

# FINANCIAL REPORT



**JULY 2005**



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: August 8, 2005  
 Subject: Financial Report – **July 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	15,544,770	15,801,730
EXPENDITURES	15,415,438	15,639,555
NET INCOME (DEFICIT)	129,332	162,175
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	2,369,379	2,322,885
<b>ENDING CASH BALANCE</b>		<b>3,051,407</b>

*The above projected numbers do not include emergency appropriations or unbudgeted revenue. The fund balance 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.*

Notes:

# REVENUE

Through July 31, 2005

## CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
005 CE Reserve Interest	22,000	20,429	0	1,571	92.9%
010 Assessor	4,230	1,579	8	2,642	37.5%
015 Auditor	916,300	390,905	47,488	477,907	47.8%
020 Planning/Building	1,326,641	849,353	16,731	460,557	65.3%
030 Civil Service Commission	10,524	2,744	2,264	5,517	47.6%
040 Clerk *	696,825	362,685	33,567	300,573	56.9%
045 Commissioners	6,966,069	4,827,989	68,296	2,069,785	70.3%
050 Coroner	15,000	7,067	0	7,933	47.1%
052 DIS	110,833	86,722	1,845	22,266	79.9%
055 Facilities Maintenance	523,386	389,120	528	133,738	74.4%
065 District Court	1,257,050	624,434	15,844	616,772	50.9%
066 District Court Probation	265,100	166,140	0	98,960	62.7%
075 Extension Services	300,245	52,458	52,297	195,491	34.9%
077 Horticulture	25,979	11,162	6,846	7,971	69.3%
085 Juvenile Services	682,441	341,489	19,091	321,861	52.8%
105 Non-Departmental	193,343	272,879	0	(79,536)	141.1%
139 Child Support Enforcement	459,744	189,564	178	270,002	41.3%
140 Prosecuting Attorney	303,919	174,038	0	129,881	57.3%
145 Sheriff *	1,883,487	924,456	316,709	642,322	65.9%
155 Superior Court System	36,721	9,153	0	27,568	24.9%
165 Treasurer	1,326,904	833,654	0	493,250	62.8%
170 Property Taxes	8,359,072	4,676,637	0	3,682,435	55.9%
<b>TOTALS</b>	<b>25,685,813</b>	<b>15,214,656</b>	<b>581,692</b>	<b>9,889,466</b>	<b>61.5%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
County Roads	10,679,895	4,365,218	66,227	6,248,450	41.5%
Ohme Gardens	186,228	95,883	0	90,345	51.5%
Natural Resources	889,025	330,904	115,151	442,970	50.2%
Wenatchee River Park	144,818	113,746	0	31,072	78.5%
Fair	370,918	156,050	1,504	213,364	42.5%
Regional Justice Center	5,336,312	3,389,623	416,374	1,530,315	71.3%

# EXPENDITURES

Through July 31, 2005

## CURRENT EXPENSE

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	2,308	624,086	479,560	56.5%
015 Auditor	981,078	(2,871)	585,144	393,063	59.8%
016 Board of Equalization	8,441	1,183	2,489	7,135	25.9%
020 Planning/Building	1,587,707	20,459	806,210	801,956	50.1%
030 Civil Service Comm	35,995	37	22,750	13,282	63.1%
040 Clerk	917,235	64,025	543,075	438,185	55.3%
045 Commissioners	539,328	8,642	309,685	238,285	56.5%
050 Coroner	183,164	(649)	113,492	69,023	62.2%
052 DIS	752,942	4,191	387,038	370,095	51.1%
055 Facilities Maintenance	1,330,855	46,307	778,948	598,214	56.6%
065 District Court	1,000,869	7,885	565,623	443,131	56.1%
066 District Court Probation	351,834	(1,451)	200,121	150,262	57.1%
075 Extension Services	461,035	5,951	241,401	225,585	51.7%
077 Horticulture	63,811	1,393	34,976	30,228	53.6%
085 Juvenile Services	2,494,219	8,318	1,435,738	1,066,799	57.4%
105 Non-Departmental	4,914,605	18,871	3,181,406	1,752,070	64.5%
139 Child SE	424,984	6,435	236,275	195,144	54.8%
140 Prosecuting Attorney	1,360,060	3,196	779,414	583,842	57.2%
145 Sheriff	6,814,906	86,146	4,023,018	2,878,034	58.3%
155 Superior Court System	871,260	(881)	479,830	390,549	55.1%
165 Treasurer	494,966	1,408	285,922	210,452	57.6%
<b>TOTALS</b>	<b>26,690,632</b>	<b>280,903</b>	<b>15,639,555</b>	<b>11,331,980</b>	<b>58.0%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	4,412,646	6,479,917	40.5%
Ohme Gardens	207,108	0	117,289	89,819	56.6%
Natural Resources	2,260,189	0	668,015	1,592,174	29.6%
Wenatchee River Park	148,692	0	102,022	46,670	68.6%
Fair	382,597	0	156,939	225,658	41.0%
Regional Justice	5,796,066	0	3,451,119	2,344,947	59.5%

# CASH & INVESTMENTS

<b>Fund # / Department</b>	<b>May 31, 2005 Cash &amp; Investments</b>	<b>June 30, 2005 Cash &amp; Investments</b>	<b>July 31, 2005 Cash &amp; Investments</b>
010 Current Expense	2,635,652	3,730,575	3,051,407
110 County Roads	5,350,078	5,044,507	4,460,512
119 Ohme Gardens	32,044	42,933	64,389
130 Emergency Management	37,510	105,074	225,875
132 911 Communications	72	74	0
140 Cashmere-Dryden Airport	29,099	24,143	22,594
180 Natural Resources	1,112,020	1,101,492	986,300
210 Juvenile Building Debt	1,643,366	1,740,067	1,839,882
301 REET 1	832,548	925,687	1,005,715
405 Wenatchee River Park	8,689	8,311	57,904
410 Fair	20,943	20,893	358
450 Regional Justice Center	1,151,587	1,205,686	1,152,262
510 ER&R	2,516,583	1,986,123	2,127,651
526 Health Insurance	100,679	89,475	122,048
535 Unemployment Comp	160,480	160,870	161,151
540 Tort Claims & Insurance	893,621	877,816	867,089

# CURRENT EXPENSE - BY CATEGORY

Through July 31, 2005

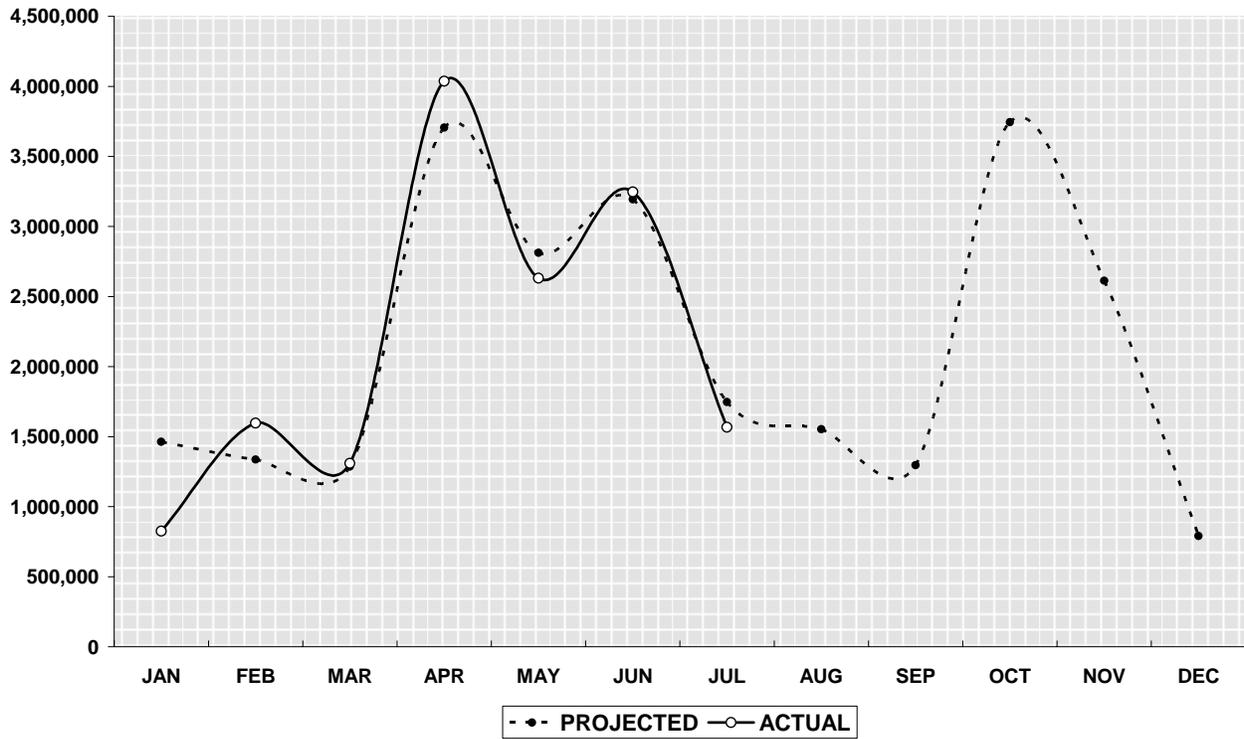
<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	50,617	48,623	(1,994)	4,596,722	4,676,637	79,915
Sales Tax	320,416	350,453	30,037	2,203,217	2,388,107	184,890
Penalty & Interest	51,700	52,399	700	504,451	442,559	(61,892)
Building Permits	82,797	69,450	(13,347)	339,043	355,158	16,115
PILT	0	0	0	932,000	896,503	(35,497)
PUD Privilege Tax	0	0	0	1,000,000	1,010,682	10,682
Liquor X & P	7,524	9,896	2,372	58,460	79,181	20,721
Wenatchee Court	12,007	0	(12,007)	94,795	62,372	(32,423)
Law Enforcement	236,442	72,787	(163,654)	939,476	693,751	(245,726)
Auto License	43,086	32,425	(10,661)	248,614	200,228	(48,386)
District Court Fines	100,154	85,789	(14,365)	538,370	472,247	(66,122)
Treasury Interest	29,595	55,288	25,693	180,522	234,228	53,706
Operating Transfers-in	0	0	0	153,895	145,257	(8,638)
Other	812,833	789,947	(22,886)	3,755,205	3,557,745	(197,460)
<b>TOTAL</b>	<b>1,747,169</b>	<b>1,567,056</b>	<b>(180,112)</b>	<b>15,544,770</b>	<b>15,214,656</b>	<b>(330,114)</b>

<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,165,305	1,143,489	(21,816)	7,746,888	7,743,369	(3,520)
20 - Personnel Benefits	397,683	361,950	(35,733)	2,560,566	2,421,221	(139,345)
30 - Supplies	42,867	39,596	(3,271)	297,952	316,325	18,373
40 - Other Services/Charges	443,143	367,938	(75,205)	2,257,329	2,356,370	99,041
50 - Inter-Governmental Svs	46,037	26,005	(20,031)	315,326	336,942	21,617
60 - Capital Outlay	1,677	0	(1,677)	3,993	7,992	4,000
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	425,416	343,765	(81,650)	2,233,384	2,457,336	223,952
<b>TOTAL</b>	<b>2,522,127</b>	<b>2,282,744</b>	<b>(239,383)</b>	<b>15,415,438</b>	<b>15,639,555</b>	<b>224,117</b>

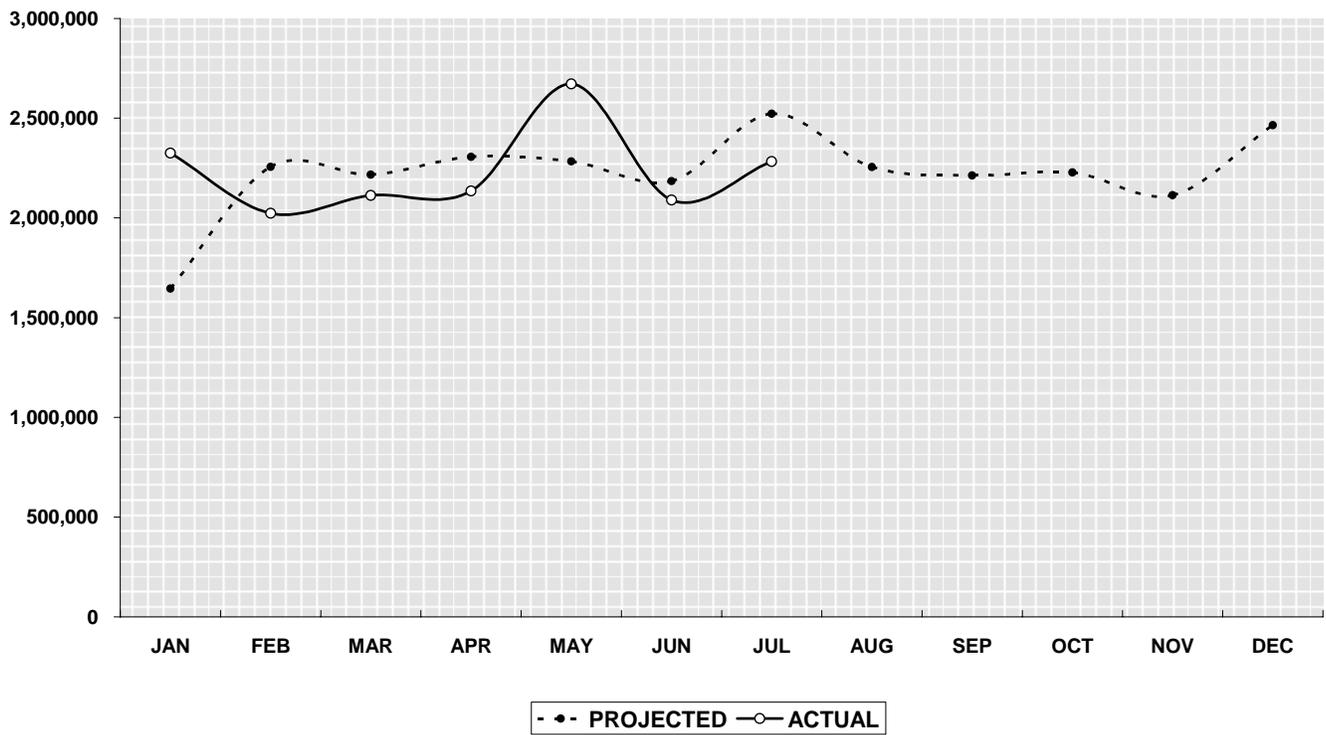
\*Monthly Projections are based upon a ten year average.

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

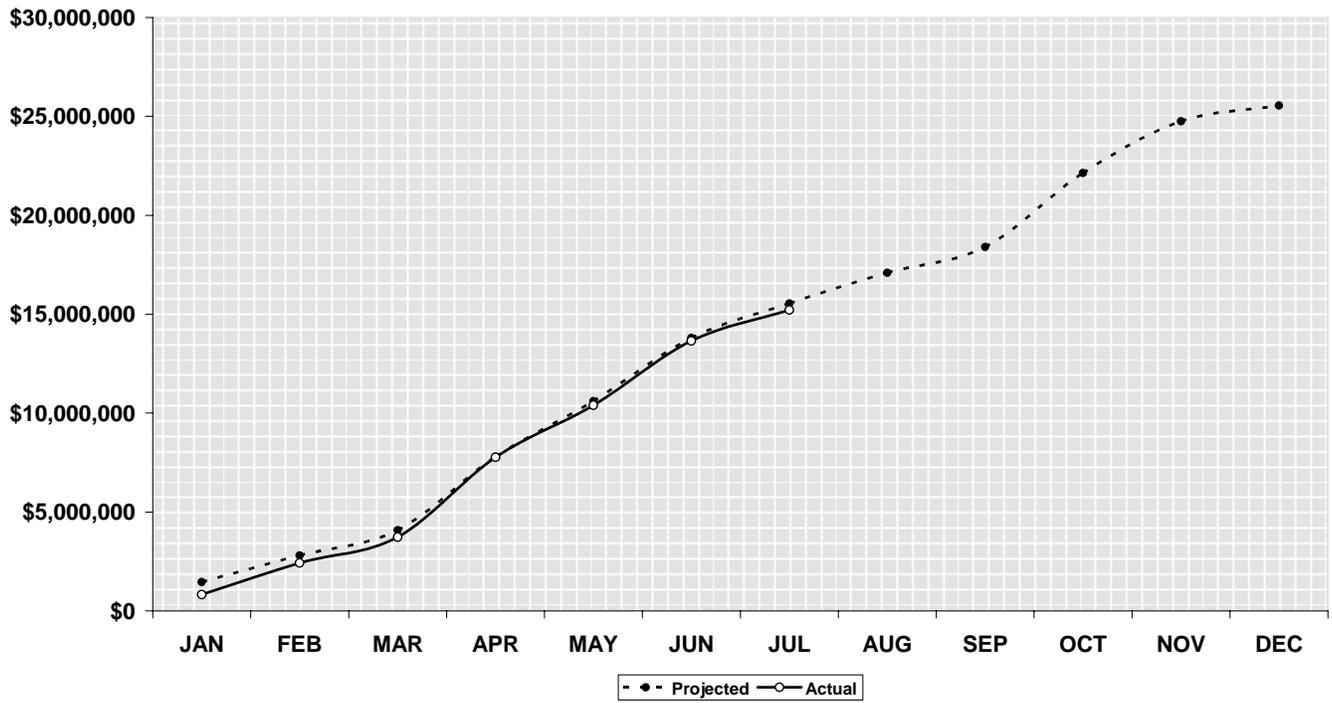
### REVENUE (Monthly)



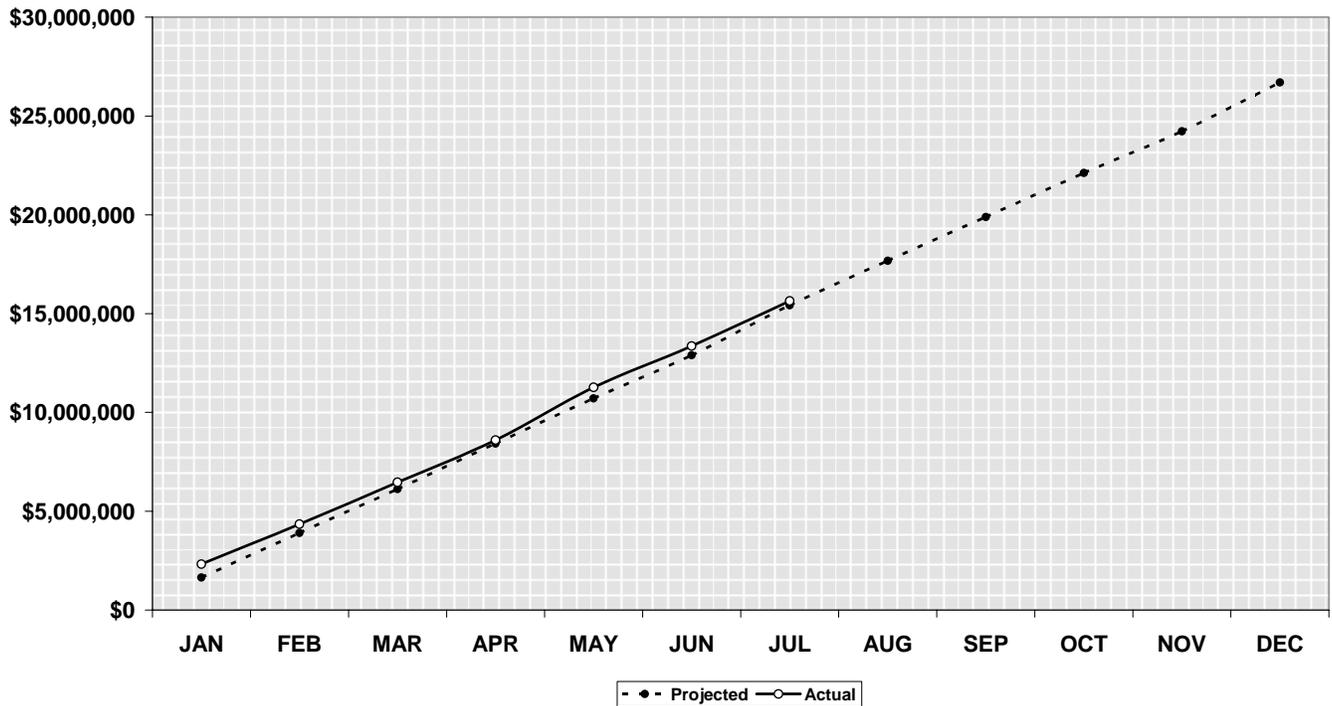
### EXPENDITURES (Monthly)



# CUMULATIVE REVENUE



# CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

