

*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County



## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
From: Brad Posenjak, Financial Services Manager  
Date: May 9, 2005  
Subject: Financial Report – **April 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	7,791,710	8,253,839
EXPENDITURES	8,425,091	8,595,895
NET INCOME (DEFICIT)	(633,381)	(342,056)
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	1,606,666	1,818,654
<b>ENDING CASH BALANCE</b>		<b>2,600,839</b>

*The above projected numbers do not include emergency appropriations or unbudgeted revenue. The fund balance and strategic reserve is based on the revenues, expenditures, and fund balance calculations to date on the accrual basis. If you have any questions, please contact me at ext. 6655.*

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

# FINANCIAL REPORT



## APRIL 2005

# REVENUE

## CURRENT EXPENSE REVENUE THROUGH APRIL 2005

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	%
					Received
005 CE Reserve Interest	22,000	10,871	0	11,129	49.4%
010 Assessor	4,230	890	0	3,340	21.0%
015 Auditor	916,300	168,990	47,459	699,851	23.6%
020 Planning/Building	1,326,641	422,440	10,267	893,934	32.6%
030 Civil Service Commission	10,524	0	0	10,524	0.0%
040 Clerk *	659,325	208,342	34,159	416,824	36.8%
045 Commissioners	6,966,069	1,648,664	0	5,317,405	23.7%
050 Coroner	15,000	7,067	0	7,933	47.1%
052 DIS	110,833	58,192	800	51,841	53.2%
055 Facilities Maintenance	523,386	259,190	528	263,668	49.6%
065 District Court	1,257,050	325,797	0	931,253	25.9%
066 District Court Probation	265,100	97,198	0	167,902	36.7%
075 Extension Services	300,245	(853)	45,125	255,973	14.7%
077 Horticulture	25,979	5,808	5,354	14,817	43.0%
085 Juvenile Services	682,441	138,817	107,206	436,418	36.1%
105 Non-Departmental	193,343	226,462	13,819	(46,938)	124.3%
139 Child Support Enforcement	459,744	58,096	59,895	341,753	25.7%
140 Prosecuting Attorney	303,919	100,349	0	203,570	33.0%
145 Sheriff	1,792,657	555,687	160,004	1,076,966	39.9%
155 Superior Court System	36,721	3,209	0	33,512	8.7%
165 Treasurer	1,326,904	323,002	0	1,003,902	24.3%
170 Property Taxes	8,359,072	3,151,003	0	5,208,069	37.7%
<b>TOTALS</b>	<b>25,557,483</b>	<b>7,769,223</b>	<b>484,616</b>	<b>17,303,644</b>	<b>32.3%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	%
					Received
County Roads	10,679,895	2,798,567	13,746	7,867,582	26.3%
Ohme Gardens	186,228	12,638	0	173,590	6.8%
Wenatchee River Park	144,818	7,445	0	137,373	5.1%
Fair	370,918	88,403	0	282,515	23.8%
Regional Justice Center	5,336,312	2,126,013	626,457	2,583,842	51.6%

\*Includes additional revenue than what was originally budgeted

The above-chart represents revenue using the accrual method of accounting. Revenue received in 2005 for a 2004 is removed from the above figures.

# EXPENDITURES

## CURRENT EXPENSE EXPENDITURES THROUGH APRIL 2005

Dept # / Department	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
005 Reserve	0	0	2,914	(2,914)	0.0%
010 Assessor	1,101,338	0	335,422	765,916	30.5%
015 Auditor	981,078	0	350,502	630,576	35.7%
016 Board of Equalization	8,441	0	1,102	7,339	13.1%
020 Planning/Building	1,587,707	0	449,010	1,138,697	28.3%
030 Civil Service Comm	35,995	0	14,763	21,232	41.0%
040 Clerk	917,235	25,500	297,803	644,932	31.6%
045 Commissioners	539,328	0	170,461	368,867	31.6%
050 Coroner	183,164	0	67,718	115,446	37.0%
052 DIS	752,942	0	219,299	533,643	29.1%
055 Facilities Maintenance	1,330,855	1,000	427,693	904,162	32.1%
065 District Court	1,000,869	0	311,323	689,546	31.1%
066 District Court Probation	351,834	0	110,693	241,141	31.5%
075 Extension Services	461,035	0	120,996	340,039	26.2%
077 Horticulture	63,811	0	17,815	45,996	27.9%
085 Juvenile Services	2,494,219	0	768,868	1,725,351	30.8%
105 Non-Departmental	4,914,605	(1,000)	1,908,441	3,005,164	38.8%
139 Child SE	424,984	0	130,275	294,709	30.7%
140 Prosecuting Attorney	1,360,060	0	421,052	939,008	31.0%
145 Sheriff	6,814,906	0	2,037,804	4,777,102	29.9%
155 Superior Court System	871,260	0	273,120	598,140	31.3%
165 Treasurer	494,966	0	158,822	336,145	32.1%
<b>TOTALS</b>	<b>26,690,632</b>	<b>25,500</b>	<b>8,595,895</b>	<b>18,120,237</b>	<b>32.2%</b>

## SPECIFIC FUND EXPENDITURES

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	2,370,750	8,521,813	21.8%
Ohme Gardens	207,108	0	56,920	150,188	27.5%
Wenatchee River Park	148,692	0	44,798	103,894	30.1%
Fair	382,597	0	70,975	311,622	18.6%
Regional Justice	5,796,066	0	1,935,959	3,860,107	33.4%

## ENDING CASH BALANCES

### CASH AS OF APRIL 30, 2005

Fund # / Department	February 2005 Actual Ending Cash Balance	March 2005 Actual Ending Cash Balance	April 2005 Actual Ending Cash Balance
010 Current Expense	1,773,559	973,157	2,600,839
110 County Roads	3,674,152	3,784,887	4,991,580
119 Ohme Gardens	58,700	50,640	40,325
130 Emergency Mgmt	32,900	26,641	44,367
132 911	48	499	617
140 Cashmere-Dryden Airpt	21,590	24,772	30,359
210 Juvenile Building Debt	2,299,647	1,458,162	1,536,634
301 REET 1 - CAP EXP	689,032	745,522	752,250
405 Wenatchee River Park	25,286	21,756	12,366
410 Fair	7,144	(4,828)	15,466
450 Regional Justice	830,887	1,050,550	1,204,512
510 ER&R	4,260,090	3,715,113	3,154,110
526 Health Insurance	89,503	137,068	107,658
535 Unemployment Comp	178,719	179,345	160,089
540 Tort Claims & Ins	158,275	138,367	117,947

# CURRENT EXPENSE BY CATEGORY

Through April 2005

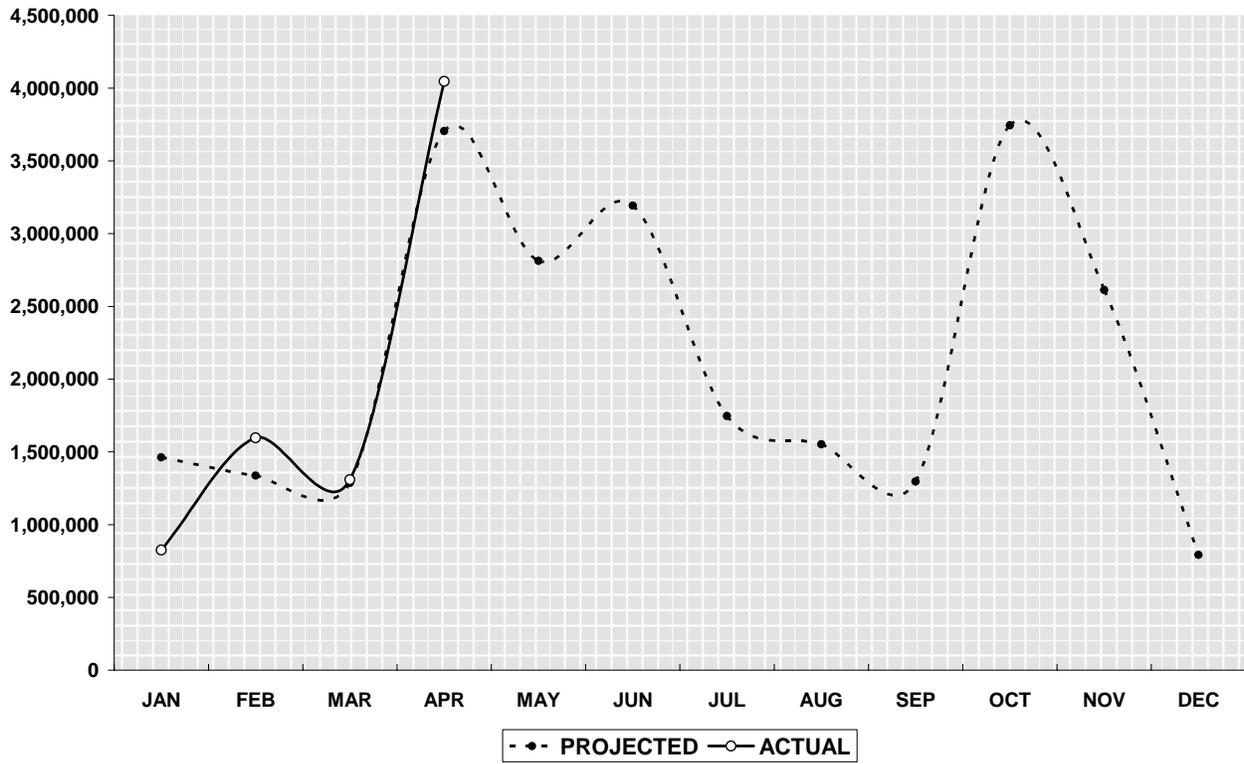
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	2,219,158	2,548,169	329,011	2,737,552	3,151,003	413,451
Sales Tax	250,608	271,734	21,126	1,200,043	1,319,535	119,492
Penalty & Interest	64,587	47,322	<b>(17,265)</b>	236,874	165,526	<b>(71,348)</b>
Building Permits	48,192	38,731	<b>(9,461)</b>	153,363	147,687	<b>(5,676)</b>
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	8,495	11,167	2,672	32,641	44,309	11,668
Wenatchee Court	14,898	11,828	<b>(3,070)</b>	44,784	30,127	<b>(14,657)</b>
Law Enforcement	380,678	164,907	<b>(215,771)</b>	691,988	475,389	<b>(216,599)</b>
Auto License	38,202	33,174	<b>(5,028)</b>	126,764	99,182	<b>(27,582)</b>
District Court Fines	74,147	69,832	<b>(4,315)</b>	263,917	245,374	<b>(18,543)</b>
Treasury Interest	11,713	(8,602)	<b>(20,315)</b>	91,918	78,497	<b>(13,421)</b>
Operating Transfers-in	0	6,250	6,250	143,340	139,007	<b>(4,333)</b>
Subtotal	3,110,678	3,194,512	83,834	5,723,186	5,895,636	172,450
Other	594,880	842,514	247,634	2,068,525	1,873,587	<b>(194,938)</b>
<b>TOTAL</b>	<b>3,705,558</b>	<b>4,037,026</b>	<b>331,468</b>	<b>7,791,710</b>	<b>7,769,223</b>	<b>(22,487)</b>

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Salaries & Wages	1,100,379	1,085,305	(15,074)	4,340,338	4,352,716	<b>12,377</b>
Personnel Benefits	389,310	333,384	(55,926)	1,426,106	1,396,743	(29,363)
Subtotal	1,489,689	1,418,690	(71,000)	5,766,445	5,749,459	(16,986)
Supplies	41,581	39,478	(2,103)	157,386	165,893	<b>8,507</b>
Other Services/Charges	361,093	386,765	<b>25,672</b>	1,173,473	1,413,230	<b>239,758</b>
Inter-Governmental Svs	80,283	62,755	(17,527)	198,233	207,176	<b>8,943</b>
Subtotal	482,956	488,998	<b>6,042</b>	1,529,091	1,786,299	<b>257,208</b>
Interfund Payments	333,381	230,054	(103,327)	1,129,007	1,060,138	(68,869)
Capital Outlay	307	(2,914)	(3,220)	548	0	(548)
Debt Service	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,306,333</b>	<b>2,134,828</b>	<b>(171,505)</b>	<b>8,425,091</b>	<b>8,595,895</b>	<b>170,804</b>

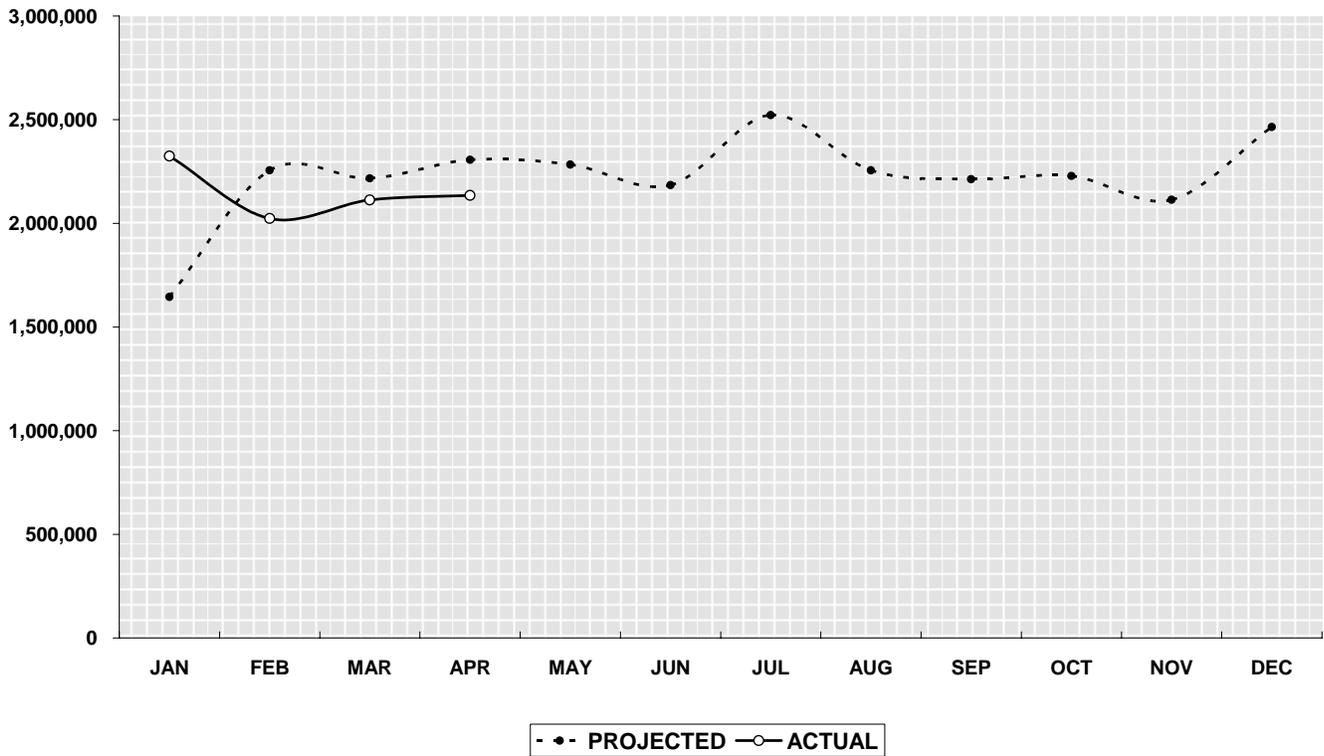
\*Monthly Projections are based upon a ten year average.

\*\*This does not reflect appropriations/transfers/unanticipated revenue

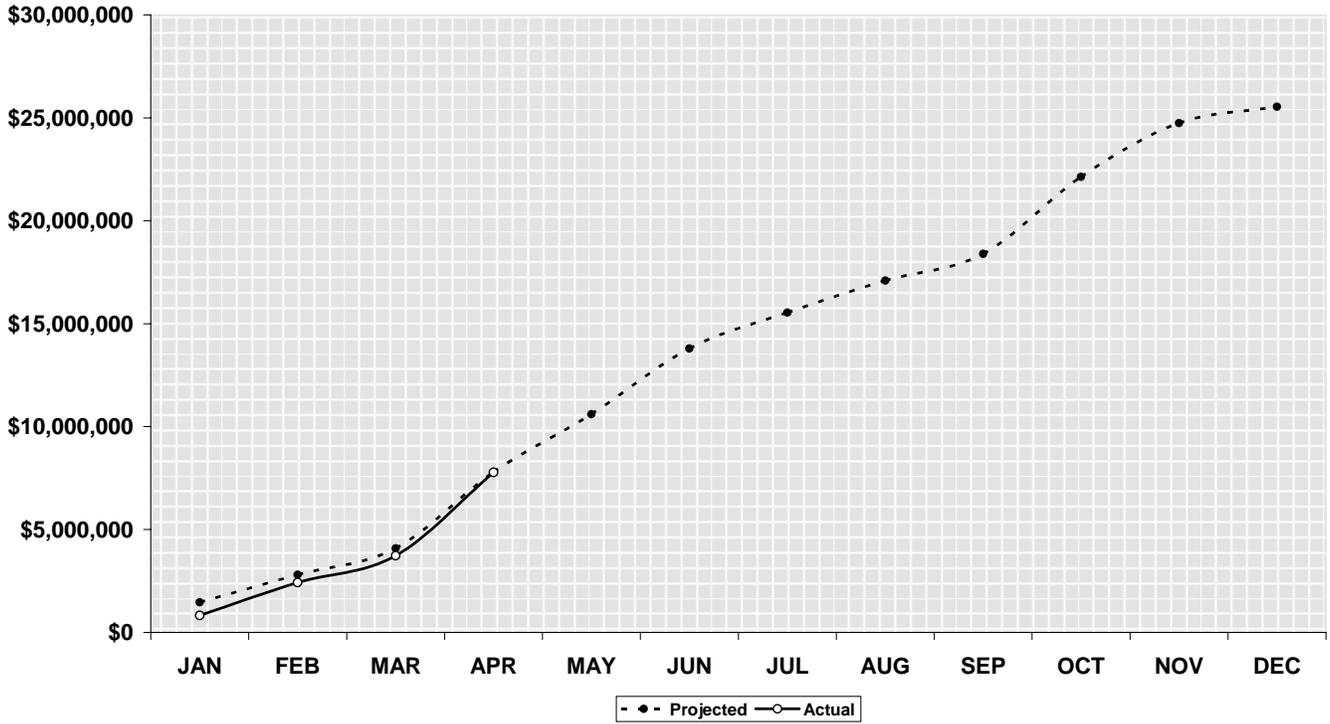
### REVENUE (Monthly)



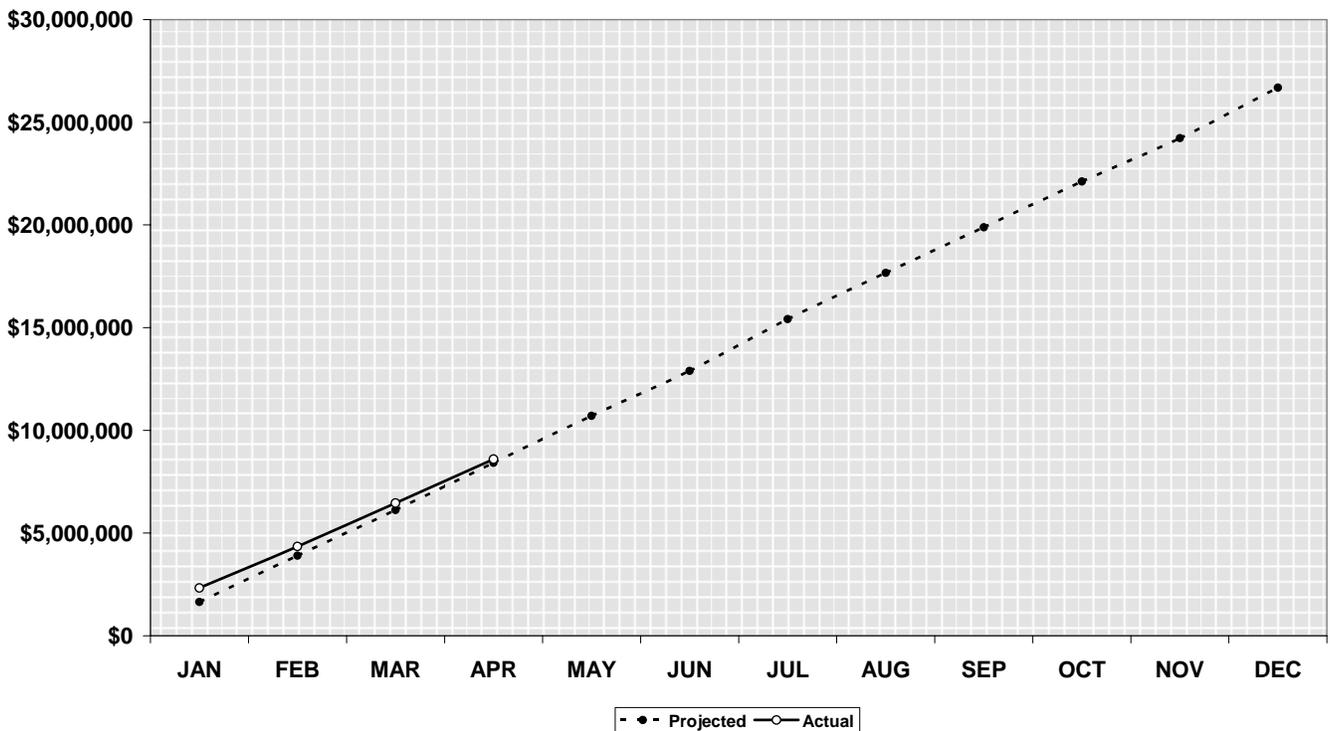
### EXPENDITURES (Monthly)



## CUMULATIVE REVENUE



## CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

