

CHELAN COUNTY

MONTHLY FINANCIAL REPORT

MAY 2009



HIGHLIGHTS:

General Fund summary, projected and actual:

	Projected Year-to-Date	Actual Year-to-Date
Revenue	13,208,307	12,010,128
Expenditures	13,970,539	13,651,155
Net Income (Deficit)	(762,232)	(1,641,027)
Beginning Fund Balance	2,500,000	1,960,442
Current Fund Balance	1,737,768	319,415

Ending Cash Balance	Unreserved	991,282
	Reserved	550,000

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.

General Fund Notes:

Revenues slowed down across the board in April and May. Almost every revenue category in the county has suffered. The general fund revenue is currently behind projections by almost \$1.2 million (down 9%). Although the expenditures are reported below projections, there is a \$310,000 anomaly because it appears that a typical May Jail payment was delayed until June.

At this point, it is safe to say that the general fund balance is tracking roughly \$1 million short of projection. If the general fund is allowed to lose \$1 million from its fund balance at the end of 2009, the general fund will probably have to borrow cash every month in 2010 to meet payroll.



Prepared by:
Brad Posenjak, CPA
 Financial Services Manger
 (509) 667-6655
brad.posenjak@co.chelan.wa.us

Previous monthly financial reports are available at http://www.co.chelan.wa.us/ad/ada_financial

REVENUE

Through May 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	2009 Actual	Balance	% Received
005 Reserve	80,000	2,970	77,030	3.7%
010 Assessor	4,230	604	3,626	14.3%
015 Auditor	936,942	335,494	601,448	35.8%
020 Community Development *	1,827,200	491,784	1,335,416	26.9%
030 Civil Service Commission	500	0	500	0.0%
040 Clerk	897,877	346,749	551,128	38.6%
045 Commissioners	9,134,812	2,303,658	6,831,154	25.2%
050 Coroner	15,000	11,518	3,482	76.8%
052 Information Technology	154,065	69,824	84,241	45.3%
055 Facilities Maintenance	668,392	280,049	388,343	41.9%
065 District Court	1,397,620	511,583	886,037	36.6%
066 District Court Probation	280,100	114,697	165,403	40.9%
075 Extension Services *	156,605	27,777	128,828	17.7%
077 Horticulture	20,615	0	20,615	0.0%
085 Juvenile Services	786,061	244,606	541,455	31.1%
105 Non-Departmental	146,580	31,703	114,877	21.6%
128 Noxious Weed *	32,400	0	32,400	0.0%
139 Child Support Enforcement	467,626	111,876	355,750	23.9%
140 Prosecuting Attorney	541,084	165,370	375,714	30.6%
145 Sheriff	2,676,015	1,022,264	1,653,751	38.2%
155 Superior Court System	118,280	39,760	78,520	33.6%
165 Treasurer	1,364,027	499,507	864,520	36.6%
170 Property Taxes	10,199,644	5,398,337	4,801,307	52.9%
TOTALS	31,905,675	12,010,128	19,895,548	37.6%

SPECIFIC FUNDS

Fund	2009 Budget	2009 Actual	Uncollected Revenue	% Received
110 County Roads	15,142,943	4,262,578	10,880,365	28.1%
119 Ohme Gardens	178,467	48,649	129,818	27.3%
180 Natural Resources	3,801,164	656,102	3,145,062	17.3%
405 Wenatchee River Park	186,050	46,957	139,093	25.2%
410 Expo Center	431,265	63,407	367,858	14.7%
450 Regional Justice Center	9,716,169	4,559,664	5,156,505	46.9%

* Includes additional revenue budget than what was originally budgeted

EXPENDITURES

Through May 31, 2009

GENERAL FUND

Dept # / Department	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
010 Assessor	1,217,422	0	513,304	704,118	42.2%
015 Auditor	1,159,623	0	499,025	660,598	43.0%
016 Board of Equalization	6,989	0	1,526	5,463	21.8%
020 Community Development	1,940,551	5,000	742,432	1,203,119	38.2%
030 Civil Service Comm	12,197	0	1,239	10,958	10.2%
040 Clerk	1,124,879	0	455,120	669,759	40.5%
045 Commissioners	694,849	0	295,858	398,991	42.6%
050 Coroner	174,054	0	51,143	122,911	29.4%
052 Information Technology	715,441	0	301,241	414,200	42.1%
055 Facilities Maintenance	1,528,069	0	634,464	893,605	41.5%
065 District Court	1,194,855	0	475,921	718,934	39.8%
066 District Court Probation	408,603	0	173,703	234,900	42.5%
075 Extension Services	405,906	9,885	160,785	255,006	38.7%
077 Horticulture	51,508	0	12,718	38,790	24.7%
085 Juvenile Services	2,906,496	4,525	1,170,550	1,740,471	40.2%
105 Non-Departmental	7,329,127	12,065	3,243,115	4,098,078	44.2%
128 Noxious Weed	73,552	32,400	22,904	83,048	21.6%
139 Child Support Enforcement	430,629	0	177,510	253,119	41.2%
140 Prosecuting Attorney	1,759,379	0	747,151	1,012,228	42.5%
145 Sheriff	7,893,887	0	3,097,714	4,796,173	39.2%
155 Superior Court System	1,064,550	0	457,875	606,675	43.0%
165 Treasurer	563,029	0	249,761	313,268	44.4%
170 Property Taxes	318,027	0	166,101	151,926	52.2%
TOTALS	32,973,622	63,875	13,651,155	19,386,342	41.3%

SPECIFIC FUNDS

Fund	2009 Budget	Budget Adjs	2009 Actual	Unexpended Balance	% Expended
110 County Roads	14,398,534	0	3,122,600	11,275,934	21.7%
119 Ohme Gardens	245,726	0	84,869	160,857	34.5%
180 Natural Resources	3,953,657	0	1,039,152	2,914,505	26.3%
405 Wenatchee River Park	217,058	0	80,553	136,505	37.1%
410 Expo Center	410,190	0	89,677	320,513	21.9%
450 Regional Justice Center	9,200,938	0	3,749,684	5,451,254	40.8%

CASH & INVESTMENTS

Fund	March 31, 2009 Cash & Investments	April 30, 2009 Cash & Investments	May 31, 2009 Cash & Investments
010 General	571,519	900,161	991,282
General - Emerg. Reserve	550,000	550,000	550,000
110 County Roads	1,125,445	2,003,952	3,151,716
119 Ohme Gardens	54,316	35,980	44,446
140 Cashmere-Dryden Airport	42,430	40,736	32,225
180 Natural Resources	139,801	52,711	957
190 Criminal Justice Tax	626,740	586,980	573,091
301 REET 1	658,364	1,190,490	1,156,000
405 Wenatchee River Park	83,571	78,879	78,772
410 Expo Center	7,176	21,944	(2,236)
450 Regional Justice Center	776,891	899,467	866,745
510 ER&R	1,725,326	1,481,772	1,418,310
526 Health Insurance	151,299	145,317	142,306
535 Unemployment Comp	78,766	58,874	62,480
540 Tort Claims & Insurance	352,463	342,185	1,104,760

GENERAL FUND - BY CATEGORY

Through May 31, 2009

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,627,613	2,349,978	722,365	5,524,232	5,398,337	(125,895)
Sales Tax	458,544	374,877	(83,667)	2,054,461	1,927,105	(127,357)
Penalty & Interest	55,052	107,298	52,246	189,599	332,258	142,658
Building Permits	99,507	45,867	(53,640)	288,207	168,668	(119,539)
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	0	0	0	50,378	49,458	(919)
Wenatchee Court	10,870	13,738	2,868	55,750	75,113	19,363
Law Enforcement	282,310	390,439	108,128	773,953	780,877	6,924
Auto License	37,728	32,783	(4,945)	159,163	150,401	(8,762)
Interfund	75,961	64,439	(11,522)	583,378	540,405	(42,972)
District Court Fines	81,595	42,441	(39,153)	336,913	289,093	(47,820)
Treasury Interest	65,443	35,462	(29,981)	261,222	88,051	(173,171)
Operating Transfers-in	2,707	0	(2,707)	20,730	0	(20,730)
Other *	654,786	312,915	(341,870)	2,910,321	2,210,362	(699,959)
TOTAL	3,452,116	3,770,237	318,121	13,208,307	12,010,128	(1,198,180)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,316,076	1,308,157	(7,919)	6,365,682	6,332,338	(33,344)
20 - Personnel Benefits	475,428	469,847	(5,581)	2,357,314	2,421,111	63,797
30 - Supplies	71,737	32,452	(39,286)	263,270	139,736	(123,534)
40 - Other Services/Charges	356,093	385,463	29,370	1,968,785	2,124,400	155,615
50 - Inter-Governmental Svs	74,663	191,737	117,074	377,663	376,008	(1,655)
60 - Capital Outlay	3,971	0	(3,971)	6,345	25,102	18,757
90 - Interfund Payments	921,710	476,899	(444,811)	2,631,479	2,225,704	(405,774)
00 - Reclassifications	0	32	32	0	6,755	6,755
TOTAL	3,219,678	2,864,586	(355,092)	13,970,539	13,651,155	(319,383)

Projected columns are calculated by comparing actuals against budget from the past five years on a monthly basis. The monthly averages are then applied to the 2009 budget.

* Other revenues include recording fees, election reimbursements, planning fees, court fees, probation charges, various grants, and state reimbursements.

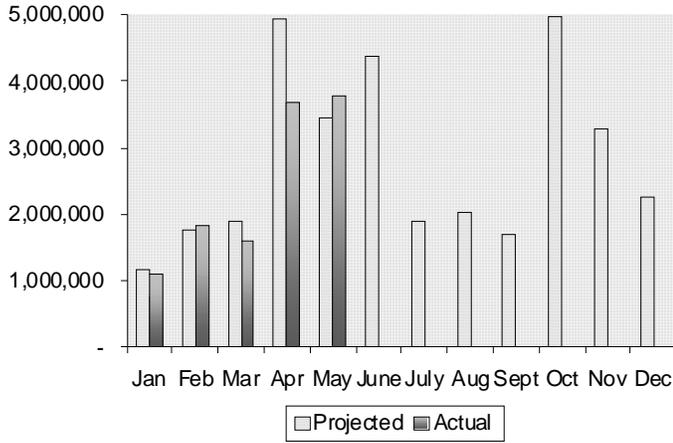
Accounts Receivable Outstanding

Older than 30 days

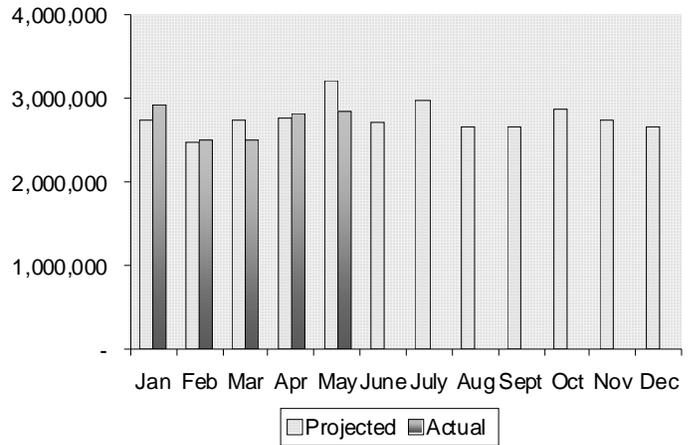
Assessor			Public Works		
010010-00193	5/20/2008 Mike Cummings Appraisal	2.70	401001-00989	10/9/2008 Bulldog Trucking & Excavation	7,693.54
010010-00206	11/6/2008 Munson Engineers	2.40	401001-00997	10/9/2008 Duncan Construction	35.00
Auditor			401001-01026	11/9/2008 Duncan Construction	193.26
010015-01018	2/3/2009 Dept of General Administration	49.00	401001-01052	12/7/2008 Duncan Construction	10.00
Information Technology			401001-01126	4/10/2009 Alliance Restoration	0.01
010052-00155	2/10/2009 Central Washington Title Svcs	600.00	401001-01150	4/25/2009 WA St Dept of Ecology	6,738.51
Facilities Maintenance			403001-00186	4/25/2009 WA St Dept of Ecology	39,631.48
010055-00020	1/1/2008 Chelan County Fair	424.18	510001-00516	12/23/2008 Chelan County Fair	1,597.98
010055-00021	6/30/2008 Chelan County Fair	3,454.50	510001-00521	12/28/2008 Chelan County Fair	1,848.42
Juvenile			510001-00528	12/31/2008 Chelan County Fair	441.95
010085-00731	12/31/2008 Juvenile Rehab Admin	5,981.55	510001-00535	12/31/2008 Chelan County Fair	127.71
010085-00758	4/2/2009 DCFS - DSHS	18,953.40	510001-00537	12/31/2008 Chelan County Fair	236.70
Sheriff			510001-00542	4/19/2009 Chelan County Roads	201,424.00
010145-00522	10/10/2007 Autumn Leaf Festival Assn	497.88	510001-00543	4/19/2009 Chelan County Roads	153,870.00
010145-00687	4/6/2009 WA State Patrol	64.00	510004-00816	10/16/2008 Chelan County Emergency Mgmt	1,285.00
Superior Court			510004-00834	11/14/2008 Chelan County Emergency Mgmt	1,285.00
010155-00012	3/18/2009 Chelan Co Trial Crt Imprvmet Fd	3,543.87	510004-00866	4/19/2009 Chelan County Coop Extension	30.25
Natural Resources			510004-00880	4/19/2009 Chelan County Noxious Weeds	1,414.00
180001-00398	12/8/2008 WA St Dept of Ecology	1,976.40	Wenatchee River County Park		
180001-00413	12/31/2008 Upper Col Salmon Rec Board	25.36	405001-00043	3/31/2009 Migrant Housing Camp	24.75
180001-00414	12/31/2008 WA St Dept of Fish & Wildlife	60.54	405001-00044	4/20/2009 Migrant Housing Camp	4,139.88
180001-00416	12/31/2008 WA St Dept of Ecology	5,750.00	Regional Justice Center		
180001-00419	12/31/2008 WA St Dept of Ecology	3,186.70	450001-01213	2/3/2009 Douglas County	2,509.08
180001-00422	12/31/2008 WA St Dept of Ecology	40.00	450001-01214	2/3/2009 City of Wenatchee	2,968.66
180001-00435	3/25/2009 Bonneville Power Admin	14,783.57	450001-01228	2/10/2009 Department of Corrections	1,051.00
180001-00436	3/25/2009 Bonneville Power Admin	51,144.32	450001-01247	4/9/2009 Kittitas County Sheriff	10,216.50
180001-00437	3/25/2009 Bonneville Power Admin	36,252.85	450001-01249	4/9/2009 Kittitas County Sheriff	67.20
R.E.E.T. II			450001-01258	4/9/2009 Department of Corrections	2,420.61
302001-00006	3/12/2009 DCTED - OCD - Housing Div	56,909.52	Insurance Admin & Purchasing		
			540001-00012	2/19/2009 Douglas County	32,890.00

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.

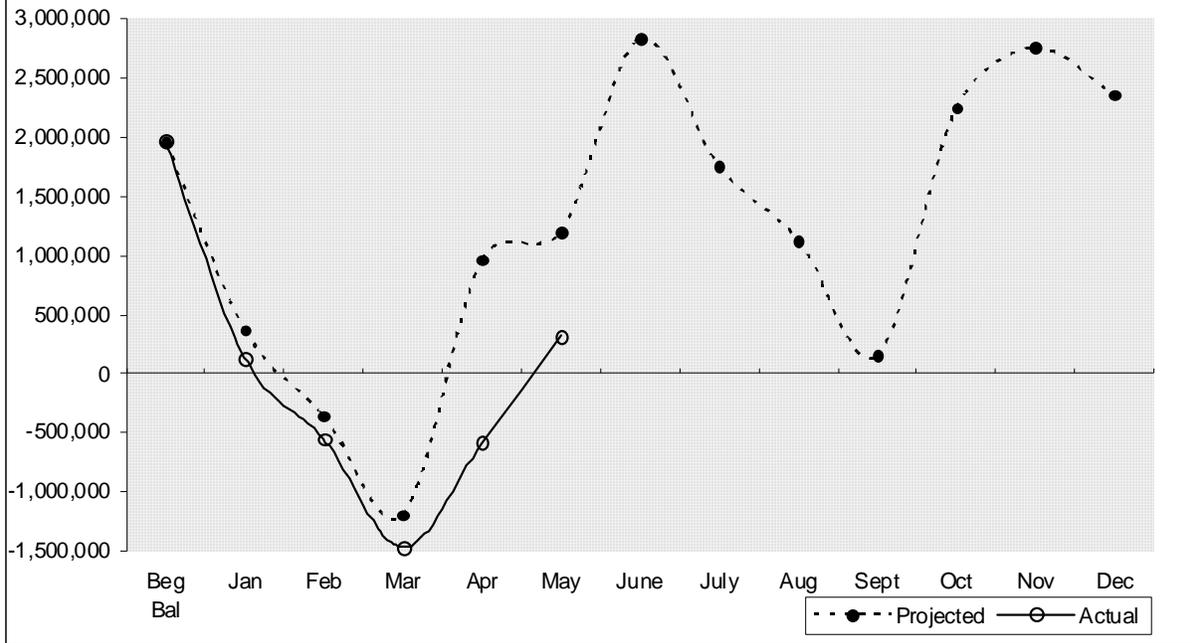
MONTHLY GENERAL FUND REVENUES



MONTHLY GENERAL FUND EXPENDITURES



2009 GENERAL FUND BALANCE



2008 GENERAL FUND BALANCE

