

# CHELAN COUNTY



# MAY 2006

# MONTHLY FINANCIAL REPORT



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: June 7, 2006  
 Subject: Financial Report – **May 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	10,471,536	11,560,437
EXPENDITURES	11,208,746	11,907,474
NET INCOME (DEFICIT)	(737,210)	(347,037)
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	1,197,208	1,546,789
<b>ENDING CASH BALANCE</b>		<b>2,782,488</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 - General Fund:**

The fund balance (p.8) fell back in line with projections for a couple reasons:

- 1) General Fund services (40s) are being expended at a faster rate than previous years. Historically, services at May 31<sup>st</sup> are only at 36% of budget. However this year, services are already at 42.7%.
- 2) Due to the timing of Jail payments made by the General Fund, there were three payments made in May (\$200k each). One of the three payments paid ahead for June.

This also helps explain the spike in expenditures on page 7.

# REVENUE

Through May 31, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	21,464	0	536	97.6%
010 Assessor	4,230	781	138	3,311	21.7%
015 Auditor	842,570	261,591	2,311	578,668	31.3%
020 Planning/Building *	1,633,277	642,268	27,011	963,997	41.0%
030 Civil Service Commission	10,524	3,314	0	7,211	31.5%
040 Clerk	734,475	296,574	21,926	415,975	43.4%
045 Commissioners *	7,472,517	2,197,024	18,793	5,256,701	29.7%
050 Coroner	15,000	8,283	0	6,717	55.2%
052 DIS	79,598	45,101	200	34,298	56.9%
055 Facilities Maintenance	508,276	244,466	21,429	242,381	52.3%
065 District Court	1,260,494	519,112	0	741,382	41.2%
066 District Court Probation	280,100	116,363	0	163,737	41.5%
075 Extension Services	266,288	27,831	23,802	214,655	19.4%
077 Horticulture *	101,354	5,731	0	95,623	5.7%
085 Juvenile Services	678,856	200,172	52,042	426,642	37.2%
105 Non-Departmental	45,850	26,530	0	19,320	57.9%
139 Child Support Enforcement	459,744	111,594	60,724	287,426	37.5%
140 Prosecuting Attorney	274,623	114,115	0	160,508	41.6%
145 Sheriff *	2,035,441	919,093	38,631	1,077,717	47.1%
155 Superior Court System	38,687	21,141	0	17,546	54.6%
165 Treasurer	1,484,181	698,719	0	785,462	47.1%
170 Property Taxes	8,841,217	4,812,164	0	4,029,053	54.4%
<b>TOTALS</b>	<b>27,089,302</b>	<b>11,293,431</b>	<b>267,006</b>	<b>15,528,865</b>	<b>42.7%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
County Roads	13,084,135	3,480,011	1,334	9,602,790	26.6%
Ohme Gardens	164,630	33,985	0	130,645	20.6%
Natural Resources	1,084,934	544,065	55,352	485,517	55.2%
Wenatchee River Park	142,650	26,422	1,249	114,979	19.4%
Fair	369,000	102,607	0	266,393	27.8%
Regional Justice Center	5,710,314	2,258,123	115,734	3,336,457	41.6%

\*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 May 31, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	2,099	473,275	635,475	42.7%
015 Auditor	1,023,026	0	422,115	600,911	41.3%
016 Board of Equalization	7,168	0	1,453	5,715	20.3%
020 Planning/Building	1,790,715	25,637	691,046	1,125,306	38.0%
030 Civil Service Comm	36,388	171	19,510	17,049	53.4%
040 Clerk	958,494	833	380,260	579,067	39.6%
045 Commissioners	573,176	26,369	248,554	350,991	41.5%
050 Coroner	209,288	(30)	62,573	146,685	29.9%
052 DIS	771,237	4,067	386,317	388,987	49.8%
055 Facilities Maintenance	1,374,133	(10,000)	555,606	808,527	40.7%
065 District Court	1,031,482	68	424,292	607,258	41.1%
066 District Court Probation	362,904	616	152,020	211,500	41.8%
075 Extension Services	445,116	3,929	165,288	283,757	36.8%
077 Horticulture	66,068	76,072	25,621	116,519	18.0%
085 Juvenile Services	2,547,305	(3,383)	1,036,276	1,507,646	40.7%
105 Non-Departmental	4,929,928	(19,000)	2,267,988	2,642,940	46.2%
139 Child SE	427,055	7,317	184,937	249,435	42.6%
140 Prosecuting Attorney	1,441,098	(2,084)	592,951	846,063	41.2%
145 Sheriff	7,134,527	207,530	3,245,062	4,096,995	44.2%
155 Superior Court System	879,507	626	360,353	519,780	40.9%
165 Treasurer	508,216	283	211,977	296,522	41.7%
<b>TOTALS</b>	<b>27,623,482</b>	<b>321,120</b>	<b>11,907,474</b>	<b>16,037,128</b>	<b>42.6%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	3,188,690	11,420,067	21.8%
Ohme Gardens	206,005	0	69,841	136,164	33.9%
Natural Resources	1,839,158	0	501,281	1,337,877	27.3%
Wenatchee River Park	161,551	0	53,662	107,889	33.2%
Fair	366,712	0	103,156	263,556	28.1%
Regional Justice	6,489,173	611,830	2,883,956	4,217,047	40.6%

# CASH & INVESTMENTS

<u>Fund # / Department</u>	<u>March 31, 2006 Cash &amp; Investments</u>	<u>April 30, 2006 Cash &amp; Investments</u>	<u>May 31, 2006 Cash &amp; Investments</u>
010 Current Expense	982,315	2,714,127	2,782,488
110 County Roads	5,339,438	6,222,557	6,303,169
119 Ohme Gardens	28,786	20,620	24,223
130 Emergency Management	77,255	54,103	68,426
140 Cashmere-Dryden Airport	32,980	30,239	25,164
180 Natural Resources	767,647	813,010	799,568
210 Juvenile Building Debt	1,792,681	1,882,869	1,997,689
301 REET 1	959,845	951,141	1,021,933
405 Wenatchee River Park	28,495	21,774	23,717
410 Fair	44,862	32,486	12,481
450 Regional Justice Center	773,598	539,148	794,518
510 ER&R	3,123,117	3,170,849	2,451,751
526 Health Insurance	71,682	74,180	65,613
535 Unemployment Comp	150,840	136,568	140,235
540 Tort Claims & Insurance	221,294	220,320	1,015,769

# CURRENT EXPENSE - BY CATEGORY

Through May 31, 2006

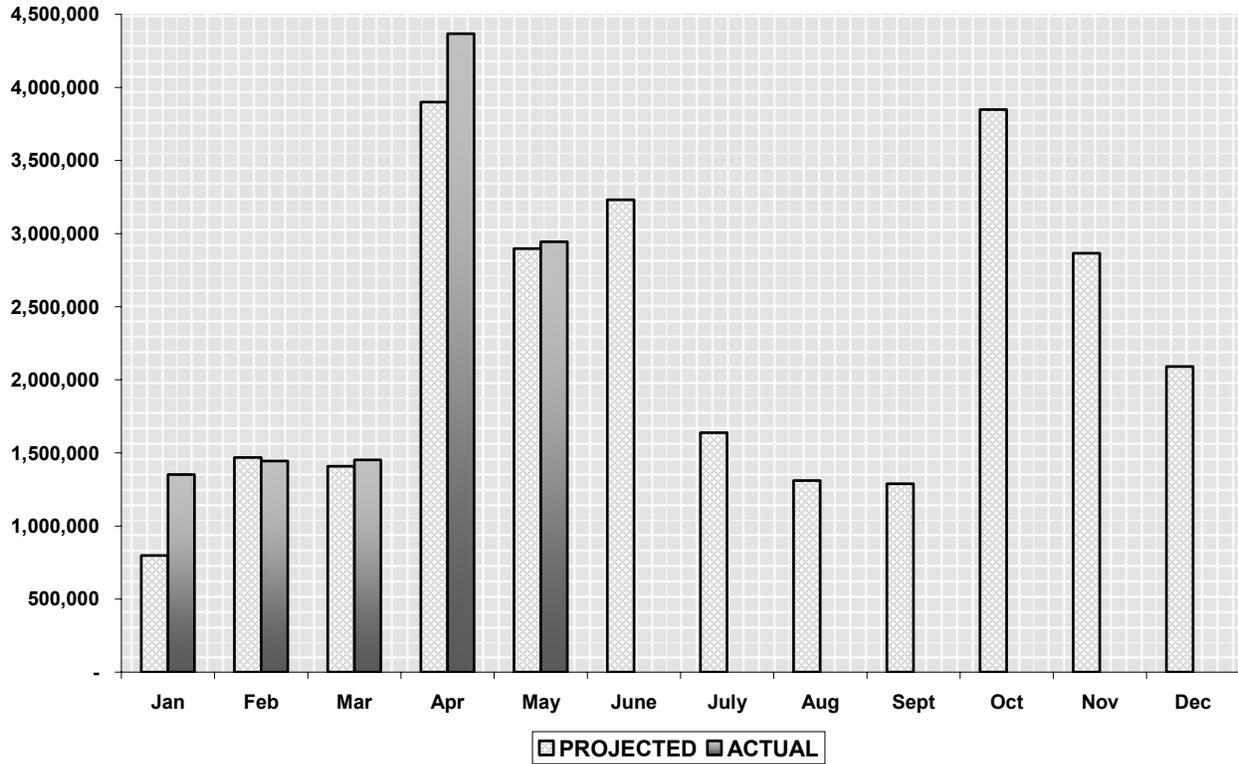
<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,735,071	1,622,899	<b>(112,173)</b>	4,732,792	4,812,164	79,372
Sales Tax	402,133	386,168	<b>(15,965)</b>	1,715,440	1,794,174	78,734
Penalty & Interest	109,664	86,716	<b>(22,948)</b>	342,543	292,593	<b>(49,950)</b>
Building Permits	49,742	128,460	78,719	218,701	270,614	51,913
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	0	0	0	39,998	53,947	13,950
Wenatchee Court	6,367	12,126	5,758	40,815	57,497	16,681
Law Enforcement	55,778	329,127	273,349	567,008	658,254	91,246
Auto License	34,290	39,852	5,561	148,894	159,370	10,476
Interfund	52,050	94,507	42,457	495,308	570,108	74,800
District Court Fines	83,619	74,444	<b>(9,175)</b>	321,058	365,570	44,512
Treasury Interest	25,465	72,746	47,281	148,006	309,979	161,973
Operating Transfers-in	0	5,957	5,957	6,250	12,500	6,250
Other	342,890	544,615	201,725	1,694,723	1,936,662	241,939
<b>TOTAL</b>	<b>2,897,071</b>	<b>3,397,616</b>	<b>500,545</b>	<b>10,471,536</b>	<b>11,293,431</b>	<b>821,895</b>

<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,165,682	1,174,678	<b>8,996</b>	5,701,637	5,684,218	(17,420)
20 - Personnel Benefits	373,310	361,186	(12,123)	1,850,361	1,789,537	(60,824)
30 - Supplies	52,003	50,230	(1,773)	209,244	194,941	(14,302)
40 - Other Services/Charges	271,465	415,204	<b>143,739</b>	1,515,417	1,915,461	<b>400,045</b>
50 - Inter-Governmental Svs	37,066	111,934	<b>74,867</b>	262,144	216,698	(45,446)
60 - Capital Outlay	1,147	0	(1,147)	1,191	6,829	<b>5,638</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	494,694	1,255,401	<b>760,707</b>	1,668,752	2,099,310	<b>430,558</b>
00 - Reclassifications	0	0	0	0	480	<b>480</b>
<b>TOTAL</b>	<b>2,395,366</b>	<b>3,368,633</b>	<b>973,267</b>	<b>11,208,746</b>	<b>11,907,474</b>	<b>698,728</b>

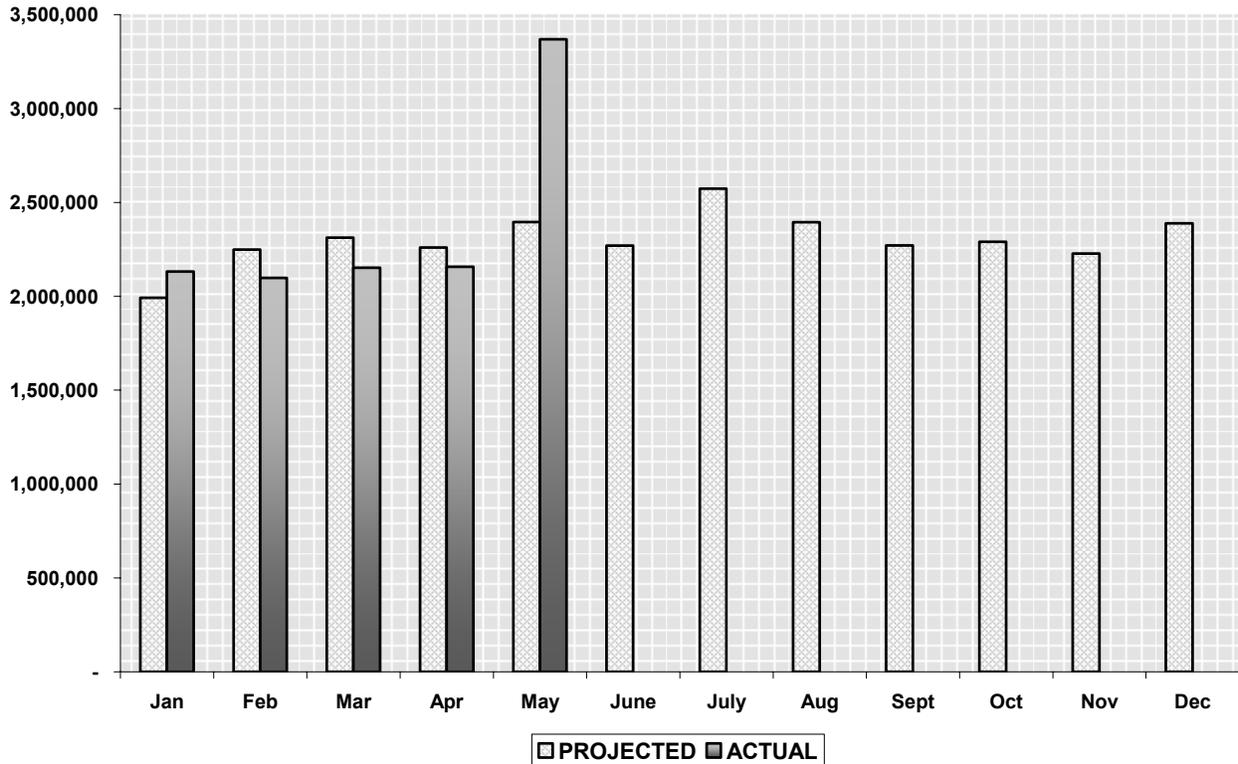
Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

Revenues do not include accounts receivable

### REVENUE (Monthly)



### EXPENDITURES (Monthly)



# CURRENT EXPENSE FUND BALANCE

