

# FINANCIAL REPORT



# SEPTEMBER 2005



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: October 7, 2005  
 Subject: Financial Report – **September 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	18,394,645	18,217,434
EXPENDITURES	19,883,968	20,060,442
NET INCOME (DEFICIT)	(1,489,323)	(1,843,008)
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	750,724	317,702
<b>ENDING CASH BALANCE</b>		<b>1,276,527</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 September 30, 2005

## CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
005 CE Reserve Interest	22,000	29,737	0	0	135.2%
010 Assessor	4,230	1,962	0	2,268	46.4%
015 Auditor	916,300	504,392	26,964	384,943	58.0%
020 Planning/Building	1,326,641	1,097,428	16,274	212,939	83.9%
030 Civil Service Commission	10,524	7,361	0	3,164	69.9%
040 Clerk *	696,825	486,954	45,115	164,756	76.4%
045 Commissioners	6,966,069	5,788,788	68,296	1,108,986	84.1%
050 Coroner	15,000	15,457	0	0	103.0%
052 DIS	110,833	88,967	600	21,266	80.8%
055 Facilities Maintenance	523,386	390,641	1,243	131,502	74.9%
065 District Court	1,257,050	859,607	0	397,443	68.4%
066 District Court Probation	265,100	213,683	0	51,417	80.6%
075 Extension Services	300,245	107,017	19,990	173,238	42.3%
077 Horticulture	25,979	18,008	0	7,971	69.3%
085 Juvenile Services	682,441	422,947	38,951	220,543	67.7%
105 Non-Departmental	193,343	283,135	0	0	146.4%
139 Child Support Enforcement	459,744	221,138	56,716	181,891	60.4%
140 Prosecuting Attorney	303,919	207,636	688	95,595	68.5%
145 Sheriff *	1,883,487	1,229,229	44,998	609,260	67.7%
155 Superior Court System	36,721	12,023	0	24,698	32.7%
165 Treasurer	1,326,904	1,006,869	0	320,035	75.9%
170 Property Taxes	8,359,072	4,904,623	0	3,454,449	58.7%
<b>TOTALS</b>	<b>25,685,813</b>	<b>17,897,600</b>	<b>319,834</b>	<b>7,468,379</b>	<b>70.9%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
County Roads	10,679,895	4,961,704	13,058	5,705,134	46.6%
Ohme Gardens	186,228	147,569	0	38,659	79.2%
Natural Resources	889,025	483,114	53,782	352,129	60.4%
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	197,419	792,450	85.1%

\*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 September 30, 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	801,455	302,191	72.6%
015 Auditor	981,078	(2,871)	743,407	234,800	76.0%
016 Board of Equalization	8,441	1,183	3,213	6,411	33.4%
020 Planning/Building	1,587,707	20,459	1,056,325	551,841	65.7%
030 Civil Service Comm	35,995	37	27,706	8,326	76.9%
040 Clerk	917,235	64,025	692,299	288,961	70.6%
045 Commissioners	539,328	8,642	395,164	152,806	72.1%
050 Coroner	183,164	(649)	150,274	32,241	82.3%
052 DIS	752,942	4,191	488,349	268,784	64.5%
055 Facilities Maintenance	1,330,855	46,307	997,094	380,068	72.4%
065 District Court	1,000,869	7,885	727,799	280,955	72.1%
066 District Court Probation	351,834	(1,451)	257,077	93,306	73.4%
075 Extension Services	461,035	5,951	323,433	143,553	69.3%
077 Horticulture	63,811	1,393	44,834	20,370	68.8%
085 Juvenile Services	2,494,219	8,318	1,830,855	671,682	73.2%
105 Non-Departmental	4,914,605	18,871	3,934,994	998,482	79.8%
139 Child SE	424,984	6,435	301,042	130,377	69.8%
140 Prosecuting Attorney	1,360,060	3,196	997,329	365,927	73.2%
145 Sheriff	6,814,906	86,146	5,304,053	1,596,999	76.9%
155 Superior Court System	871,260	(881)	616,861	253,518	70.9%
165 Treasurer	494,966	1,408	363,963	132,411	73.3%
<b>TOTALS</b>	<b>26,690,632</b>	<b>280,903</b>	<b>20,060,442</b>	<b>6,911,093</b>	<b>74.4%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	6,361,215	4,531,348	58.4%
Ohme Gardens	207,108	0	149,157	57,951	72.0%
Natural Resources	2,260,189	0	844,596	1,415,593	37.4%
Wenatchee River Park	148,692	0	134,748	13,944	90.6%
Fair	382,597	0	268,162	114,435	70.1%
Regional Justice	5,796,066	0	4,315,986	1,480,080	74.5%

# CASH & INVESTMENTS

<u>Fund # / Department</u>	<u>July 31, 2005 Cash &amp; Investments</u>	<u>August 31, 2005 Cash &amp; Investments</u>	<u>September 30, 2005 Cash &amp; Investments</u>
010 Current Expense	3,051,407	2,129,871	1,276,527
110 County Roads	4,460,512	3,821,962	2,985,415
119 Ohme Gardens	64,389	67,994	76,184
130 Emergency Management	225,875	114,544	194,039
132 911 Communications	0	77	575
140 Cashmere-Dryden Airport	22,594	21,795	21,260
180 Natural Resources	986,300	1,090,683	980,655
210 Juvenile Building Debt	1,839,882	1,974,851	2,020,779
301 REET 1	1,005,715	1,089,374	1,183,336
405 Wenatchee River Park	57,904	66,076	68,967
410 Fair	358	(8,728)	53,992
450 Regional Justice Center	1,152,262	1,299,283	1,255,430
510 ER&R	2,127,651	2,351,785	2,355,031
526 Health Insurance	122,048	94,382	95,934
535 Unemployment Comp	161,151	152,984	153,418
540 Tort Claims & Insurance	867,089	866,615	513,070

# CURRENT EXPENSE - BY CATEGORY

Through September 30, 2005

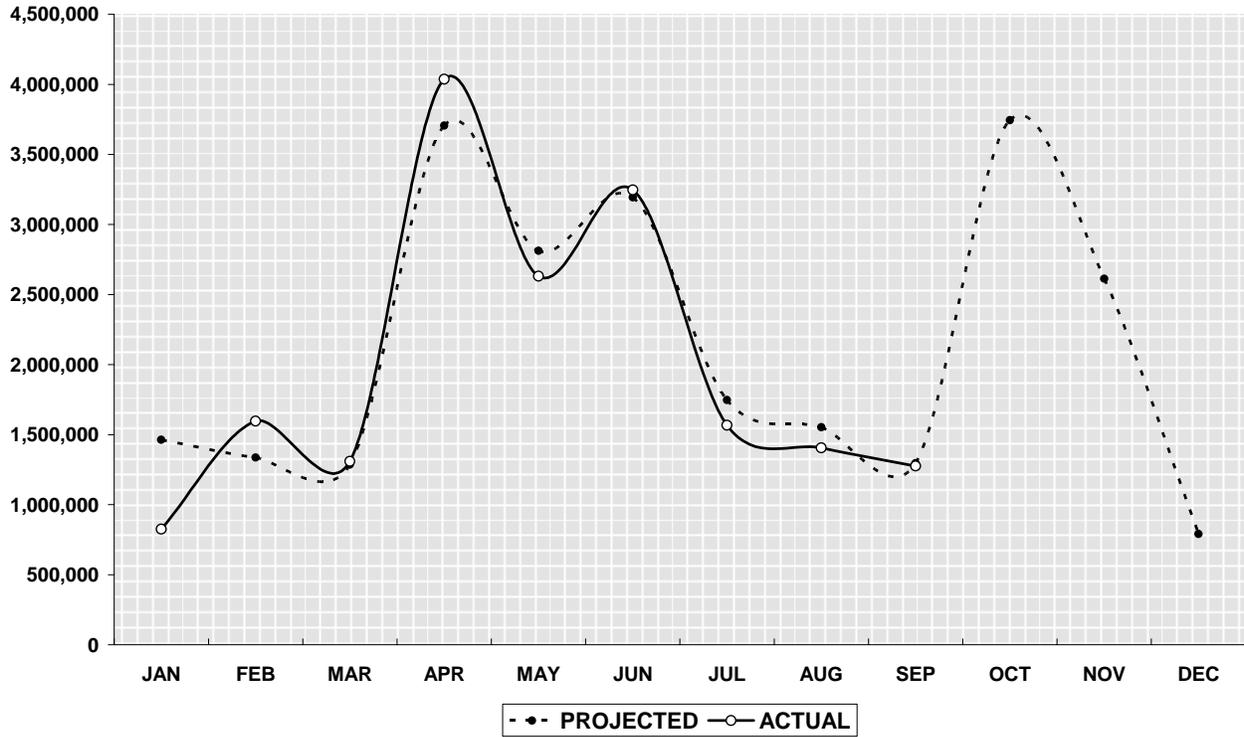
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	159,286	175,411	16,125	4,828,571	4,904,623	76,051
Sales Tax	394,709	417,531	22,821	3,003,537	3,316,214	312,677
Penalty & Interest	40,457	32,397	<b>(8,060)</b>	602,307	504,444	<b>(97,863)</b>
Building Permits	64,351	73,332	8,981	429,276	481,139	51,863
PILT	0	0	0	932,000	896,503	<b>(35,497)</b>
PUD Priviledge Tax	0	0	0	1,000,000	1,010,682	10,682
Liquor X & P	15,941	19,854	3,913	74,401	99,035	24,634
Wenatchee Court	16,620	13,127	<b>(3,493)</b>	132,076	101,877	<b>(30,199)</b>
Law Enforcement	0	0	<b>0</b>	1,177,404	931,445	<b>(245,958)</b>
Auto License	35,832	31,824	<b>(4,009)</b>	322,167	267,474	<b>(54,694)</b>
District Court Fines	86,361	70,506	<b>(15,855)</b>	724,675	634,656	<b>(90,019)</b>
Treasury Interest	28,157	34,454	6,297	232,638	314,613	81,976
Operating Transfers-in	10,555	0	<b>(10,555)</b>	164,450	145,257	<b>(19,193)</b>
Other	444,411	407,958	<b>(36,453)</b>	4,771,142	4,289,636	<b>(481,506)</b>
<b>TOTAL</b>	<b>1,296,681</b>	<b>1,276,394</b>	<b>(20,288)</b>	<b>18,394,645</b>	<b>17,897,600</b>	<b>(497,045)</b>

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,144,728	1,119,643	(25,085)	10,048,821	10,042,748	(6,073)
20 - Personnel Benefits	349,062	349,390	<b>328</b>	3,285,213	3,124,111	(161,102)
30 - Supplies	42,968	44,059	<b>1,092</b>	395,775	405,495	<b>9,720</b>
40 - Other Services/Charges	353,870	320,127	(33,743)	2,895,254	3,020,480	<b>125,225</b>
50 - Inter-Governmental Svs	42,695	26,005	(16,690)	409,239	425,703	<b>16,464</b>
60 - Capital Outlay	387	0	(387)	4,544	7,992	<b>3,449</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	279,345	208,332	(71,012)	2,845,122	3,033,914	<b>188,792</b>
<b>TOTAL</b>	<b>2,213,055</b>	<b>2,067,557</b>	<b>(145,498)</b>	<b>19,883,968</b>	<b>20,060,442</b>	<b>176,474</b>

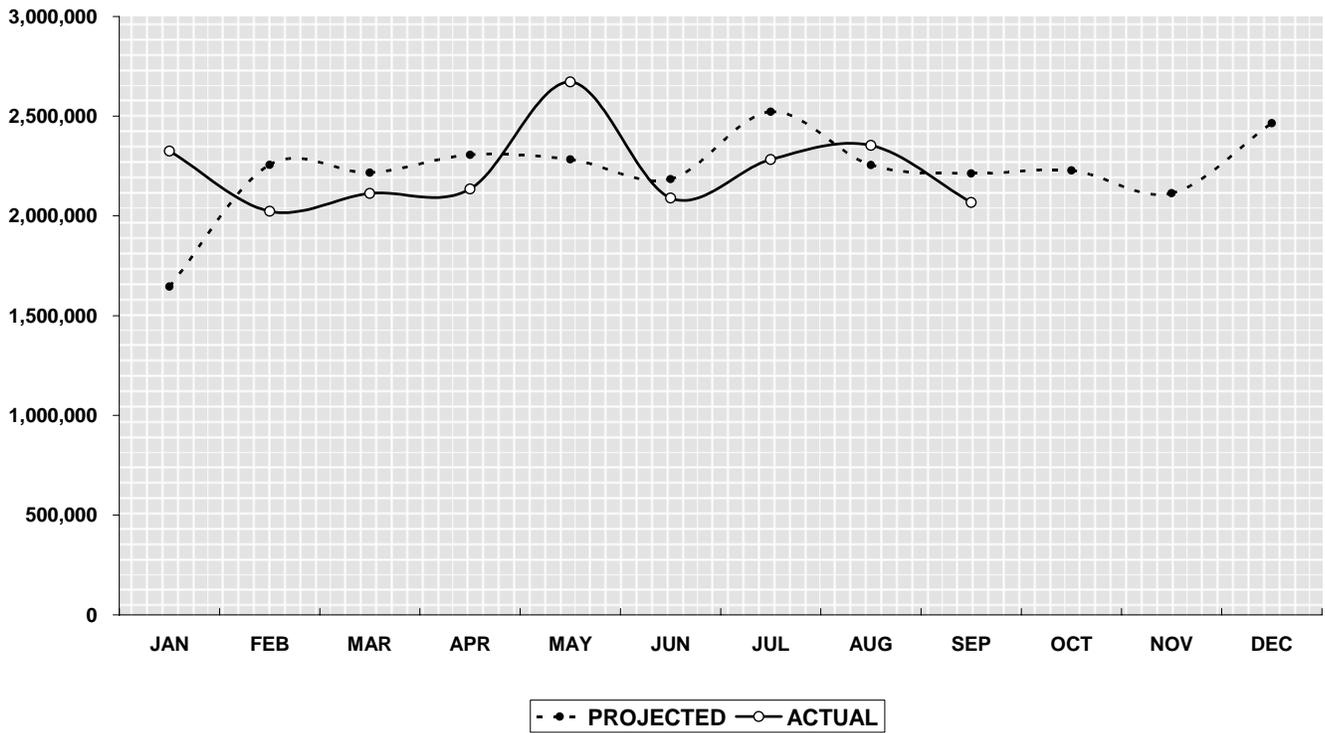
\*Monthly Projections are based upon a ten year average.

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

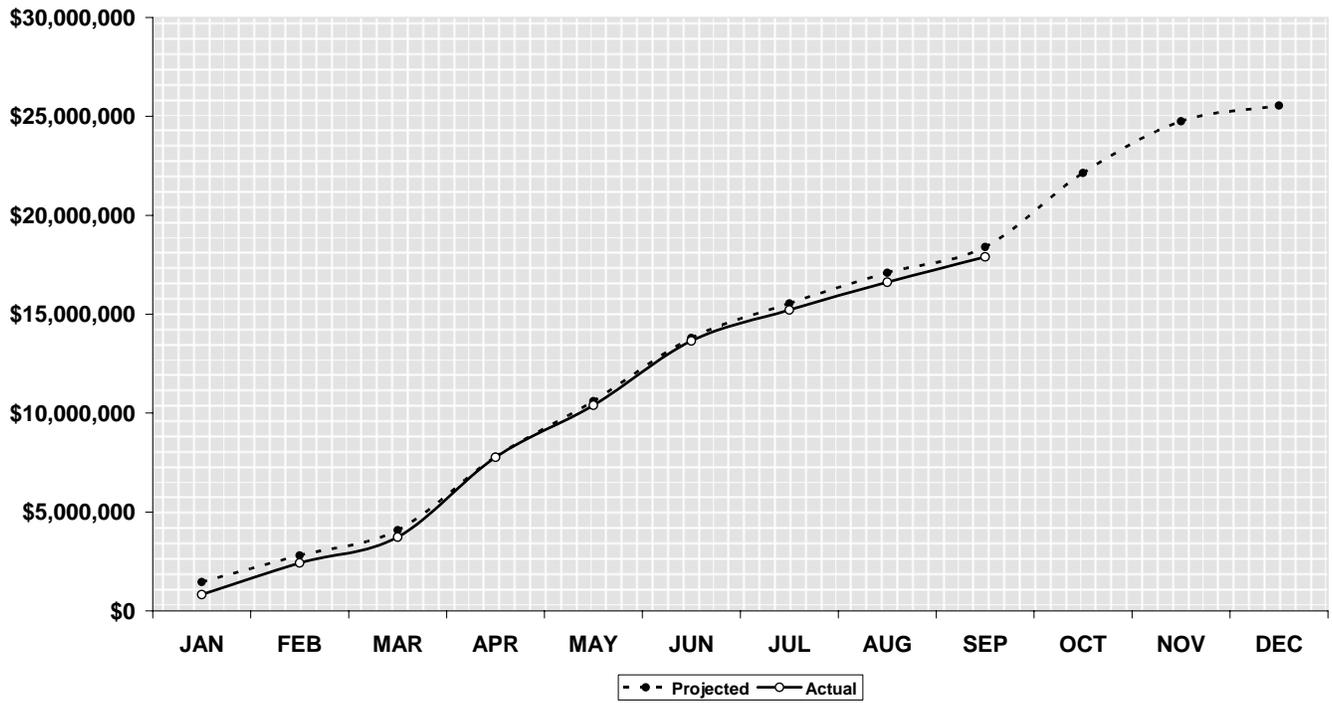
### REVENUE (Monthly)



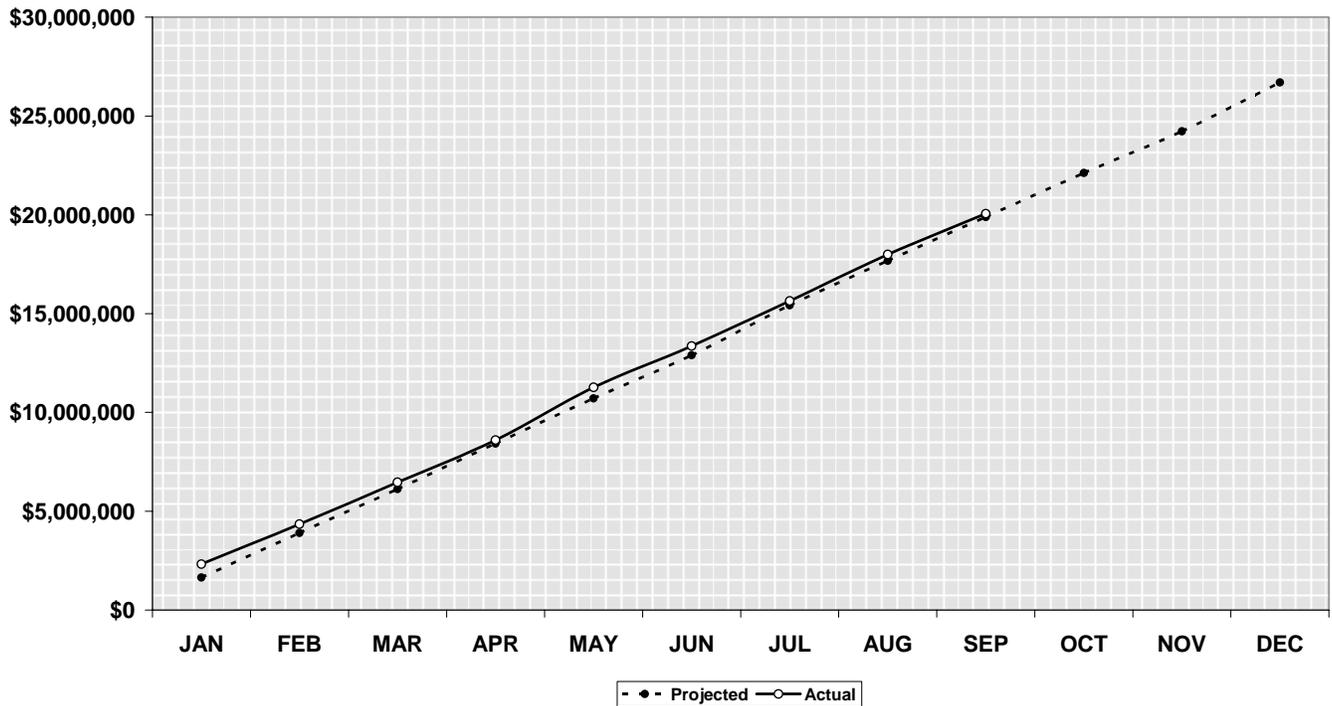
### EXPENDITURES (Monthly)



# CUMULATIVE REVENUE



# CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

