

CHELAN COUNTY



SEPTEMBER 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: October 5, 2006
 Subject: Financial Report – **September 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	18,398,655	19,860,615
EXPENDITURES	20,716,620	20,982,558
NET INCOME (DEFICIT)	(2,317,965)	(1,121,943)
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	(383,547)	771,883
ENDING CASH BALANCE		1,905,707

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 - The General Fund is holding \$630,000 more cash than it was at September 30, 2005. The fund balance is approximately \$450,000 more than it was at September 30, 2005.

Revenues are at 73.1% of budget (p. 3) compared to 70.9% at September 30, 2005.

Expenditures are at 74.8% of budget (p. 4) compared to 74.4% at September 30, 2005.

Everything over the last few months is pointing more convincingly to an *increased* fund balance of approximately \$300,000 for 2006.

REVENUE

Through September 30, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	54,666	0	0	248.5%
010 Assessor	4,230	1,594	18	2,618	38.1%
015 Auditor	842,570	560,763	49,649	232,159	72.4%
020 Planning/Building *	1,633,277	1,260,493	10,930	361,854	77.8%
030 Civil Service Commission	10,524	6,202	2,264	2,059	80.4%
040 Clerk	734,475	644,380	3,031	87,064	88.1%
045 Commissioners *	7,472,517	6,283,213	18,793	1,170,512	84.3%
050 Coroner	15,000	8,283	0	6,717	55.2%
052 DIS	79,598	66,995	0	12,603	84.2%
055 Facilities Maintenance	508,276	371,399	54,546	82,331	83.8%
065 District Court	1,260,494	1,014,346	0	246,148	80.5%
066 District Court Probation	280,100	210,157	0	69,943	75.0%
075 Extension Services	266,288	53,753	62,067	150,468	43.5%
077 Horticulture *	101,354	12,163	0	89,191	12.0%
085 Juvenile Services	678,856	420,787	56,927	201,142	70.4%
105 Non-Departmental	45,850	47,051	0	0	102.6%
139 Child Support Enforcement	459,744	246,325	0	213,419	53.6%
140 Prosecuting Attorney	274,623	222,834	19,983	31,806	88.4%
145 Sheriff *	2,098,298	1,518,955	114,327	465,016	77.8%
155 Superior Court System	38,687	21,008	0	17,679	54.3%
165 Treasurer	1,484,181	1,315,711	0	168,470	88.6%
170 Property Taxes	8,841,217	5,127,005	0	3,714,212	58.0%
TOTALS	27,152,159	19,468,082	392,533	7,291,544	73.1%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
County Roads	13,084,135	5,779,774	2,987	7,301,374	44.2%
Ohme Gardens	164,630	127,720	0	36,910	77.6%
Natural Resources *	1,094,950	814,917	162,914	117,119	89.3%
Wenatchee River Park	142,650	173,923	5,958	0	126.1%
Fair *	416,835	358,547	0	58,288	86.0%
Regional Justice Center	5,710,314	4,285,160	419,199	1,005,956	82.4%

*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 September 30, 2006

CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	2,099	810,318	298,432	73.1%
015 Auditor	1,023,026	0	737,458	285,568	72.1%
016 Board of Equalization	7,168	0	3,066	4,102	42.8%
020 Planning/Building	1,790,715	22,137	1,241,786	571,066	68.5%
030 Civil Service Comm	36,388	171	29,359	7,200	80.3%
040 Clerk	958,494	833	693,041	266,286	72.2%
045 Commissioners	573,176	26,369	440,868	158,677	73.5%
050 Coroner	209,288	(30)	103,650	105,608	49.5%
052 DIS	771,237	4,067	565,505	209,799	72.9%
055 Facilities Maintenance	1,374,133	(9,000)	981,710	383,423	71.9%
065 District Court	1,031,482	68	748,078	283,472	72.5%
066 District Court Probation	362,904	616	270,019	93,501	74.3%
075 Extension Services	445,116	3,929	357,768	91,277	79.7%
077 Horticulture	66,068	76,072	45,372	96,768	31.9%
085 Juvenile Services	2,547,305	(3,383)	1,828,906	715,016	71.9%
105 Non-Departmental	4,929,928	44,835	3,945,958	1,028,805	79.3%
139 Child SE	427,055	7,317	311,572	122,800	71.7%
140 Prosecuting Attorney	1,441,098	(2,084)	1,050,601	388,413	73.0%
145 Sheriff	7,134,527	270,387	5,771,889	1,633,025	77.9%
155 Superior Court System	879,507	626	671,642	208,491	76.3%
165 Treasurer	508,216	283	373,989	134,510	73.5%
TOTALS	27,623,482	445,312	20,982,558	7,086,236	74.8%

SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	6,846,122	7,762,635	46.9%
Ohme Gardens	206,005	0	123,856	82,149	60.1%
Natural Resources	1,839,158	10,016	944,293	904,881	51.1%
Wenatchee River Park	161,551	0	134,843	26,708	83.5%
Fair	366,712	47,835	314,213	100,334	75.8%
Regional Justice	6,489,173	611,830	5,251,786	1,849,217	74.0%

CASH & INVESTMENTS

Fund # / Department	July 31, 2006 Cash & Investments	August 31, 2006 Cash & Investments	September 30, 2006 Cash & Investments
010 Current Expense	3,185,215	2,574,760	1,905,707
110 County Roads	5,202,118	5,283,454	4,954,805
119 Ohme Gardens	36,099	54,763	62,402
130 Emergency Management	110,096	88,828	71,597
140 Cashmere-Dryden Airport	24,158	23,560	24,183
180 Natural Resources	592,985	501,973	596,568
210 Juvenile Building Debt	2,229,531	2,325,938	2,465,582
301 REET 1	631,209	724,428	734,264
405 Wenatchee River Park	86,252	92,937	89,242
410 Fair	8,830	6,751	64,169
450 Regional Justice Center	618,218	677,966	507,092
510 ER&R	2,753,239	2,984,186	3,058,819
526 Health Insurance	104,451	101,564	110,489
535 Unemployment Comp	141,377	145,217	149,108
540 Tort Claims & Insurance	987,005	981,849	631,863

CURRENT EXPENSE - BY CATEGORY

Through August 31, 2006

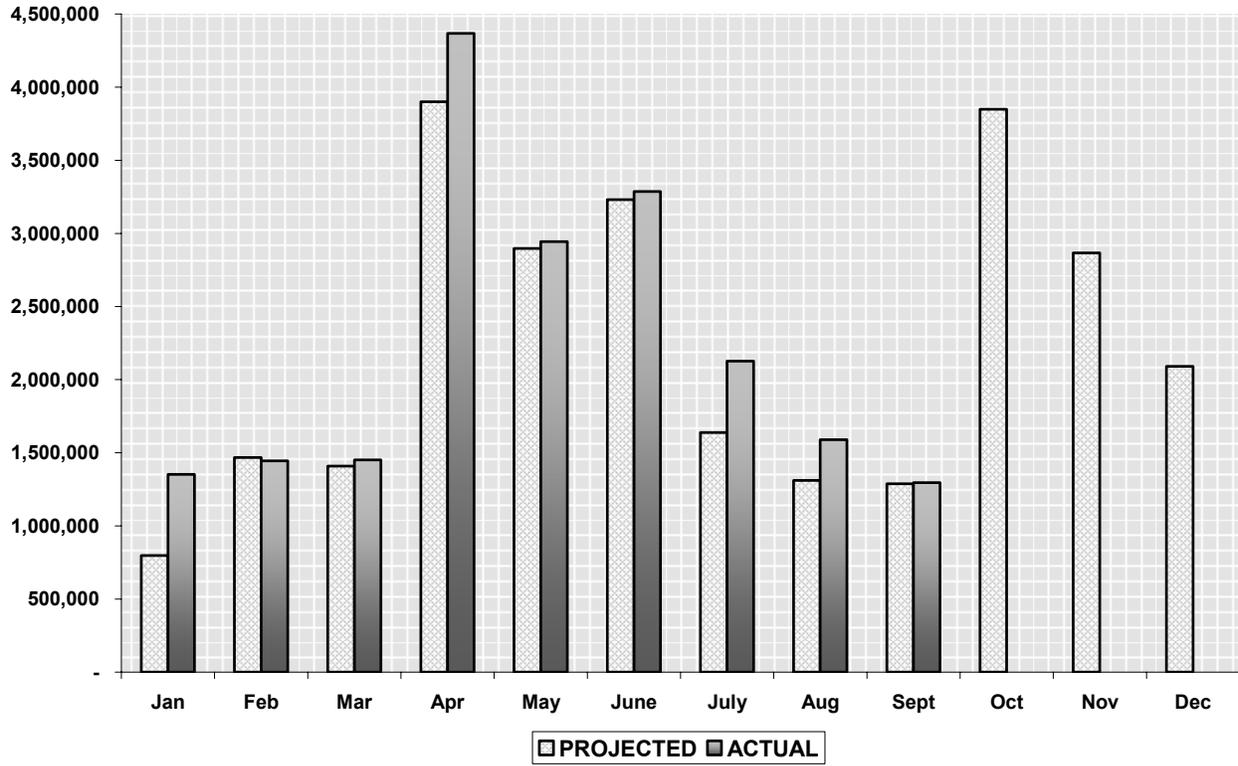
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	170,859	112,697	(58,163)	5,121,974	5,127,005	5,032
Sales Tax	429,311	459,580	30,269	3,292,024	3,597,507	305,483
Penalty & Interest	39,295	21,280	(18,015)	609,473	430,114	(179,359)
Building Permits	72,062	65,306	(6,757)	471,089	549,978	78,889
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	19,050	20,298	1,248	90,637	104,930	14,293
Wenatchee Court	14,843	14,789	(54)	107,115	134,631	27,516
Law Enforcement	0	0	0	911,792	1,020,811	109,019
Auto License	33,816	32,360	(1,456)	294,569	310,335	15,766
Interfund	60,531	72	(60,459)	789,690	783,798	(5,892)
District Court Fines	77,337	73,360	(3,978)	656,860	719,704	62,843
Treasury Interest	42,937	74,647	31,710	334,649	681,420	346,771
Operating Transfers-in	0	81	81	12,500	12,581	81
Other	329,135	555,026	225,890	3,307,029	4,018,627	711,598
TOTAL	1,289,177	1,429,494	140,317	17,941,400	19,468,082	1,526,683

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,191,242	1,198,030	6,788	10,514,511	10,416,471	(98,040)
20 - Personnel Benefits	360,023	396,207	36,184	3,358,837	3,312,366	(46,471)
30 - Supplies	41,224	39,651	(1,572)	395,122	361,339	(33,784)
40 - Other Services/Charges	341,657	291,004	(50,653)	3,001,511	3,307,537	306,026
50 - Inter-Governmental Svs	43,248	26,191	(17,057)	453,255	463,469	10,213
60 - Capital Outlay	362	0	(362)	3,942	6,829	2,887
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	293,202	202,478	(90,724)	2,989,441	3,106,554	117,113
00 - Reclassifications	0	7,513	7,513	0	7,993	7,993
TOTAL	2,270,957	2,161,074	(109,883)	20,716,620	20,982,558	265,938

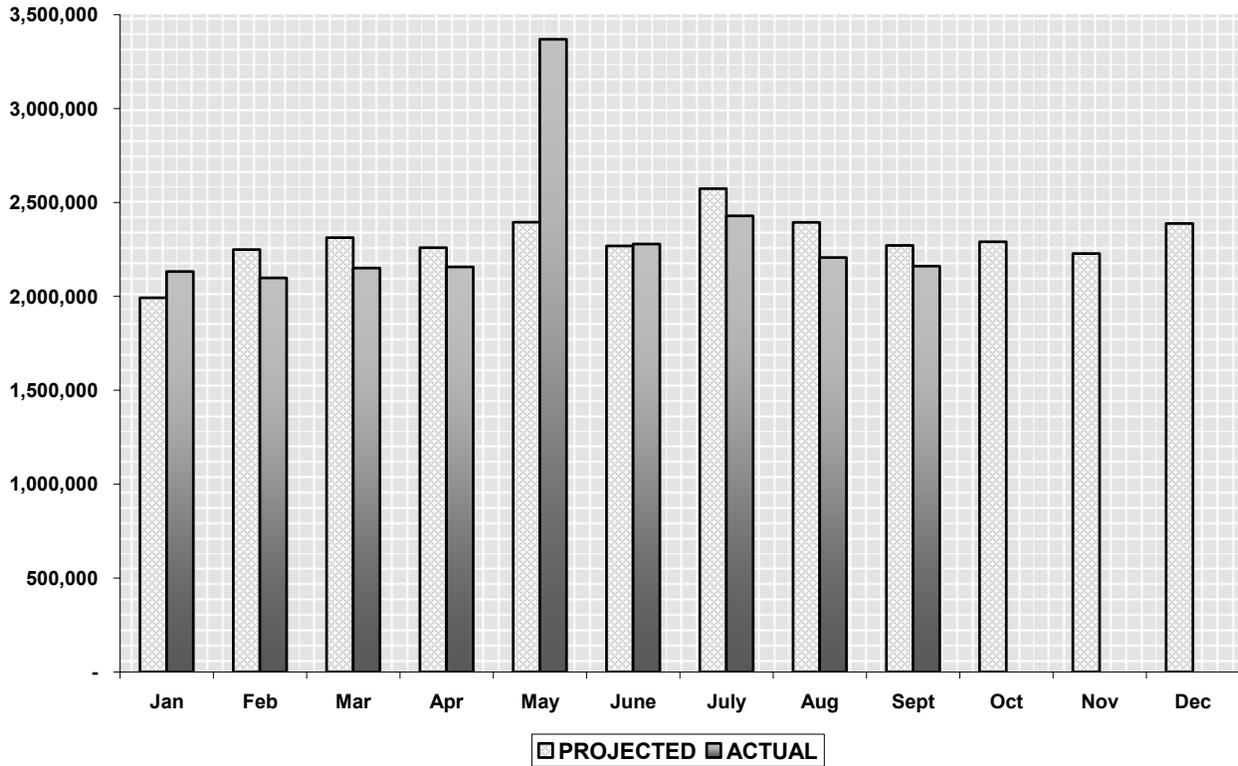
Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

Revenues do not include accounts receivable

REVENUE (Monthly)



EXPENDITURES (Monthly)



CURRENT EXPENSE FUND BALANCE

