

*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County



## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads

From: Brad Posenjak, Financial Services Manager

Date: January 31, 2005

Subject: Financial Report –**December 2004**

**NOTE:** The following figures show the preliminary 2004 ending fund balance and corresponding revenues and expenditures. There will be several adjustments as the year end is closed that may require this figure to be adjusted slightly.

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	23,206,329	24,873,506
EXPENDITURES	25,134,571	25,683,639
NET INCOME (DEFICIT)	(1,928,242)	(810,133)
BEGINNING FUND BALANCE	3,305,466	2,970,554
CURRENT FUND BALANCE	1,377,224	2,160,421
<b>STRATEGIC RESERVE - 7% of 2004 Budgeted Expenditures</b>		1,759,420
<b>ENDING CASH BALANCE</b>		2,606,539

*The above projected numbers do not include emergency appropriations or unbudgeted revenue. The fund balance and strategic reserve 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.*

# FINANCIAL REPORT



# DECEMBER 2004

# REVENUE

## CURRENT EXPENSE REVENUE THROUGH DECEMBER 2004

Dept # / Department	2004 Budget	2004 Actual	2004 Receivables	Uncollected Revenue	%
010 Assessor	4,230	3,052	160	1,018	75.9%
015 Auditor*	945,959	719,555	234,830	(8,425)	100.9%
020 Planning/Building*	977,443	1,071,252	34,344	(128,153)	113.1%
030 Civil Service Commission	10,524	6,012	4,897	(385)	103.7%
040 Clerk	558,361	584,217	33,854	(59,710)	110.7%
045 Commissioners	6,919,975	6,739,183	52,156	128,636	98.1%
050 Coroner	15,000	15,406	0	(406)	102.7%
052 DIS	108,143	116,253	0	(8,110)	107.5%
055 Facilities Maintenance	449,675	471,077	25,937	(47,339)	110.5%
065 District Court*	1,138,950	1,250,639	10,852	(122,540)	110.8%
066 District Court Probation	240,100	279,999	0	(39,899)	116.6%
075 Extension Services*	326,150	60,518	230,855	34,777	89.3%
077 Horticulture	23,729	16,766	0	6,963	70.7%
085 Juvenile Services	739,146	618,325	100,756	20,065	97.3%
105 Non-Departmental	135,021	157,298	0	(22,277)	116.5%
139 Child Support Enforcement	426,320	305,982	51,601	68,737	83.9%
140 Prosecuting Attorney	303,787	314,723	19,224	(30,160)	109.9%
145 Sheriff*	2,348,406	1,978,821	282,601	86,984	96.3%
155 Superior Court System	29,221	30,489	577	(1,845)	106.3%
165 Treasurer	1,094,843	1,315,075	0	(220,232)	120.1%
005 CE Reserve Interest	22,000	12,944	0	9,056	58.8%
170 Property Taxes	7,592,401	7,680,363	0	(87,962)	101.2%
Transfers to Current Exp	0	42,915	0	(42,915)	100.0%
<b>TOTALS</b>	<b>24,409,385</b>	<b>23,790,864</b>	<b>1,082,642</b>	<b>(464,122)</b>	<b>101.9%</b>

## SPECIFIC FUNDS

Fund	2004 Budget	2004 Actual	2004 Receivables	Uncollected Revenue	%
County Roads	10,719,132	9,051,766	11,798	1,655,568	84.6%
Ohme Gardens	158,180	155,121	0	3,059	98.1%
Wenatchee River Park	144,350	147,323	0	(2,973)	102.1%
Fair	346,200	356,390	5,348	(15,538)	104.5%
Regional Justice Center*	5,510,868	5,617,563	512,513	(619,207)	111.2%

\*Includes additional revenue than what was originally budgeted

The above-chart represents revenue using the accrual method of accounting. Revenue received in 2004 for a 2003 billing is not revenue represented above, but is revenue for 2003, thus it is not shown.

# EXPENDITURES

## CURRENT EXPENSE EXPENDITURES THROUGH DECEMBER 2004

Dept # / Department	2004 Budget	2004 Appropriations	2004 Actual	Unexpended Balance	% Expended
010 Assessor	1,059,424	9,116	1,024,697	43,843	95.9%
015 Auditor	935,965	29,709	947,256	18,418	98.1%
016 Board of Equalization	8,437	816	4,655	4,598	50.3%
020 Planning/Building	1,321,162	100,015	1,276,887	144,290	89.8%
030 Civil Service Comm	38,374	159	37,821	712	98.2%
040 Clerk	848,300	16,276	841,773	22,803	97.4%
045 Commissioners	524,188	14,844	507,979	31,053	94.2%
050 Coroner	176,995	4,128	176,768	4,355	97.6%
052 DIS	757,902	10,048	749,305	18,645	97.6%
055 Facilities Maintenance	1,327,050	17,566	1,269,535	75,081	94.4%
065 District Court	949,934	19,763	926,009	43,689	95.5%
066 District Court Probation	285,807	25,540	305,014	6,333	98.0%
075 Extension Services	375,773	72,906	409,260	39,419	91.2%
077 Horticulture	59,411	1,686	56,400	4,697	92.3%
085 Juvenile Services	2,474,671	7,293	2,298,966	182,998	92.6%
105 Non-Departmental	4,916,037	217,610	4,970,199	163,448	96.8%
139 Child SE	418,301	0	374,055	44,246	89.4%
140 Prosecuting Attorney	1,218,695	31,480	1,206,521	43,654	96.5%
145 Sheriff	6,132,729	998,720	7,016,861	114,588	98.4%
155 Superior Court System	824,575	15,112	829,559	10,128	98.8%
165 Treasurer	480,841	4,948	454,120	31,669	93.5%
<b>TOTALS</b>	<b>25,134,571</b>	<b>1,597,736</b>	<b>25,683,639</b>	<b>1,048,668</b>	<b>96.1%</b>

## SPECIFIC FUND EXPENDITURES

Fund	2004 Budget	2004 Appropriations	2004 Actual	Unexpended Balance	% Expended
County Roads	13,013,572	1,763,362	9,719,671	5,057,263	65.8%
Ohme Gardens	207,525	69,364	192,010	84,879	69.3%
Wenatchee River Park	157,302	61,698	152,593	66,407	69.7%
Fair	358,700	30,000	388,285	415	99.9%
Regional Jail	5,270,249	325,072	5,444,106	151,215	97.3%

# ENDING CASH BALANCES

## CASH AS OF DECEMBER 31, 2004

<b>Fund # / Department</b>	<b>October 2004 Actual Ending Cash Balance</b>	<b>November 2004 Actual Ending Cash Balance</b>	<b>December 2004 Actual Ending Cash Balance</b>
010 Current Expense	3,690,100	3,417,024	2,606,539
110 County Roads	4,717,004	4,858,301	4,795,738
119 Ohme Gardens	111,686	100,845	83,779
130 Emergency Mgmt	46,694	28,560	21,515
132 911	95,805	2,654	0
140 Cashmere-Dryden Airpt	17,344	16,825	16,485
210 Juvenile Building Debt	1,850,651	1,971,750	2,071,807
301 REET 1 - CAP EXP	667,317	715,756	764,877
405 Wenatchee River Park	47,471	41,573	34,930
410 Fair	21,838	7,154	436
450 Regional Jail	724,953	891,632	744,574
510 ER&R	4,311,364	4,333,678	4,351,009
526 Health Insurance	125,163	94,987	126,237
535 Unemployment Comp	388,615	389,160	389,739
540 Tort Claims & Ins	304,054	297,068	283,215

# CURRENT EXPENSE BY CATEGORY

Through December 2004

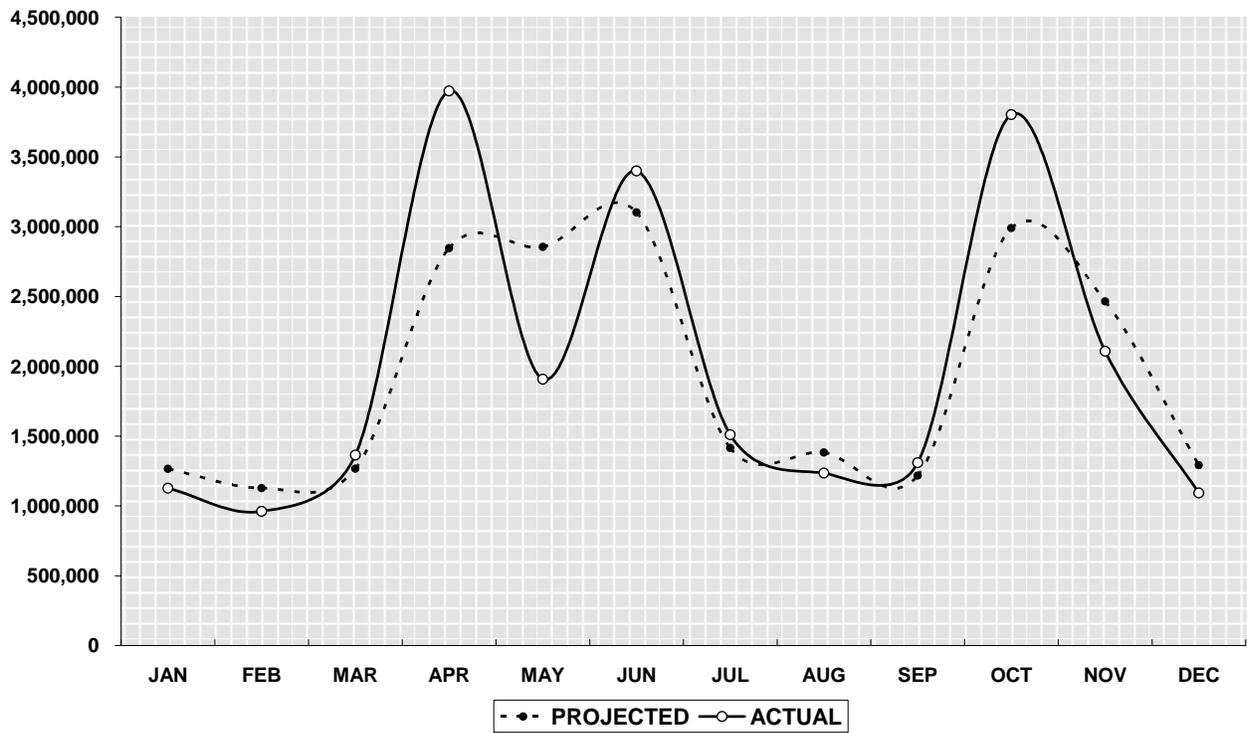
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,268,327	45,667	(1,222,660)	7,524,388	7,680,363	155,975
Sales Tax	432,715	340,115	(92,600)	3,796,760	4,027,687	230,927
Penalty & Interest	55,475	51,065	(4,410)	547,174	825,658	278,484
Building Permits	32,579	50,406	17,827	417,782	541,518	123,736
PILT	0	0	0	850,000	931,388	81,388
PUD Privilege Tax	0	0	0	1,085,000	984,764	(100,236)
Liquor X & P	0	22,962	22,962	77,832	128,752	50,920
Wenatchee Court	11,516	10,778	(738)	138,125	147,153	9,028
Law Enforcement	140,750	0	(140,750)	563,000	562,150	(850)
Auto License	25,095	22,277	(2,818)	360,289	360,518	229
District Court Fines	58,124	69,768	11,644	793,034	938,753	145,719
Treasury Interest	14,524	51,483	36,959	259,742	283,293	23,551
Operating Transfers-in	0	0	0	31,665	12,932	(18,733)
Subtotal	2,039,104	664,521	(1,374,583)	16,444,791	17,424,929	980,138
Other	426,036	428,252	2,216	5,491,533	6,365,934	874,402
<b>TOTAL</b>	<b>2,465,141</b>	<b>1,092,774</b>	<b>(1,372,367)</b>	<b>21,936,324</b>	<b>23,790,864</b>	<b>1,854,540</b>

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Salaries & Wages	1,068,106	1,068,391	285	11,749,166	13,178,948	1,429,782
Personnel Benefits	310,662	341,498	30,836	3,417,282	3,826,899	409,617
Subtotal	1,378,768	1,409,888	31,120	15,166,448	17,005,847	1,839,399
Supplies	30,536	106,878	76,342	430,515	605,165	174,650
Other Services/Charges	317,972	572,912	254,940	3,553,300	4,011,293	457,993
Inter-Governmental Svs	45,437	25,792	(19,645)	490,672	583,789	93,117
Subtotal	393,945	705,583	311,637	4,474,486	5,200,246	725,760
Interfund Payments	200,613	4,414	(196,199)	3,200,590	3,408,489	207,899
Capital Outlay	3,026	0	(3,026)	12,441	32,169	19,728
Debt Service	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,976,352</b>	<b>2,119,885</b>	<b>143,533</b>	<b>22,853,965</b>	<b>25,646,751</b>	<b>2,792,786</b>

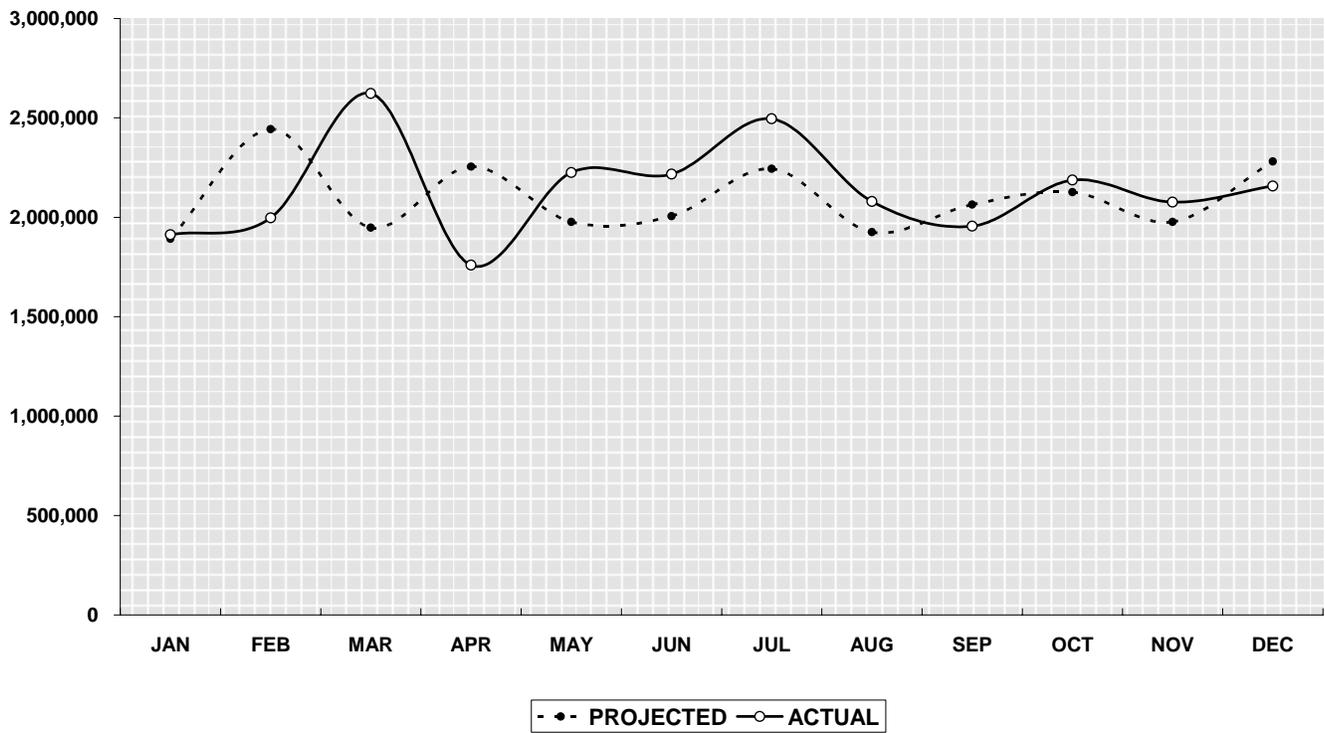
\*Monthly Projections are based upon a ten year average.

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

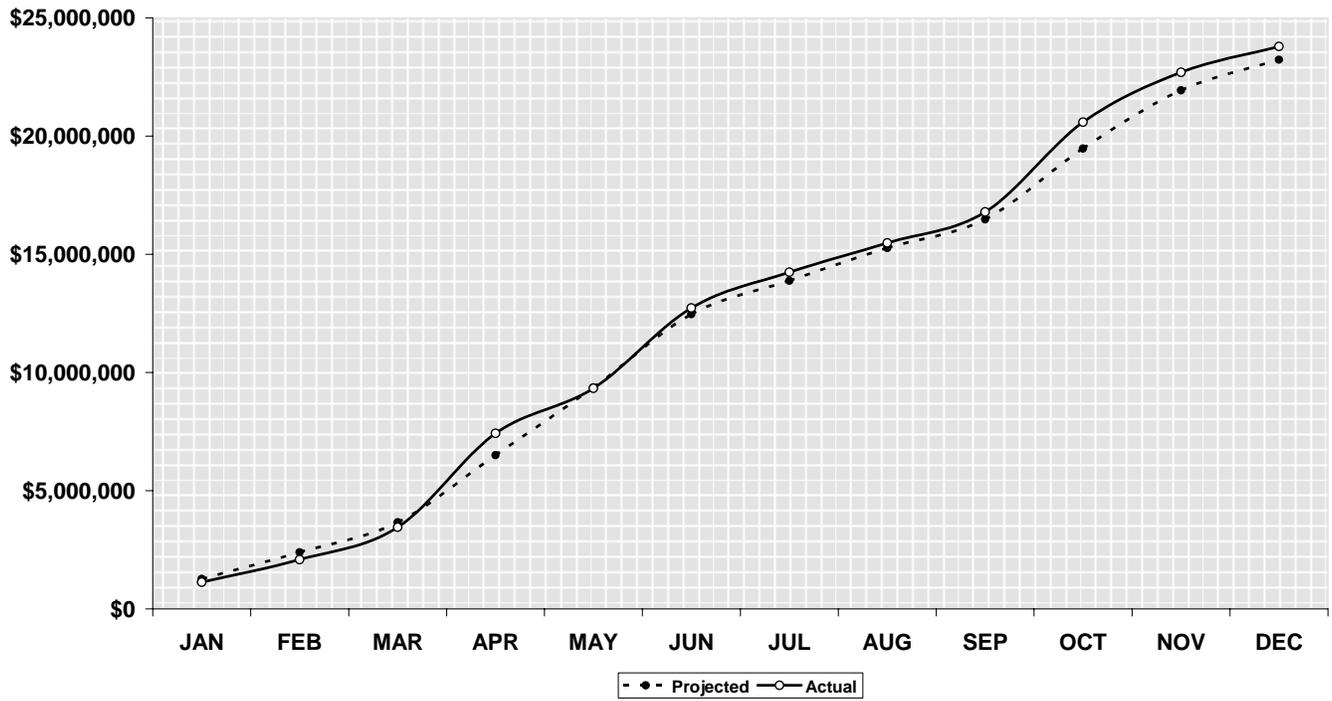
## REVENUE (Monthly)



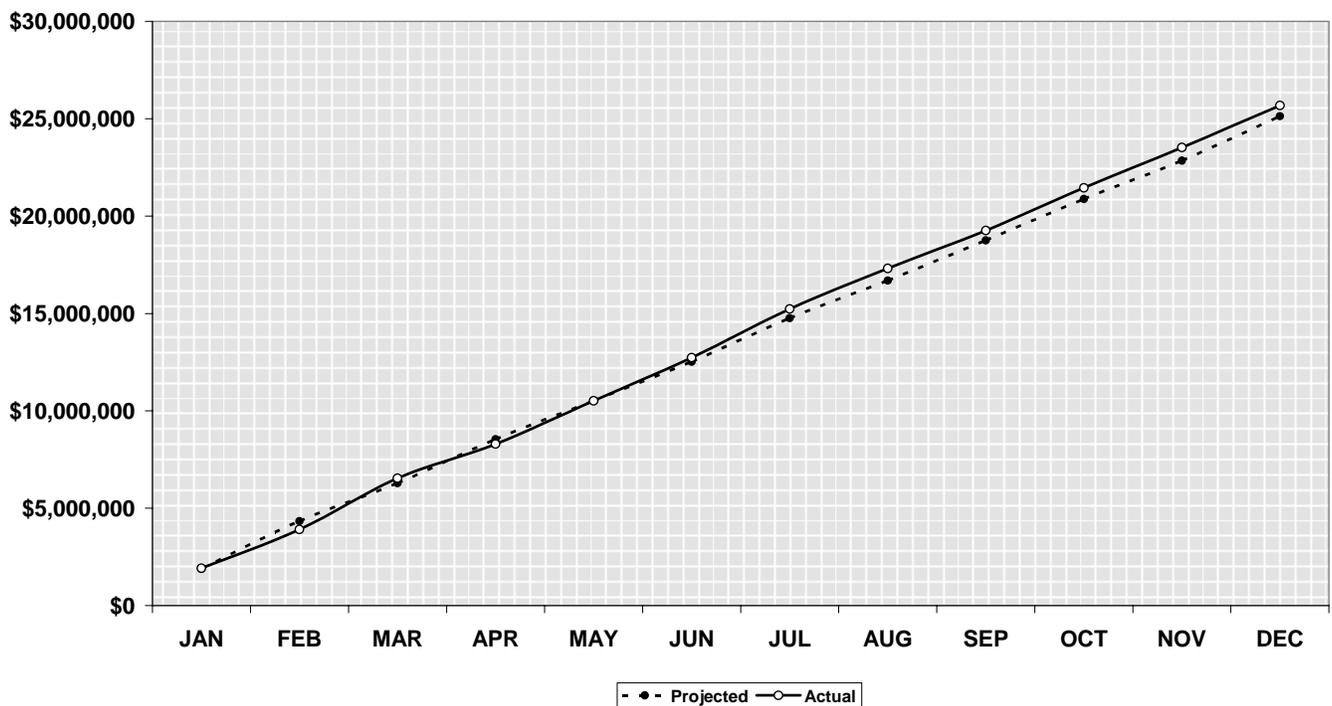
## EXPENDITURES (Monthly)



## CUMULATIVE REVENUE



## CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

