

FINANCIAL REPORT



OCTOBER 2005



Evelyn L. Arnold, CPA
AUDITOR

Chelan County

MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads
 From: Brad Posenjak, Financial Services Manager
 Date: November 3, 2005
 Subject: Financial Report – **October 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	22,139,287	22,358,138
EXPENDITURES	22,112,261	22,271,032
NET INCOME (DEFICIT)	27,026	87,106
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	2,267,073	2,247,816
ENDING CASH BALANCE		2,809,666

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 October 31, 2005

CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
005 CE Reserve Interest	22,000	34,362	0	0	156.2%
010 Assessor	4,230	2,315	19	1,897	55.2%
015 Auditor *	949,300	599,269	11,340	338,691	64.3%
020 Planning/Building	1,326,641	1,209,086	8,464	109,092	91.8%
030 Civil Service Commission	10,524	7,361	0	3,164	69.9%
040 Clerk *	696,825	564,316	23,634	108,875	84.4%
045 Commissioners	6,966,069	6,374,952	68,296	522,821	92.5%
050 Coroner	15,000	15,457	0	0	103.0%
052 DIS	110,833	116,875	648	0	106.0%
055 Facilities Maintenance	523,386	520,537	9,702	0	101.3%
065 District Court	1,257,050	974,532	11,668	270,850	78.5%
066 District Court Probation	265,100	243,668	0	21,432	91.9%
075 Extension Services	300,245	111,115	114,919	74,210	75.3%
077 Horticulture	25,979	18,008	5,734	2,237	91.4%
085 Juvenile Services	682,441	465,113	60,756	156,572	77.1%
105 Non-Departmental	193,343	299,435	0	0	154.9%
139 Child Support Enforcement	459,744	277,675	31,835	150,235	67.3%
140 Prosecuting Attorney	303,919	250,866	0	53,053	82.5%
145 Sheriff *	1,917,979	1,290,830	406,007	221,142	88.5%
155 Superior Court System	36,721	12,127	0	24,594	33.0%
165 Treasurer	1,326,904	1,110,739	0	216,165	83.7%
170 Property Taxes	8,359,072	7,106,483	0	1,252,589	85.0%
TOTALS	25,753,305	21,605,117	753,021	3,395,167	86.8%

SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
County Roads	10,679,895	4,961,704	12,627	5,705,565	46.6%
Ohme Gardens	186,228	147,569	0	38,659	79.2%
Natural Resources	889,025	483,114	88,169	317,742	64.3%
Wenatchee River Park	144,818	158,926	0	0	109.7%
Fair	370,918	318,448	1,504	50,966	86.3%
Regional Justice Center	5,336,312	4,346,443	542,225	447,644	91.6%

*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

Through October 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	885,687	217,960	80.3%
015 Auditor	981,078	52,129	837,279	195,928	81.0%
016 Board of Equalization	8,441	1,183	3,494	6,130	36.3%
020 Planning/Building	1,587,707	20,459	1,173,518	434,648	73.0%
030 Civil Service Comm	35,995	37	29,999	6,033	83.3%
040 Clerk	917,235	64,025	803,731	177,529	81.9%
045 Commissioners	539,328	8,642	437,240	110,730	79.8%
050 Coroner	183,164	(649)	164,357	18,158	90.1%
052 DIS	752,942	4,191	577,895	179,238	76.3%
055 Facilities Maintenance	1,330,855	46,307	1,111,761	265,401	80.7%
065 District Court	1,000,869	7,885	809,157	199,597	80.2%
066 District Court Probation	351,834	(1,451)	285,696	64,687	81.5%
075 Extension Services	461,035	5,951	353,859	113,127	75.8%
077 Horticulture	63,811	1,393	49,621	15,583	76.1%
085 Juvenile Services	2,494,219	8,318	2,017,558	484,979	80.6%
105 Non-Departmental	4,914,605	18,871	4,335,199	598,277	87.9%
139 Child SE	424,984	6,435	332,143	99,276	77.0%
140 Prosecuting Attorney	1,360,060	3,196	1,113,411	249,845	81.7%
145 Sheriff	6,814,906	120,638	5,857,148	1,078,396	84.5%
155 Superior Court System	871,260	(881)	686,864	183,515	78.9%
165 Treasurer	494,966	1,408	402,501	93,873	81.1%
TOTALS	26,690,632	370,395	22,271,032	4,789,995	82.3%

SPECIFIC FUNDS

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	7,115,448	3,777,115	65.3%
Ohme Gardens	207,108	0	160,433	46,675	77.5%
Natural Resources	2,260,189	0	960,142	1,300,047	42.5%
Wenatchee River Park	148,692	11,350	144,362	15,680	90.2%
Fair	382,597	0	323,036	59,561	84.4%
Regional Justice	5,796,066	0	4,886,252	909,814	84.3%

CASH & INVESTMENTS

Fund # / Department	August 31, 2005 Cash & Investments	September 30, 2005 Cash & Investments	October 31, 2005 Cash & Investments
010 Current Expense	2,129,871	1,276,527	2,809,666
110 County Roads	3,821,962	2,985,415	3,634,522
119 Ohme Gardens	67,994	76,184	72,285
130 Emergency Management	114,544	194,039	168,644
132 911 Communications	77	575	3
140 Cashmere-Dryden Airport	21,795	21,260	23,867
180 Natural Resources	1,090,683	980,655	917,813
210 Juvenile Building Debt	1,974,851	2,020,779	2,144,673
301 REET 1	1,089,374	1,183,336	1,269,176
405 Wenatchee River Park	66,076	68,967	55,215
410 Fair	(8,728)	53,992	12,733
450 Regional Justice Center	1,299,283	1,255,430	1,111,385
510 ER&R	2,351,785	2,355,031	2,367,553
526 Health Insurance	94,382	95,934	79,125
535 Unemployment Comp	152,984	153,418	151,515
540 Tort Claims & Insurance	866,615	513,070	421,667

CURRENT EXPENSE - BY CATEGORY

Through October 31, 2005

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	2,099,922	2,201,860	101,938	6,928,493	7,106,483	177,989
Sales Tax	358,167	425,057	66,890	3,361,704	3,741,271	379,567
Penalty & Interest	59,919	50,182	(9,737)	662,227	554,627	(107,600)
Building Permits	49,806	45,036	(4,770)	479,082	526,175	47,094
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	8,325	10,897	2,572	82,725	109,932	27,207
Wenatchee Court	9,880	0	(9,880)	141,956	101,877	(40,079)
Law Enforcement	394,720	0	(394,720)	1,572,124	931,445	(640,679)
Auto License	30,443	27,910	(2,534)	352,611	295,383	(57,228)
District Court Fines	78,515	96,421	17,906	803,190	731,077	(72,113)
Treasury Interest	8,653	20,498	11,845	241,291	335,112	93,821
Operating Transfers-in	0	0	0	164,450	145,257	(19,193)
Other	646,292	829,656	183,364	5,417,434	5,119,293	(298,142)
TOTAL	3,744,642	3,707,517	(37,125)	22,139,287	21,605,117	(534,170)

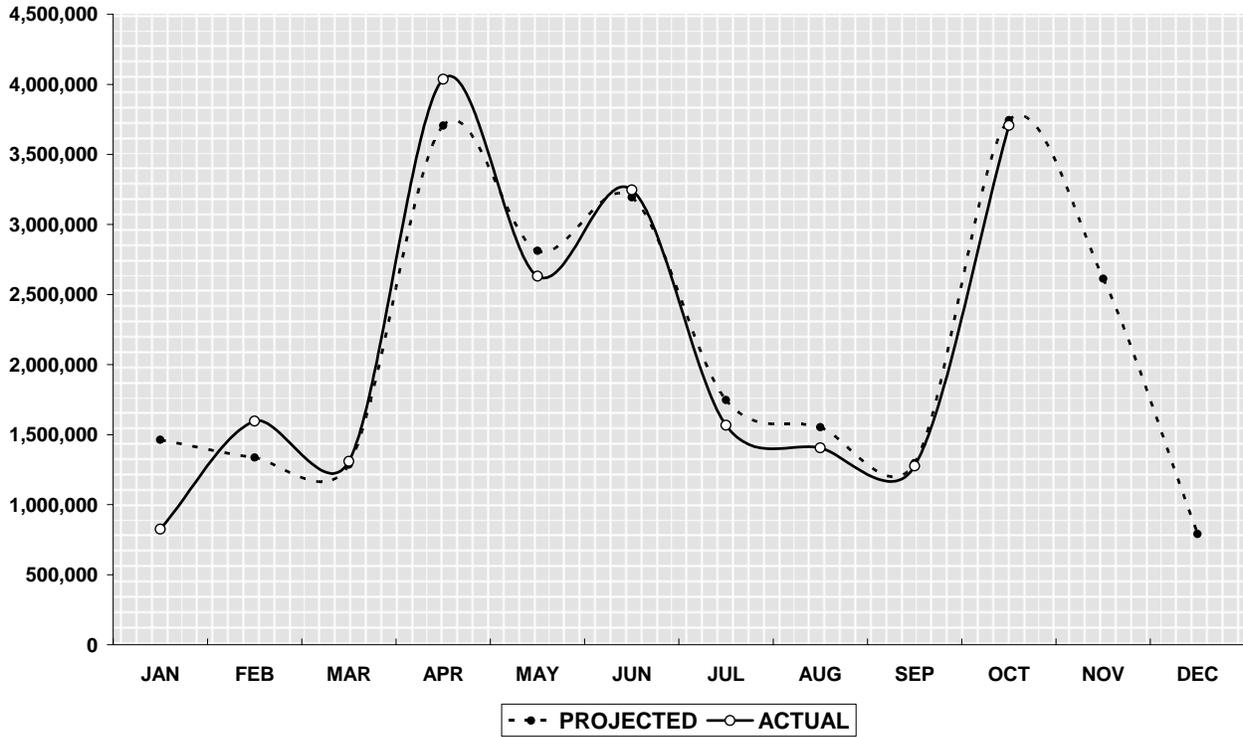
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,119,226	1,121,262	2,036	11,168,047	11,164,010	(4,037)
20 - Personnel Benefits	375,102	339,103	(36,000)	3,660,315	3,463,214	(197,102)
30 - Supplies	40,116	38,536	(1,580)	435,891	444,031	8,140
40 - Other Services/Charges	354,619	445,716	91,097	3,249,873	3,466,196	216,323
50 - Inter-Governmental Svs	37,946	26,005	(11,941)	447,185	451,709	4,523
60 - Capital Outlay	(2)	32,508	32,509	4,542	40,500	35,958
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	301,285	207,460	(93,825)	3,146,407	3,241,374	94,967
TOTAL	2,228,293	2,210,590	(17,703)	22,112,261	22,271,032	158,771

*Monthly Projections are based upon a ten year average.

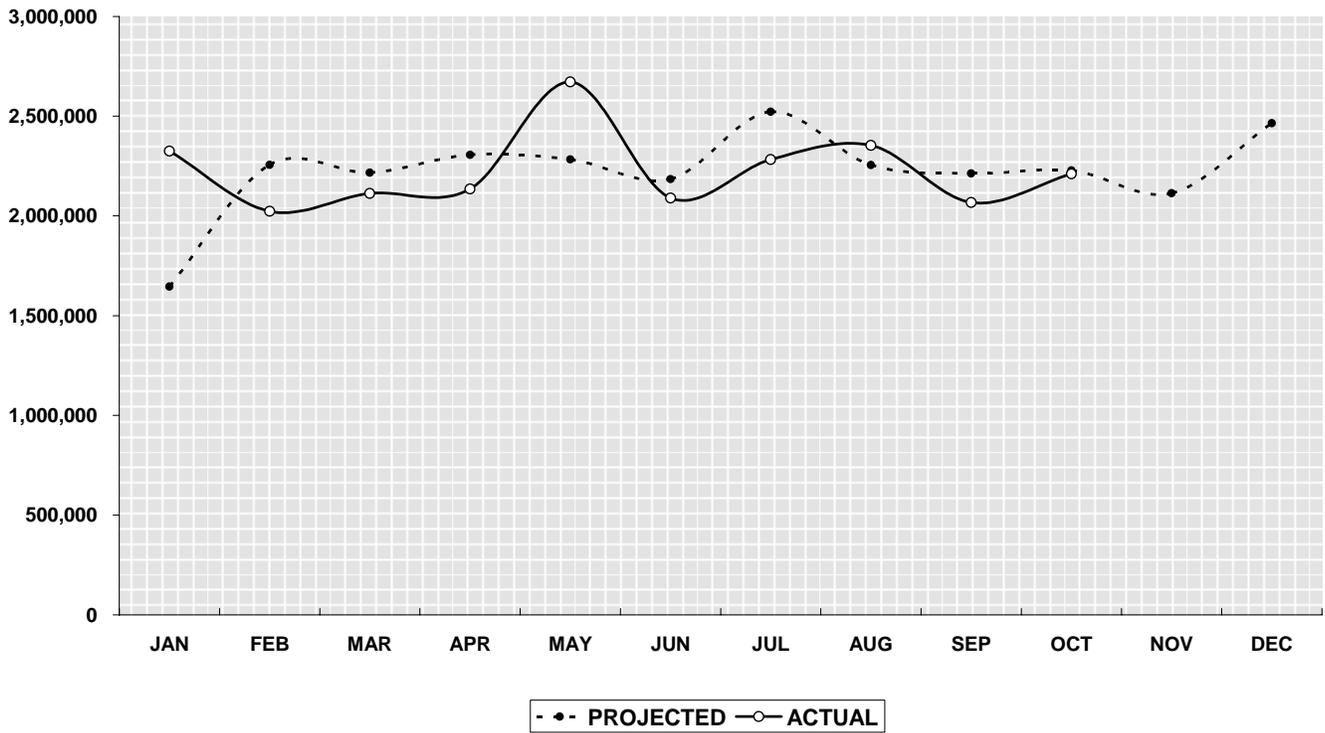
**This does not reflect appropriations/transfers/unanticipated revenue

***Revenues do not include accounts receivable

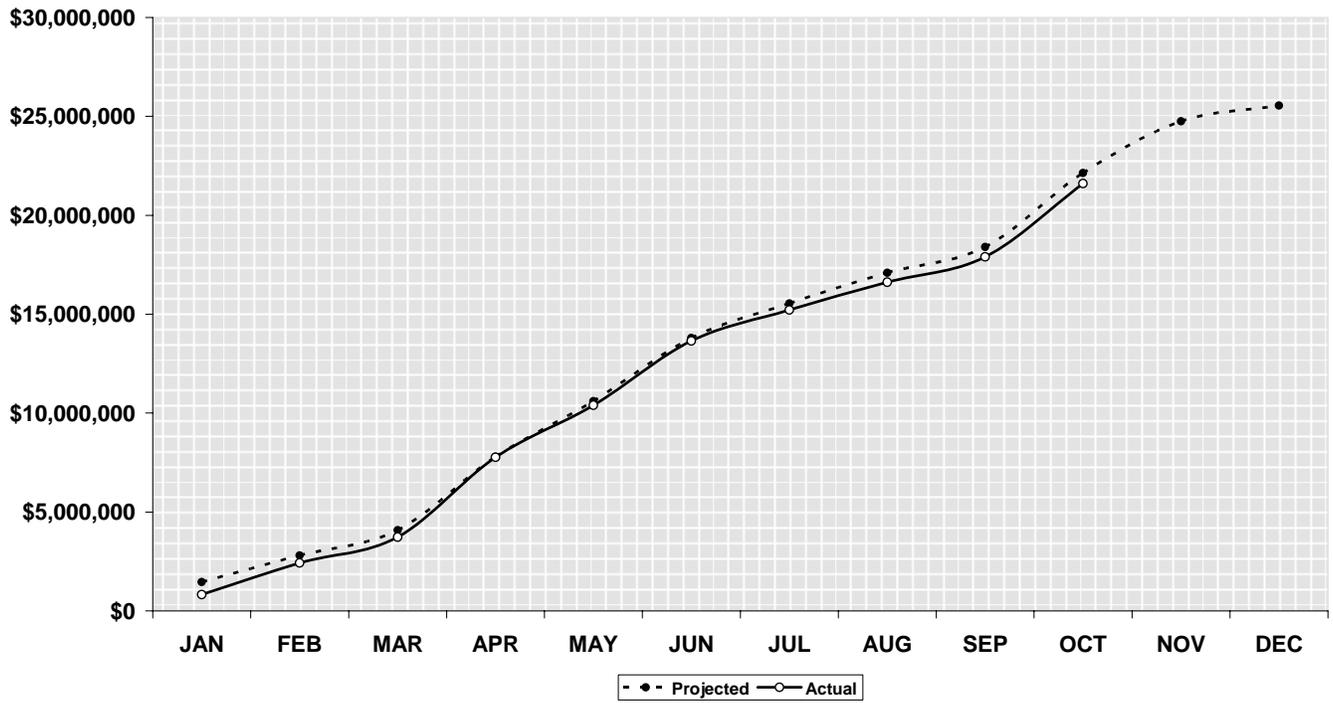
REVENUE (Monthly)



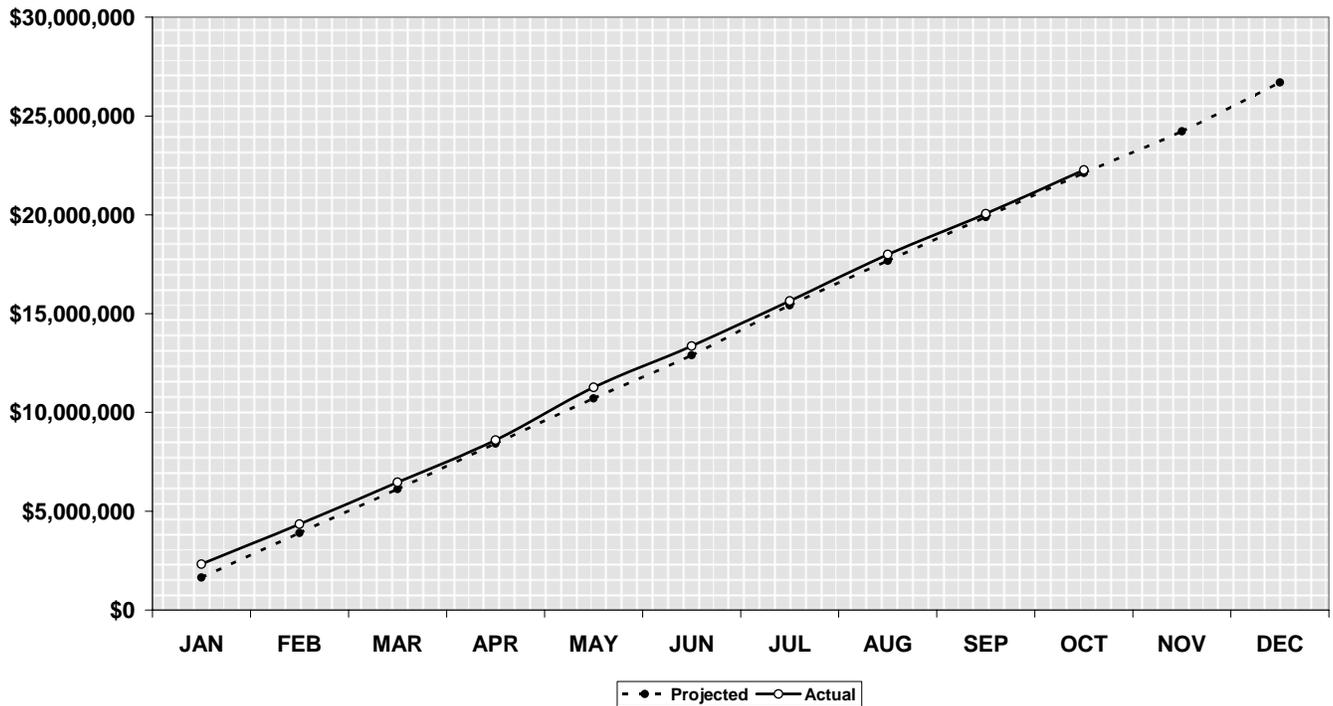
EXPENDITURES (Monthly)



CUMULATIVE REVENUE



CUMULATIVE EXPENDITURES



CURRENT EXPENSE FUND BALANCE

