 City of Leavenworth	800.00
530001-00442	12/31/2013 Chelan Co Natural Resources	203.20
530001-00448	12/31/2013 Chelan Douglas Health District	53.69
530001-00452	12/31/2013 Chelan Douglas Health District	32.66

### Horticulture Pest & Disease

125001-00019	12/31/2013 Douglas County	19,266.58
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### Natural Resources

180001-00708	12/31/2011 WA St Dept of Ecology	9,191.01
180001-00839	6/30/2013 Nat Res Conservation Service	8,969.35
180001-00850	11/7/2013 WA St Dept of Ecology	71,928.24
180001-00864	12/11/2013 Nat Res Conservation Service	6,373.16
180001-00867	12/11/2013 WA St Dept of Ecology	1,666.83
180001-00871	12/31/2013 WA St Dept of Ecology	3,560.40
180001-00872	12/31/2013 Recreation/Conservation Office	35,458.37
180001-00873	12/31/2013 Recreation/Conservation Office	0.50
180001-00874	12/31/2013 Yakama Nation Fisheries	1,852.35
180001-00876	12/31/2013 Bonneville Power Admin	61,420.32
180001-00877	12/31/2013 Bonneville Power Admin	2,239.92

### Regional Justice Center

450001-02497	03/26/2013 Department of Corrections	21.43
450001-02571	06/19/2013 Department of Corrections	841.56
450001-02621	09/03/2013 Department of Corrections	35,636.00
450001-02640	09/10/2013 Department of Corrections	926.87
450001-02646	10/07/2013 Department of Corrections	33,295.50
450001-02672	11/06/2013 Department of Corrections	57,266.75
450001-02695	12/05/2013 Department of Corrections	42,485.75
450001-02707	12/05/2013 YWCA	232.50
450001-02717	12/10/2013 Department of Corrections	9,216.35
450001-02722	12/31/2013 Department of Corrections	46,017.25
450001-02725	12/31/2013 City of Entiat	220.50
450001-02731	12/31/2013 YWCA	249.00
450001-02732	12/31/2013 Juvenile Rehab Admin Reg 1	147.00
450001-02735	12/31/2013 City of Leavenworth	2,107.00
450001-02736	12/31/2013 Lynnwood Police Dept	11,960.00
450001-02737	12/31/2013 City of North Bend	2,520.00
450001-02739	12/31/2013 US Marshall	2,660.00
450001-02744	12/31/2013 Department of Corrections	166.20
450001-02747	12/31/2013 City of East Wenatchee	128.25
450001-02748	12/31/2013 City of Wenatchee	3,392.40

### Health Insurance

526001-00003	12/31/2010 Daryl Mathena	241.03
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.