

CHELAN COUNTY



NOVEMBER 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: December 7, 2006
 Subject: Financial Report – **November 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	25,113,229	26,937,574
EXPENDITURES	25,235,453	25,754,083
NET INCOME (DEFICIT)	(122,224)	1,183,491
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	1,812,194	3,077,317
ENDING CASH BALANCE		4,309,822

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 -

During November, we changed the accounts receivable process so they no longer have to be added separately on this report. This should make future projections more accurate once we have full year of this new process.

General Fund:

October was unusually strong for revenue, apparently due to accounts receivable being billed earlier than previous years. This balanced out in the November revenue (p. 7).

The fund balance remained high through November, and based on what happened during December of 2005, I would expect an ending fund balance between \$2.3 million and \$2.6 million. Again, I attached the fund balance projection from 2005 for comparison on page 8.

Due to year-end closing, the final December report will probably not be available until early February.

County Courthouse, 350 Orondo Avenue, Post Office Box 400, Wenatchee WA 98807-0400
 Phone (509) 667-6800 Fax (509) 667-6818

REVENUE

Through November 30, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	Uncollected Revenue	% Received
005 Reserve	22,000	71,502	0	325.0%
010 Assessor	4,230	2,151	2,079	50.9%
015 Auditor	842,570	703,225	139,345	83.5%
020 Planning/Building *	1,633,277	1,478,889	154,388	90.5%
030 Civil Service Commission	10,524	8,466	2,059	80.4%
040 Clerk	734,475	777,716	0	105.9%
045 Commissioners *	7,472,517	7,513,480	0	100.5%
050 Coroner	15,000	18,040	0	120.3%
052 DIS	79,598	88,634	0	111.4%
055 Facilities Maintenance	508,276	502,400	5,876	98.8%
065 District Court *	1,285,444	1,259,663	25,781	98.0%
066 District Court Probation	280,100	254,296	25,804	90.8%
075 Extension Services *	295,723	209,901	85,822	71.0%
077 Horticulture *	101,354	19,862	81,492	19.6%
085 Juvenile Services	678,856	588,196	90,660	86.6%
105 Non-Departmental	45,850	95,043	0	207.3%
139 Child Support Enforcement	459,744	377,630	82,114	82.1%
140 Prosecuting Attorney	274,623	291,790	0	106.3%
145 Sheriff *	2,572,668	2,246,956	325,712	87.3%
155 Superior Court System	38,687	56,692	0	146.5%
165 Treasurer	1,484,181	1,577,154	0	106.3%
170 Property Taxes	8,841,217	8,795,889	45,328	99.5%
TOTALS	27,680,914	26,937,574	743,340	97.3%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	Uncollected Revenue	% Received
County Roads	13,084,135	8,049,948	5,034,187	61.5%
Ohme Gardens	164,630	138,473	26,157	84.1%
Natural Resources *	1,094,950	1,133,773	0	103.5%
Wenatchee River Park	142,650	186,672	0	130.9%
Fair *	416,835	378,824	38,011	90.9%
Regional Justice Center *	5,760,061	5,799,773	0	100.7%

*Includes additional revenue than what was originally budgeted

EXPENDITURES

Through November 30, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	6,139	991,707	121,083	89.1%
015 Auditor	1,023,026	0	918,875	104,151	89.8%
016 Board of Equalization	7,168	0	3,630	3,538	50.6%
020 Planning/Building	1,790,715	22,137	1,547,344	265,508	85.4%
030 Civil Service Comm	36,388	171	33,992	2,567	93.0%
040 Clerk	958,494	833	847,765	111,562	88.4%
045 Commissioners	573,176	26,369	543,177	56,368	90.6%
050 Coroner	209,288	(30)	134,451	74,807	64.3%
052 DIS	771,237	4,067	689,046	86,258	88.9%
055 Facilities Maintenance	1,374,133	(9,000)	1,199,822	165,311	87.9%
065 District Court	1,031,482	25,018	926,481	130,019	87.7%
066 District Court Probation	362,904	616	330,108	33,412	90.8%
075 Extension Services	445,116	33,364	430,738	47,742	90.0%
077 Horticulture	66,068	76,072	55,257	86,883	38.9%
085 Juvenile Services	2,547,305	(3,383)	2,240,491	303,431	88.1%
105 Non-Departmental	4,929,928	64,835	4,779,595	215,168	95.7%
139 Child SE	427,055	7,317	378,152	56,220	87.1%
140 Prosecuting Attorney	1,441,098	(2,084)	1,280,782	158,232	89.0%
145 Sheriff	7,134,527	744,757	7,136,273	743,011	90.6%
155 Superior Court System	879,507	88,126	832,617	135,016	86.0%
165 Treasurer	508,216	283	453,780	54,719	89.2%
TOTALS	27,623,482	1,085,607	25,754,083	2,955,006	89.7%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	9,084,854	5,523,903	62.2%
Ohme Gardens	206,005	0	143,708	62,297	69.8%
Natural Resources	1,839,158	10,016	1,164,201	684,973	63.0%
Wenatchee River Park	161,551	0	158,876	2,675	98.3%
Fair	366,712	67,835	388,935	45,612	89.5%
Regional Justice	6,489,173	661,577	6,524,077	626,673	91.2%

CASH & INVESTMENTS

Fund # / Department	September 30, 2006 Cash & Investments	October 31, 2006 Cash & Investments	November 30, 2006 Cash & Investments
010 Current Expense	1,905,707	4,007,523	4,309,822
110 County Roads	4,954,805	5,433,067	4,927,198
119 Ohme Gardens	62,402	60,408	51,063
130 Emergency Management	71,597	1,589	31,706
140 Cashmere-Dryden Airport	24,183	23,676	22,398
180 Natural Resources	596,568	696,174	570,691
210 Juvenile Building Debt	2,465,582	2,619,379	2,773,061
301 REET 1	734,264	831,360	901,317
405 Wenatchee River Park	89,242	84,086	69,008
410 Fair	64,169	330	12,737
450 Regional Justice Center	507,092	254,188	521,091
510 ER&R	3,058,819	3,212,028	3,282,586
526 Health Insurance	110,489	85,101	91,081
535 Unemployment Comp	149,108	152,884	135,106
540 Tort Claims & Insurance	631,863	628,610	514,734

CURRENT EXPENSE - BY CATEGORY

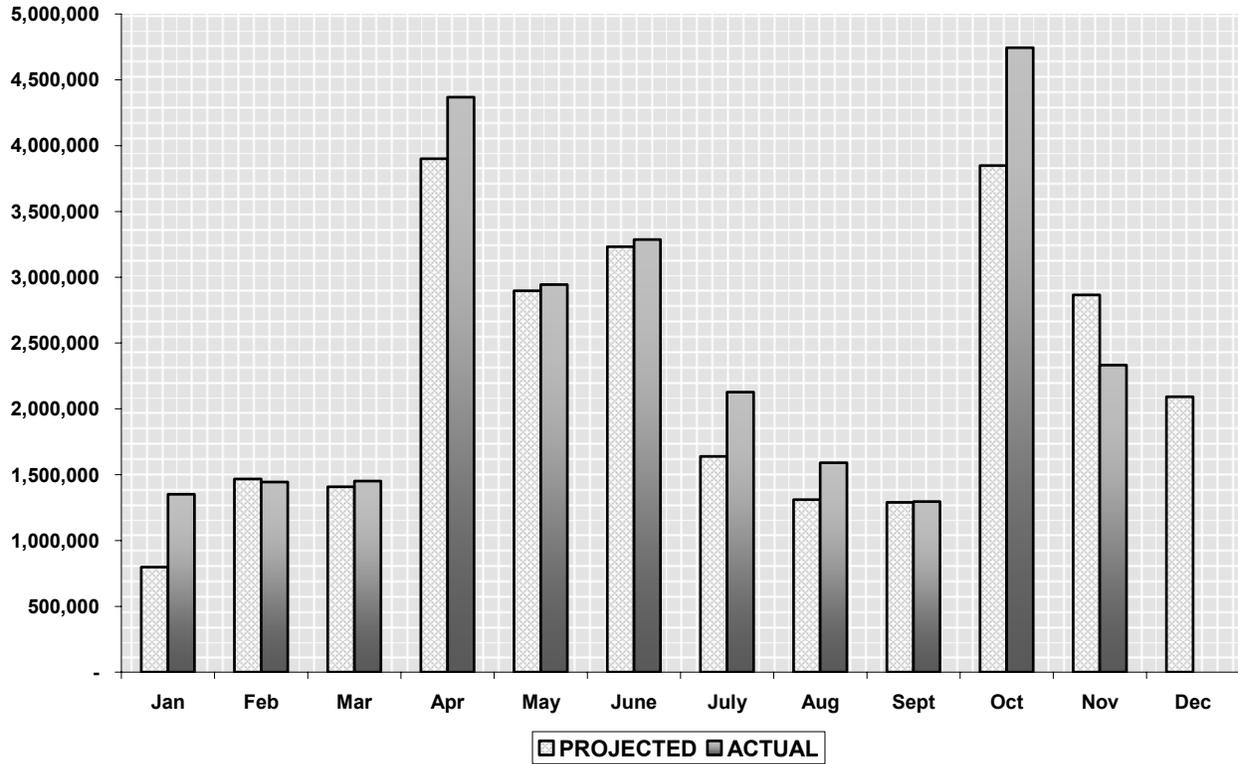
Through November 30, 2006

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,402,294	1,245,592	(156,702)	8,765,826	8,795,905	30,079
Sales Tax	493,050	516,407	23,357	4,182,259	4,662,903	480,644
Penalty & Interest	68,370	57,644	(10,725)	735,850	535,812	(200,038)
Building Permits	44,099	36,290	(7,810)	567,031	643,284	76,252
PILT	0	0	0	932,000	930,046	(1,954)
PUD Priviledge Tax	0	0	0	1,010,000	1,046,597	36,597
Liquor X & P	0	0	0	100,728	117,798	17,070
Wenatchee Court	13,175	14,530	1,355	124,904	162,551	37,646
Law Enforcement	226,969	172,266	(54,703)	1,316,508	1,193,077	(123,432)
Auto License	24,216	25,873	1,656	346,360	368,880	22,520
Interfund	117,042	134,076	17,035	1,119,746	1,220,836	101,091
District Court Fines	57,861	67,042	9,181	789,954	906,079	116,125
Treasury Interest	29,424	55,346	25,922	376,796	790,919	414,122
Operating Transfers-in	25,437	25,437	0	37,937	44,268	6,331
Other	363,941	918,771	554,830	4,250,074	5,518,622	1,268,547
TOTAL	2,865,877	3,269,273	403,396	24,655,974	26,937,574	2,281,600

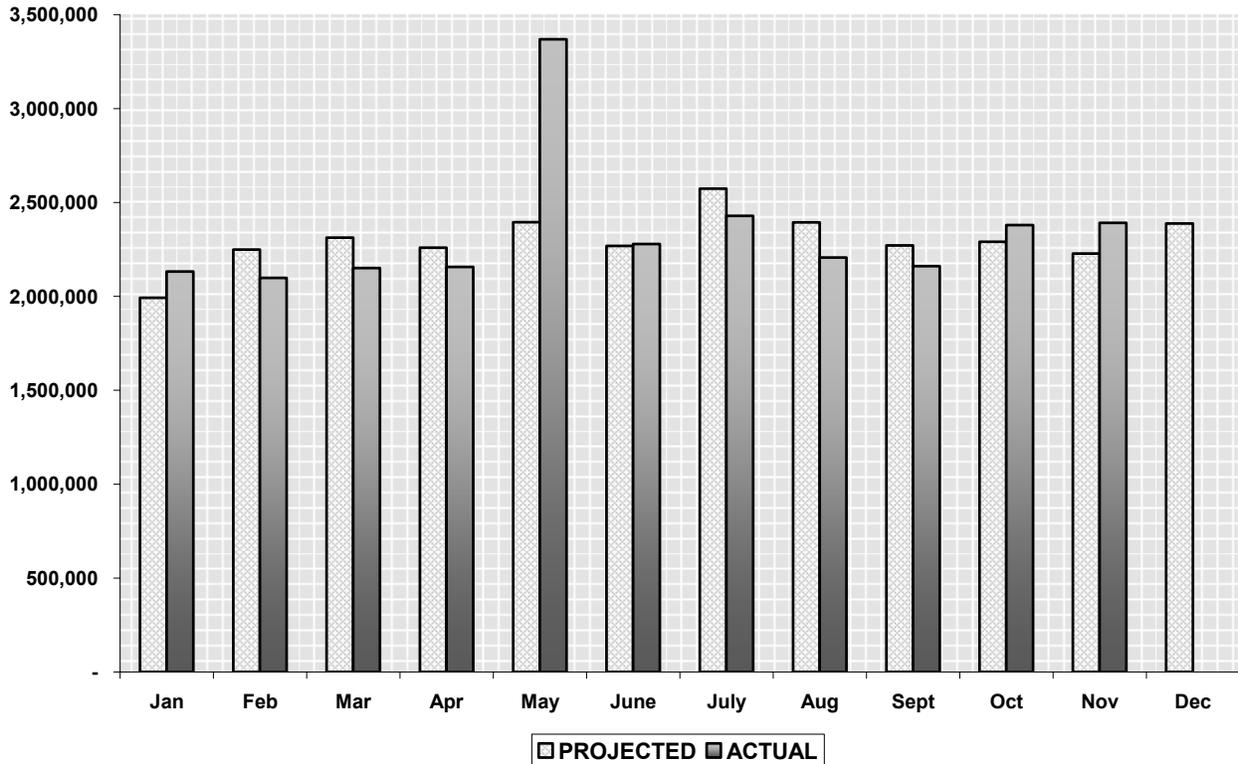
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,175,299	1,203,319	28,020	12,863,216	12,799,193	(64,022)
20 - Personnel Benefits	371,590	377,225	5,635	4,102,580	4,078,705	(23,874)
30 - Supplies	30,812	50,025	19,213	462,280	479,174	16,894
40 - Other Services/Charges	334,926	299,273	(35,653)	3,713,317	4,040,079	326,762
50 - Inter-Governmental Svs	50,410	62,841	12,432	537,336	601,251	63,915
60 - Capital Outlay	1,793	0	(1,793)	6,938	18,798	11,859
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	263,553	379,027	115,474	3,549,786	3,708,889	159,103
00 - Reclassifications	0	20,000	20,000	0	27,993	27,993
TOTAL	2,228,381	2,391,710	163,329	25,235,453	25,754,083	518,630

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

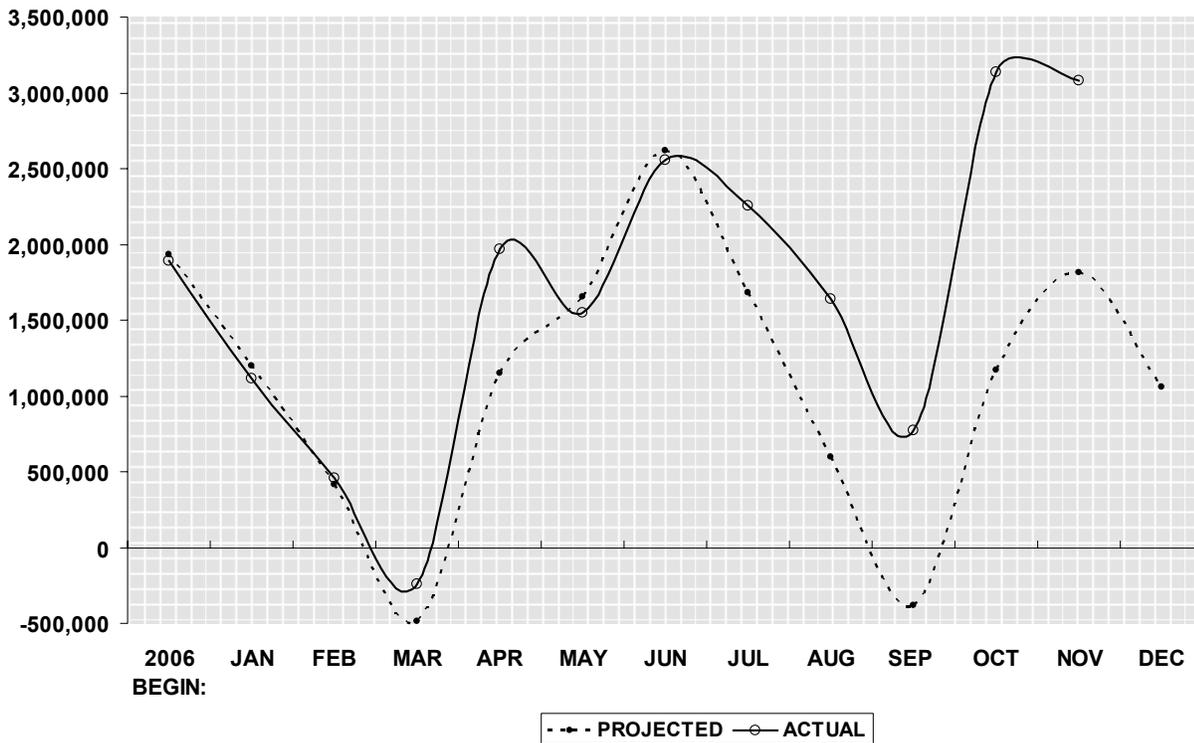
REVENUE (Monthly)



EXPENDITURES (Monthly)



2006 CURRENT EXPENSE FUND BALANCE



2005 CURRENT EXPENSE FUND BALANCE

