

# CHELAN COUNTY



# JANUARY 2007

# MONTHLY FINANCIAL REPORT



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: February 9, 2007  
 Subject: Financial Report – **January 2007**

A summary of Current Expense's budget status is as follows:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	911,227	1,282,768
EXPENDITURES	2,209,693	2,711,640
NET INCOME (DEFICIT)	(1,298,466)	(1,428,872)
BEGINNING FUND BALANCE	2,442,901	2,717,845
CURRENT FUND BALANCE	1,144,435	1,288,973
<b>ENDING CASH BALANCE</b>		<b>2,524,281</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. If you have any questions, please contact me at ext. 6655.*

# REVENUE

Through January 31, 2007

## CURRENT EXPENSE

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	0	60,000	0.0%
010 Assessor	4,230	200	4,030	4.7%
015 Auditor	866,919	37,376	829,543	4.3%
020 Community Development	1,973,277	55,369	1,917,908	2.8%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	810,000	83,924	726,076	10.4%
045 Commissioners	7,943,769	515,263	7,428,506	6.5%
050 Coroner	15,000	0	15,000	0.0%
052 Information Technology	112,574	34,346	78,228	30.5%
055 Facilities Maintenance	541,961	135,465	406,496	25.0%
065 District Court	1,357,392	122,419	1,234,973	9.0%
066 District Court Probation	280,100	21,087	259,013	7.5%
075 Extension Services	397,637	2,904	394,733	0.7%
077 Horticulture	27,670	0	27,670	0.0%
085 Juvenile Services	674,070	1,271	672,799	0.2%
105 Non-Departmental	43,417	14,324	29,093	33.0%
139 Child Support Enforcement	397,452	66,341	331,111	16.7%
140 Prosecuting Attorney	447,546	35,756	411,790	8.0%
145 Sheriff	2,287,809	6,925	2,280,884	0.3%
155 Superior Court System	39,071	38,299	772	98.0%
165 Treasurer	1,736,878	84,969	1,651,909	4.9%
170 Property Taxes	9,288,747	26,530	9,262,217	0.3%
<b>TOTALS</b>	<b>29,306,989</b>	<b>1,282,768</b>	<b>28,024,221</b>	<b>4.4%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	1,381,315	12,133,375	10.2%
Ohme Gardens	154,980	662	154,318	0.4%
Natural Resources	889,175	73,740	815,435	8.3%
Wenatchee River Park	159,250	(11)	159,261	0.0%
Fair	408,500	19,610	388,890	4.8%
Regional Justice Center	7,005,097	949,027	6,056,070	13.5%

\*Includes additional revenue than what was originally budgeted

# EXPENDITURES

Through January 31, 2007

## CURRENT EXPENSE

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	0	90,582	1,067,709	7.8%
015 Auditor	1,069,028	0	106,316	962,712	9.9%
016 Board of Equalization	7,168	0	280	6,888	3.9%
020 Community Development	2,349,268	0	147,803	2,201,465	6.3%
030 Civil Service Comm	37,628	0	3,044	34,584	8.1%
040 Clerk	1,040,593	0	79,796	960,798	7.7%
045 Commissioners	651,597	0	58,319	593,278	9.0%
050 Coroner	179,463	0	9,037	170,426	5.0%
052 Information Technology	821,155	0	107,247	713,908	13.1%
055 Facilities Maintenance	1,438,599	0	100,358	1,338,241	7.0%
065 District Court	1,082,882	0	101,308	981,574	9.4%
066 District Court Probation	388,593	0	30,428	358,165	7.8%
075 Extension Services	569,505	0	33,739	535,766	5.9%
077 Horticulture	69,541	0	4,796	64,745	6.9%
085 Juvenile Services	2,685,132	0	202,610	2,482,522	7.5%
105 Non-Departmental	6,014,765	0	855,870	5,158,895	14.2%
128 Noxious Weed	70,150	0	4,718	65,432	6.7%
139 Child SE	398,737	0	30,424	368,313	7.6%
140 Prosecuting Attorney	1,631,758	0	135,363	1,496,395	8.3%
145 Sheriff	7,274,826	0	497,249	6,777,577	6.8%
155 Superior Court System	914,468	0	68,134	846,334	7.5%
165 Treasurer	535,491	0	44,220	491,271	8.3%
<b>TOTALS</b>	<b>30,388,638</b>	<b>0</b>	<b>2,711,640</b>	<b>27,676,998</b>	<b>8.9%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	415,867	15,638,919	2.6%
Ohme Gardens	211,296	0	10,184	201,112	4.8%
Natural Resources	970,793	0	36,064	934,729	3.7%
Wenatchee River Park	178,963	0	4,084	174,879	2.3%
Fair	410,386	0	12,318	398,068	3.0%
Regional Justice	7,810,845	0	679,591	7,131,254	8.7%

# CASH & INVESTMENTS

<b>Fund # / Department</b>	<b>November 30, 2006 Cash &amp; Investments</b>	<b>December 31, 2006 Cash &amp; Investments</b>	<b>January 31, 2007 Cash &amp; Investments</b>
010 Current Expense	4,309,822	3,540,742	2,524,281
110 County Roads	4,927,198	4,807,642	5,282,709
119 Ohme Gardens	51,063	43,171	32,458
130 Emergency Management	31,706	9,513	22,148
140 Cashmere-Dryden Airport	22,398	21,947	20,657
180 Natural Resources	570,691	523,937	493,304
210 Juvenile Building Debt	2,773,061	2,898,136	3,019,167
301 REET 1	901,317	962,545	875,370
405 Wenatchee River Park	69,008	64,536	59,682
410 Fair	12,737	10	3,887
450 Regional Justice Center	521,091	192,609	178,209
510 ER&R	3,282,586	3,532,637	3,434,486
526 Health Insurance	91,081	94,315	93,928
535 Unemployment Comp	135,106	138,988	125,133
540 Tort Claims & Insurance	514,734	492,643	409,949

# CURRENT EXPENSE - BY CATEGORY

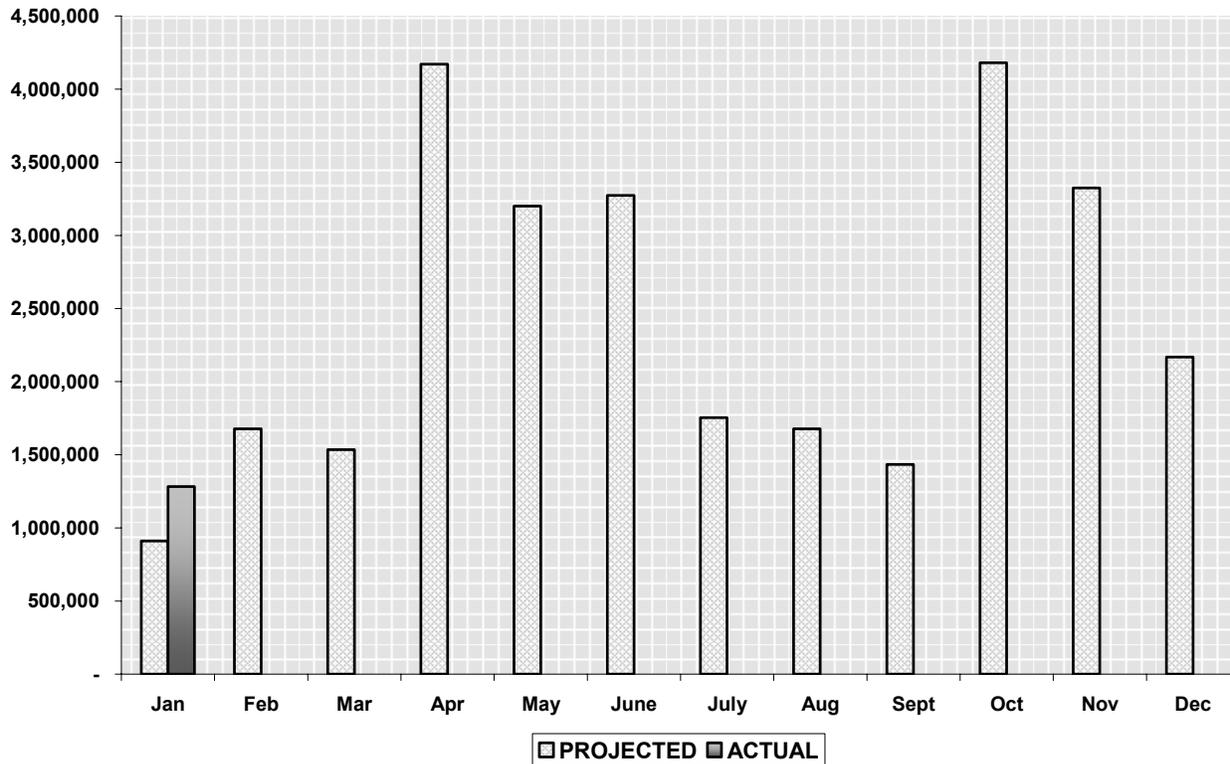
Through January 31, 2007

<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	26,710	26,530	(180)	26,710	26,530	(180)
Sales Tax	356,922	376,085	19,163	356,922	376,085	19,163
Penalty & Interest	36,748	42,673	5,925	36,748	42,673	5,925
Building Permits	29,930	30,228	298	29,930	30,228	298
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	11,141	11,450	309	11,141	11,450	309
Wenatchee Court	6,566	13,721	7,155	6,566	13,721	7,155
Law Enforcement	113,259	0	(113,259)	113,259	0	(113,259)
Auto License	25,620	24,104	(1,516)	25,620	24,104	(1,516)
Interfund	249,588	421,820	172,232	249,588	421,820	172,232
District Court Fines	54,924	86,465	31,541	54,924	86,465	31,541
Treasury Interest	69,233	47,134	(22,098)	69,233	47,134	(22,098)
Operating Transfers-in	0	0	0	0	0	0
Other	(69,412)	202,558	271,971	(69,412)	202,558	271,971
<b>TOTAL</b>	<b>911,227</b>	<b>1,282,768</b>	<b>371,541</b>	<b>911,227</b>	<b>1,282,768</b>	<b>371,541</b>

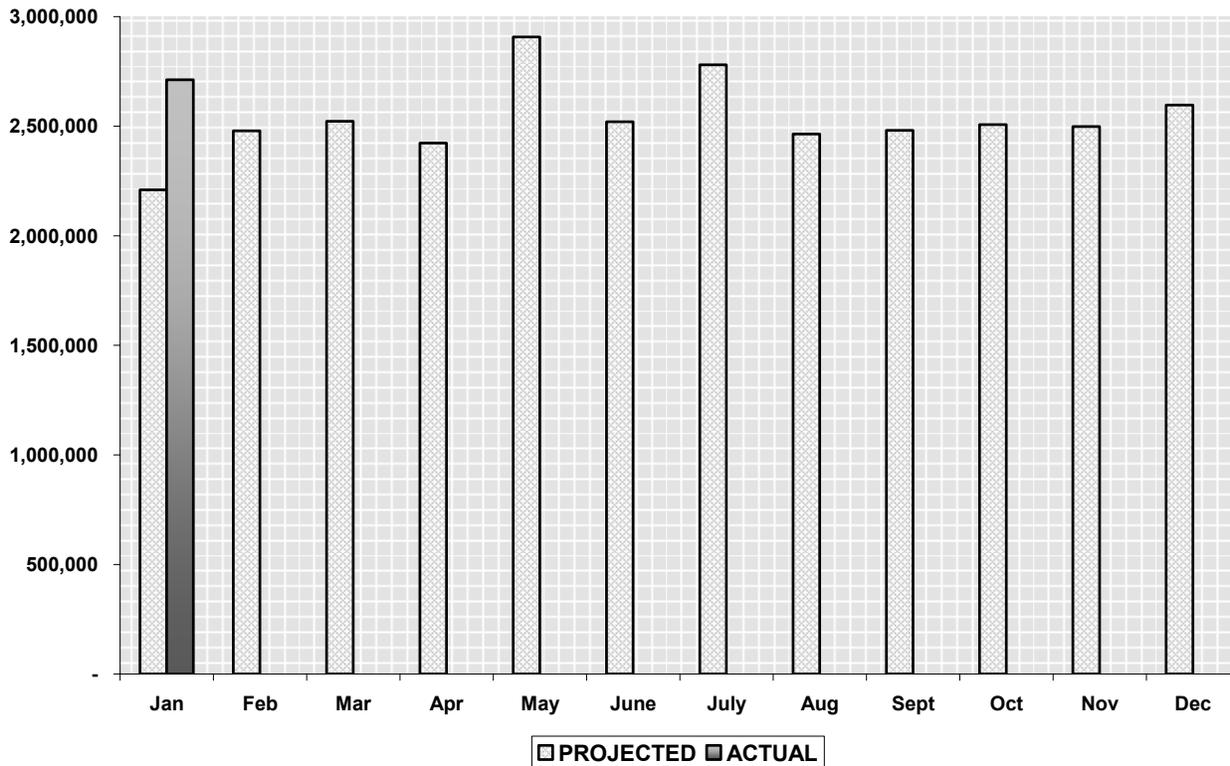
<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,201,057	1,207,872	6,815	1,201,057	1,207,872	6,815
20 - Personnel Benefits	361,598	430,920	69,322	361,598	430,920	69,322
30 - Supplies	31,641	44,531	12,890	31,641	44,531	12,890
40 - Other Services/Charges	331,627	491,161	159,534	331,627	491,161	159,534
50 - Inter-Governmental Svs	47,458	62,747	15,289	47,458	62,747	15,289
60 - Capital Outlay	0	0	0	0	0	0
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	236,312	474,409	238,097	236,312	474,409	238,097
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,209,693</b>	<b>2,711,640</b>	<b>501,947</b>	<b>2,209,693</b>	<b>2,711,640</b>	<b>501,947</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

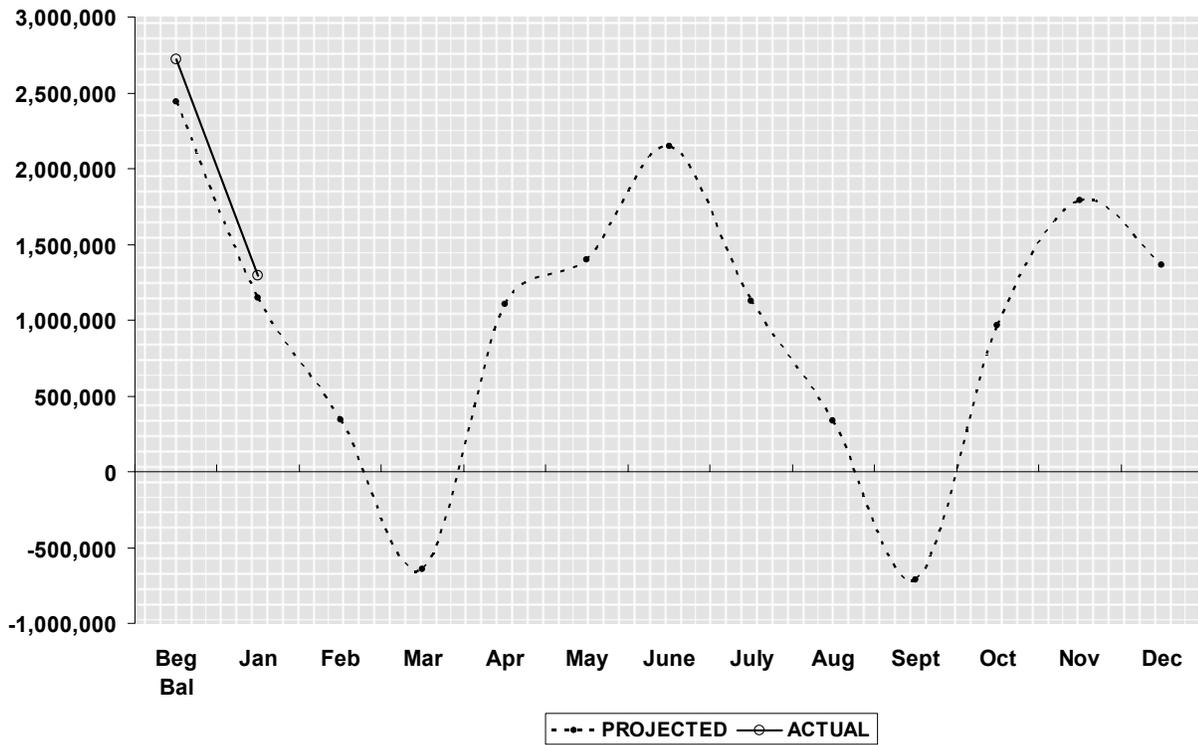
### REVENUE (Monthly)



### EXPENDITURES (Monthly)



## 2007 CURRENT EXPENSE FUND BALANCE



## 2006 CURRENT EXPENSE FUND BALANCE

