

# **FINANCIAL REPORT**



**APRIL 2006**



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: May 4, 2006  
 Subject: Financial Report – **April 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	8,031,689	8,616,148
EXPENDITURES	8,813,380	8,538,842
NET INCOME (DEFICIT)	(781,691)	77,306
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	1,152,727	1,971,132
<b>ENDING CASH BALANCE</b>		<b>2,714,127</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 - General Fund:**

Revenues – 2006 revenues are at 31.9% (p.3), while 2005 revenues were at 32.3% This suggests that the county is receiving its revenues slightly slower than 2005. However, looking at page 6, revenues are coming in above projections. Sales tax, investment interest, and the first half of property taxes came in much stronger than anticipated, although property taxes will probably balance out with the second half in October. It appears that law enforcement revenue is under projections, but there was an additional 400,000 (p.3) in accounts receivables in April, which are not reflected on page 6.

Expenditures – 2006 expenditures are at 30.6% (p.4) while 2005 expenditures were at 32.2%. This suggests that the county is spending the budget much slower than 2005. Expenditures are well below projections, which may be due to interfund and intergovernmental expenditures being paid later than in prior years.

Fund Balance – The fund balance (p.8) appears much healthier than projected. If the increase in fund balance is only due to differences in billing and payment practices, it will probably meet up with projections by June.

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

# REVENUE

Through April 30, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	19,345	0	2,655	87.9%
010 Assessor	4,230	701	3	3,526	16.6%
015 Auditor	842,570	200,611	7,008	634,951	24.6%
020 Planning/Building *	1,633,277	407,616	13,758	1,211,903	25.8%
030 Civil Service Commission	10,524	3,314	0	7,211	31.5%
040 Clerk	734,475	234,490	34,483	465,503	36.6%
045 Commissioners *	7,472,517	1,802,909	18,793	5,650,815	24.4%
050 Coroner	15,000	8,283	0	6,717	55.2%
052 DIS	79,598	42,853	200	36,545	54.1%
055 Facilities Maintenance	508,276	244,466	21,429	242,381	52.3%
065 District Court	1,260,494	412,164	0	848,330	32.7%
066 District Court Probation	280,100	97,302	0	182,798	34.7%
075 Extension Services	266,288	(13,877)	59,111	221,054	17.0%
077 Horticulture *	101,354	5,731	0	95,623	5.7%
085 Juvenile Services	678,856	105,420	94,638	478,798	29.5%
105 Non-Departmental	45,850	26,530	0	19,320	57.9%
139 Child Support Enforcement	459,744	76,102	35,492	348,150	24.3%
140 Prosecuting Attorney	274,623	102,777	0	171,846	37.4%
145 Sheriff *	1,965,285	390,303	435,419	1,139,563	42.0%
155 Superior Court System	38,687	17,382	0	21,305	44.9%
165 Treasurer	1,484,181	522,129	0	962,052	35.2%
170 Property Taxes	8,841,217	3,189,265	0	5,651,952	36.1%
<b>TOTALS</b>	<b>27,019,146</b>	<b>7,895,815</b>	<b>720,333</b>	<b>18,402,999</b>	<b>31.9%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
County Roads	13,084,135	2,382,156	1,304	10,700,675	18.2%
Ohme Gardens	164,630	10,298	0	154,332	6.3%
Natural Resources	1,084,934	446,432	93,181	545,320	49.7%
Wenatchee River Park	142,650	4,949	1,249	136,452	4.3%
Fair	369,000	89,450	0	279,550	24.2%
Regional Justice Center	5,710,314	1,319,648	721,921	3,668,745	35.8%

\*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 April 30, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	2,099	360,740	748,010	32.5%
015 Auditor	1,023,026	0	319,260	703,766	31.2%
016 Board of Equalization	7,168	0	1,113	6,055	15.5%
020 Planning/Building	1,790,715	25,637	517,115	1,299,237	28.5%
030 Civil Service Comm	36,388	171	15,383	21,176	42.1%
040 Clerk	958,494	(2,167)	298,593	657,734	31.2%
045 Commissioners	573,176	26,369	185,787	413,758	31.0%
050 Coroner	209,288	(30)	39,656	169,602	19.0%
052 DIS	771,237	4,067	299,634	475,670	38.6%
055 Facilities Maintenance	1,374,133	(10,000)	420,975	943,158	30.9%
065 District Court	1,031,482	68	321,003	710,547	31.1%
066 District Court Probation	362,904	616	114,723	248,797	31.6%
075 Extension Services	445,116	3,929	127,086	321,959	28.3%
077 Horticulture	66,068	76,072	18,885	123,255	13.3%
085 Juvenile Services	2,547,305	(3,383)	768,289	1,775,633	30.2%
105 Non-Departmental	4,929,928	(19,000)	1,338,069	3,572,859	27.2%
139 Child SE	427,055	7,317	140,994	293,378	32.5%
140 Prosecuting Attorney	1,441,098	(2,084)	453,644	985,370	31.5%
145 Sheriff	7,134,527	132,535	2,359,243	4,907,819	32.5%
155 Superior Court System	879,507	626	279,553	600,580	31.8%
165 Treasurer	508,216	283	159,097	349,402	31.3%
<b>TOTALS</b>	<b>27,623,482</b>	<b>243,125</b>	<b>8,538,842</b>	<b>19,327,765</b>	<b>30.6%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	2,118,434	12,490,323	14.5%
Ohme Gardens	206,005	0	48,296	157,709	23.4%
Natural Resources	1,839,158	0	370,538	1,468,620	20.1%
Wenatchee River Park	161,551	0	32,248	129,303	20.0%
Fair	366,712	0	68,788	297,924	18.8%
Regional Justice	6,489,173	611,830	2,202,163	4,898,840	31.0%

# CASH & INVESTMENTS

<u>Fund # / Department</u>	<u>February 28, 2006 Cash &amp; Investments</u>	<u>March 31, 2006 Cash &amp; Investments</u>	<u>April 30, 2006 Cash &amp; Investments</u>
010 Current Expense	1,810,110	982,315	2,714,127
110 County Roads	5,549,081	5,339,438	6,222,557
119 Ohme Gardens	37,817	28,786	20,620
130 Emergency Management	31,066	77,255	54,103
140 Cashmere-Dryden Airport	28,938	32,980	30,239
180 Natural Resources	654,362	767,647	813,010
210 Juvenile Building Debt	2,632,686	1,792,681	1,882,869
301 REET 1	924,966	959,845	951,141
405 Wenatchee River Park	31,564	28,495	21,774
410 Fair	919	44,862	32,486
450 Regional Justice Center	604,956	773,598	539,148
510 ER&R	2,928,621	3,123,117	3,170,849
526 Health Insurance	104,613	71,682	74,180
535 Unemployment Comp	147,358	150,840	136,568
540 Tort Claims & Insurance	274,215	221,294	220,320

# CURRENT EXPENSE - BY CATEGORY

Through April 30, 2006

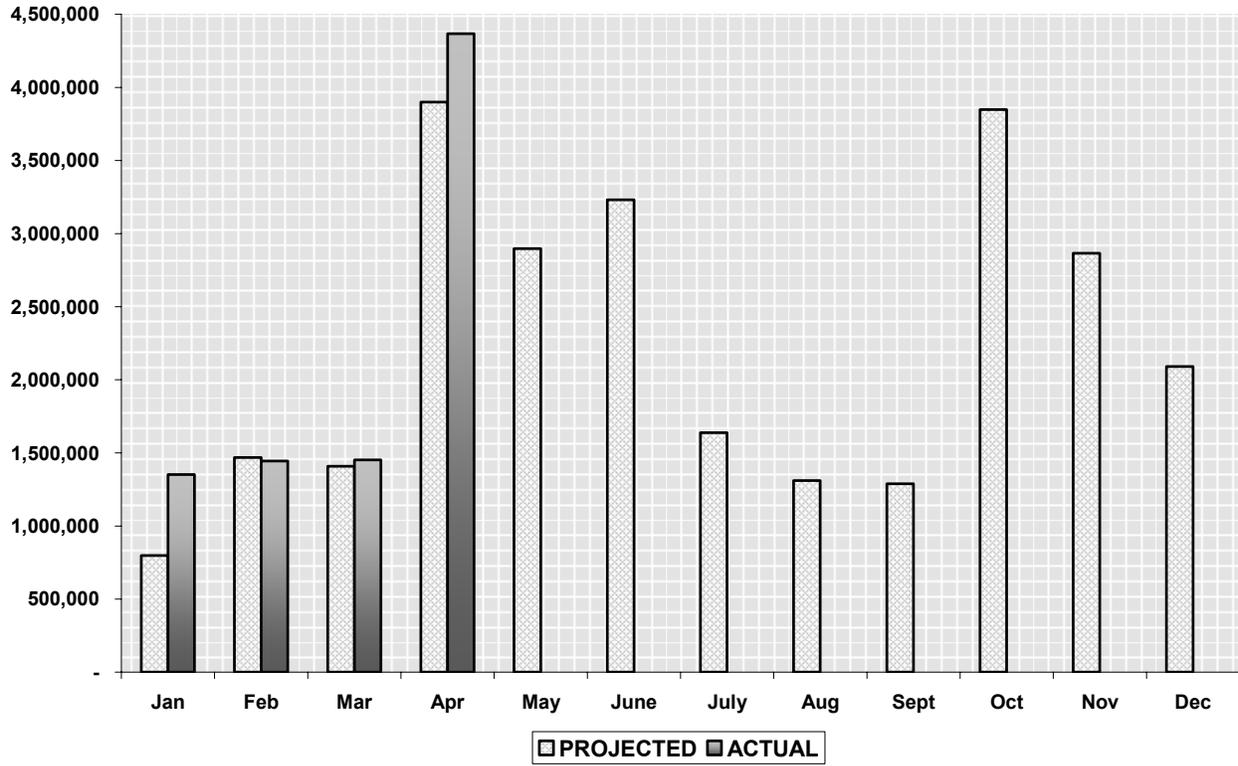
<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	2,421,055	2,571,819	150,764	2,997,721	3,189,265	191,545
Sales Tax	274,059	327,679	53,620	1,313,307	1,408,006	94,699
Penalty & Interest	62,402	50,627	<b>(11,774)</b>	232,879	205,877	<b>(27,002)</b>
Building Permits	47,964	43,670	<b>(4,294)</b>	168,959	142,153	<b>(26,806)</b>
PILT	0	0	0	0	0	0
PUD Priviledge Tax	0	0	0	0	0	0
Liquor X & P	10,310	11,263	952	39,998	53,947	13,950
Wenatchee Court	11,846	15,066	3,220	34,448	45,371	10,923
Law Enforcement	230,501	0	<b>(230,501)</b>	511,229	329,127	<b>(182,102)</b>
Auto License	34,870	34,567	<b>(304)</b>	114,603	119,518	4,915
Interfund	230,900	218,751	<b>(12,149)</b>	443,258	475,601	32,343
District Court Fines	66,271	72,435	6,164	237,439	291,126	53,687
Treasury Interest	16,294	67,132	50,839	122,541	237,233	114,692
Operating Transfers-in	6,250	0	<b>(6,250)</b>	6,250	6,543	293
Other	487,204	473,128	<b>(14,075)</b>	1,351,833	1,392,047	40,214
<b>TOTAL</b>	<b>3,899,925</b>	<b>3,886,136</b>	<b>(13,788)</b>	<b>7,574,464</b>	<b>7,895,815</b>	<b>321,350</b>

<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,142,802	1,141,324	(1,479)	4,535,955	4,509,540	(26,416)
20 - Personnel Benefits	390,692	346,484	(44,208)	1,477,051	1,428,351	(48,701)
30 - Supplies	38,570	32,401	(6,169)	157,241	144,711	(12,530)
40 - Other Services/Charges	362,818	384,405	<b>21,587</b>	1,243,952	1,500,257	<b>256,305</b>
50 - Inter-Governmental Svs	81,748	26,191	(55,557)	225,078	104,765	(120,313)
60 - Capital Outlay	45	6,829	<b>6,785</b>	45	6,829	<b>6,785</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	242,604	219,463	(23,142)	1,174,058	843,909	(330,150)
00 - Reclassifications	0	0	0	0	480	<b>480</b>
<b>TOTAL</b>	<b>2,259,280</b>	<b>2,157,097</b>	<b>(102,183)</b>	<b>8,813,380</b>	<b>8,538,842</b>	<b>(274,539)</b>

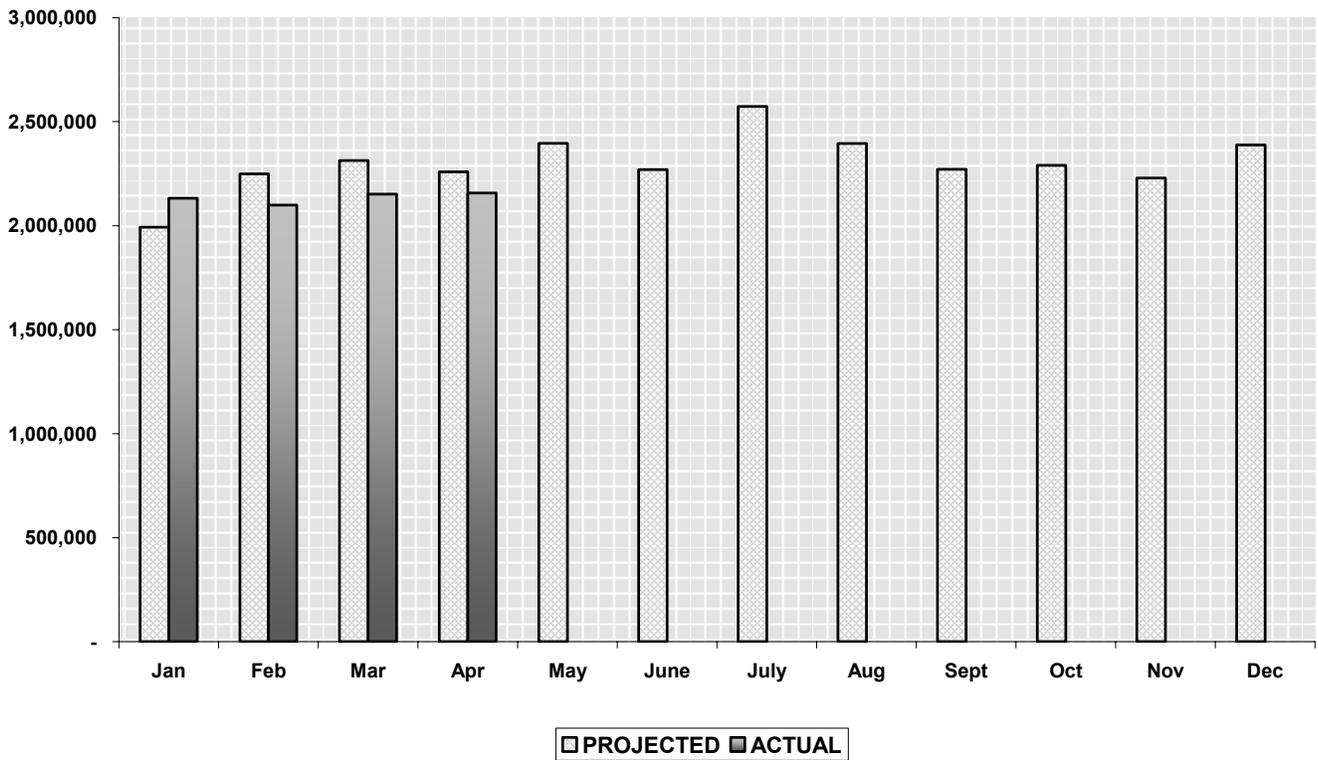
Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

Revenues do not include accounts receivable

### REVENUE (Monthly)



### EXPENDITURES (Monthly)



# CURRENT EXPENSE FUND BALANCE

