

# CHELAN COUNTY



# OCTOBER 2006

# MONTHLY FINANCIAL REPORT



*Evelyn L. Arnold, CPA*  
AUDITOR

# Chelan County

## MEMORANDUM

To: Chelan County Elected Officials, Appointed Department Heads  
 From: Brad Posenjak, Financial Services Manager  
 Date: November 9, 2006  
 Subject: Financial Report – **October 2006**

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

	PROJECTED YEAR-TO-DATE	ACTUAL YEAR-TO-DATE
REVENUE	22,247,352	24,605,059
EXPENDITURES	23,007,072	23,362,373
NET INCOME (DEFICIT)	(759,720)	1,242,686
BEGINNING FUND BALANCE	1,934,418	1,893,826
CURRENT FUND BALANCE	1,174,698	3,136,512
<b>ENDING CASH BALANCE</b>		<b>4,007,523</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.*

### General Fund Notes -

Revenues are at 90.5% of budget (p. 3) compared to 86.8% at October 31, 2005.

Expenditures are at 83.1% of budget (p. 4) compared to 82.3% at October 30, 2005.

Strong revenue has driven the healthy fund balance despite the fact that expenditures are tracking above projections.

The fund balance is at its highest point since June 2004. The graph on page 8 shows a fund balance tracking at \$2 million over the projection. Since the projection is based strictly on the county budget, the general fund typically ends up about \$1 million above the projection. October was unusually strong for accounts receivable, so this may balance out slightly at the end of the year.

I have also attached the fund balance projection from 2005 for comparison on page 8.

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

# REVENUE

Through October 31, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
005 Reserve	22,000	63,120	0	0	286.9%
010 Assessor	4,230	1,887	0	2,343	44.6%
015 Auditor	842,570	640,179	46,170	156,221	81.5%
020 Planning/Building *	1,633,277	1,394,203	10,930	228,145	86.0%
030 Civil Service Commission	10,524	6,202	2,264	2,059	80.4%
040 Clerk	734,475	707,762	1,942	24,771	96.6%
045 Commissioners *	7,472,517	6,968,161	18,943	485,414	93.5%
050 Coroner	15,000	8,283	0	6,717	55.2%
052 DIS	79,598	87,095	0	0	109.4%
055 Facilities Maintenance	508,276	497,827	54,546	0	108.7%
065 District Court	1,260,494	1,161,647	0	98,847	92.2%
066 District Court Probation	280,100	238,214	0	41,886	85.0%
075 Extension Services *	295,723	109,021	121,013	65,690	77.8%
077 Horticulture *	101,354	19,862	0	81,492	19.6%
085 Juvenile Services	678,856	521,141	19,436	138,279	79.6%
105 Non-Departmental	45,850	57,618	256	0	126.2%
139 Child Support Enforcement	459,744	246,325	99,068	114,351	75.1%
140 Prosecuting Attorney	274,623	280,434	0	0	102.1%
145 Sheriff *	2,098,298	1,623,694	543,005	0	103.3%
155 Superior Court System	38,687	37,505	19,187	0	146.5%
165 Treasurer	1,484,181	1,447,810	0	36,371	97.5%
170 Property Taxes	8,841,217	7,550,313	0	1,290,904	85.4%
<b>TOTALS</b>	<b>27,181,594</b>	<b>23,668,301</b>	<b>936,758</b>	<b>2,576,535</b>	<b>90.5%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Actual	2006 Receivables	Uncollected Revenue	% Received
County Roads	13,084,135	7,169,712	1,587	5,912,837	54.8%
Ohme Gardens	164,630	137,570	0	27,060	83.6%
Natural Resources *	1,094,950	948,833	143,794	2,323	99.8%
Wenatchee River Park	142,650	184,400	1,249	0	130.1%
Fair *	416,835	357,293	0	59,542	85.7%
Regional Justice Center *	5,760,061	4,729,998	548,010	482,053	91.6%

\*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 October 31, 2006

## CURRENT EXPENSE

Dept # / Department	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
010 Assessor	1,106,651	2,099	905,536	203,214	81.7%
015 Auditor	1,023,026	0	818,766	204,260	80.0%
016 Board of Equalization	7,168	0	3,348	3,820	46.7%
020 Planning/Building	1,790,715	22,137	1,399,495	413,357	77.2%
030 Civil Service Comm	36,388	171	31,288	5,271	85.6%
040 Clerk	958,494	833	774,037	185,290	80.7%
045 Commissioners	573,176	26,369	493,101	106,444	82.2%
050 Coroner	209,288	(30)	120,624	88,634	57.6%
052 DIS	771,237	4,067	644,565	130,739	83.1%
055 Facilities Maintenance	1,374,133	(9,000)	1,101,575	263,558	80.7%
065 District Court	1,031,482	68	848,222	183,329	82.2%
066 District Court Probation	362,904	616	300,573	62,947	82.7%
075 Extension Services	445,116	33,364	400,003	78,477	83.6%
077 Horticulture	66,068	76,072	50,672	91,468	35.6%
085 Juvenile Services	2,547,305	(3,383)	2,036,648	507,274	80.1%
105 Non-Departmental	4,929,928	44,835	4,386,735	588,028	88.2%
139 Child SE	427,055	7,317	344,970	89,402	79.4%
140 Prosecuting Attorney	1,441,098	(2,084)	1,166,936	272,078	81.1%
145 Sheriff	7,134,527	270,387	6,375,638	1,029,276	86.1%
155 Superior Court System	879,507	626	745,812	134,321	84.7%
165 Treasurer	508,216	283	413,831	94,668	81.4%
<b>TOTALS</b>	<b>27,623,482</b>	<b>474,747</b>	<b>23,362,373</b>	<b>4,735,856</b>	<b>83.1%</b>

## SPECIFIC FUNDS

Fund	2006 Budget	2006 Appropriations	2006 Actual	Unexpended Balance	% Expended
County Roads	14,608,757	0	8,407,695	6,201,062	57.6%
Ohme Gardens	206,005	0	135,357	70,648	65.7%
Natural Resources	1,839,158	10,016	1,058,598	790,576	57.2%
Wenatchee River Park	161,551	0	151,252	10,299	93.6%
Fair	366,712	47,835	370,898	43,649	89.5%
Regional Justice	6,489,173	661,577	5,951,959	1,198,791	83.2%

# CASH & INVESTMENTS

<b>Fund # / Department</b>	<b>August 31, 2006 Cash &amp; Investments</b>	<b>September 30, 2006 Cash &amp; Investments</b>	<b>October 31, 2006 Cash &amp; Investments</b>
010 Current Expense	2,574,760	1,905,707	4,007,523
110 County Roads	5,283,454	4,954,805	5,433,067
119 Ohme Gardens	54,763	62,402	60,408
130 Emergency Management	88,828	71,597	1,589
140 Cashmere-Dryden Airport	23,560	24,183	23,676
180 Natural Resources	501,973	596,568	696,174
210 Juvenile Building Debt	2,325,938	2,465,582	2,619,379
301 REET 1	724,428	734,264	831,360
405 Wenatchee River Park	92,937	89,242	84,086
410 Fair	6,751	64,169	330
450 Regional Justice Center	677,966	507,092	254,188
510 ER&R	2,984,186	3,058,819	3,212,028
526 Health Insurance	101,564	110,489	85,101
535 Unemployment Comp	145,217	149,108	152,884
540 Tort Claims & Insurance	981,849	631,863	628,610

# CURRENT EXPENSE - BY CATEGORY

Through October 31, 2006

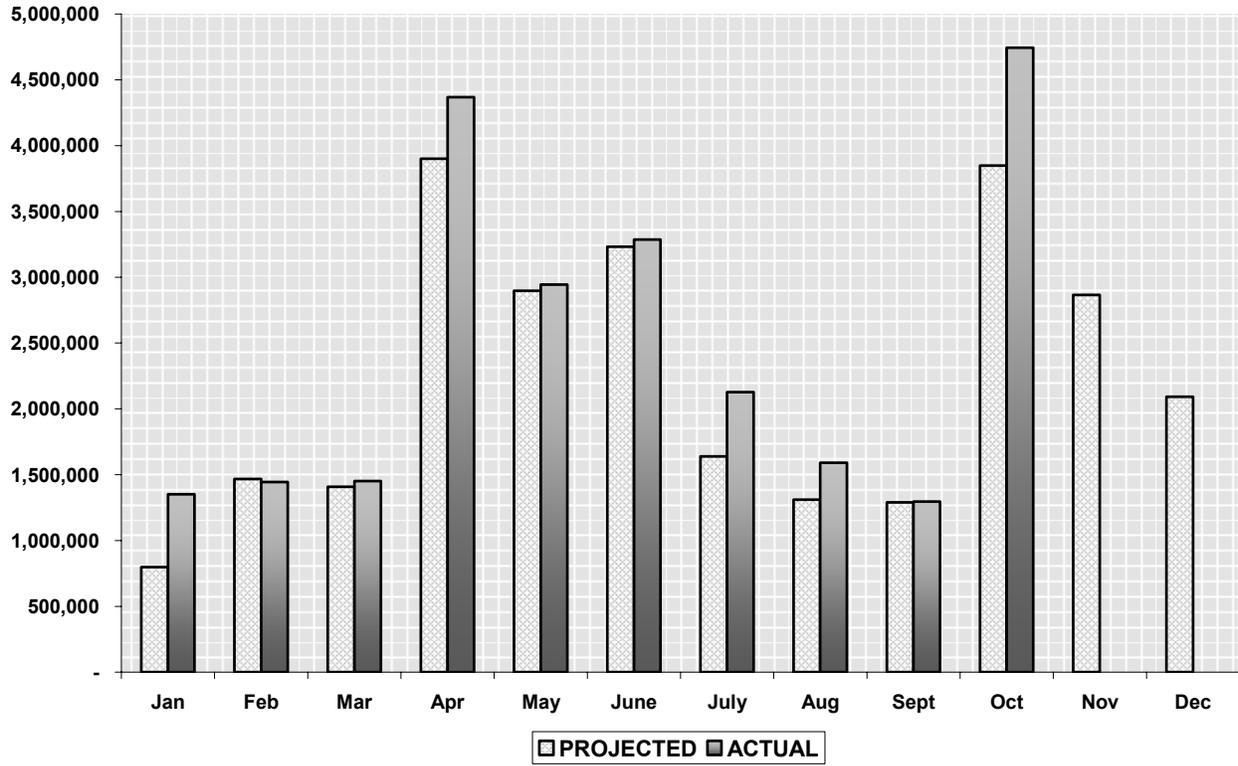
<b>REVENUE</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
Property Tax	2,241,558	2,423,308	181,750	7,363,532	7,550,313	186,781
Sales Tax	397,185	548,989	151,804	3,689,209	4,146,496	457,287
Penalty & Interest	58,008	48,053	<b>(9,954)</b>	667,481	478,167	<b>(189,313)</b>
Building Permits	51,844	57,016	5,172	522,932	606,994	84,062
PILT	0	0	0	932,000	930,046	<b>(1,954)</b>
PUD Privilege Tax	0	0	0	1,010,000	1,046,597	36,597
Liquor X & P	10,091	12,868	2,777	100,728	117,798	17,070
Wenatchee Court	4,614	13,390	8,776	111,729	148,021	36,292
Law Enforcement	177,747	0	<b>(177,747)</b>	1,089,539	1,020,811	<b>(68,728)</b>
Auto License	27,574	32,673	5,098	322,143	343,007	20,864
Interfund	213,014	302,962	89,947	1,002,704	1,086,760	84,056
District Court Fines	75,233	119,333	44,101	732,093	839,037	106,944
Treasury Interest	12,724	54,153	41,429	347,373	735,573	388,200
Operating Transfers-in	0	6,250	6,250	12,500	18,831	6,331
Other	579,104	581,224	2,120	3,886,133	4,599,851	713,717
<b>TOTAL</b>	<b>3,848,697</b>	<b>4,200,219</b>	<b>351,522</b>	<b>21,790,097</b>	<b>23,668,301</b>	<b>1,878,205</b>

<b>EXPENDITURES</b>	Month-To-Date			Year-To-Date		
	Projected	Actual	Variance	Projected	Actual	Variance
10 - Salaries & Wages	1,173,406	1,179,403	<b>5,997</b>	11,687,917	11,595,874	(92,042)
20 - Personnel Benefits	372,153	389,114	<b>16,961</b>	3,730,990	3,701,480	(29,510)
30 - Supplies	36,345	67,810	<b>31,465</b>	431,468	429,148	(2,319)
40 - Other Services/Charges	376,881	433,270	<b>56,389</b>	3,378,392	3,740,807	<b>362,415</b>
50 - Inter-Governmental Svs	33,671	74,941	<b>41,270</b>	486,926	538,410	<b>51,483</b>
60 - Capital Outlay	1,204	11,969	<b>10,765</b>	5,146	18,798	<b>13,652</b>
70 & 80 - Debt Service	0	0	0	0	0	0
90 - Interfund Payments	296,792	223,308	(73,484)	3,286,233	3,329,862	<b>43,629</b>
00 - Reclassifications	0	0	<b>0</b>	0	7,993	<b>7,993</b>
<b>TOTAL</b>	<b>2,290,452</b>	<b>2,379,815</b>	<b>89,363</b>	<b>23,007,072</b>	<b>23,362,373</b>	<b>355,301</b>

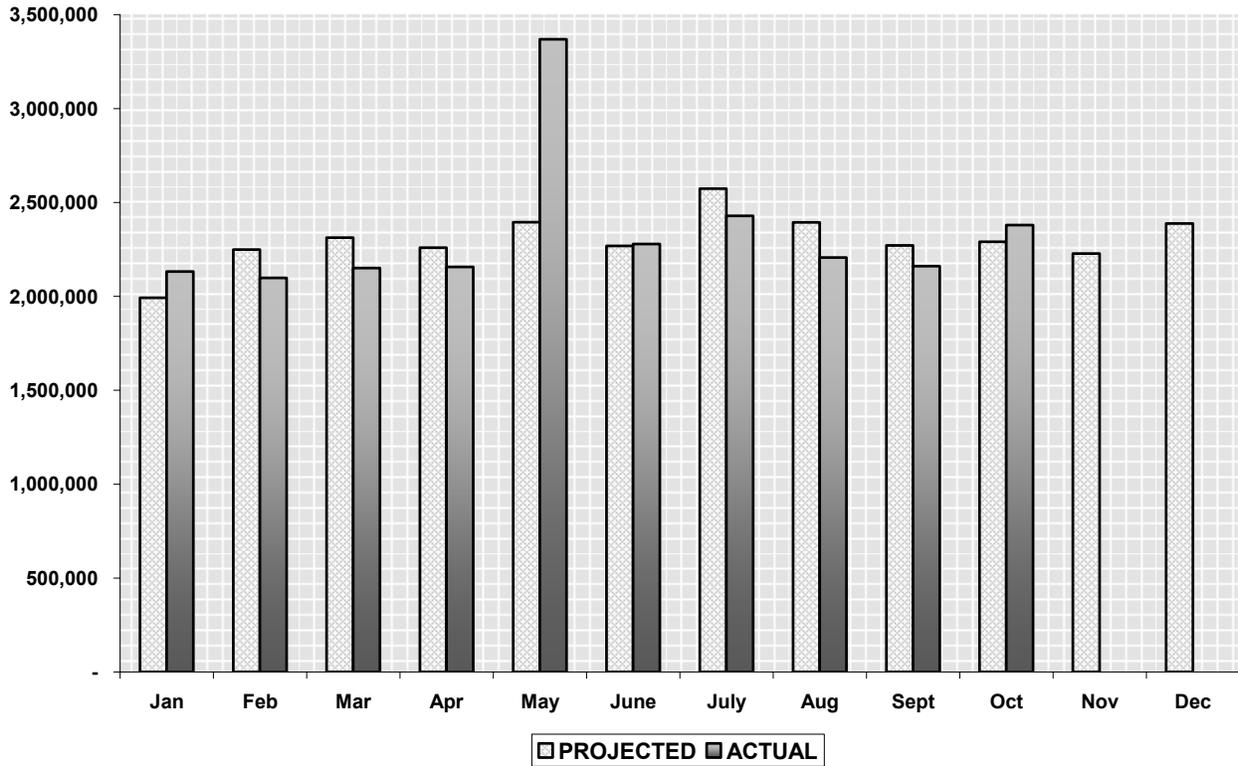
Projected columns are based upon a five year average. They are based on original budget and do not reflect adjusted appropriations/transfers/unanticipated revenue

Revenues do not include accounts receivable

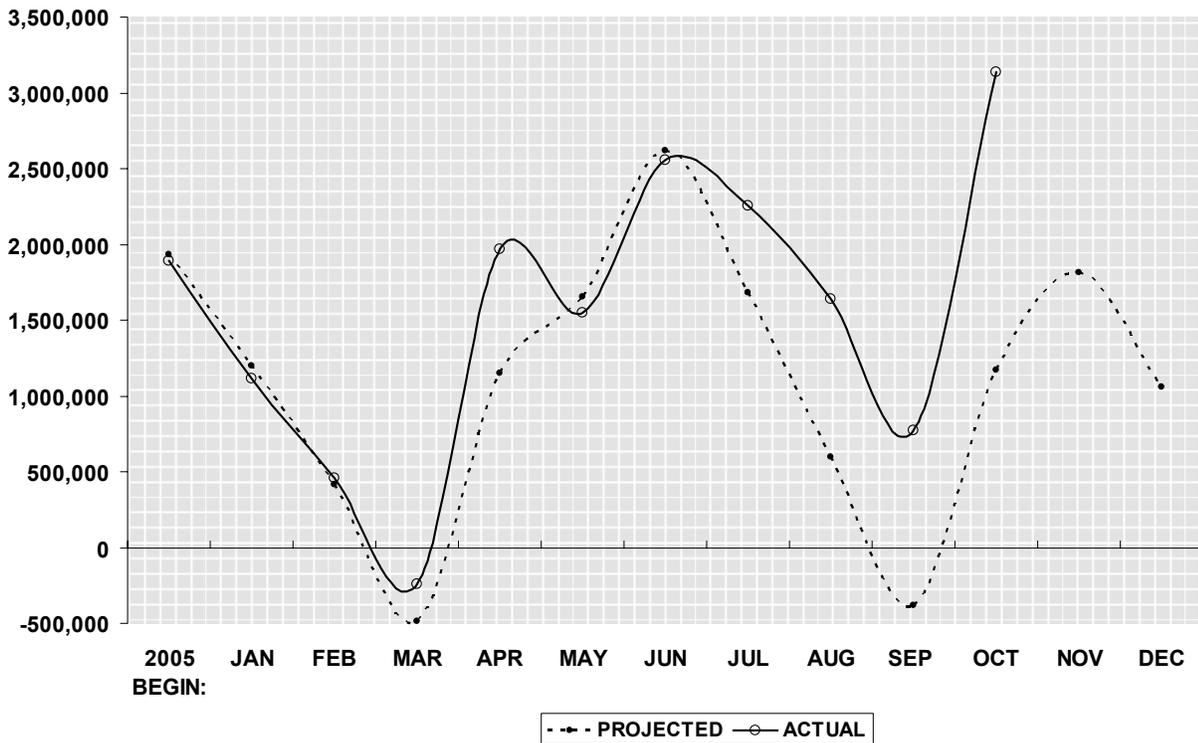
### REVENUE (Monthly)



### EXPENDITURES (Monthly)



## 2006 CURRENT EXPENSE FUND BALANCE



## 2005 CURRENT EXPENSE FUND BALANCE

