

# **FINANCIAL REPORT**



# **NOVEMBER 2005**



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: December 6, 2005  
 Subject: Financial Report – **November 2005**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	24,256,574	24,772,064
EXPENDITURES	24,225,840	24,616,149
NET INCOME (DEFICIT)	30,734	155,915
BEGINNING FUND BALANCE	2,240,047	2,160,710
CURRENT FUND BALANCE	2,270,781	2,316,625
<b>ENDING CASH BALANCE</b>		<b>3,317,734</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:

It appears that the general fund balance is tracking well. I won't have any good figures on December 2005 until the beginning of February, so the next report probably will not be available until then.

Also, the "Projected" lines on the graphs at the end of this document are slightly different from previous months because of a discrepancy I found in the projection history. This did not change the projected ending fund balance or any actual figures reported.

# REVENUE

Through November 30, 2005

## CURRENT EXPENSE

Dept # / Department	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
005 CE Reserve Interest	22,000	38,302	0	0	174.1%
010 Assessor	4,230	2,345	0	1,885	55.4%
015 Auditor *	949,300	645,030	10,439	293,831	69.0%
020 Planning/Building	1,326,641	1,298,425	8,716	19,500	98.5%
030 Civil Service Commission	10,524	7,361	0	3,164	69.9%
040 Clerk *	696,825	615,994	17,995	62,836	91.0%
045 Commissioners	6,966,069	6,886,712	68,296	11,062	99.8%
050 Coroner	15,000	15,457	0	0	103.0%
052 DIS *	144,131	118,051	600	0	82.3%
055 Facilities Maintenance	523,386	520,768	9,702	0	101.4%
065 District Court	1,257,050	1,074,413	12,317	170,320	86.5%
066 District Court Probation	265,100	264,570	0	530	99.8%
075 Extension Services	300,245	197,801	26,653	75,792	74.8%
077 Horticulture	25,979	23,742	0	2,237	91.4%
085 Juvenile Services	682,441	530,835	47,558	104,048	84.8%
105 Non-Departmental	193,343	299,435	0	0	154.9%
139 Child Support Enforcement	459,744	309,331	28,804	121,609	73.5%
140 Prosecuting Attorney	303,919	260,513	1,000	42,406	86.0%
145 Sheriff *	1,917,979	1,706,289	59,898	151,792	92.1%
155 Superior Court System	36,721	29,440	0	7,281	80.2%
165 Treasurer	1,326,904	1,245,897	0	81,007	93.9%
170 Property Taxes	8,359,072	8,389,378	0	0	100.4%
<b>TOTALS</b>	<b>25,786,603</b>	<b>24,480,087</b>	<b>291,977</b>	<b>1,014,539</b>	<b>96.1%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Actual	2005 Receivables	Uncollected Revenue	% Received
County Roads	10,679,895	8,520,793	1,204	2,157,898	79.8%
Ohme Gardens	186,228	157,402	0	28,826	84.5%
Natural Resources	889,025	529,773	217,517	141,735	84.1%
Wenatchee River Park	144,818	163,809	0	0	113.1%
Fair	370,918	325,464	1,504	43,950	88.2%
Regional Justice Center	5,336,312	5,219,931	264,483	0	102.8%

\*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

Through November 30, 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	982,388	121,258	89.0%
015 Auditor	981,078	52,128	921,097	112,109	89.1%
016 Board of Equalization	8,441	1,183	3,775	5,849	39.2%
020 Planning/Building	1,587,707	20,459	1,311,413	296,753	81.5%
030 Civil Service Comm	35,995	37	32,623	3,409	90.5%
040 Clerk	917,235	66,341	878,502	105,074	89.3%
045 Commissioners	539,328	8,642	480,828	67,142	87.7%
050 Coroner	183,164	(649)	180,584	1,931	98.9%
052 DIS	752,942	37,489	631,526	158,905	79.9%
055 Facilities Maintenance	1,330,855	46,307	1,219,426	157,736	88.5%
065 District Court	1,000,869	7,885	886,060	122,694	87.8%
066 District Court Probation	351,834	(1,451)	313,694	36,689	89.5%
075 Extension Services	461,035	5,951	392,034	74,952	83.9%
077 Horticulture	63,811	1,393	54,798	10,406	84.0%
085 Juvenile Services	2,494,219	8,318	2,224,775	277,762	88.9%
105 Non-Departmental	4,914,605	16,555	4,748,980	182,180	96.3%
139 Child SE	424,984	6,435	365,874	65,545	84.8%
140 Prosecuting Attorney	1,360,060	3,196	1,230,242	133,014	90.2%
145 Sheriff	6,814,906	120,638	6,557,950	377,595	94.6%
155 Superior Court System	871,260	(881)	754,114	116,265	86.6%
165 Treasurer	494,966	1,408	442,554	53,820	89.2%
<b>TOTALS</b>	<b>26,690,632</b>	<b>403,692</b>	<b>24,616,149</b>	<b>2,478,175</b>	<b>90.9%</b>

## SPECIFIC FUNDS

Fund	2005 Budget	2005 Appropriations	2005 Actual	Unexpended Balance	% Expended
County Roads	10,892,563	0	7,657,279	3,235,284	70.3%
Ohme Gardens	207,108	0	170,516	36,592	82.3%
Natural Resources	2,260,189	0	1,207,871	1,052,318	53.4%
Wenatchee River Park	148,692	11,350	153,963	6,079	96.2%
Fair	382,597	0	345,859	36,738	90.4%
Regional Justice	5,796,066	0	5,424,534	371,532	93.6%

# CASH & INVESTMENTS

<u>Fund # / Department</u>	<u>September 30, 2005 Cash &amp; Investments</u>	<u>October 31, 2005 Cash &amp; Investments</u>	<u>November 30, 2005 Cash &amp; Investments</u>
010 Current Expense	1,276,527	2,809,666	3,317,734
110 County Roads	2,985,415	3,634,522	5,202,208
119 Ohme Gardens	76,184	72,285	62,569
130 Emergency Management	194,039	168,644	143,996
132 911 Communications	575	3	0
140 Cashmere-Dryden Airport	21,260	23,867	21,667
180 Natural Resources	980,655	917,813	655,290
210 Juvenile Building Debt	2,020,779	2,144,673	2,277,103
301 REET 1	1,183,336	1,269,176	1,334,899
405 Wenatchee River Park	68,967	55,215	46,653
410 Fair	53,992	12,733	19,981
450 Regional Justice Center	1,255,430	1,111,385	1,065,410
510 ER&R	2,355,031	2,367,553	2,622,347
526 Health Insurance	95,934	79,125	120,760
535 Unemployment Comp	153,418	151,515	151,986
540 Tort Claims & Insurance	513,070	421,667	415,126

# CURRENT EXPENSE - BY CATEGORY

Through November 30, 2005

REVENUE	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	1,356,664	1,282,895	<b>(73,769)</b>	8,285,158	8,389,378	104,220
Sales Tax	438,316	485,859	47,542	3,800,020	4,227,130	427,109
Penalty & Interest	69,734	68,430	<b>(1,304)</b>	731,961	623,057	<b>(108,904)</b>
Building Permits	41,381	36,038	<b>(5,343)</b>	520,463	562,213	41,750
PILT	0	0	0	932,000	896,503	<b>(35,497)</b>
PUD Priviledge Tax	0	0	0	1,000,000	1,010,682	10,682
Liquor X & P	0	0	0	82,725	109,932	27,207
Wenatchee Court	13,573	23,985	10,412	155,529	125,862	<b>(29,667)</b>
Law Enforcement	165,925	310,482	144,556	1,241,927	1,241,927	0
Auto License	25,856	25,245	<b>(611)</b>	378,467	320,628	<b>(57,839)</b>
District Court Fines	63,111	63,604	493	866,300	794,681	<b>(71,619)</b>
Treasury Interest	16,546	51,233	34,687	257,837	386,345	128,508
Operating Transfers-in	0	23,471	23,471	164,450	168,728	4,278
Other	422,301	503,728	81,427	5,839,735	5,623,021	<b>(216,715)</b>
<b>TOTAL</b>	<b>2,613,409</b>	<b>2,874,970</b>	<b>261,561</b>	<b>24,256,574</b>	<b>24,480,087</b>	<b>223,513</b>

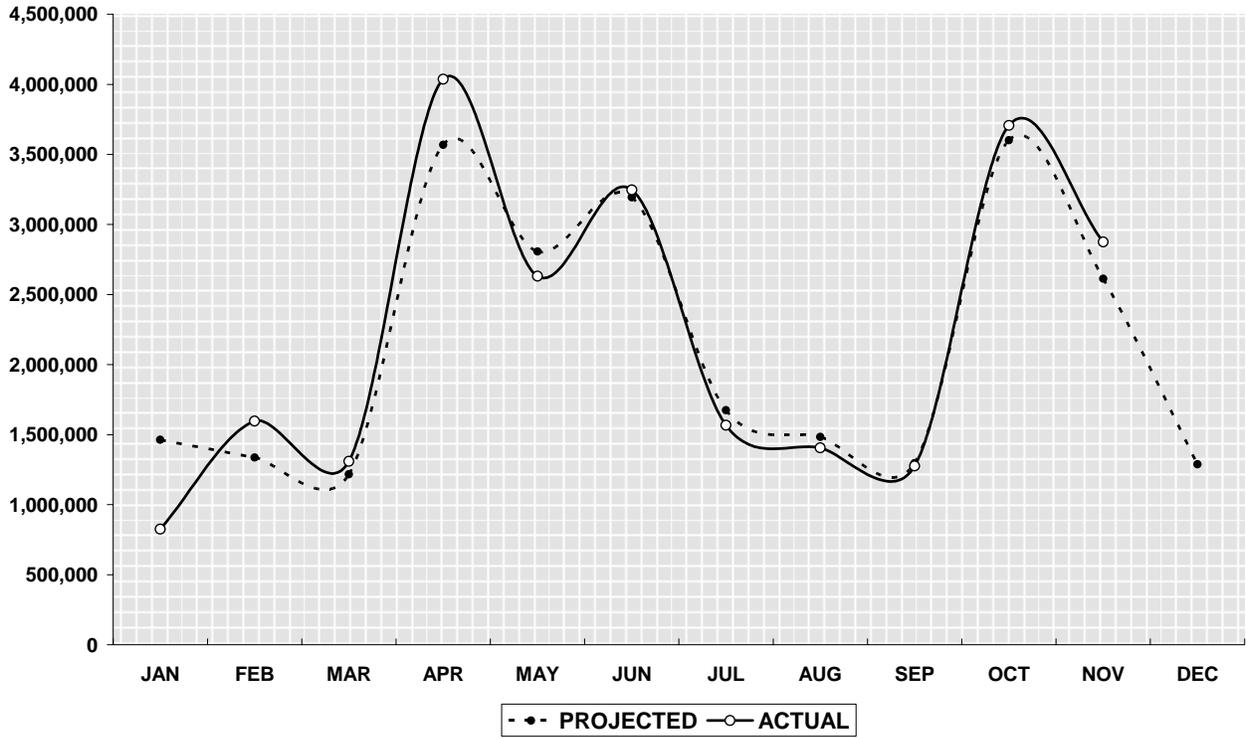
EXPENDITURES	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,120,343	1,143,450	<b>23,107</b>	12,288,389	12,307,459	<b>19,070</b>
20 - Personnel Benefits	370,573	353,500	(17,073)	4,030,889	3,816,713	(214,175)
30 - Supplies	34,431	37,949	<b>3,519</b>	470,321	481,980	<b>11,659</b>
40 - Other Services/Charges	320,205	356,716	<b>36,511</b>	3,570,078	3,822,912	<b>252,833</b>
50 - Inter-Governmental Svs	44,252	79,305	<b>35,054</b>	491,437	531,014	<b>39,577</b>
60 - Capital Outlay	2,020	0	(2,020)	6,562	40,500	<b>33,938</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	221,756	374,197	<b>152,442</b>	3,368,163	3,615,571	<b>247,408</b>
<b>TOTAL</b>	<b>2,113,579</b>	<b>2,345,117</b>	<b>231,538</b>	<b>24,225,840</b>	<b>24,616,149</b>	<b>390,310</b>

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

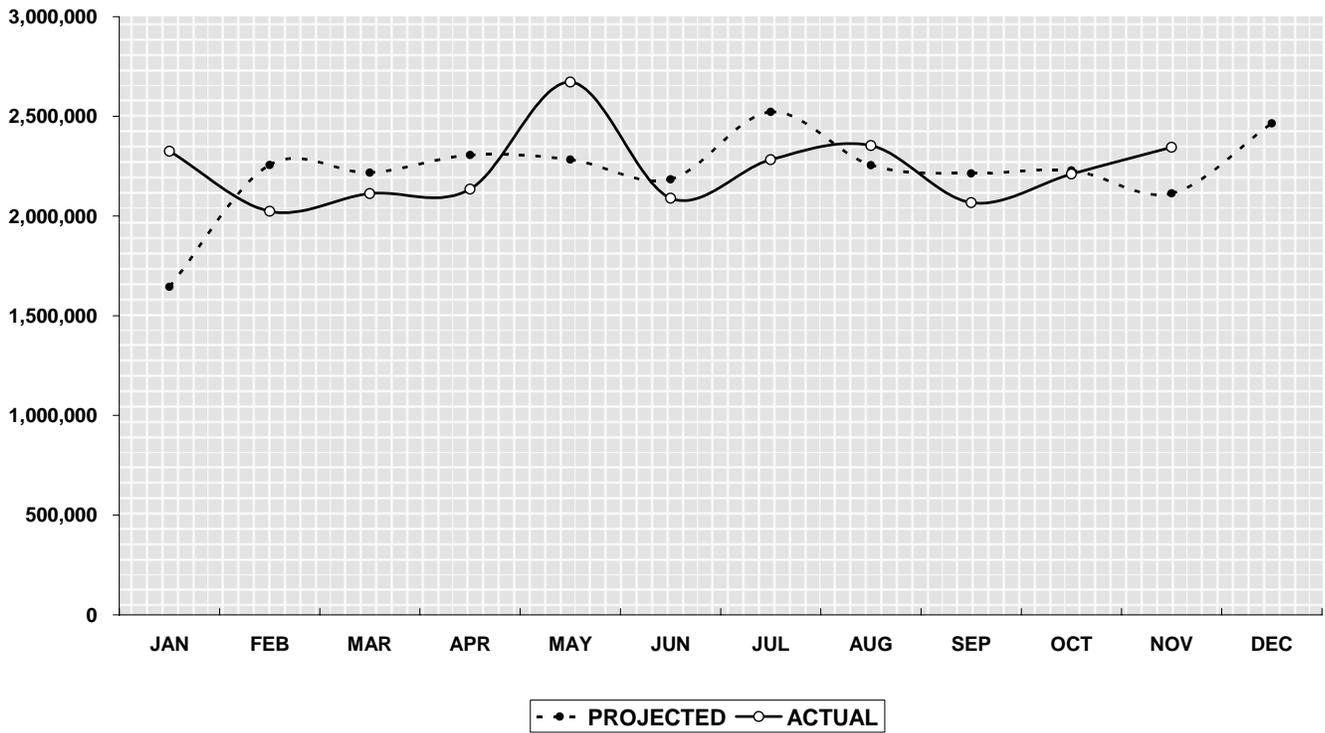
\*\*This does not reflect appropriations/transfers/unanticipated revenue

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

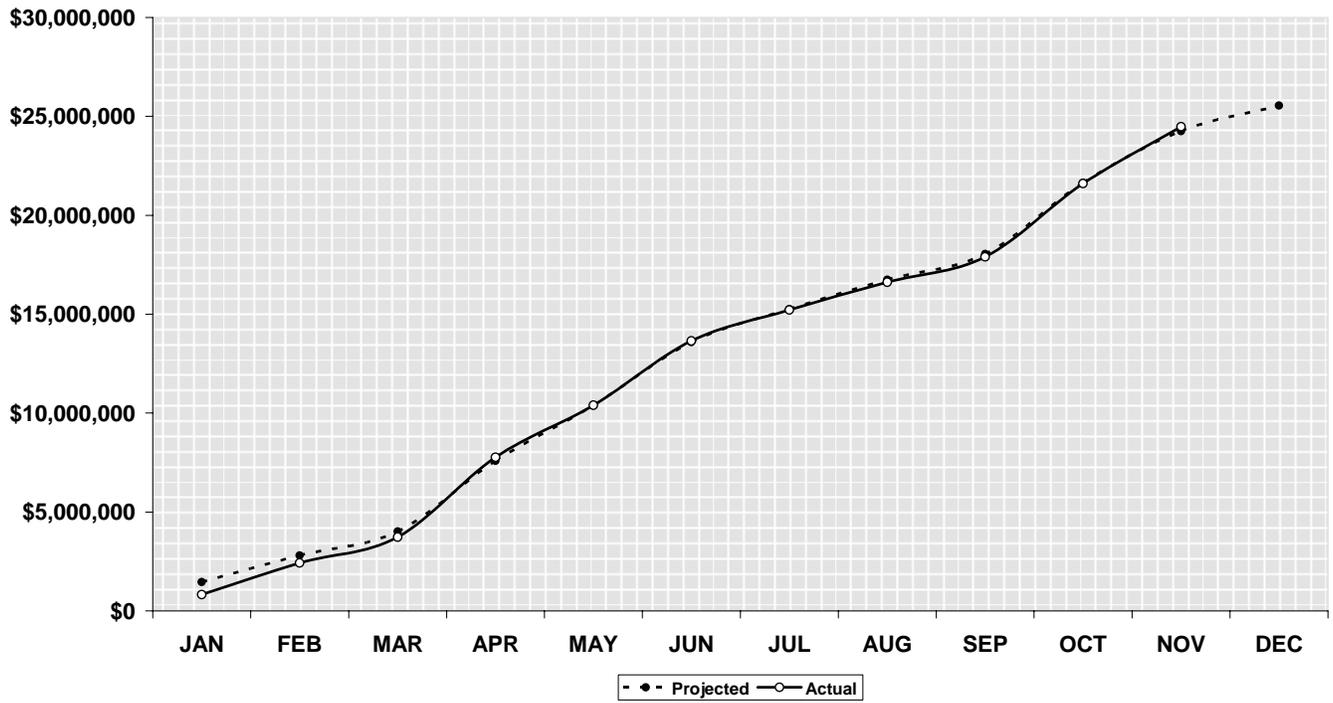
### REVENUE (Monthly)



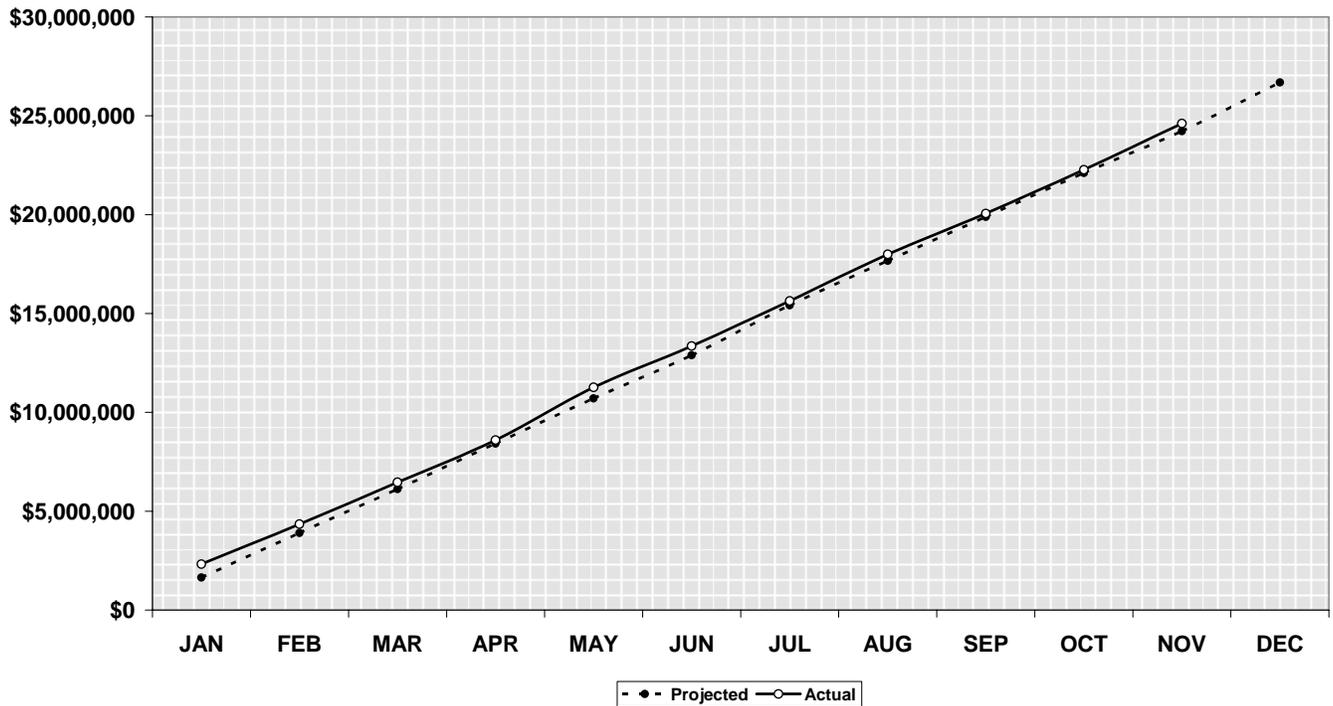
### EXPENDITURES (Monthly)



# CUMULATIVE REVENUE



# CUMULATIVE EXPENDITURES



# CURRENT EXPENSE FUND BALANCE

