

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# OCTOBER 2013



## HIGHLIGHTS:

General Fund summary, projected and actual:

	<b>Projected Year-to-Date</b>	<b>Actual Year-to-Date</b>
<b>Revenue</b>	27,619,463	29,282,146
<b>Expenditures</b>	26,514,174	26,277,822
<b>Net Income (Deficit)</b>	1,105,289	3,004,324
<b>Beginning Fund Balance</b>	4,000,000	4,386,965
<b>Current Fund Balance</b>	5,105,289	7,391,289
<b>Ending Cash Balance</b>		8,218,067

*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.*



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

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 October 31, 2013

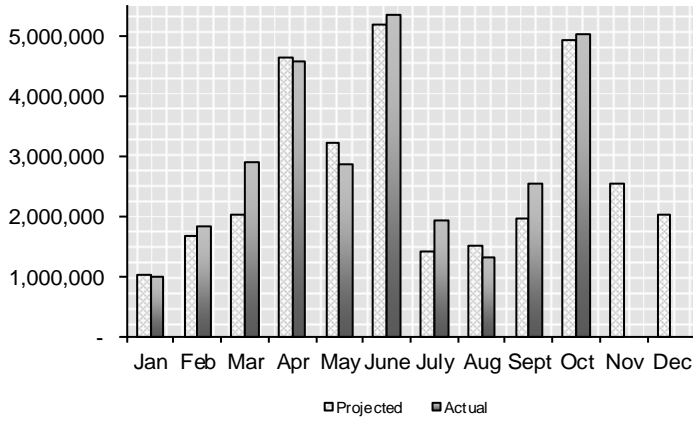
<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	3,302,070	3,231,968	(70,102)	9,615,149	9,726,251	111,102
Sales Tax	488,276	602,492	114,217	4,255,485	4,574,580	319,095
Prop. Tax Penalty & Interest	71,463	84,481	13,017	784,627	803,459	18,832
Building and Planning Fees	110,725	157,285	46,560	908,739	1,144,509	235,769
PILT	0	0	0	2,313,500	2,342,695	29,195
PUD Privilege Tax	0	0	0	1,100,000	1,320,802	220,802
Liquor X & P	9,592	7,384	(2,209)	107,535	98,680	(8,856)
Wenatchee Court	22,433	32,972	10,539	178,133	202,663	24,530
Law Enforcement Contracts	296,563	42,061	(254,503)	2,011,286	2,357,577	346,291
Recording Fees	12,552	12,024	(529)	119,269	141,040	21,771
Motor Vehicle Licensing	31,462	34,488	3,026	350,976	356,929	5,952
Probation Services	21,249	23,070	1,821	205,648	226,885	21,237
Interfund Payments	0	46,808	46,808	1,565,133	1,510,294	(54,839)
Court Fines	71,443	70,091	(1,352)	632,994	621,999	(10,995)
Treasury Interest	13,546	1,678	(11,868)	137,597	102,723	(34,874)
Grants\Entitlements	312,769	452,137	139,368	1,849,012	1,975,767	126,756
Other *	171,376	216,206	44,829	1,484,380	1,775,294	290,913
<b>TOTAL</b>	<b>4,935,520</b>	<b>5,015,141</b>	<b>79,622</b>	<b>27,619,463</b>	<b>29,282,146</b>	<b>1,662,683</b>

<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,275,228	1,294,323	19,095	12,572,993	12,406,726	(166,266)
20 - Personnel Benefits	499,893	494,784	(5,110)	5,045,339	4,878,042	(167,297)
30 - Supplies	51,476	47,159	(4,317)	469,589	578,931	109,342
40 - Other Services/Charges	467,104	463,366	(3,738)	4,147,881	4,059,948	(87,933)
50 - Intergovernmental Svcs	37,168	25,717	(11,450)	297,980	280,837	(17,143)
90 - Interfund Payments	287,817	366,804	78,987	3,980,393	4,073,337	92,945
<b>TOTAL</b>	<b>2,618,685</b>	<b>2,692,153</b>	<b>73,468</b>	<b>26,514,174</b>	<b>26,277,822</b>	<b>(236,352)</b>

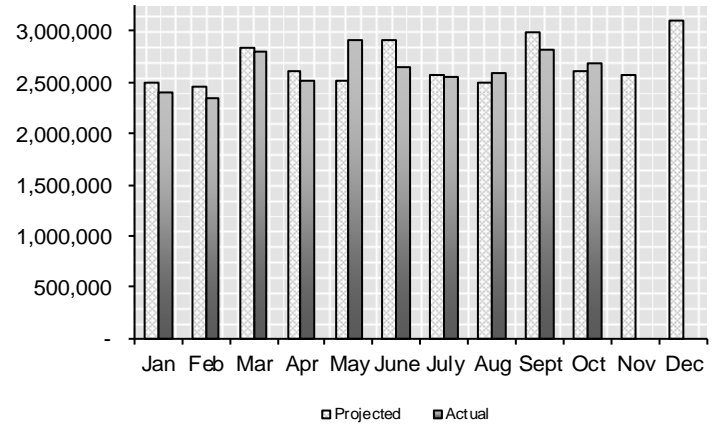
Projected columns are calculated by comparing actuals from the past five years on a monthly basis.  
The monthly averages are then applied to the 2013 budget.

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

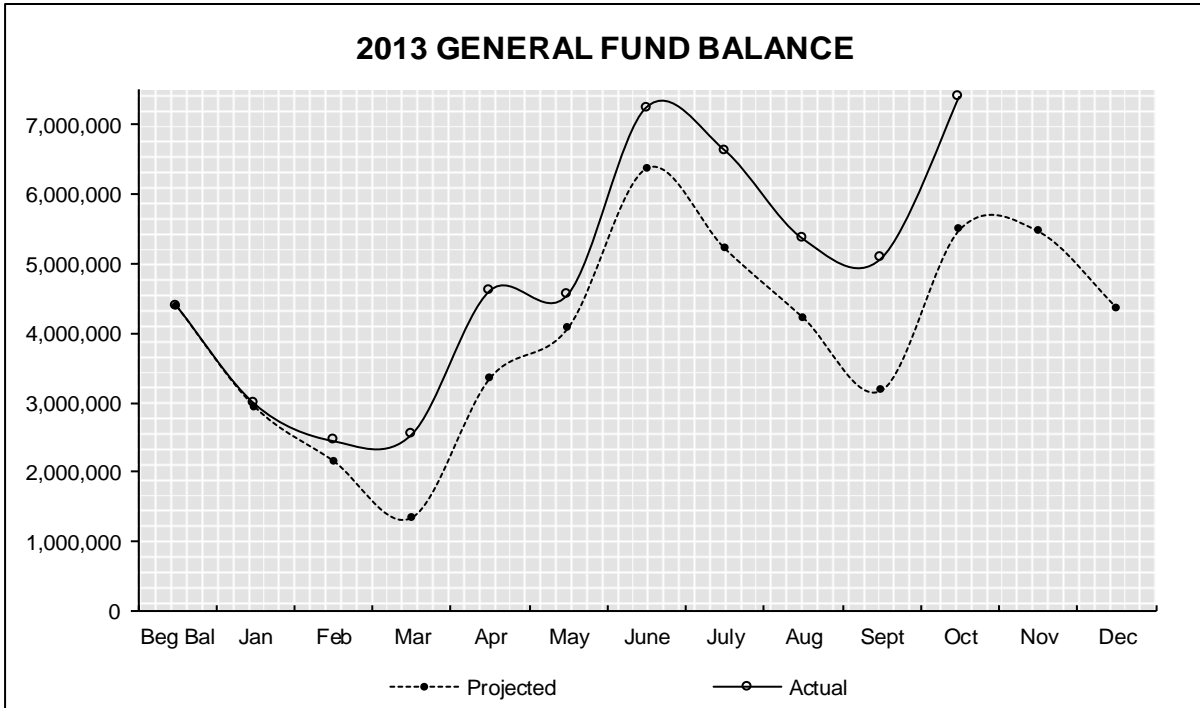
**MONTHLY GENERAL FUND REVENUES**



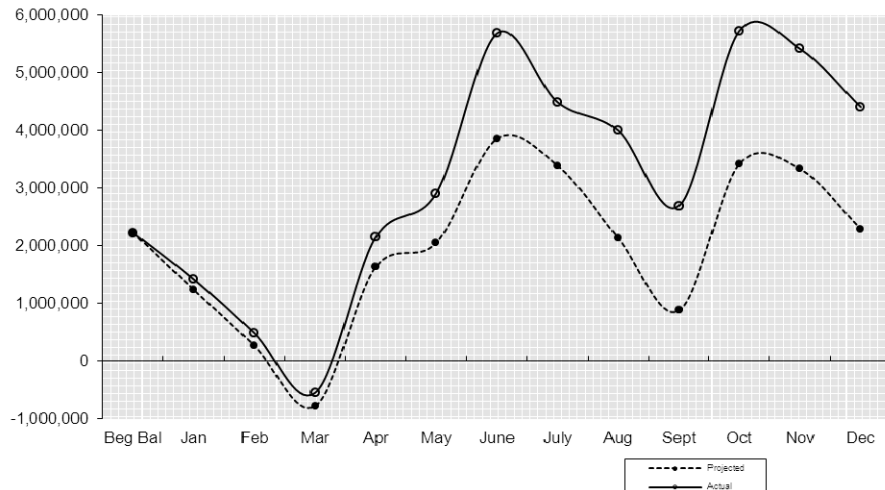
**MONTHLY GENERAL FUND EXPENDITURES**



**2013 GENERAL FUND BALANCE**



**2012 GENERAL FUND BALANCE**



# REVENUE

Through October 31, 2013

## GENERAL FUND

Dept # / Department	2013 Budget	2013 Actual	Balance	Percent Received
010 Assessor	34,060	16,870	17,190	49.5%
015 Auditor *	941,208	724,144	217,064	76.9%
020 Community Development	1,100,707	1,174,679	(73,972)	106.7%
040 Clerk	792,920	710,002	82,918	89.5%
045 Commissioners	9,577,480	9,167,990	409,490	95.7%
050 Coroner	15,000	20,355	(5,355)	135.7%
052 Information Technology	107,723	84,978	22,745	78.9%
055 Facilities Maintenance	622,435	474,294	148,141	76.2%
065 District Court	1,219,470	1,058,530	160,940	86.8%
066 District Court Probation	294,148	261,237	32,911	88.8%
075 Extension Services	58,500	44,366	14,134	75.8%
085 Juvenile Services	646,446	544,868	101,578	84.3%
105 Non-Departmental	539,131	516,684	22,448	95.8%
139 Child Support Enforcement	397,617	275,736	121,881	69.3%
140 Prosecuting Attorney	530,146	411,303	118,843	77.6%
145 Sheriff *	3,106,083	2,899,736	206,347	93.4%
155 Superior Court System *	105,597	69,552	36,045	65.9%
165 Treasurer	1,291,219	1,100,569	190,650	85.2%
170 Property Taxes	10,921,212	9,726,251	1,194,961	89.1%
<b>TOTALS</b>	<b>32,301,102</b>	<b>29,282,146</b>	<b>3,018,956</b>	<b>90.7%</b>

## SPECIFIC FUNDS

Fund	2013 Budget	2013 Actual	Balance	Percent Received
014 Traffic Safety *	300,000	117,634	182,366	39.2%
110 County Roads	13,096,826	11,257,575	1,839,251	86.0%
119 Ohme Gardens	206,240	185,467	20,773	89.9%
125 Horticulture *	173,542	138,476	35,066	79.8%
128 Noxious Weed	328,014	254,615	73,399	77.6%
180 Natural Resources	4,419,608	1,661,790	2,757,818	37.6%
405 Wenatchee River Park	192,250	213,324	(21,074)	111.0%
410 Expo Center	160,162	185,289	(25,127)	115.7%
411 Fair	173,500	205,248	(31,748)	118.3%
450 Regional Justice Center	8,106,808	5,761,635	2,345,173	71.1%
510 ER&R	3,052,641	1,759,906	1,292,735	57.7%
530 Motor Pool	969,474	670,554	298,920	69.2%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through October 31, 2013

## GENERAL FUND

Dept # / Department	2013 Budget	Budget Adjs	2013 Actual	Balance	Percent Expended
010 Assessor	1,144,961	0	965,779	179,182	84.4%
015 Auditor	1,107,622	30,000	880,714	256,908	77.4%
016 Board of Equalization	7,225	0	1,871	5,354	25.9%
020 Community Development	1,527,624	0	1,072,609	455,015	70.2%
030 Civil Service Comm	11,097	0	2,805	8,292	25.3%
040 Clerk	1,060,433	27,672	884,589	203,516	81.3%
045 Commissioners	667,197	9,100	545,058	131,239	80.6%
050 Coroner	219,817	0	161,901	57,916	73.7%
052 Information Technology	678,175	0	546,396	131,779	80.6%
055 Facilities Maintenance	1,495,879	0	1,150,153	345,726	76.9%
065 District Court	1,211,385	0	951,006	260,379	78.5%
066 District Court Probation	413,086	21,282	329,484	104,884	75.9%
075 Extension Services	290,119	0	231,440	58,679	79.8%
085 Juvenile Services	2,654,060	0	2,083,369	570,691	78.5%
105 Non-Departmental	7,309,282	126,042	6,175,493	1,259,831	83.1%
139 Child Support Enforcement	375,356	0	253,173	122,183	67.4%
140 Prosecuting Attorney	1,788,431	0	1,447,777	340,654	81.0%
145 Sheriff	8,676,448	75,872	7,241,224	1,511,096	82.7%
155 Superior Court System	937,050	100,389	838,401	199,038	80.8%
165 Treasurer	591,267	0	484,577	106,690	82.0%
170 Property Tax Transfer	30,000	0	30,000	0	100.0%
<b>TOTALS</b>	<b>32,196,514</b>	<b>390,357</b>	<b>26,277,822</b>	<b>6,309,049</b>	<b>80.6%</b>

## SPECIFIC FUNDS

Fund	2013 Budget	Budget Adjs	2013 Actual	Balance	Percent Expended
014 Traffic Safety	0	300,000	42,085	257,915	14.0%
110 County Roads	13,315,239	0	10,646,156	2,669,083	80.0%
119 Ohme Gardens	230,936	0	178,501	52,435	77.3%
125 Horticulture	129,648	61,724	141,017	50,355	73.7%
128 Noxious Weed	332,614	0	239,440	93,174	72.0%
180 Natural Resources	4,570,772	0	2,307,406	2,263,366	50.5%
405 Wenatchee River Park	220,258	0	191,722	28,536	87.0%
410 Expo Center	136,124	0	108,393	27,731	79.6%
411 Fair	176,339	0	144,637	31,702	82.0%
450 Regional Justice Center	8,272,191	0	6,345,402	1,926,789	76.7%
510 ER&R	2,705,938	0	1,995,818	710,120	73.8%
530 Motor Pool	948,485	0	803,928	144,557	84.8%

# CASH & INVESTMENTS

<u>Fund</u>	<u>August 31, 2013</u> <u>Cash &amp;</u> <u>Investments</u>	<u>September 30, 2013</u> <u>Cash &amp;</u> <u>Investments</u>	<u>October 31, 2013</u> <u>Cash &amp;</u> <u>Investments</u>
010 General	6,822,221	5,277,384	8,218,067
014 Traffic Safety	41,393	76,713	75,549
110 County Roads	5,699,228	5,315,138	5,853,154
119 Ohme Gardens	110,007	115,070	107,965
125 Horticulture Pest & Disease	67,582	74,407	65,386
128 Noxious Weed	15,132	269	55,764 *
140 Cashmere-Dryden Airport	33,743	34,447	33,367
180 Natural Resources	550	283,462	107,533 *
190 Criminal Justice Tax	780,921	842,300	833,133
301 REET I	1,323,665	1,541,562	1,574,020
405 Wenatchee River Park	81,464	95,088	89,337
410 Expo Center	81,117	77,879	121,998
411 Fair	36,281	148,417	134,984
450 Regional Justice Center	277,124	74,273	110,382 *
510 ER&R	825,025	770,713	1,299,036
526 Health Insurance	1,677,068	1,429,168	1,508,473
530 Motor Pool	71	171,208	150,022
535 Unemployment Comp	202,239	213,795	217,921
540 Tort Claims & Insurance	241,031	213,154	191,576

\* Fund 128, Noxious Weed has a \$27,000 loan payable to REET I, fund 301.  
 Fund 180, Natural Resources has a \$192,000 loan payable to REET I, fund 301.  
 Fund 450, Regional Justice Center has a \$500,000 loan payable to Criminal Justice Sales Tax, fund 190

## Accounts Receivable Outstanding Older than 30 days

### Sheriff

010145-01118	6/20/2013	Emergency Management WA	21,275.00
010145-01136	7/16/2013	WA St Dept of Commerce	4,204.43
010145-01153	9/12/2013	Chelan County Public Works	120,000.00
010145-01159	9/24/2013	US Marshal	74.33

### Superior Court

010155-00036	8/27/2013	AOC	2,548.23
--------------	-----------	-----	----------

### Public Works

401001-02197	3/5/2013	Waste Management	686.00
401001-02248	5/9/2013	Waste Management	1,363.00
401001-02257	6/7/2013	Fred Dow dy Co Inc	116.00
401001-02352	9/6/2013	Servicemaster	321.00
403001-00310	3/8/2013	WA St Dept of Ecology	53.92
403001-00333	8/26/2013	WA St Dept of Ecology	17,906.28
510001-00892	7/15/2013	Holden Village	500.00
510001-00893	8/23/2013	Chelan County Roads	189,430.90
530001-00369	9/4/2013	Chelan County Maintenance	3,091.00

### Natural Resources

180001-00708	12/31/2011	WA St Dept of Ecology	9,191.01
180001-00799	12/31/2012	Emergency Management WA	2,407.39
180001-00831	6/30/2013	WA St Dept of Ecology	24.00
180001-00838	6/30/2013	Bonneville Pow er Admin	342.38
180001-00839	6/30/2013	Nat Res Conservation Servic	8,969.35

### Regional Justice Center

450001-01865	05/24/2011	DHS/ICE	147.00
450001-01876	06/06/2011	DHS/ICE	367.50
450001-01909	07/05/2011	DHS/ICE	955.50
450001-01941	08/02/2011	DHS/ICE	294.00
450001-01973	09/05/2011	DHS/ICE	441.00
450001-02014	10/04/2011	DHS/ICE	220.50
450001-02052	11/02/2011	DHS/ICE	1,617.00
450001-02083	12/05/2011	DHS/ICE	588.00
450001-02114	12/31/2011	DHS/ICE	661.50
450001-02142	02/02/2012	DHS/ICE	882.00
450001-02197	04/09/2012	DHS/ICE	441.00
450001-02232	05/07/2012	DHS/ICE	441.00
450001-02264	06/06/2012	DHS/ICE	441.00
450001-02398	11/07/2012	Department of Corrections	1,058.42
450001-02497	03/26/2013	Department of Corrections	39.32
450001-02571	06/19/2013	Department of Corrections	890.48
450001-02579	07/02/2013	Department of Corrections	36,919.50
450001-02601	08/01/2013	Department of Corrections	31,672.25
450001-02612	08/01/2013	YWCA	210.00
450001-02621	09/03/2013	Department of Corrections	35,636.00
450001-02638	09/04/2013	YWCA	34.00
450001-02640	09/10/2013	Department of Corrections	971.97

### 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.