

# FINANCIAL REPORT



# DECEMBER 2005



*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 – **December 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	25,544,983	26,557,521
EXPENDITURES	26,690,630	26,824,405
NET INCOME (DEFICIT)	(1,145,647)	(266,884)
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	1,094,400	1,893,826
<b>ENDING CASH BALANCE</b>		<b>2,691,975</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:**

This report includes preliminary unaudited figures for 2005's financial status. The audited 2005 financial statements will be completed before July 2006, and may be different from what is included in this report.

The revenue chart of page 3 does not show any receivables because they are included in the 2005 Actual at year-end.

# REVENUE

Through December 31, 2005

## CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	(51,358)	0	0	-233.4%
010 Assessor	4,230	2,686	0	1,544	63.5%
015 Auditor *	949,300	905,428	0	43,872	95.4%
020 Planning/Building	1,326,641	1,456,277	0	0	109.8%
030 Civil Service Commission	10,524	7,361	0	3,164	69.9%
040 Clerk *	696,825	732,902	0	0	105.2%
045 Commissioners	6,966,069	7,334,903	0	0	105.3%
050 Coroner	15,000	15,457	0	0	103.0%
052 DIS *	144,131	152,149	0	0	105.6%
055 Facilities Maintenance	523,386	530,506	0	0	101.4%
065 District Court*	1,276,350	1,183,882	0	92,468	92.8%
066 District Court Probation	265,100	302,508	0	0	114.1%
075 Extension Services	300,245	273,464	0	26,781	91.1%
077 Horticulture	25,979	29,619	0	0	114.0%
085 Juvenile Services	682,441	694,314	0	0	101.7%
105 Non-Departmental	193,343	283,106	0	0	146.4%
139 Child Support Enforcement	459,744	418,999	0	40,745	91.1%
140 Prosecuting Attorney	303,919	285,042	0	18,877	93.8%
145 Sheriff *	2,081,283	2,054,025	0	0	98.7%
155 Superior Court System	36,721	29,589	0	7,132	80.6%
165 Treasurer	1,326,904	1,475,080	0	0	111.2%
170 Property Taxes	8,359,072	8,441,582	0	0	101.0%
<b>TOTALS</b>	<b>25,969,207</b>	<b>26,557,521</b>	<b>0</b>	<b>234,583</b>	<b>102.3%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
County Roads	10,679,895	10,179,093	0	500,802	95.3%
Ohme Gardens	186,228	159,960	0	26,268	85.9%
Natural Resources	889,025	787,860	0	101,165	88.6%
Wenatchee River Park	144,818	165,058	0	0	114.0%
Fair	370,918	331,266	0	39,652	89.3%
Regional Justice Center	5,336,312	6,098,835	0	0	114.3%

\*Includes additional revenue budget than what was originally budgeted

The above-chart represents revenue using the accrual method of accounting. Revenue received in 2005 for a 2004 is removed from the above figures.

# EXPENDITURES

Through December 31, 2005

## CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
005 Reserve	0	0	2,914	(2,914)	0.0%
010 Assessor	1,101,338	2,308	1,068,342	35,304	96.8%
015 Auditor	981,078	52,128	1,019,592	13,614	98.7%
016 Board of Equalization	8,441	1,183	4,061	5,563	42.2%
020 Planning/Building	1,587,707	20,459	1,462,803	145,363	91.0%
030 Civil Service Comm	35,995	37	35,190	842	97.7%
040 Clerk	917,235	66,341	971,588	11,988	98.8%
045 Commissioners	539,328	8,642	525,574	22,396	95.9%
050 Coroner	183,164	14,801	195,188	2,777	98.6%
052 DIS	752,942	37,489	764,745	25,686	96.8%
055 Facilities Maintenance	1,330,855	46,307	1,372,511	4,651	99.7%
065 District Court	1,000,869	27,185	970,128	57,926	94.4%
066 District Court Probation	351,834	(1,451)	343,489	6,894	98.0%
075 Extension Services	461,035	5,951	433,312	33,674	92.8%
077 Horticulture	63,811	1,393	59,579	5,625	91.4%
085 Juvenile Services	2,494,219	8,318	2,429,088	73,449	97.1%
105 Non-Departmental	4,914,605	16,555	4,960,276	(29,116)	100.6%
139 Child SE	424,984	6,435	399,021	32,398	92.5%
140 Prosecuting Attorney	1,360,060	3,196	1,344,841	18,415	98.6%
145 Sheriff	6,814,906	283,942	7,142,591	(43,743)	100.6%
155 Superior Court System	871,260	(881)	833,302	37,077	95.7%
165 Treasurer	494,966	1,408	486,271	10,103	98.0%
<b>TOTALS</b>	<b>26,690,632</b>	<b>601,746</b>	<b>26,824,405</b>	<b>467,973</b>	<b>98.3%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	8,522,675	2,369,888	78.2%
Ohme Gardens	207,108	0	179,495	27,613	86.7%
Natural Resources	2,260,189	5,442	1,396,619	869,012	61.6%
Wenatchee River Park	148,692	11,350	156,619	3,423	97.9%
Fair	382,597	0	386,600	(4,003)	101.0%
Regional Justice	5,796,066	163,600	6,034,005	(74,339)	101.2%

# CASH & INVESTMENTS

<b>Fund # / Department</b>	<b>October 31, 2005 Cash &amp; Investments</b>	<b>November 30, 2005 Cash &amp; Investments</b>	<b>December 31, 2005 Cash &amp; Investments</b>
010 Current Expense	2,809,666	3,317,734	2,691,975
110 County Roads	3,634,522	5,202,208	6,258,079
119 Ohme Gardens	72,285	62,569	54,822
130 Emergency Management	168,644	143,996	172,617
132 911 Communications	3	0	0
140 Cashmere-Dryden Airport	23,867	21,667	20,951
180 Natural Resources	917,813	655,290	601,712
210 Juvenile Building Debt	2,144,673	2,277,103	2,383,649
301 REET 1	1,269,176	1,334,899	1,389,306
405 Wenatchee River Park	55,215	46,653	39,598
410 Fair	12,733	19,981	22,785
450 Regional Justice Center	1,111,385	1,065,410	862,691
510 ER&R	2,367,553	2,622,347	2,630,830
526 Health Insurance	79,125	120,760	109,274
535 Unemployment Comp	151,515	151,986	152,463
540 Tort Claims & Insurance	421,667	415,126	402,115

# CURRENT EXPENSE - BY CATEGORY

Through December 31, 2005

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	73,914	52,204	(21,710)	8,359,072	8,441,582	82,510
Sales Tax	379,980	352,104	(27,875)	4,180,000	4,579,234	399,234
Penalty & Interest	98,039	61,426	(36,613)	830,000	684,483	(145,517)
Building Permits	32,619	67,710	35,092	553,082	629,924	76,842
PILT	0	0	0	932,000	896,503	(35,497)
PUD Privilege Tax	0	0	0	1,000,000	1,010,682	10,682
Liquor X & P	29,275	8,034	(21,240)	112,000	117,967	5,967
Wenatchee Court	9,471	31,064	21,593	165,000	156,926	(8,074)
Law Enforcement	0	0	0	1,241,927	1,241,927	0
Auto License	25,688	23,106	(2,582)	404,155	343,734	(60,421)
District Court Fines	62,700	63,406	706	929,000	858,087	(70,913)
Treasury Interest	42,163	126,541	84,379	300,000	512,886	212,886
Operating Transfers-in	10,556	6,250	(4,306)	175,006	174,978	(28)
Other	524,006	1,285,588	761,582	6,363,741	6,908,609	544,868
<b>TOTAL</b>	<b>1,288,409</b>	<b>2,077,434</b>	<b>789,025</b>	<b>25,544,983</b>	<b>26,557,521</b>	<b>1,012,538</b>

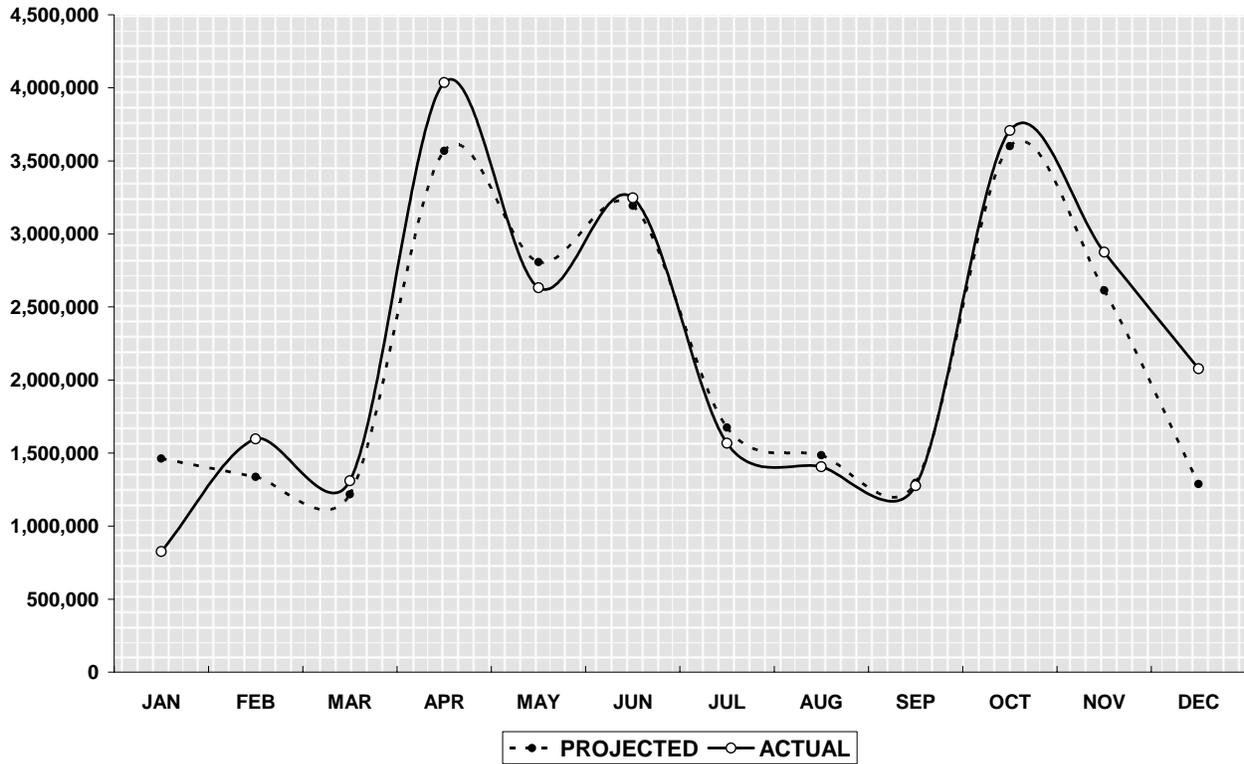
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,121,851	1,125,923	4,072	13,410,240	13,433,382	23,142
20 - Personnel Benefits	441,734	374,721	(67,013)	4,472,623	4,191,435	(281,188)
30 - Supplies	106,258	106,477	220	576,579	588,457	11,878
40 - Other Services/Charges	503,720	535,792	32,073	4,073,798	4,358,704	284,906
50 - Inter-Governmental Svs	40,679	62,756	22,077	532,116	593,770	61,654
60 - Capital Outlay	938	0	(938)	7,500	40,500	33,000
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	249,611	2,587	(247,024)	3,617,774	3,618,158	384
<b>TOTAL</b>	<b>2,464,790</b>	<b>2,208,256</b>	<b>(256,534)</b>	<b>26,690,630</b>	<b>26,824,405</b>	<b>133,776</b>

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

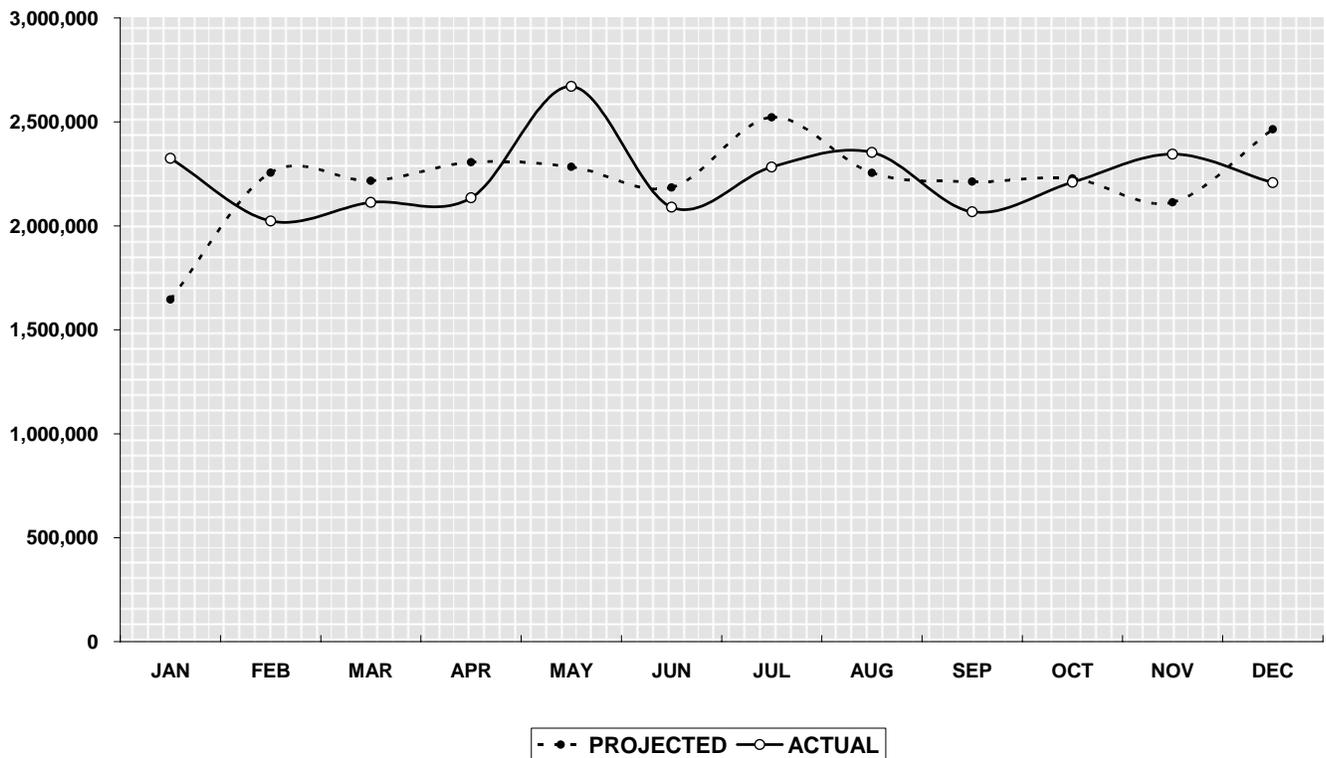
\*\*This does not reflect appropriations/transfers/unanticipated revenue

\*\*\*Revenues do not include accounts receivable

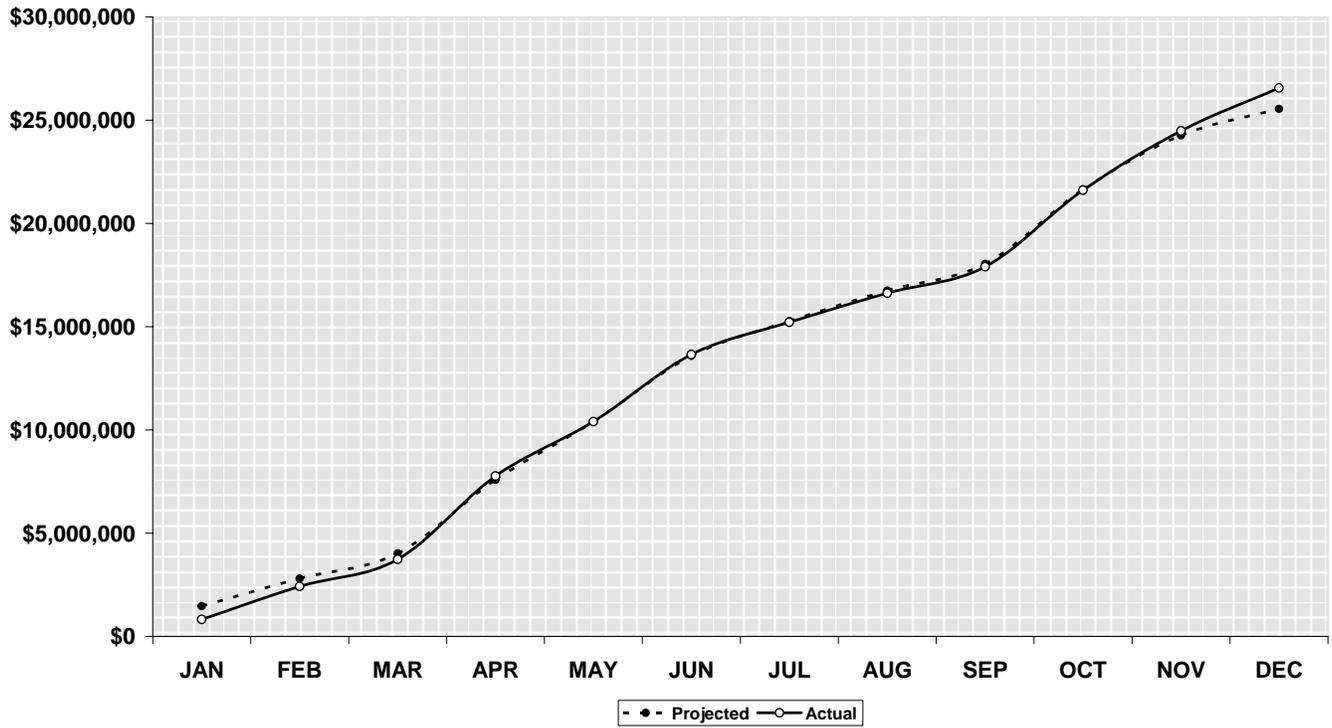
### REVENUE (Monthly)



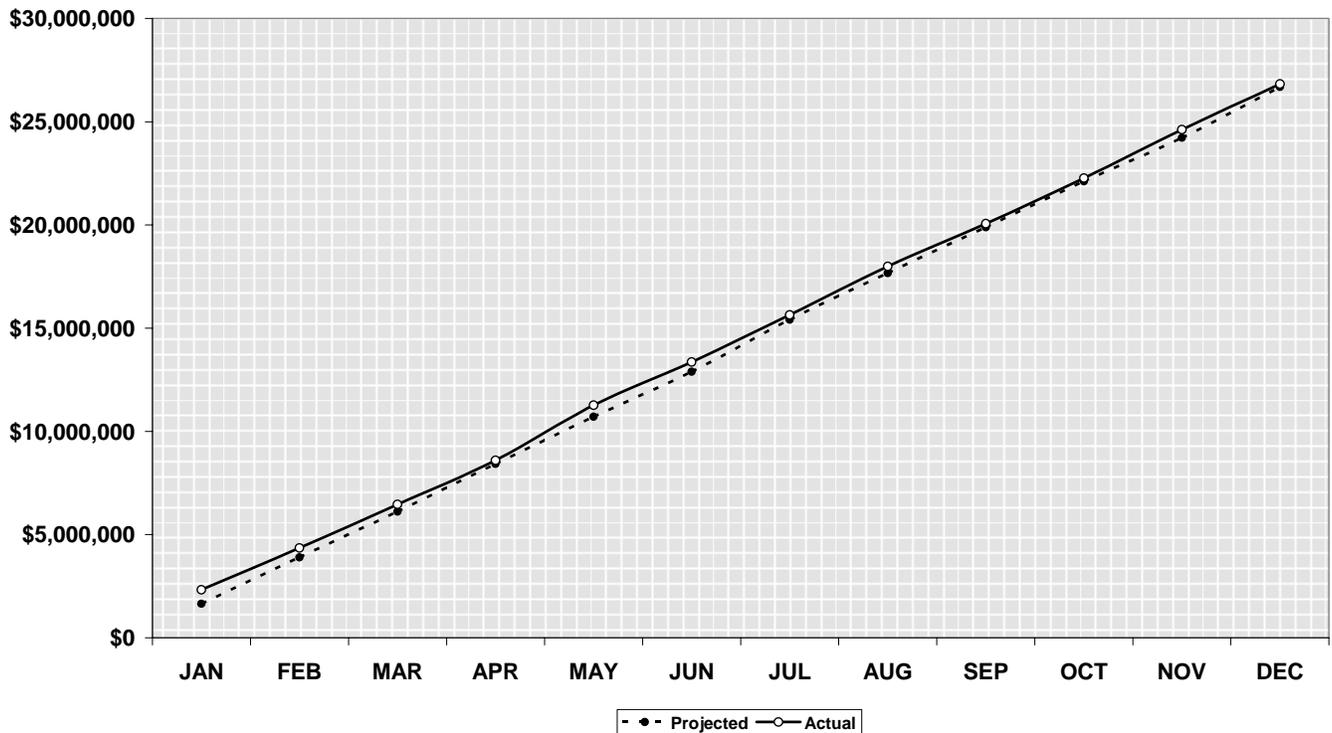
### EXPENDITURES (Monthly)



## CUMULATIVE REVENUE



## CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

