

FINANCIAL REPORT



JANUARY 2006



Evelyn L. Arnold, CPA
AUDITOR

Chelan County

MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads
 From: Brad Posenjak, Financial Services Manager
 Date: February 10, 2005
 Subject: Financial Report – **January 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	798,099	1,360,604
EXPENDITURES	1,992,502	2,131,829
NET INCOME (DEFICIT)	(1,194,403)	(771,225)
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	740,015	1,122,601
ENDING CASH BALANCE		2,109,109

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 January 31, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	0	0	0	0.0%
010 Assessor	4,230	238	82	3,911	7.6%
015 Auditor	842,570	(39,655)	97,699	784,526	6.9%
020 Planning/Building	1,591,277	73,885	8,079	1,509,313	5.2%
030 Civil Service Commission	10,524	285	0	10,239	2.7%
040 Clerk	734,475	2,356	36,947	695,172	5.4%
045 Commissioners	7,450,517	481,265	0	6,969,252	6.5%
050 Coroner	15,000	0	0	0	0.0%
052 DIS	79,598	20,105	0	0	25.3%
055 Facilities Maintenance	508,276	116,204	22,143	0	27.2%
065 District Court	1,260,494	92,104	0	1,168,390	7.3%
066 District Court Probation	280,100	16,100	0	264,000	5.7%
075 Extension Services	266,288	(17,916)	18,802	265,402	0.3%
077 Horticulture	26,354	0	0	26,354	0.0%
085 Juvenile Services	678,856	(52,913)	53,333	678,436	0.1%
105 Non-Departmental	45,850	10,415	0	0	22.7%
139 Child Support Enforcement	459,744	(30,580)	76,102	414,222	9.9%
140 Prosecuting Attorney	274,623	30,925	3,000	240,698	12.4%
145 Sheriff	1,832,750	5,640	221,559	1,605,551	12.4%
155 Superior Court System	38,687	(42)	42	38,687	0.0%
165 Treasurer	1,484,181	93,815	0	1,390,366	6.3%
170 Property Taxes	8,841,217	20,584	0	0	0.2%
TOTALS	26,747,611	822,816	537,788	25,387,007	5.1%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
County Roads	13,084,135	210,437	24,832	12,848,867	1.8%
Ohme Gardens	164,630	59	0	164,571	0.0%
Natural Resources	1,084,934	(149,677)	229,891	1,004,720	7.4%
Wenatchee River Park	142,650	(1,095)	1,249	0	0.1%
Fair	369,000	10,000	0	359,000	2.7%
Regional Justice Center	5,710,314	93,371	814,437	0	15.9%

*Includes additional revenue than what was originally budgeted

The above-chart represents revenue using the accrual method of accounting. Revenue received in 2006 for a 2005 accounts receivable is removed from the above figures.

EXPENDITURES

Through January 31, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	0	85,105	1,021,546	7.7%
015 Auditor	1,023,026	0	97,382	925,644	9.5%
016 Board of Equalization	7,168	0	274	6,894	3.8%
020 Planning/Building	1,790,715	0	112,999	1,677,716	6.3%
030 Civil Service Comm	36,388	0	3,262	33,126	9.0%
040 Clerk	958,494	0	72,979	885,515	7.6%
045 Commissioners	573,176	0	43,035	530,141	7.5%
050 Coroner	209,288	0	11,685	197,603	5.6%
052 DIS	771,237	0	96,293	674,944	12.5%
055 Facilities Maintenance	1,374,133	0	81,835	1,292,298	6.0%
065 District Court	1,031,482	0	82,488	948,994	8.0%
066 District Court Probation	362,904	0	28,297	334,607	7.8%
075 Extension Services	445,116	0	29,135	415,981	6.5%
077 Horticulture	66,068	0	4,541	61,527	6.9%
085 Juvenile Services	2,547,305	0	190,024	2,357,281	7.5%
105 Non-Departmental	4,929,928	0	409,667	4,520,261	8.3%
139 Child SE	427,055	0	34,786	392,269	8.1%
140 Prosecuting Attorney	1,441,098	0	117,347	1,323,751	8.1%
145 Sheriff	7,134,527	0	518,376	6,616,151	7.3%
155 Superior Court System	879,507	0	73,074	806,433	8.3%
165 Treasurer	508,216	0	39,246	468,970	7.7%
TOTALS	27,623,482	0	2,131,829	25,491,653	7.7%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	358,812	14,249,945	2.5%
Ohme Gardens	206,005	0	10,343	195,662	5.0%
Natural Resources	1,839,158	0	109,597	1,729,561	6.0%
Wenatchee River Park	161,551	0	4,566	156,985	2.8%
Fair	366,712	0	10,136	356,576	2.8%
Regional Justice	6,489,173	0	575,600	5,913,573	8.9%

CASH & INVESTMENTS

Fund # / Department	November 30, 2005 Cash & Investments	December 31, 2005 Cash & Investments	January 31, 2006 Cash & Investments
010 Current Expense	3,317,734	2,691,975	2,109,109
110 County Roads	5,202,208	6,258,079	5,815,387
119 Ohme Gardens	62,569	54,822	46,097
130 Emergency Management	143,996	172,617	84,161
140 Cashmere-Dryden Airport	21,667	20,951	24,530
180 Natural Resources	655,290	601,712	542,383
210 Juvenile Building Debt	2,277,103	2,383,649	2,484,954
301 REET 1	1,334,899	1,389,306	892,983
405 Wenatchee River Park	46,653	39,598	37,901
410 Fair	19,981	22,785	7,914
450 Regional Justice Center	1,065,410	862,691	907,311
510 ER&R	2,622,347	2,630,830	2,819,461
526 Health Insurance	120,760	109,274	61,063
535 Unemployment Comp	151,986	152,463	152,901
540 Tort Claims & Insurance	415,126	402,115	303,718

CURRENT EXPENSE - BY CATEGORY

Through January 31, 2006

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	26,152	20,584	(5,568)	26,152	20,584	(5,568)
Sales Tax	329,117	331,506	2,389	329,117	331,506	2,389
Penalty & Interest	43,152	36,849	(6,303)	43,152	36,849	(6,303)
Building Permits	27,243	28,435	1,192	27,243	28,435	1,192
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	9,348	22,254	12,905	9,348	22,254	12,905
Wenatchee Court	7,116	0	(7,116)	7,116	0	(7,116)
Law Enforcement	58,270	154,862	96,591	58,270	154,862	96,591
Auto License	24,215	24,054	(160)	24,215	24,054	(160)
Interfund	210,350	195,695	(14,655)	210,350	195,695	(14,655)
District Court Fines	54,132	72,546	18,414	54,132	72,546	18,414
Treasury Interest	48,965	37,256	(11,709)	48,965	37,256	(11,709)
Operating Transfers-in	0	0	0	0	0	0
Other	(39,962)	(101,224)	(61,262)	(39,962)	(101,224)	(61,262)
TOTAL	798,099	822,816	24,718	798,099	822,816	24,718

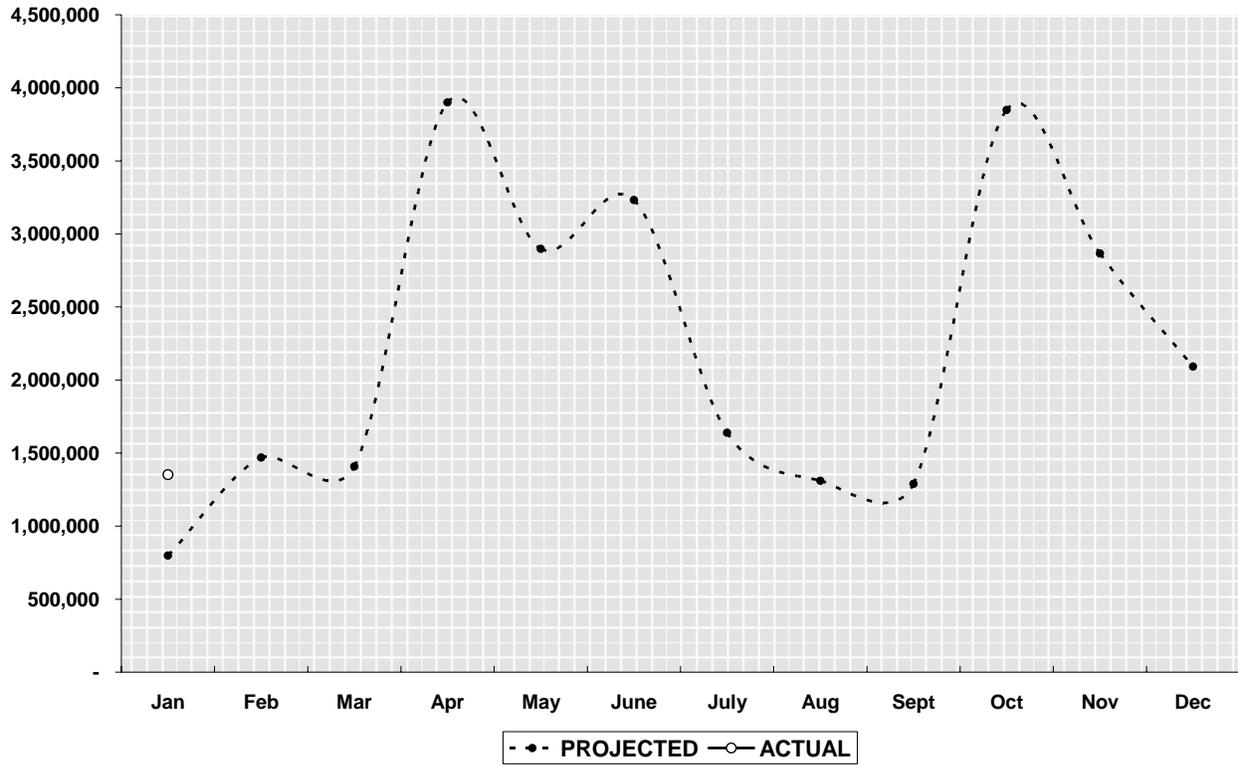
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,128,677	1,117,909	(10,768)	1,128,677	1,117,909	(10,768)
20 - Personnel Benefits	303,979	359,163	55,185	303,979	359,163	55,185
30 - Supplies	28,733	46,618	17,885	28,733	46,618	17,885
40 - Other Services/Charges	274,367	380,112	105,744	274,367	380,112	105,744
50 - Inter-Governmental Svs	53,562	26,191	(27,371)	53,562	26,191	(27,371)
60 - Capital Outlay	0	0	0	0	0	0
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	203,185	201,837	(1,348)	203,185	201,837	(1,348)
00 - Reclassifications	0	0	0	0	0	0
TOTAL	1,992,502	2,131,829	139,327	1,992,502	2,131,829	139,327

*Monthly Projections are based upon a ten year average.

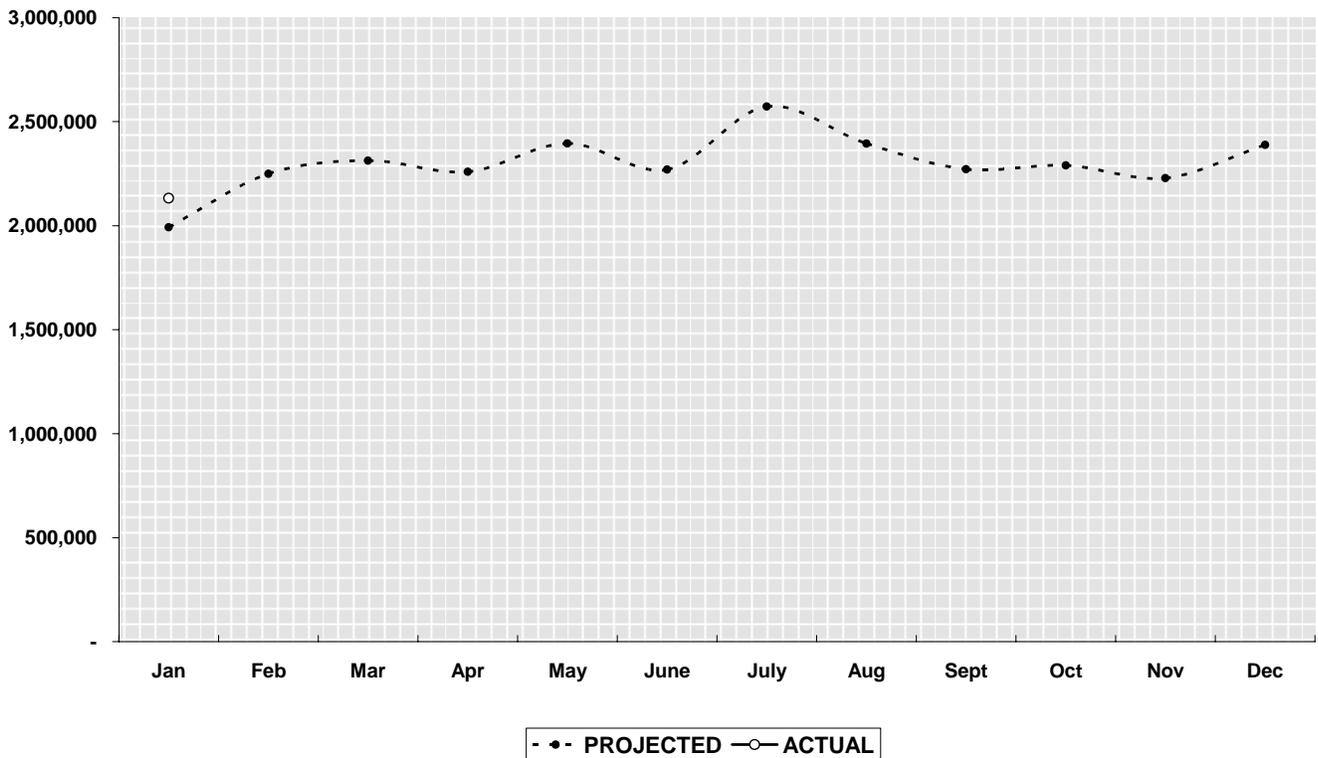
**This does not reflect appropriations/transfers/unanticipated revenue

***Revenues do not include accounts receivable

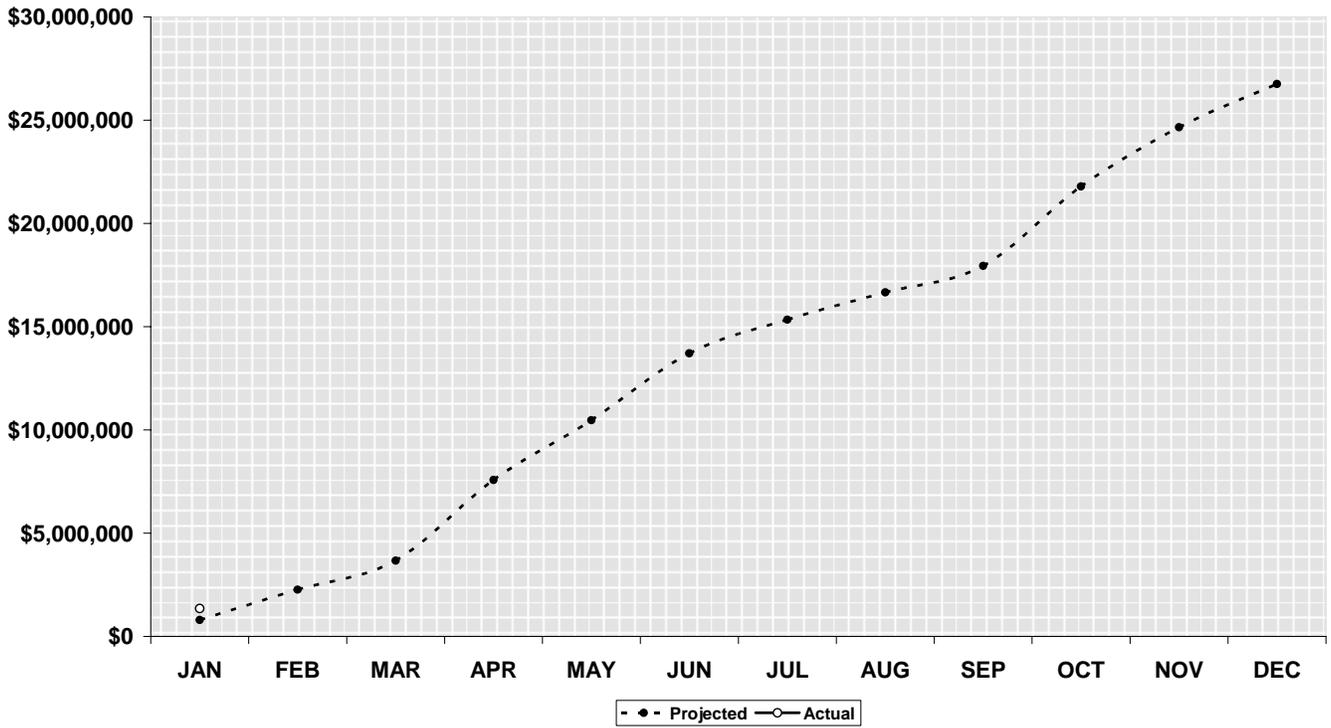
REVENUE (Monthly)



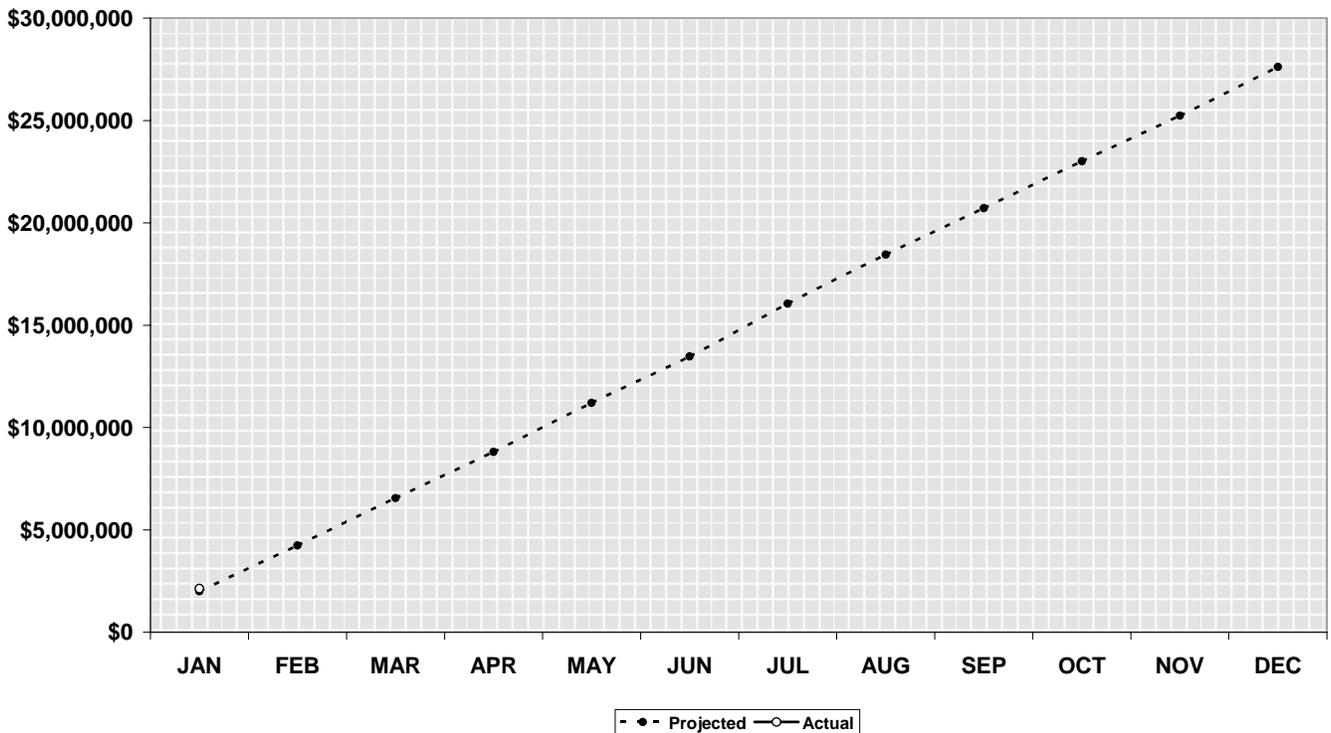
EXPENDITURES (Monthly)



CUMULATIVE REVENUE



CUMULATIVE EXPENDITURES



CURRENT EXPENSE FUND BALANCE

