

# CHELAN COUNTY

## MONTHLY FINANCIAL REPORT

# DECEMBER 2007



## HIGHLIGHTS:

General Fund summary, projected and actual:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	29,306,989	30,646,203
EXPENDITURES	30,388,638	30,801,451
NET INCOME (DEFICIT)	(1,081,649)	(155,248)
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	1,361,252	2,562,747
<b>ENDING CASH BALANCE</b>		<b>3,460,906</b>

*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.*

**This report includes preliminary unaudited figures for 2007's financial status. The audited 2007 financial statements will be completed before July 2008, and may be different from what is included in this report.**

### Notes:

The general fund balance decreased by \$155,000 during 2007, while the cash balance decreased by \$80,000.

Change in general fund balance over last five years:

	2003	2004	2005	2006	2007
Net Income (Loss)	(685,307)	(809,844)	(266,884)	824,019	(155,248)



Prepared by:  
**Brad Posenjak, CPA**  
 Financial Services Manger  
[brad.posenjak@co.chelan.wa.us](mailto:brad.posenjak@co.chelan.wa.us)

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# REVENUE

Through December 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	94,224	0	157.0%
010 Assessor	4,230	2,903	1,327	68.6%
015 Auditor	866,919	1,057,150	0	121.9%
020 Community Development	1,973,277	1,615,001	358,276	81.8%
030 Civil Service Commission	1,470	370	1,100	25.2%
040 Clerk *	813,250	1,005,180	0	123.6%
045 Commissioners	7,943,769	8,796,586	0	110.7%
050 Coroner	15,000	15,605	0	104.0%
052 Information Technology	112,574	120,071	0	106.7%
055 Facilities Maintenance *	549,961	560,254	0	101.9%
065 District Court	1,357,392	1,493,733	0	110.0%
066 District Court Probation	280,100	278,093	2,007	99.3%
075 Extension Services	397,637	298,155	99,482	75.0%
077 Horticulture	27,670	26,461	1,209	95.6%
085 Juvenile Services *	696,488	703,622	0	101.0%
105 Non-Departmental	122,075	173,771	0	142.3%
139 Child Support Enforcement	409,644	433,571	0	105.8%
140 Prosecuting Attorney	447,546	435,708	11,838	97.4%
145 Sheriff *	2,583,735	2,407,782	175,953	93.2%
155 Superior Court System *	91,095	98,394	0	108.0%
165 Treasurer	1,736,878	1,852,494	0	106.7%
170 Property Taxes	9,288,747	9,177,076	111,671	98.8%
<b>TOTALS</b>	<b>29,779,457</b>	<b>30,646,203</b>	<b>0</b>	<b>102.9%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	12,335,018	1,179,672	91.3%
Ohme Gardens	154,980	155,052	0	100.0%
Natural Resources *	3,564,191	3,024,940	539,251	84.9%
Wenatchee River Park *	163,020	193,236	0	118.5%
Fair *	413,931	389,780	24,151	94.2%
Regional Justice Center *	7,230,285	7,414,660	0	102.6%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through December 31, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	1,142,913	10,496	99.1%
015 Auditor	1,069,028	758	1,080,623	0	101.0%
016 Board of Equalization	7,168	0	5,091	2,077	71.0%
020 Community Development	2,349,268	(4,096)	2,041,782	303,390	87.1%
030 Civil Service Comm	37,628	(206)	36,591	831	97.8%
040 Clerk	1,040,593	3,250	1,034,848	8,995	99.1%
045 Commissioners	651,597	29,012	681,216	0	100.1%
050 Coroner	179,463	0	145,901	33,562	81.3%
052 Information Technology	821,155	78,204	857,648	41,711	95.4%
055 Facilities Maintenance	1,438,599	76,311	1,503,875	11,035	99.3%
065 District Court	1,082,882	16,792	1,067,508	32,166	97.1%
066 District Court Probation	388,593	(154)	385,897	2,542	99.3%
075 Extension Services	569,505	(12,354)	535,827	21,324	96.2%
077 Horticulture	69,541	1,041	66,153	4,429	93.7%
085 Juvenile Services	2,685,132	37,056	2,652,617	69,571	97.4%
105 Non-Departmental	6,014,765	843,783	6,555,069	303,479	95.6%
128 Noxious Weed	70,150	0	66,716	3,434	95.1%
139 Child Support Enforcement	398,737	(557)	382,406	15,774	96.0%
140 Prosecuting Attorney	1,631,758	(327)	1,594,970	36,461	97.8%
145 Sheriff	7,274,826	309,533	7,462,316	122,043	98.4%
155 Superior Court System	914,468	76,598	972,881	18,185	98.2%
165 Treasurer	535,491	199	528,602	7,088	98.7%
<b>TOTALS</b>	<b>30,388,638</b>	<b>1,449,961</b>	<b>30,801,451</b>	<b>1,037,148</b>	<b>96.7%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	14,254,227	1,800,559	88.8%
Ohme Gardens	211,296	0	153,219	58,077	72.5%
Natural Resources	970,793	2,717,455	3,172,907	515,341	86.0%
Wenatchee River Park	178,963	3,770	182,517	216	99.9%
Fair	410,386	5,431	360,795	55,022	86.8%
Regional Justice	7,810,845	225,188	7,662,330	373,703	95.3%

# CASH & INVESTMENTS

<u>Fund</u>	<u>October 31, 2007 Cash &amp; Investments</u>	<u>November 30, 2007 Cash &amp; Investments</u>	<u>December 31, 2007 Cash &amp; Investments</u>
010 General	3,586,959	3,586,025	3,460,906
110 County Roads	3,022,271	1,940,529	2,478,987
119 Ohme Gardens	62,605	54,246	43,976
130 Emergency Management	23,549	16,354	7,414
140 Cashmere-Dryden Airport	25,214	24,676	26,958
180 Natural Resources	10,714	149,487	87,846
210 Juvenile Building Debt	3,300,268	3,469,151	1,237,760
301 REET 1	1,422,230	1,343,256	1,295,748
405 Wenatchee River Park	88,038	80,667	76,071
410 Fair	33,406	32,458	26,811
450 Regional Justice Center	100,051	32,932	130,346
510 ER&R	3,504,140	3,515,344	3,493,018
526 Health Insurance	58,863	79,492	82,193
535 Unemployment Comp	114,653	118,577	122,497
540 Tort Claims & Insurance	630,568	630,910	501,799

## GENERAL FUND - BY CATEGORY

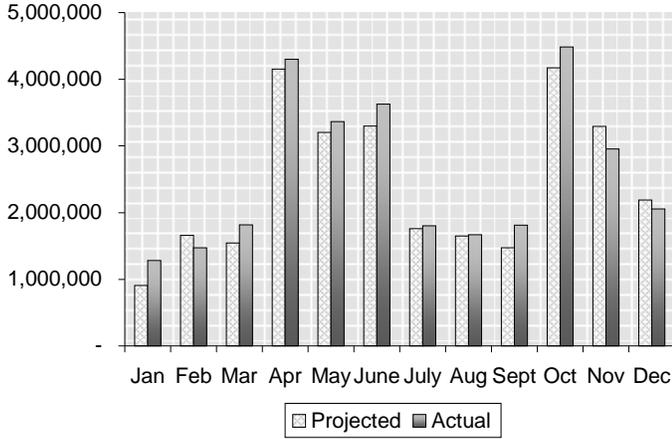
Through December 31, 2007

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	79,432	48,665	<b>(30,767)</b>	9,288,747	9,177,076	<b>(111,671)</b>
Sales Tax	429,180	562,961	133,781	5,000,000	5,740,546	740,546
Penalty & Interest	80,421	49,119	<b>(31,302)</b>	680,000	491,679	<b>(188,321)</b>
Building Permits	71,025	17,248	<b>(53,777)</b>	918,489	728,091	<b>(190,398)</b>
PILT	0	0	0	932,000	958,751	26,751
PUD Priviledge Tax	0	0	0	1,020,000	1,134,628	114,628
Liquor X & P	24,633	21,825	<b>(2,808)</b>	123,000	141,942	18,942
Wenatchee Court	22,052	53,289	31,237	183,000	205,675	22,675
Law Enforcement	(299)	0	299	1,424,583	1,515,484	90,901
Auto License	24,549	28,773	4,224	390,000	402,056	12,056
Interfund	154,802	244,112	89,310	1,593,086	1,497,337	<b>(95,749)</b>
District Court Fines	63,539	68,402	4,863	875,000	1,007,702	132,702
Treasury Interest	148,633	142,282	<b>(6,351)</b>	800,000	1,019,224	219,224
Operating Transfers-in	6,250	0	<b>(6,250)</b>	44,571	67,177	22,606
Other	1,086,905	820,422	<b>(266,483)</b>	6,034,513	6,558,834	524,321
<b>TOTAL</b>	<b>2,191,124</b>	<b>2,057,098</b>	<b>(134,025)</b>	<b>29,306,989</b>	<b>30,646,203</b>	<b>1,339,214</b>

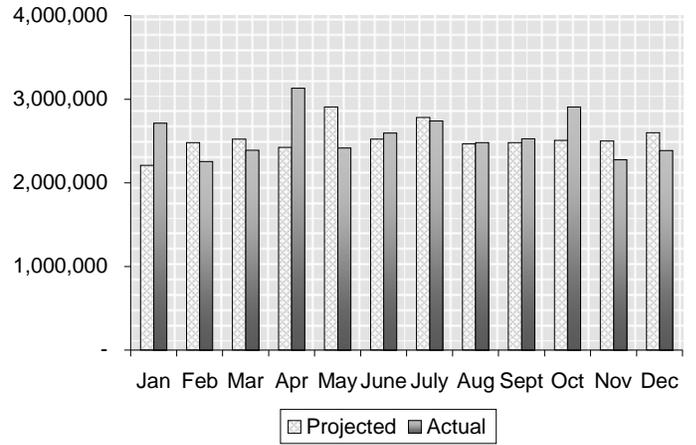
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,251,663	1,241,789	(9,875)	14,947,115	14,834,824	(112,291)
20 - Personnel Benefits	469,591	464,469	(5,122)	5,189,239	5,113,377	(75,862)
30 - Supplies	104,624	87,630	(16,994)	565,230	734,400	<b>169,170</b>
40 - Other Services/Charges	610,764	518,421	(92,343)	4,967,450	5,226,354	<b>258,904</b>
50 - Inter-Governmental Svs	43,712	36,797	(6,915)	541,164	583,401	<b>42,237</b>
60 - Capital Outlay	922	2,490	<b>1,568</b>	7,500	100,877	<b>93,377</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	114,942	5,932	(109,011)	4,170,940	4,182,760	<b>11,820</b>
00 - Reclassifications	0	25,459	<b>25,459</b>	0	25,459	<b>25,459</b>
<b>TOTAL</b>	<b>2,596,218</b>	<b>2,382,985</b>	<b>(213,233)</b>	<b>30,388,638</b>	<b>30,801,451</b>	<b>412,813</b>

Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

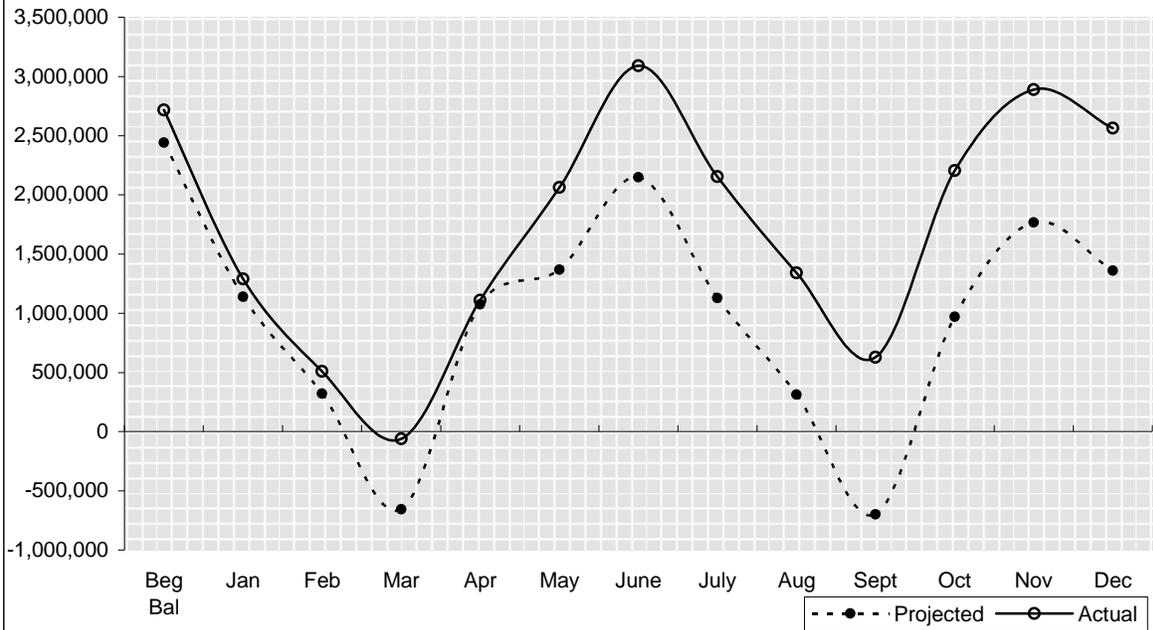
**MONTHLY GENERAL FUND REVENUES**



**MONTHLY GENERAL FUND EXPENDITURES**



**2007 GENERAL FUND BALANCE**



**2006 GENERAL FUND BALANCE**

