

Evelyn L. Arnold, CPA
AUDITOR

Chelan County



MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads
From: Brad Posenjak, Financial Services Manager
Date: May 9, 2005
Subject: Financial Report – **March 2005 - Revised**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	4,086,152	4,357,123
EXPENDITURES	6,118,758	6,461,067
NET INCOME (DEFICIT)	(2,032,606)	(2,103,944)
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	207,441	56,766
ENDING CASH BALANCE		973,157

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.

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

FINANCIAL REPORT



March 2005

REVENUE

CURRENT EXPENSE REVENUE THROUGH MARCH 2005

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	%
					Received
005 CE Reserve Interest	22,000	(12,008)	0	34,008	-54.6%
010 Assessor	4,230	814	0	3,416	19.2%
015 Auditor	916,300	(3,346)	64,491	855,155	6.7%
020 Planning/Building	1,326,641	265,370	10,683	1,050,588	20.8%
030 Civil Service Commission	10,524	0	0	10,524	0.0%
040 Clerk *	659,325	154,550	32,215	472,560	28.3%
045 Commissioners	6,966,069	1,227,916	0	5,738,153	17.6%
050 Coroner	15,000	7,067	0	7,933	47.1%
052 DIS	110,833	30,283	1,969	78,581	29.1%
055 Facilities Maintenance	523,386	129,207	528	393,651	24.8%
065 District Court	1,257,050	244,997	11,828	1,000,225	20.4%
066 District Court Probation	265,100	71,709	0	193,391	27.0%
075 Extension Services	300,245	(878)	45,125	255,998	14.7%
077 Horticulture	25,979	5,808	0	20,171	22.4%
085 Juvenile Services	682,441	102,610	76,384	503,447	26.2%
105 Non-Departmental	193,343	213,535	0	(20,192)	110.4%
139 Child Support Enforcement	459,744	28,829	30,037	400,878	12.8%
140 Prosecuting Attorney	303,919	64,301	4,136	235,482	22.5%
145 Sheriff	1,792,657	341,792	347,476	1,103,389	38.4%
155 Superior Court System	36,721	3,245	0	33,476	8.8%
165 Treasurer	1,326,904	253,560	54	1,073,290	19.1%
170 Property Taxes	8,359,072	602,834	0	7,756,238	7.2%
TOTALS	25,557,483	3,732,197	624,926	21,200,360	17.0%

SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	%
					Received
County Roads	10,679,895	1,006,017	170,689	9,503,189	11.0%
Ohme Gardens	186,228	6,388	0	179,840	3.4%
Wenatchee River Park	144,818	474	0	144,344	0.3%
Fair	370,918	47,665	0	323,253	12.9%
Regional Justice Center	5,336,312	1,260,600	524,041	3,551,671	33.4%

*Includes additional revenue 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

CURRENT EXPENSE EXPENDITURES THROUGH MARCH 2005

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	0	241,897	859,441	22.0%
015 Auditor	981,078	0	285,499	695,579	29.1%
016 Board of Equalization	8,441	0	822	7,619	9.7%
020 Planning/Building	1,587,707	0	329,940	1,257,767	20.8%
030 Civil Service Comm	35,995	0	7,593	28,402	21.1%
040 Clerk	917,235	0	222,045	695,190	24.2%
045 Commissioners	539,328	0	129,711	409,617	24.1%
050 Coroner	183,164	0	52,096	131,068	28.4%
052 DIS	752,942	0	152,716	600,226	20.3%
055 Facilities Maintenance	1,330,855	0	307,169	1,023,686	23.1%
065 District Court	1,000,869	0	230,919	769,950	23.1%
066 District Court Probation	351,834	0	83,254	268,580	23.7%
075 Extension Services	461,035	0	90,630	370,405	19.7%
077 Horticulture	63,811	0	13,384	50,427	21.0%
085 Juvenile Services	2,494,219	0	569,384	1,924,835	22.8%
105 Non-Departmental	4,914,605	0	1,470,514	3,444,091	29.9%
139 Child SE	424,984	0	96,627	328,357	22.7%
140 Prosecuting Attorney	1,360,060	0	317,264	1,042,796	23.3%
145 Sheriff	6,814,906	0	1,529,177	5,285,729	22.4%
155 Superior Court System	871,260	0	207,522	663,738	23.8%
165 Treasurer	494,966	0	119,989	374,977	24.2%
TOTALS	26,690,632	0	6,461,067	20,229,565	24.2%

SPECIFIC FUND EXPENDITURES

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	1,712,042	9,180,521	15.7%
Ohme Gardens	207,108	0	35,540	171,568	17.2%
Wenatchee River Park	148,692	0	15,574	133,118	10.5%
Fair	382,597	0	48,518	334,079	12.7%
Regional Justice	5,796,066	0	1,398,128	4,397,938	24.1%

ENDING CASH BALANCES

CASH AS OF MARCH 31, 2005

Fund # / Department	January 2005 Actual Ending Cash Balance	February 2005 Actual Ending Cash Balance	March 2005 Actual Ending Cash Balance
010 Current Expense	2,284,597	1,773,559	973,157
110 County Roads	4,232,530	3,674,152	3,784,887
119 Ohme Gardens	66,492	58,700	50,640
130 Emergency Mgmt	57,615	32,900	26,641
132 911	3	48	499
140 Cashmere-Dryden Airpt	15,770	21,590	24,772
210 Juvenile Building Debt	2,167,933	2,299,647	1,458,162
301 REET 1 - CAP EXP	801,300	689,032	745,522
405 Wenatchee River Park	28,496	25,286	21,756
410 Fair	11,349	7,144	(4,828)
450 Regional Justice	700,684	830,887	1,050,550
510 ER&R	4,472,974	4,260,090	3,715,113
526 Health Insurance	405,977	89,503	137,068
535 Unemployment Comp	390,294	178,719	179,345
540 Tort Claims & Ins	164,182	158,275	138,367

CURRENT EXPENSE BY CATEGORY

Through March 2005

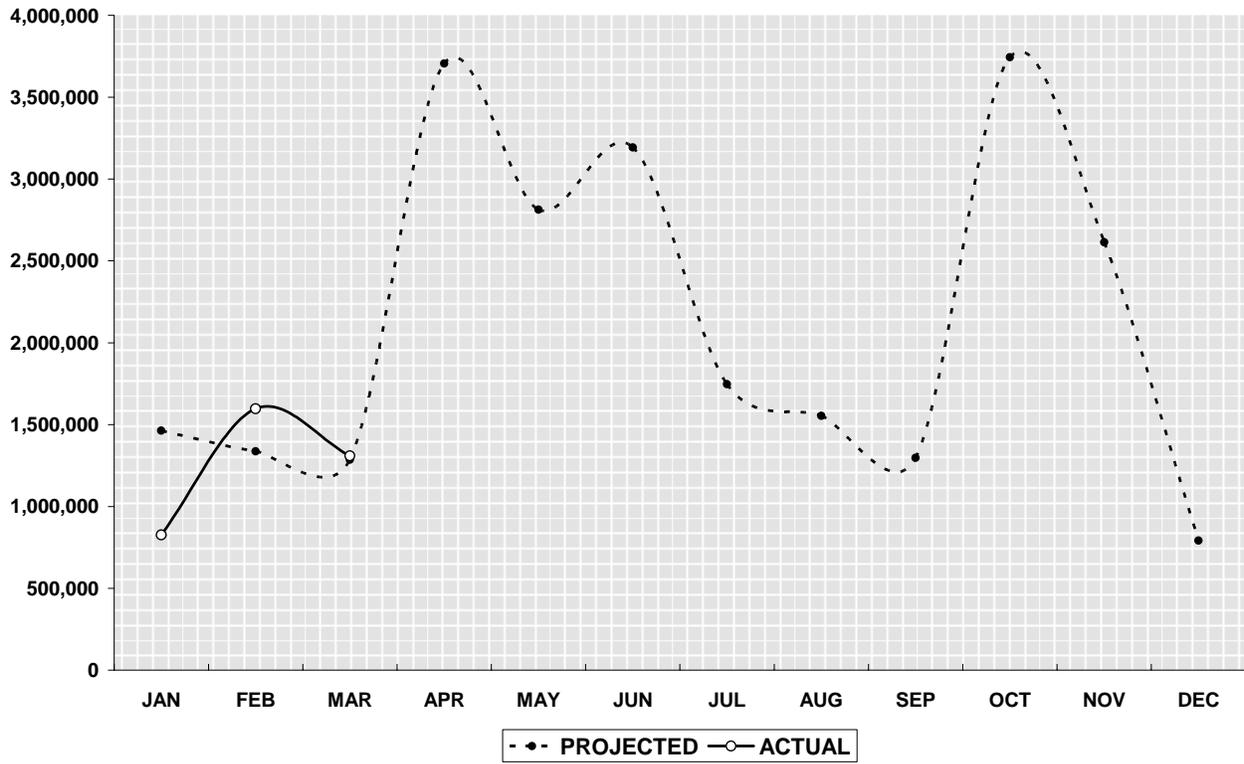
REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	335,105	363,998	28,893	518,394	602,834	84,440
Sales Tax	264,512	264,485	(28)	949,435	1,047,801	98,366
Penalty & Interest	79,403	37,661	(41,742)	172,287	118,204	(54,083)
Building Permits	43,409	56,033	12,623	105,172	108,956	3,784
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	16,465	22,954	6,489	24,147	33,142	8,995
Wenatchee Court	6,546	8,679	2,133	29,886	18,299	(11,587)
Law Enforcement	166,754	0	(166,754)	311,310	310,482	(828)
Auto License	35,098	23,853	(11,245)	88,562	66,008	(22,554)
District Court Fines	67,806	56,721	(11,085)	189,770	175,542	(14,228)
Treasury Interest	20,589	26,690	6,101	80,205	87,099	6,894
Operating Transfers-in	10,555	0	(10,555)	143,340	132,757	(10,583)
Subtotal	1,046,241	861,073	(185,169)	2,612,508	2,701,124	88,616
Other	239,755	448,545	208,790	1,473,644	1,031,073	(442,571)
TOTAL	1,285,996	1,309,618	23,621	4,086,152	3,732,197	(353,955)

EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Salaries & Wages	1,089,734	1,085,952	(3,782)	3,239,959	3,267,410	27,452
Personnel Benefits	362,891	353,357	(9,534)	1,036,796	1,063,359	26,562
Subtotal	1,452,625	1,439,309	(13,316)	4,276,755	4,330,769	54,014
Supplies	44,603	49,899	5,296	115,805	126,416	10,610
Other Services/Charges	309,331	378,614	69,283	812,380	1,026,465	214,085
Inter-Governmental Svs	37,943	34,424	(3,519)	117,950	144,420	26,470
Subtotal	391,877	462,938	71,061	1,046,135	1,297,301	251,166
Interfund Payments	372,547	207,460	(165,087)	795,626	830,084	34,458
Capital Outlay	163	2,914	2,751	242	2,914	2,672
Debt Service	0	0	0	0	0	0
TOTAL	2,217,211	2,112,620	(104,591)	6,118,758	6,461,067	342,309

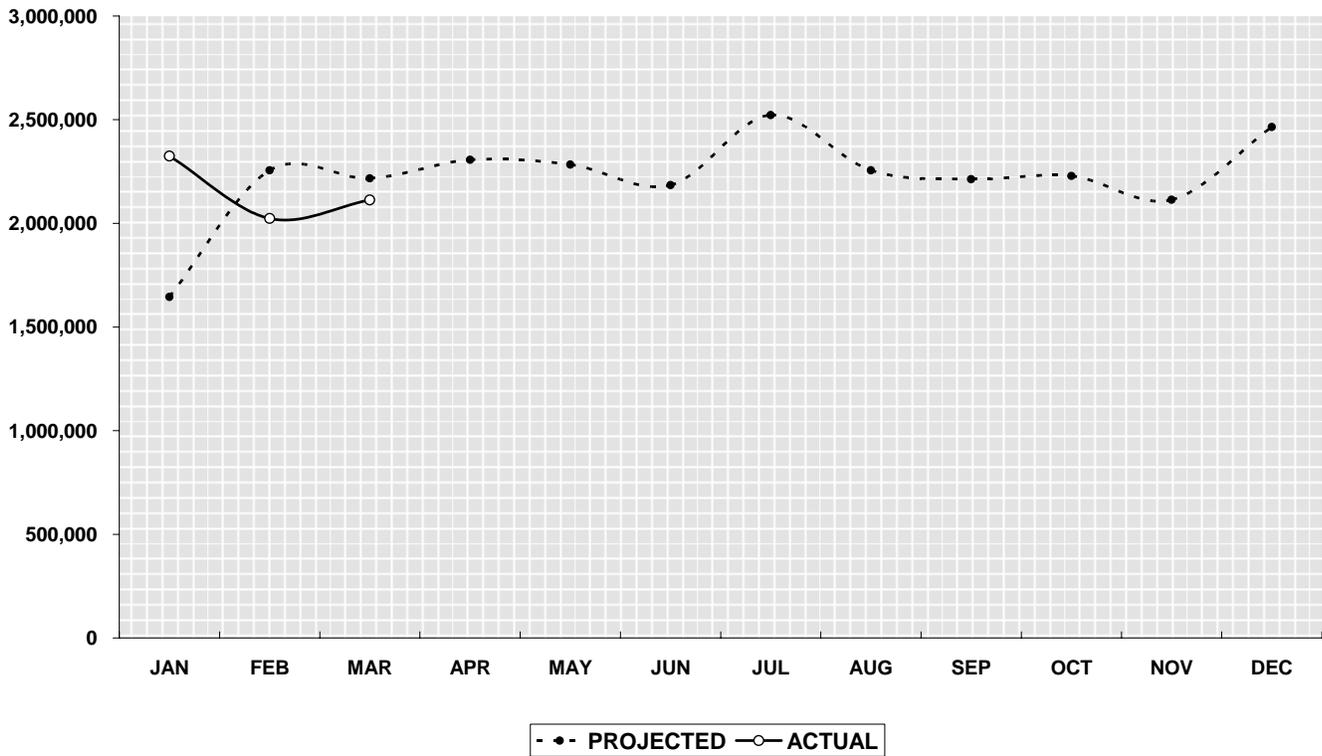
*Monthly Projections are based upon a ten year average.

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

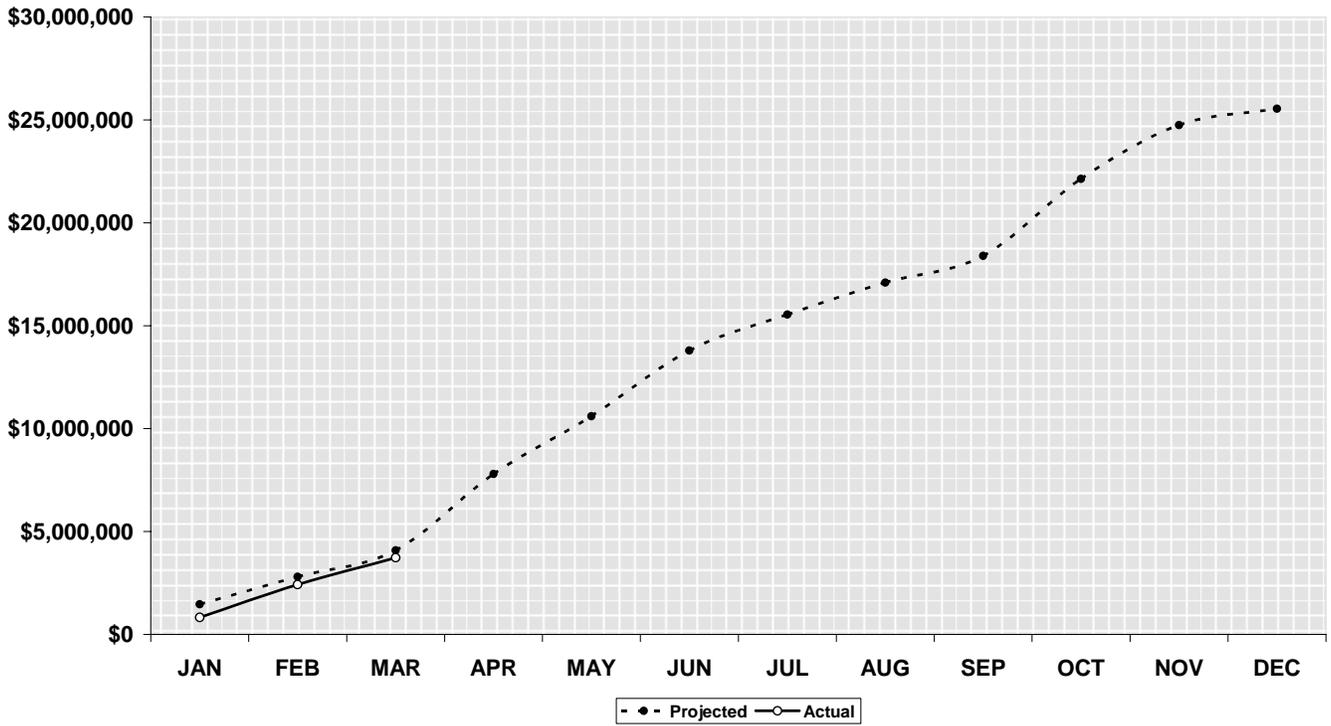
REVENUE (Monthly)



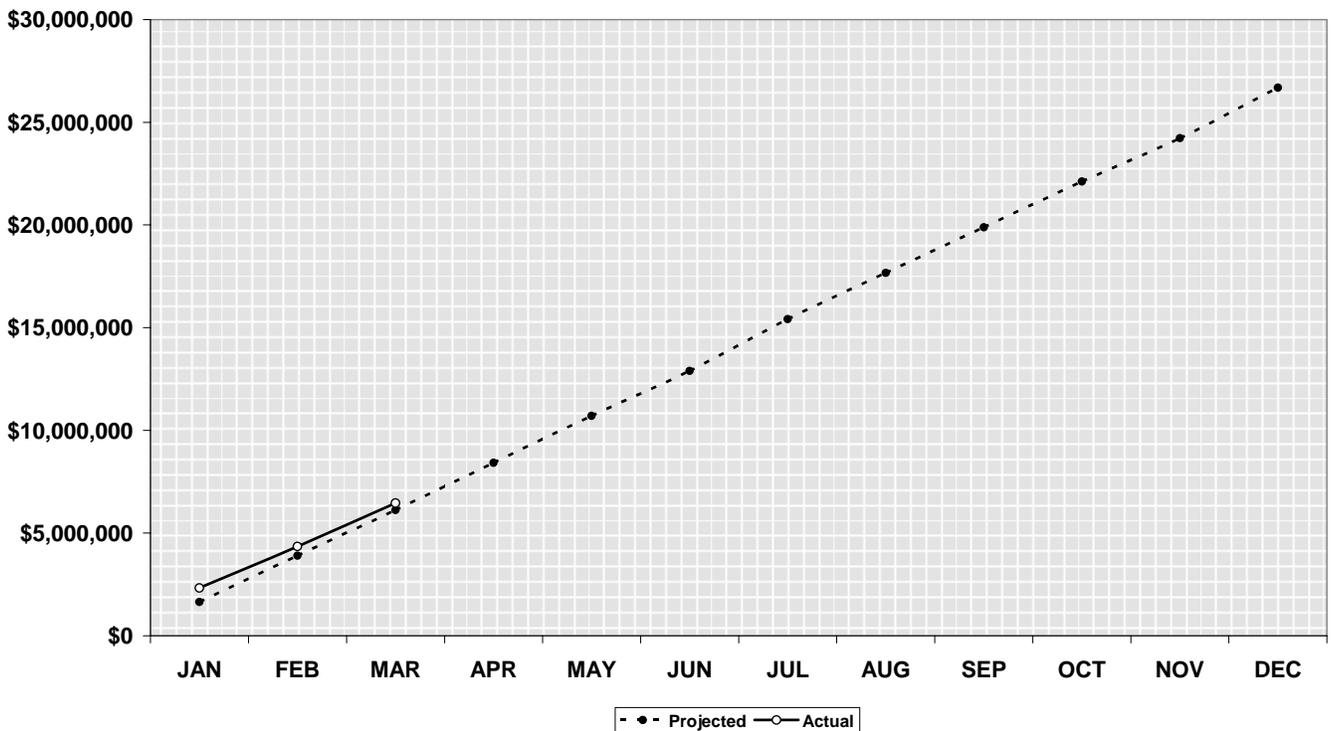
EXPENDITURES (Monthly)



CUMULATIVE REVENUE



CUMULATIVE EXPENDITURES



CURRENT EXPENSE FUND BALANCE

