

# CHELAN COUNTY



## JUNE 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: July 9, 2007  
 Subject: Financial Report – June **2007**

A summary of the general fund’s budget status is as follows:

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	14,794,273	15,870,055
EXPENDITURES	15,062,280	15,496,002
NET INCOME (DEFICIT)	(268,007)	374,053
BEGINNING FUND BALANCE	2,442,901	2,717,995
CURRENT FUND BALANCE	2,174,894	3,092,048
<b>ENDING CASH BALANCE</b>		<b>4,591,036</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.*

**Notes:**

- Page 3 – General fund revenue is at 54.0% of budget. In June 2006 it was 54.8%.
- Page 4 – General fund expenditures are at 50.9% of budget. In June 2006 it was 50.7%
- Page 5 – The cash balance is \$900,000 more than it was in June 2006.
- Page 6 – Two main June revenues are the PILT and PUD privilege tax. Combined they turned out to be \$140k more than expected. Also, sales tax and treasury interest revenues continue to come in strong.
- Page 7 – Revenues have exceeded projections in five out of six months.
- Page 8 – The ending fund balance is \$500,000 more than it was in June 2006.

So far in the General Fund, it appears that 2007 may turn out as healthy as 2006!

Previous monthly financial reports are available at [http://www.co.chelan.wa.us/ad/ada\\_financial](http://www.co.chelan.wa.us/ad/ada_financial)

County Courthouse, 350 Orondo Avenue, Post Office Box 400, Wenatchee WA 98807-0400  
 Phone (509) 667-6800 Fax (509) 667-6818

# REVENUE

Through June 30, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	2007 Actual	Uncollected Revenue	% Received
005 Reserve	60,000	37,857	22,143	63.1%
010 Assessor	4,230	1,254	2,976	29.6%
015 Auditor	866,919	429,289	437,630	49.5%
020 Community Development	1,973,277	842,906	1,130,371	42.7%
030 Civil Service Commission	1,470	0	1,470	0.0%
040 Clerk	810,000	519,631	290,369	64.2%
045 Commissioners	7,943,769	4,942,603	3,001,166	62.2%
050 Coroner	15,000	7,351	7,649	49.0%
052 Information Technology	112,574	62,985	49,589	55.9%
055 Facilities Maintenance	541,961	295,773	246,188	54.6%
065 District Court	1,357,392	700,244	657,148	51.6%
066 District Court Probation	280,100	132,569	147,531	47.3%
075 Extension Services	397,637	64,350	333,287	16.2%
077 Horticulture	27,670	5,891	21,779	21.3%
085 Juvenile Services *	684,070	277,840	406,230	40.6%
105 Non-Departmental	43,417	48,407	0	111.5%
139 Child Support Enforcement	409,644	226,210	183,434	55.2%
140 Prosecuting Attorney	447,546	184,415	263,131	41.2%
145 Sheriff *	2,338,982	1,053,943	1,285,039	45.1%
155 Superior Court System	39,071	57,873	0	148.1%
165 Treasurer	1,736,878	927,052	809,826	53.4%
170 Property Taxes	9,288,747	5,051,614	4,237,133	54.4%
<b>TOTALS</b>	<b>29,380,354</b>	<b>15,870,055</b>	<b>13,510,299</b>	<b>54.0%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	2007 Actual	Uncollected Revenue	% Received
County Roads	13,514,690	5,712,175	7,802,515	42.3%
Ohme Gardens	154,980	85,482	69,498	55.2%
Natural Resources	889,175	518,865	370,310	58.4%
Wenatchee River Park	159,250	105,567	53,683	66.3%
Fair	408,500	154,044	254,456	37.7%
Regional Justice Center	7,005,097	3,961,236	3,043,861	56.5%

\* Includes additional revenue budget than what was originally budgeted

# EXPENDITURES

Through June 30, 2007

## GENERAL FUND

Dept # / Department	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
010 Assessor	1,158,291	(4,882)	579,880	573,529	50.3%
015 Auditor	1,069,028	758	541,918	527,868	50.7%
016 Board of Equalization	7,168	0	1,762	5,406	24.6%
020 Community Development	2,349,268	(4,096)	989,483	1,355,689	42.2%
030 Civil Service Comm	37,628	(206)	15,890	21,532	42.5%
040 Clerk	1,040,593	0	516,261	524,332	49.6%
045 Commissioners	651,597	(5,988)	327,803	317,806	50.8%
050 Coroner	179,463	0	70,171	109,292	39.1%
052 Information Technology	821,155	(10,844)	457,496	352,815	56.5%
055 Facilities Maintenance	1,438,599	894	741,017	698,476	51.5%
065 District Court	1,082,882	(15,417)	546,499	520,966	51.2%
066 District Court Probation	388,593	(154)	193,798	194,641	49.9%
075 Extension Services	569,505	(12,354)	244,050	313,101	43.8%
077 Horticulture	69,541	1,041	34,966	35,616	49.5%
085 Juvenile Services	2,685,132	24,638	1,322,414	1,387,356	48.8%
105 Non-Departmental	6,014,765	0	3,432,062	2,582,703	57.1%
128 Noxious Weed	70,150	0	33,576	36,574	47.9%
139 Child Support Enforcement	398,737	(557)	195,755	202,425	49.2%
140 Prosecuting Attorney	1,631,758	(327)	806,575	824,856	49.4%
145 Sheriff	7,274,826	82,905	3,707,863	3,649,868	50.4%
155 Superior Court System	914,468	(626)	469,590	444,252	51.4%
165 Treasurer	535,491	199	267,172	268,518	49.9%
<b>TOTALS</b>	<b>30,388,638</b>	<b>54,984</b>	<b>15,496,002</b>	<b>14,947,620</b>	<b>50.9%</b>

## SPECIFIC FUNDS

Fund	2007 Budget	Supplemental Appropriations	2007 Actual	Unexpended Balance	% Expended
County Roads	16,054,786	0	4,711,137	11,343,649	29.3%
Ohme Gardens	211,296	0	83,268	128,028	39.4%
Natural Resources	970,793	42,439	686,162	327,070	67.7%
Wenatchee River Park	178,963	0	98,029	80,934	54.8%
Fair	410,386	0	116,924	293,462	28.5%
Regional Justice	7,810,845	0	3,800,385	4,010,460	48.7%

# CASH & INVESTMENTS

<b>Fund</b>	<b>April 30, 2007 Cash &amp; Investments</b>	<b>May 31, 2007 Cash &amp; Investments</b>	<b>June 30, 2007 Cash &amp; Investments</b>
010 General	2,493,874	3,197,412	4,591,036
110 County Roads	6,078,663	6,371,096	5,612,933
119 Ohme Gardens	23,953	31,845	45,445
130 Emergency Management	8,888	31,475	21,165
140 Cashmere-Dryden Airport	28,289	24,265	27,307
180 Natural Resources	295,216	237,414	297,372
210 Juvenile Building Debt	2,452,363	2,583,244	2,712,376
301 REET 1	959,849	1,308,021	1,392,610
405 Wenatchee River Park	95,062	86,244	90,847
410 Fair	48,991	37,257	37,773
450 Regional Justice Center	151,263	374,361	37,762
510 ER&R	3,217,509	3,275,698	3,574,128
526 Health Insurance	97,682	103,947	98,873
535 Unemployment Comp	136,279	117,122	121,139
540 Tort Claims & Insurance	1,173,538	1,119,535	1,115,093

# GENERAL FUND - BY CATEGORY

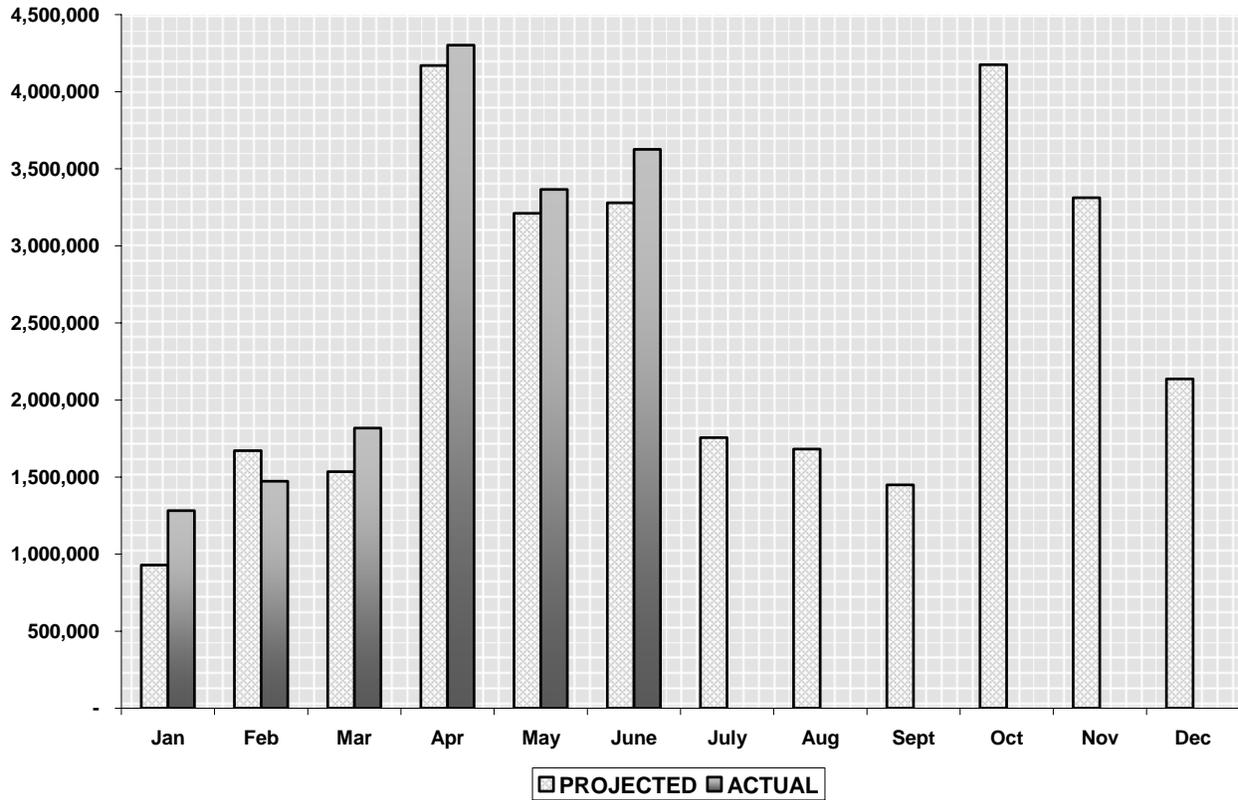
Through June 30, 2007

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	86,545	51,584	<b>(34,960)</b>	5,080,619	5,051,614	<b>(29,005)</b>
Sales Tax	357,890	457,358	99,467	2,202,507	2,419,779	217,271
Penalty & Interest	93,870	36,341	<b>(57,529)</b>	385,996	284,256	<b>(101,740)</b>
Building Permits	84,509	94,466	<b>9,957</b>	424,433	359,542	<b>(64,891)</b>
PILT	932,000	940,013	8,013	932,000	958,751	26,751
PUD Privilege Tax	1,020,000	1,134,628	114,628	1,020,000	1,134,628	114,628
Liquor X & P	20,914	36,487	15,573	61,248	75,179	13,931
Wenatchee Court	27,805	20,601	<b>(7,204)</b>	82,972	88,019	5,046
Law Enforcement	0	0	0	795,146	716,588	<b>(78,559)</b>
Auto License	40,469	35,970	(4,500)	197,951	193,448	(4,504)
Interfund	11,020	43,744	32,724	665,651	579,180	<b>(86,471)</b>
District Court Fines	80,471	38,974	<b>(41,497)</b>	410,406	445,139	34,733
Treasury Interest	116,697	130,738	14,040	357,067	505,334	148,268
Operating Transfers-in	0	0	0	12,500	35,106	22,606
Other	406,945	604,884	197,939	2,165,777	3,023,493	857,717
<b>TOTAL</b>	<b>3,279,136</b>	<b>3,625,787</b>	<b>346,651</b>	<b>14,794,273</b>	<b>15,870,055</b>	<b>1,075,782</b>

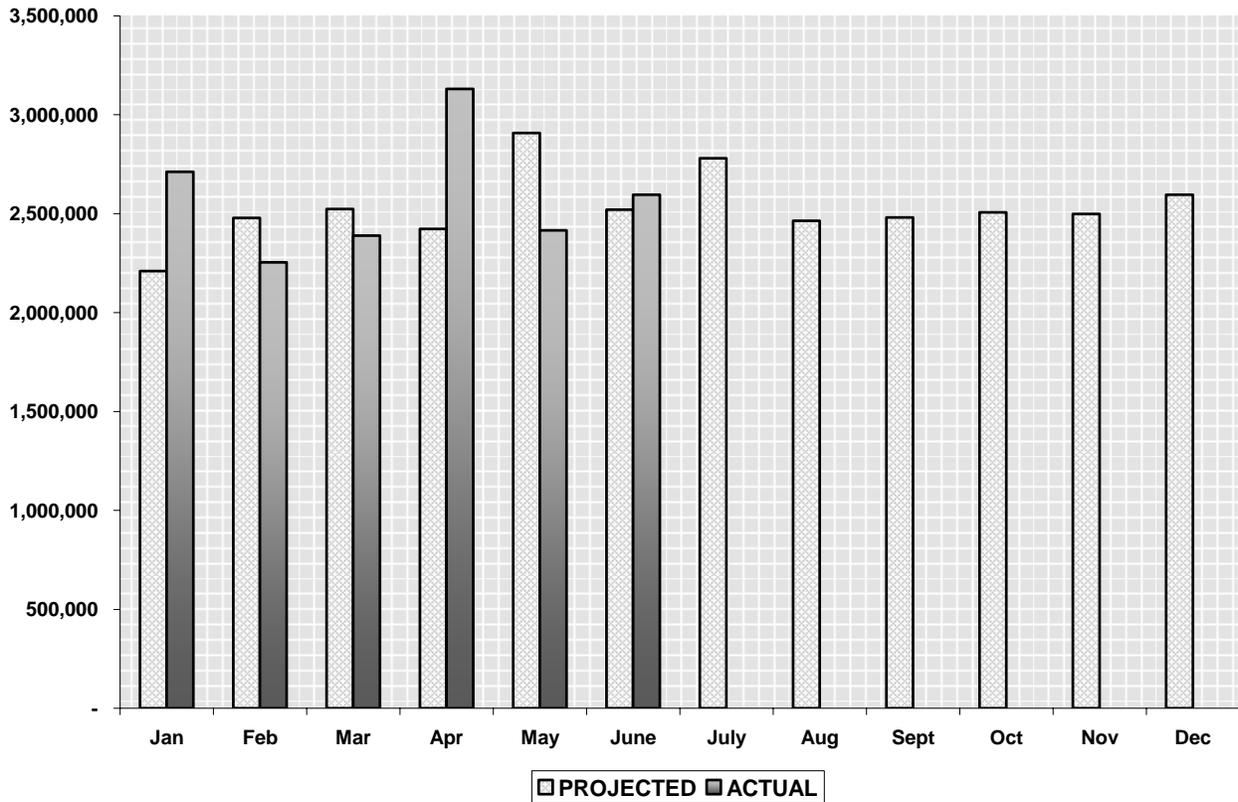
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,262,568	1,233,932	(28,636)	7,344,614	7,278,581	(66,034)
20 - Personnel Benefits	414,557	426,642	<b>12,085</b>	2,517,752	2,513,192	(4,560)
30 - Supplies	46,981	63,061	<b>16,080</b>	252,880	357,437	<b>104,557</b>
40 - Other Services/Charges	453,287	409,105	(44,182)	2,270,296	2,458,761	<b>188,465</b>
50 - Inter-Governmental Svs	58,631	35,032	(23,599)	285,033	336,519	<b>51,486</b>
60 - Capital Outlay	745	0	(745)	1,737	6,234	<b>4,497</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	283,366	428,225	<b>144,859</b>	2,389,968	2,545,277	<b>155,309</b>
00 - Reclassifications	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,520,135</b>	<b>2,595,997</b>	<b>75,863</b>	<b>15,062,280</b>	<b>15,496,002</b>	<b>433,721</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

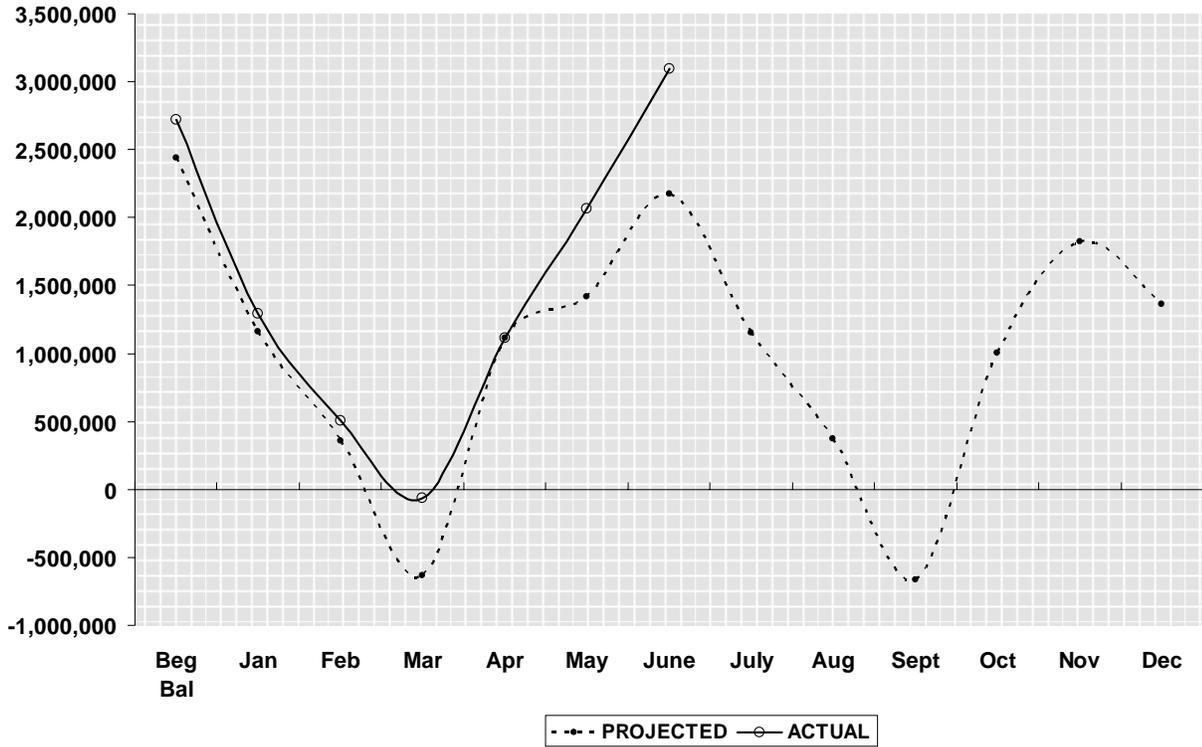
### GENERAL FUND REVENUES (Monthly)



### GENERAL FUND EXPENDITURES (Monthly)



### 2007 GENERAL FUND BALANCE



### 2006 GENERAL FUND BALANCE

