

ANNUAL REPORT  
WALLA WALLA COUNTY

0174

Submitted pursuant to RCW 43.06.200

to the

DIVISION OF MUNICIPAL CORPORATIONS

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006

Certified Correct this 21st Day of May, 2007

To the Best of my Knowledge and Belief

SIGNATURE 

TITLE COUNTY AUDITOR

PREPARED BY Karen M. Martin

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AUDITOR'S ANNUAL REPORT  
WALLA WALLA COUNTY, WASHINGTON  
THIRD CLASS  
YEAR ENDING DECEMBER 31, 2006  
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	55,180
Number of Acres Assessed	769,536
Taxable Valuation (2006 Rolls)	3,457,782,191
Registered Voters	28,031

# WALLA WALLA COUNTY

## PRINCIPAL OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Term Expiration</u>
<u>Elected Officials</u>		
Commissioner District #1	Gregg C Loney	2008
Commissioner District #2	David G Carey	2008
Commissioner District #3	Gregory A Tompkins	2010
Superior Court Judge Dept #1	Robert Zagelow	2009
Superior Court Judge Dept #2	Donald W Schacht	2009
WW District Court Judge	John Knowlton	2011
PT District Court Judge	Jerry Votendahl	2011
Assessor	William C Vollendorff	2010
Auditor	Karen M Martin	2010
Clerk	Kathy Martin	2010
Coroner	Frank Brown	2010
Prosecuting Attorney	James L Nagle	2010
Sheriff	J Michael Humphreys	2010
Treasurer	Gordon Heimbigner	2010

### Appointed Officials

Agricultural Agent	Debbie Moberg
Building Inspector	Nicholas Olson
Building Inspector	James Marlin
County Planning Director	Scott Revell
Court Services Director	Michael Bates
Emergency Services Director	Don Marlatt
Human Services Director	Sharon Saffer
Public Health Administrator	Harvey Crowder
Public Works Director	Randy Glaeser

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## WALLA WALLA COUNTY, WASHINGTON

### MANAGEMENT'S DISCUSSION AND ANALYSIS

Walla Walla County's discussion and analysis offers readers of the County's financial statements, for the year ended [December 31, 2006](#), a narrative overview and analysis of the financial activities of the County. We encourage readers to consider the information presented here in conjunction with additional information included in the financial statements and notes to the financial statements.

#### **Financial Highlights**

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by [\\$90,200,482](#). Of this amount, [\\$40,682,484](#) may be used to meet the County's ongoing obligations to citizens and creditors. The county is still working on adding in all of the county's infrastructure and depreciation. The net asset amount will change substantially when this work is completed.
- The County's total net assets increased by [\\$6,950,260](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$22,073,029](#), an increase of [\\$1,263,646](#) in comparison with the prior year. Approximately 99%, [\\$22,000,458](#), is available for spending at the government's discretion.
- At the end of the current fiscal year, unreserved, undesignated fund balance for the current expense fund was [\\$4,639,203](#), or 41% of total current expense fund expenditures.
- The County's total long-term liabilities increased by [\\$2,963,574](#). The key factor in this increase was a loan to finance the Courthouse Energy Retrofitting Project.

#### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to Walla Walla County's basic financial statements. The county's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, the increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

(e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, economic development, and culture and recreation. The County does not have any business type activities.

The government-wide financial statements can be found on pages [13-14](#) of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 39 individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Current Expense fund, County Road fund, Human Services fund, EMS Taxes fund, and Current Expense Building fund, all of which are considered to be major funds. Data from the other 34 governmental funds are combined into a single, aggregated presentation.

The County adopts an annual appropriated budget for its governmental funds in accordance with state law on a fund level. A budgetary comparison statement has been provided for the current expense fund and major special revenue funds on pages [19-20](#) of this report.

The basic governmental fund financial statements can be found on pages [15-18](#) of this report.

**Proprietary funds.** The County maintains one type of proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles, for its management information systems, risk management and unemployment compensation. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on pages [21-23](#) on this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page [24](#) of this report

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages [25-48](#) of this report.

**Other information.** Required supplementary information can be found beginning on page [49](#) of this report.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by [\\$90,200,482](#) at the close of the most recent fiscal year.

By far the largest portion of the County's net assets ([55%](#)) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.



## WALLA WALLA COUNTY'S NET ASSETS

	Governmental
<b>Assets:</b>	<u>Activities</u>
Current Assets	43,509,322
Noncurrent Assets	-
Capital Assets (Net of Depr.)	<u>53,934,009</u>
Total Assets	97,443,331
<b>Liabilities:</b>	
Current Liabilities	1,960,549
Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities	<u>5,282,300</u>
Total Liabilities	7,242,849
<b>Net Assets:</b>	
Invested in capital assets, net of related debt	49,469,260
Restricted	48,738
Unrestricted	<u>40,682,484</u>
Total Net Assets	90,200,482

**Governmental activities.** Governmental activities increased the County's net assets by [\\$6,950,260](#). Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2006.
- Land acquired for infrastructure projects in progress and completed in 2006.
- Construction in progress on the Courthouse Energy Retrofitting Project.

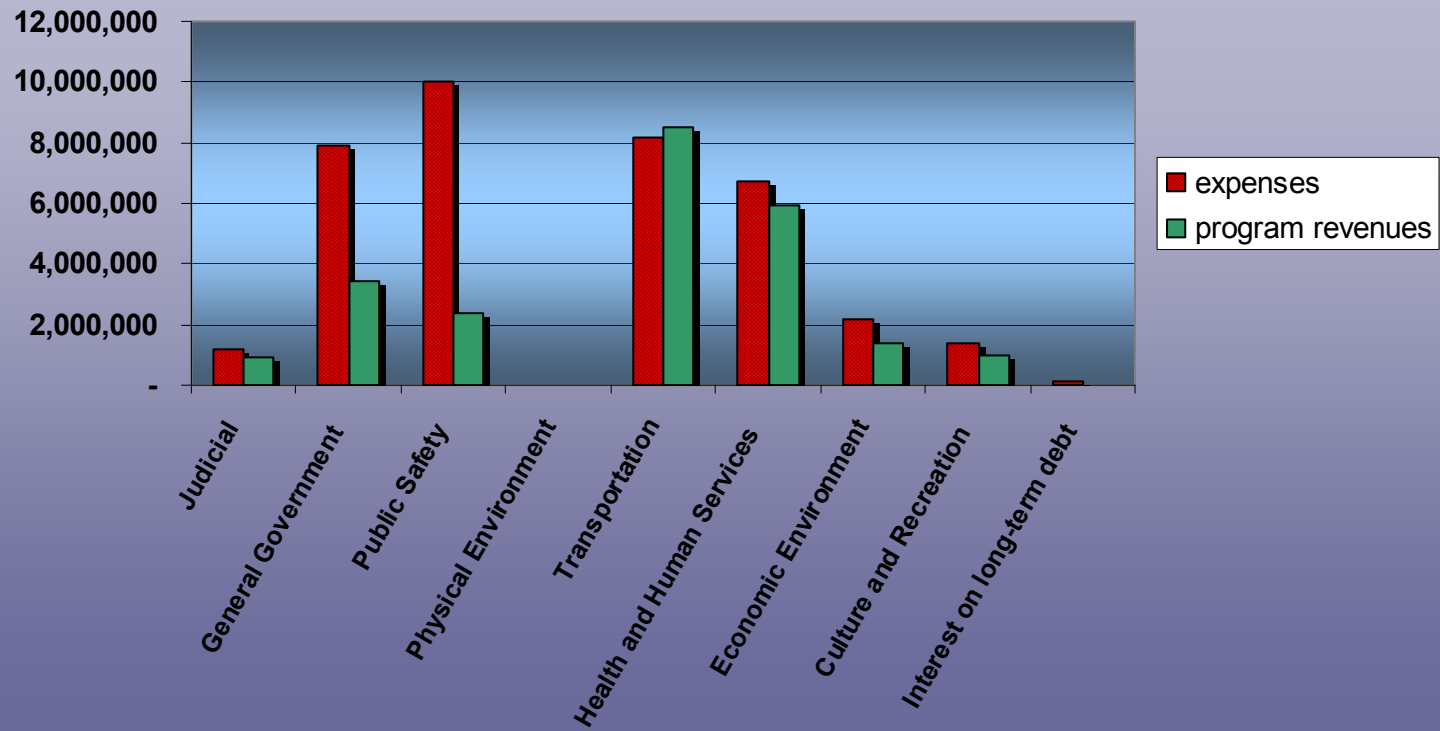
A prior period adjustment of \$3,809,099 for expenditures prior to 2006 on infrastructure projects added to capital assets in 2006 was added to the beginning net assets. \$769,512 was added to the land beginning balance and \$3,039,587 was added to the construction in progress beginning balance in the capital asset activity for the prior period adjustment. The county is still working on adding all of the infrastructure and depreciation.

Another prior period adjustment of \$134,137 was done to correct capital assets for equipment in the Equipment Rental & Revolving Fund which were deleted in 2005 in error. \$598,968 was added to the machinery and equipment beginning balance and \$464,831 was added to the machinery and equipment accumulated depreciation.

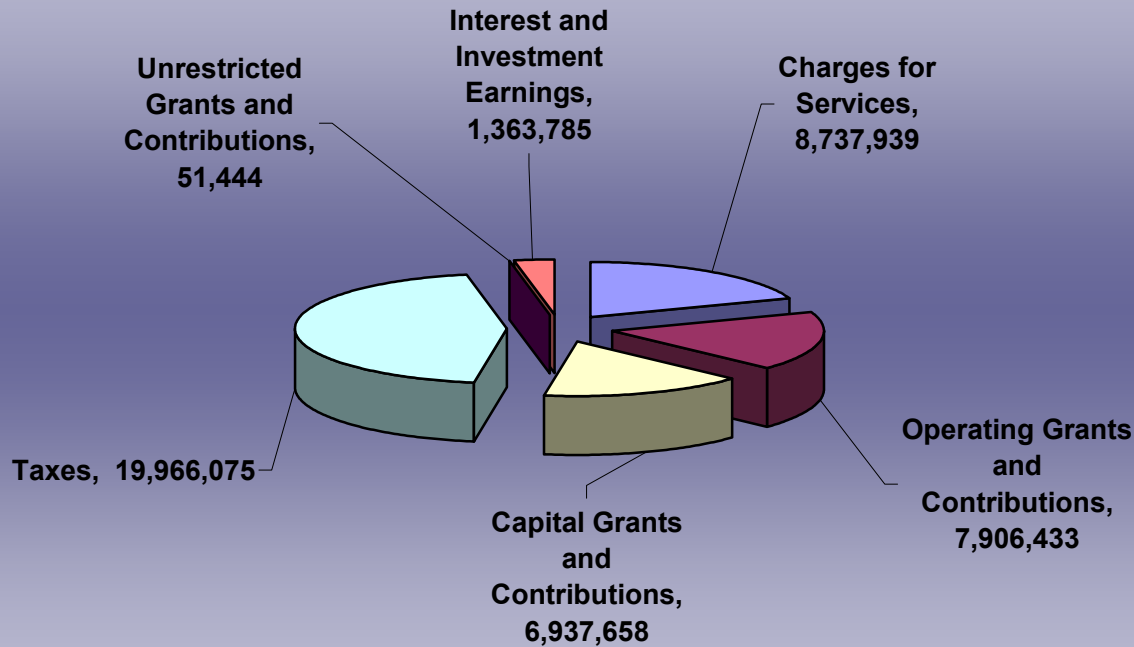
## WALLA WALLA COUNTY'S CHANGE IN NET ASSETS

	Governmental <u>Activities</u>
<b>Revenues:</b>	
Program Revenues:	
Charges for Services	8,737,939
Operating Grants and Contributions	7,906,433
Capital Grants and Contributions	6,937,658
General Revenues:	
Taxes	19,966,075
Unrestricted Grants and Contributions	51,444
Interest and Investment Earnings	1,363,785
Disposition of capital assets	<u>(203,418)</u>
Total Revenues	44,759,916
<b>Program Expenses:</b>	
Judicial	1,202,350
General Government	7,901,531
Public Safety	10,008,453
Physical Environment	27,160
Transportation	8,187,681
Health and Human Services	6,731,574
Economic Environment	2,199,824
Culture and Recreation	1,391,343
Interest on long-term debt	<u>159,739</u>
Total Expenses	<u>37,809,655</u>
Change in Net Assets	6,950,260
Net Assets as of Jan 1	79,306,986
Prior Period Adjustment	3,943,236
Net Assets as of Jan 1	<u>83,250,222</u>
Net Assets as of Dec 31	90,200,482

### Expenses and Program Revenues - Governmental Activities



## Revenues by Source - Governmental Activities



## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The Current Expense fund, County Road fund, Human Services fund, EMS Taxes fund, and Current Expense Building fund make up the County's major funds during the most recent fiscal year. Together these five funds account for 85% of total governmental fund assets and 77% of the total government fund balance.

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$22,073,029, a [increase](#) of \$1,263,646 in comparison with the prior year. Approximately 99% of this total amount (\$22,000,458) constitutes unreserved fund balance, which is available for spending within the designated funds. The remainder of fund balance (\$72,571) is reserved to indicate that it is not available for new spending because it has already been committed to [petty cash in various governmental funds and debt service payments in the Juvenile Detention Debt Service Fund](#).

The Current Expense fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, unreserved fund balance of the Current Expense fund was \$4,639,203. As a measure of the Current Expense fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 41% of total Current Expense fund expenditures.

The fund balance of Walla Walla County's Current Expense fund [decreased](#) by \$104,950 during the current fiscal year. The major difference between the increase of the fund balance in 2005 and the decrease of the fund balance in 2006 was due to a transfer of reserves to Current Expense Building fund for future planned building improvements.

The fund balance of the County Road fund [decreased](#) by \$2,626,819 during the current fiscal year. This appears to be due to the fact that the expenditures on county road projects exceeded revenues.

The fund balance for Human Services fund [increased](#) by \$130,532 during the current fiscal year. This appears to be due to the fact that human services began receiving interest income on mental health revenues in 2006 instead of the income being recorded in the Current Expense fund.

The fund balance for the EMS Taxes fund decreased by \$6,033 during the current fiscal year.

The fund balance for the Current Expense Building fund [increased](#) by \$2,864,618 during the current fiscal year. This was due to a transfer of reserves from current expense for future planned building improvements and a loan from Baker Boyer Bank for the Courthouse Energy Retrofitting Project.

***Proprietary funds.*** Walla Walla County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

## **CURRENT EXPENSE FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget amounted to a \$4,360,758 increase in appropriations and can be briefly summarized as follows:

<b>Department</b>	<b>Amount of Increase</b>	<b>Explanation</b>
Agriculture	15,940	Increased for additional professional services.
Auditor	11,475	Increased for reimbursement of federal HAVA overpayment.
Civil Service	356	Increased for additional professional services.
Clerk	9,375	Increased for additional personnel from new Substance Abuse Reduction Program from State.
Commissioners	1,589,824	Increased for CDBG- Wastewater Treatment & Raillex grants.
Indigent Legal Services	47,484	Increased for additional professional services.
Fair Manager	200	Increased for insurance payment.
Burn Control	54,400	Increased for Ag refunds.
Human Resources	2,265	Increased for additional hours for personnel.
Facilities Maintenance	2,750	Increased for communications.
Coroner	18,135	Increased for mach and equipment and extra labor.
CE - Miscellaneous	15,118	Increased for increased services and Wellness Grant.
CE - Miscellaneous	418,000	Increased for loans to other funds.
CE - Miscellaneous	146,272	Increased for professional services.
Prosecuting Attorney	37,500	Increased for additional personnel from new Substance Abuse Reduction Program from State.
Sheriff	36,375	Increased for additional personnel from new Substance Abuse Reduction Program from State.
Sheriff	28,914	Increased for insurance payment.
Sheriff	19,914	Increased for transfer to other fund.
Sheriff	9,095	Increased for professional services, misc, and machinery & equipment.
Sheriff	4,010	Increased for overtime.
Superior Court	96,846	Increased for professional services.
Transfers	1,796,510	Increased for transfers to other funds.
<b>Total</b>	<b>4,360,758</b>	

Of this increase, \$2,851,717 was funded out of miscellaneous increases in various revenue sources. \$1,440,000 was an increase in the budget to the beginning fund balance to better reflect the actual beginning fund balance. The remaining \$69,041 was budgeted from the available ending fund balance.

Actual Current Expense fund revenues were \$499,560 under budget, which represents a little more than a 3% decrease of the final budgeted amount for the year without the beginning fund balance budget.

Actual Current Expense fund expenditures were \$1,857,071 under budget, which represents a little more than an 11% decrease of the final budgeted amount for the year without the ending fund balance budget.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** Walla Walla County's investment in capital assets for its governmental activities as of December 31, 2006, amounts to **\$53,934,009** (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was **29%**. The statement of activities shows a prior period adjustment of \$3,809,099 for expenditures prior to 2006 on infrastructure projects added to capital assets in 2006. \$769,512 was added to the land beginning balance and \$3,039,587 was added to the construction in progress beginning balance in the capital asset activity for the prior period adjustment. The county is still working on adding all of the infrastructure and depreciation. Another prior period adjustment of \$134,137 was done to correct capital assets for equipment in the Equipment Rental & Revolving Fund which were deleted in 2005 in error. \$598,968 was added to the machinery and equipment beginning balance and \$464,831 was added to the machinery and equipment accumulated depreciation.

Major capital asset events during the current fiscal year included the following:

- \$3,479,559 for infrastructure completed in 2006
- \$2,196,265 for construction in progress on the Courthouse Energy Retrofitting Project
- \$1,260,485 for construction in progress for Myra Road and Old Milton Highway Projects
- \$4,430,305 for land for completed and current infrastructure projects.

### Walla Walla County's Capital Assets (net of depreciation)

	<u>Governmental Activities</u>	
	<u>2006</u>	<u>2005</u>
Land	7,499,418	2,847,713
Buildings and Structures	33,574,590	33,731,558
Machinery and Equipment	5,281,041	6,056,879
Infrastructure	3,479,559	-
Construction in Progress	<u>4,099,401</u>	<u>3,039,587</u>
Total	53,934,009	45,675,737

Additional information will be under the County's capital assets found in Note 6 on page **33**.

**Long-term Debt.** At the end of the current fiscal year, Walla Walla County had total bonded debt outstanding of **\$1,225,000**. The total amount of this debt is backed by the full faith and credit of the government.

Walla Walla County's total bonded debt **decreased** by **\$265,000 (18%)** during the current fiscal year. The key factor in this **decrease** was the regular payment of principal on general obligation bonds.

At end of the current fiscal year, the County had a total loan and contracts payable of \$3,239,749. This was an increase of \$3,191,665 during the current fiscal year. The key factor in this increase was a loan agreement with Baker Boyer Bank to finance the Courthouse Energy Retrofitting Project.

Additional information will be under the County's long-term debt found in Note 10 on page 43.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Walla Walla County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Walla Walla County Auditor  
Karen M Martin, Auditor  
P O Box 1856  
Walla Walla, WA 99362.  
e-mail: [kmmartin@co.walla-walla.wa.us](mailto:kmmartin@co.walla-walla.wa.us)





**WALLA WALLA COUNTY  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2006**

	<b><u>Governmental Activities</u></b>
<b>ASSETS</b>	
<i>Current Assets:</i>	
Cash & cash equivalents	12,125,186
Investments	10,511,298
Receivables (net)	17,726,415
Inventories	3,146,423
<i>Capital Assets:</i>	
Land	7,499,418
Depreciable assets (net)	38,855,631
Infrastructure	3,479,559
Construction in progress	4,099,401
<b>Total Assets</b>	<b><u>97,443,331</u></b>
<b>LIABILITIES</b>	
<i>Current Liabilities:</i>	
Accounts payable and accrued exp.	1,960,549
<i>Noncurrent Liabilities:</i>	
Due within one year	547,030
Due in more than one year	4,735,270
<b>Total Liabilities</b>	<b><u>7,242,849</u></b>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	49,469,260
Restricted for:	
Debt service	48,738
Unrestricted	40,682,484
<b>Total Net Assets</b>	<b><u><u>90,200,482</u></u></b>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**STATEMENT OF ACTIVITIES**  
**DECEMBER 31, 2006**

			<u>Grants &amp; Contributions</u>		Net (Expense) Revenue & Changes in Net Assets
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
Judicial	1,202,350	864,295	83,921	-	(254,134)
General Government	7,901,531	1,940,569	604,582	900,179	(4,456,200)
Public Safety	10,008,453	988,634	1,099,136	282,214	(7,638,469)
Physical Environment	27,160	-	-	-	(27,160)
Transportation	8,187,681	7,540	2,768,179	5,743,648	331,686
Health and Human Services	6,731,574	3,385,202	2,537,008	-	(809,364)
Economic Environment	2,199,824	716,710	649,272	-	(833,842)
Culture and Recreation	1,391,343	834,988	164,336	11,616	(380,403)
Interest on long-term debt	159,739	-	-	-	(159,739)
<b>Total Governmental Activities/ Primary Government</b>	<u>37,809,655</u>	<u>8,737,939</u>	<u>7,906,433</u>	<u>6,937,658</u>	<u>(14,227,625)</u>
<b>GENERAL REVENUES:</b>					
Property Taxes					12,813,803
Sales Taxes					5,377,950
B&O Taxes					43,795
Other Taxes					1,730,526
Unrestricted Grants and Contributions					51,444
Interest and Investment Earnings					1,363,785
Disposition of capital assets					(203,418)
<b>TRANSFERS</b>					<u>-</u>
<b>Total General Revenues &amp; Transfers</b>					<u>21,177,886</u>
<b>Change in Net Assets</b>					6,950,260
<b>Net Assets - Beginning</b>					79,306,986
<b>Prior Period Adjustment</b>					3,943,236
<b>Net Assets - Beginning, Restated</b>					<u>83,250,222</u>
<b>Net Assets - Ending</b>					<u>90,200,482</u>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2006**

	<b>Current Expense</b>	<b>County Road</b>	<b>Human Services</b>	<b>EMS Taxes</b>	<b>Current Expense Buiding</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>							
Cash & cash equivalents	2,769,108	3,656,120	13,524	8,986	1,308,132	2,911,801	10,667,671
Investments	1,619,506	278,631	2,905,829	8,261	3,218,082	1,968,484	9,998,793
Receivables (net)	7,675,241	6,612,591	469,443	1,921,692	-	1,047,448	17,726,415
Interfund loan receivable	393,424	-	-	-	-	-	393,424
<b>Total assets</b>	<u>12,457,279</u>	<u>10,547,342</u>	<u>3,388,796</u>	<u>1,938,939</u>	<u>4,526,214</u>	<u>5,927,733</u>	<u>38,786,303</u>
<b>LIABILITIES</b>							
Accounts payable and accrued exp.	159,517	248,171	85,318	-	1,129,691	228,871	1,851,568
Interfund loan payable	-	-	-	-	-	201,498	201,498
Deferred revenue	7,652,186	4,519,201	97,094	1,921,692	-	470,035	14,660,208
<b>Total liabilities</b>	<u>7,811,703</u>	<u>4,767,372</u>	<u>182,412</u>	<u>1,921,692</u>	<u>1,129,691</u>	<u>900,404</u>	<u>16,713,274</u>
<b>FUND BALANCE</b>							
<i>Reserved for:</i>							
Encumbrances, petty cash, invntry	6,373	3,020	6,250	-	-	8,190	23,833
Debt service	-	-	-	-	-	48,738	48,738
<i>Unreserved, reported in</i>							
General Fund	4,639,203	-	-	-	-	-	4,639,203
Special revenue funds	-	5,776,950	3,200,134	17,247	-	4,687,408	13,681,739
Capital project funds	-	-	-	-	3,396,523	282,993	3,679,516
<b>Total fund balance</b>	<u>4,645,576</u>	<u>5,779,970</u>	<u>3,206,384</u>	<u>17,247</u>	<u>3,396,523</u>	<u>5,027,329</u>	<u>22,073,029</u>
<b>Total liabilities and fund balance</b>	<u>12,457,279</u>	<u>10,547,342</u>	<u>3,388,796</u>	<u>1,938,939</u>	<u>4,526,214</u>	<u>5,927,733</u>	<u>38,786,303</u>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2006**

Total fund balances as shown of the Governmental Funds Balance Sheet	22,073,029
Capital assets used in governmental activities are not financial resources and are not reported in the funds	50,017,519
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	14,660,208
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(5,282,300)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net assets.	<u>8,732,026</u>
Net assets of governmental activities	<u><u>90,200,482</u></u>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>Current</b>	<b>County</b>	<b>Human</b>	<b>EMS</b>	<b>Current</b>	<b>Other</b>	<b>Total</b>
	<b>Expense</b>	<b>Road</b>	<b>Services</b>	<b>Taxes</b>	<b>Expense</b>	<b>Governmental</b>	<b>Governmental</b>
	<b>Expense</b>				<b>Buiding</b>	<b>Funds</b>	<b>Funds</b>
<b>REVENUES</b>							
Taxes	9,576,391	4,056,843	86,367	1,743,764	307,566	3,439,025	19,209,956
Licenses and Permits	122,202	1,080	-	-	-	912,556	1,035,837
Intergovernmental Revenues	2,463,626	8,514,824	4,792,393	725	-	3,606,967	19,378,534
Charges for Service	914,838	842,633	11,375	-	-	1,531,985	3,300,831
Fees and Fines	424,650	-	-	-	-	1,019	425,670
Miscellaneous Revenues	1,083,351	435,761	210,868	-	99,011	674,315	2,503,305
<b>Total revenues</b>	<b>14,585,057</b>	<b>13,851,142</b>	<b>5,101,003</b>	<b>1,744,489</b>	<b>406,577</b>	<b>10,165,866</b>	<b>45,854,134</b>
<b>EXPENDITURES</b>							
Current:							
General Government	7,357,518	773,633	-	-	-	417,201	8,548,351
Public Safety	3,744,712	-	1,998	1,750,521	122,652	4,171,523	9,791,406
Physical Environment	2,979	-	-	-	-	24,181	27,160
Transportation	-	8,927,949	-	-	-	-	8,927,949
Health and Human Services	1,306	-	4,744,487	-	-	1,919,558	6,665,351
Economic Environment	-	-	142,097	-	-	2,074,484	2,216,581
Culture and Recreation	132,894	-	-	-	-	1,158,862	1,291,756
Debt Service:							
Principal	-	-	-	-	97,551	275,784	373,335
Interest	-	-	-	-	84,958	74,781	159,739
Capital Outlay	210,743	6,776,379	81,889	-	2,236,798	495,834	9,801,643
<b>Total expenditures</b>	<b>11,450,151</b>	<b>16,477,961</b>	<b>4,970,471</b>	<b>1,750,521</b>	<b>2,541,959</b>	<b>10,612,208</b>	<b>47,803,272</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,134,906</b>	<b>(2,626,819)</b>	<b>130,532</b>	<b>(6,033)</b>	<b>(2,135,382)</b>	<b>(446,342)</b>	<b>(1,949,138)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	1,700,000	1,501,656	3,201,656
Transfers out	(3,239,856)	-	-	-	-	(97,100)	(3,336,956)
Debt proceeds	-	-	-	-	3,300,000	48,084	3,348,084
<b>Total other financing sources (uses)</b>	<b>(3,239,856)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>1,452,640</b>	<b>3,212,784</b>
<b>Net change in fund balances</b>	<b>(104,950)</b>	<b>(2,626,819)</b>	<b>130,532</b>	<b>(6,033)</b>	<b>2,864,618</b>	<b>1,006,298</b>	<b>1,263,646</b>
<b>Fund balances--beginning</b>	<b>4,750,526</b>	<b>8,406,789</b>	<b>3,075,852</b>	<b>23,280</b>	<b>531,905</b>	<b>4,021,031</b>	<b>20,809,383</b>
<b>Fund balances--ending</b>	<b>4,645,576</b>	<b>5,779,970</b>	<b>3,206,384</b>	<b>17,247</b>	<b>3,396,523</b>	<b>5,027,329</b>	<b>22,073,029</b>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

Net changes in fund balances for governmental funds	1,263,646
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	9,200,805
The issuance of long-term debt (e.g., bonds, loans) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net assets.	(2,974,749)
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	410,299
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(36,909)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities.	(912,832)
Change in net assets of governmental activities, as reflected on the Statement of Activities	6,950,260
The notes to financial statements are an integral part of this statement.	

**WALLA WALLA COUNTY  
BUDGETARY COMPARISON STATEMENT  
MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>Current Expense Fund</b>				<b>County Road Fund</b>			
	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget Positive (Negative)</b>	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget Positive (Negative)</b>
<b>REVENUES</b>								
Taxes	8,816,050	9,351,050	9,576,391	225,341	4,050,000	4,050,000	4,056,843	6,843
Licenses and Permits	74,700	127,715	122,202	(5,513)	20,000	20,000	1,080	(18,920)
Intergovernmental Revenues	1,399,823	3,125,685	2,463,626	(662,059)	13,475,145	13,475,145	8,514,824	(4,960,321)
Charges for Service	857,760	860,963	914,838	53,875	145,500	145,500	842,633	697,133
Fees and Fines	468,068	468,068	424,650	(43,418)	-	-	-	-
Miscellaneous	616,499	1,151,136	1,083,351	(67,785)	200,000	200,000	435,761	235,761
<b>Total Revenues</b>	<u>12,232,900</u>	<u>15,084,617</u>	<u>14,585,057</u>	<u>(499,560)</u>	<u>17,890,645</u>	<u>17,890,645</u>	<u>13,851,142</u>	<u>(4,039,503)</u>
<b>EXPENDITURES</b>								
Current:								
General Government	6,671,271	9,038,323	7,357,518	1,680,805	1,350,000	1,350,000	773,633	576,367
Public Safety	3,769,143	3,892,246	3,744,712	147,534	-	-	-	-
Physical Environment	3,800	3,800	2,979	821	-	-	-	-
Transportation	-	-	-	-	7,185,100	7,185,100	8,927,949	(1,742,849)
Economic Environment	2,950	2,950	-	2,950	-	-	-	-
Health and Human Services	96,638	111,099	1,306	109,793	-	-	-	-
Culture and Recreation	120,627	136,567	132,894	3,673	-	-	-	-
Capital Outlay	200,910	244,602	210,743	33,859	9,994,000	9,994,000	6,776,379	3,217,621
<b>Total Expenditures</b>	<u>10,865,339</u>	<u>13,429,587</u>	<u>11,450,151</u>	<u>1,979,436</u>	<u>18,529,100</u>	<u>18,529,100</u>	<u>16,477,961</u>	<u>2,051,139</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,367,561	1,655,030	3,134,906	1,479,876	(638,455)	(638,455)	(2,626,819)	(1,988,364)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	40,000	40,000	-	(40,000)
Transfers out	(1,320,981)	(3,117,491)	(3,239,856)	(122,365)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(1,320,981)</u>	<u>(3,117,491)</u>	<u>(3,239,856)</u>	<u>(122,365)</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
<b>Net change in fund balances</b>	46,580	(1,462,461)	(104,950)	1,357,511	(598,455)	(598,455)	(2,626,819)	(2,028,364)
<b>Fund balances - beginning</b>	<u>3,000,000</u>	<u>4,440,000</u>	<u>4,750,525</u>	<u>310,525</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>8,406,789</u>	<u>(1,593,211)</u>
<b>Fund balances - ending</b>	<u>3,046,580</u>	<u>2,977,539</u>	<u>4,645,575</u>	<u>1,668,036</u>	<u>9,401,545</u>	<u>9,401,545</u>	<u>5,779,970</u>	<u>(3,621,576)</u>

The notes to financial statements are an integral part of this statement.



**WALLA WALLA COUNTY**  
**BUDGETARY COMPARISON STATEMENT**  
**MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	Human Services Fund				EMS Taxes			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes	90,900	90,900	86,367	(4,533)	1,723,777	1,723,777	1,743,764	19,987
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenues	4,453,900	4,453,900	4,792,393	338,493	350	350	725	375
Charges for Service	8,200	8,200	11,375	3,175	-	-	-	-
Fees and Fines	-	-	-	-	-	-	-	-
Miscellaneous	22,400	22,400	210,868	188,468	-	-	-	-
<b>Total Revenues</b>	<u>4,575,400</u>	<u>4,575,400</u>	<u>5,101,003</u>	<u>525,603</u>	<u>1,724,127</u>	<u>1,724,127</u>	<u>1,744,489</u>	<u>20,362</u>
<b>EXPENDITURES</b>								
Current:								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	1,998	(1,998)	1,724,127	1,724,127	1,750,521	(26,394)
Physical Environment	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	145,700	145,700	142,097	3,603	-	-	-	-
Health and Human Services	4,484,239	4,884,239	4,744,487	139,752	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Capital Outlay	-	80,000	81,889	(1,889)	-	-	-	-
<b>Total Expenditures</b>	<u>4,629,939</u>	<u>5,109,939</u>	<u>4,970,471</u>	<u>139,468</u>	<u>1,724,127</u>	<u>1,724,127</u>	<u>1,750,521</u>	<u>(26,394)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(54,539)</u>	<u>(534,539)</u>	<u>130,532</u>	<u>665,071</u>	<u>-</u>	<u>-</u>	<u>(6,033)</u>	<u>(6,033)</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(54,539)</u>	<u>(534,539)</u>	<u>130,532</u>	<u>665,071</u>	<u>-</u>	<u>-</u>	<u>(6,033)</u>	<u>(6,033)</u>
<b>Fund balances - beginning</b>	<u>1,569,160</u>	<u>1,569,160</u>	<u>3,075,852</u>	<u>1,506,692</u>	<u>-</u>	<u>-</u>	<u>23,280</u>	<u>23,280</u>
<b>Fund balances - ending</b>	<u><u>1,514,621</u></u>	<u><u>1,034,621</u></u>	<u><u>3,206,385</u></u>	<u><u>2,171,764</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,247</u></u>	<u><u>17,247</u></u>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2006**

	<b>Governmental Activities</b>
	<b>Internal Service</b>
	<b>Funds</b>
<b>ASSETS</b>	
<i>Current assets:</i>	
Cash & cash equivalents	1,457,515
Investments	512,505
Inventories	3,146,423
<i>Noncurrent assets:</i>	
<i>Capital assets:</i>	
Depreciable assets (net)	3,916,490
<b>Total assets</b>	<u><u>9,032,933</u></u>
<b>LIABILITIES</b>	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	108,981
Interfund loan payable	191,926
<b>Total liabilities</b>	<u><u>300,907</u></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	3,916,490
Unrestricted	4,815,536
<b>TOTAL net assets</b>	<u><u>8,732,026</u></u>

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Governmental Activities Internal Service Funds</u>
<b>OPERATING REVENUES:</b>	
Charges for Services	\$2,835,438
Charges for Materials	<u>\$1,113,367</u>
<b>Total Operating Revenues</b>	<b>\$3,948,805</b>
<b>OPERATING EXPENSES:</b>	
Personal Services	\$986,806
Supplies	\$1,026,141
Other Services and Charges	\$1,342,396
Intergovernmental	\$492,460
Depreciation	<u>\$1,063,728</u>
<b>Total Operating Expenses</b>	<b><u>\$4,911,531</u></b>
<b>OPERATING INCOME (LOSS)</b>	<b>(\$962,726)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Investment Income	\$41,184
Interfund Loan Interest Expense	(\$9,614)
Interfund Loan Interest Income	\$9,614
Gains (Losses) On Fixed Asset Disposition	<u>(\$126,590)</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(\$85,405)</b>
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b><u>(\$1,048,132)</u></b>
Transfers In	\$201,480
Transfers Out	(\$66,180)
<b>Change in Net Assets</b>	<b>(\$912,832)</b>
<b>Net Assets - Beginning</b>	<b>\$9,510,721</b>
<b>Prior Period Adjustment</b>	<b>\$134,137</b>
<b>Net Assets - Beginning, Restated</b>	<b>\$9,644,858</b>
<b>Net Assets - Ending</b>	<b>\$8,732,026</b>

The notes to financial statements are an integral part of this statement.

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<b>Governmental Activities <u>Internal Service Funds</u></b>
<b>Cash Flows from Operating Activities</b>	
Receipts from customers	\$3,948,805
Payments to suppliers	(\$2,803,257)
Payments to employees	(\$986,806)
Other receipts (payments)	<u>\$535,540</u>
<b>Net cash provided (used) by operating activities</b>	<b><u>\$694,282</u></b>
<b>Cash Flows from Noncapital Financing Activities</b>	
Interfund Loan	\$191,926
Operating subsidies and transfers to other funds	<u>\$135,300</u>
<b>Net cash provided (used) by noncapital financing activities</b>	<b><u>\$327,226</u></b>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchases of capital assets	<u>(\$247,786)</u>
<b>Net cash provided (used) by capital and related financing activities</b>	<b><u>(\$247,786)</u></b>
<b>Cash Flows from Investing Activities</b>	
Purchase of Investments	(\$512,505)
Interest and dividends	<u>\$41,184</u>
<b>Net cash provided by investing activities</b>	<b><u>(\$471,321)</u></b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>\$302,400</b>
<b>Cash and Cash Equivalents at</b>	
Beginning of the year	<u>\$1,155,114</u>
End of the year	<b><u>\$1,457,514</u></b>
<b>*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating income (loss)	(\$962,726)
Depreciation expense	\$1,063,728
Change in assets and liabilities:	
Receivables, net	\$197,999
Inventories	\$337,541
Accounts and other payables	<u>\$57,740</u>
<b>Net cash provided by operating activities</b>	<b><u>\$694,282</u></b>
<b>Noncash investing, capital, and financing activities:</b>	
Contributions of capital assets from government	\$0
Increase in fair value of investments	\$0

The notes to financial statements are an integral part of this statement.

**WALLA WALLA COUNTY  
STATEMENT OF NET ASSETS  
FIDUCIARY FUNDS  
DECEMBER 31, 2006**

	<u><b>Agency Funds</b></u>
<b>ASSETS</b>	
Cash & cash equivalents	9,685,623
Investments	16,457,208
Deposits with Fiscal Agents	4,150,396
Taxes Receivable	<u>43,064,507</u>
<b>Total assets</b>	<u><u>73,357,734</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	3,363,224
Deferred Revenue	43,064,507
Custodial Accounts	<u>26,930,003</u>
<b>Total liabilities</b>	<u><u>73,357,734</u></u>

The notes to financial statements are an integral part of this statement.

## WALLA WALLA COUNTY, WASHINGTON

### NOTES TO FINANCIAL STATEMENTS For The Year Ended December 31, 2006

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the county have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

##### A. Reporting Entity

Walla Walla County was incorporated on April 16, 1854, and operates under the laws of the State of Washington applicable to a third class county with commissioner form of government. The present boundaries were established in 1875. The County is a general-purpose government and provides public safety (police and emergency services), roads and bridges, health and social services, culture and recreation, and general administrative services. As required by the generally accepted accounting principles the financial statements present county – the primary government – and its component units. The County Commissioners appoint the board of the Walla Walla County Housing Authority, but it is not a component unit of Walla Walla County. There is no legal or financial interdependency. According to GASB Statement 14 Walla Walla County and the Walla Walla County Housing Authority are related organizations.

##### B. Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is not to allocate indirect costs to a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financials statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County considers property taxes as available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The Current Expense Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The County Road Fund accounts for the maintenance and construction of county roads, bridges, and culverts by the county road department.

The Human Services Fund accounts for the health and well being programs for the community by the human services department.

The EMS Taxes Fund is a pass through fund which accounts for the EMS taxes received and distributed to the fire districts and the Emergency Medical Services Department.

The Current Expense Building Fund accounts for the capital improvements to current expense buildings.

Additionally, the County reports the following funds types:

Internal service funds account for goods and services provided to other departments or funds of the county, or to other governmental units, on a cost reimbursement basis.

As a general rule the effect of the interfund activity has been eliminated for the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers, 2) operating grants and contributions, and 3) capital gains and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service funds are revenues for goods and services provided. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use unrestricted resources first, then restricted resources as needed.

#### D. Budgets and Budgetary Accounting

##### 1. Scope of Budget

Annual appropriated budgets are adopted for the general and special revenue funds and for all proprietary funds on the modified accrual basis of accounting. Budgets for debt service and capital project funds are adopted at the level of the individual debt issue or project and for fiscal periods that correspond to the lives of debt issues or projects.

Annual appropriated budgets are adopted at the level of the fund, except in the current expense fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level.

Appropriations for general and special revenue funds lapse at year-end.

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservation of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

##### 2. Amending the Budget

The County Auditor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County Commission.

When the county commission determines that it is in the best interest of the County to increase or decrease the appropriation for a particular fund, it may do so by resolution approved by one more than the majority after holding public hearing(s).



The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The financial statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.

3. Excess of Expenditures Over Appropriations

The Emergency Medical Services Taxes Fund expended \$26,394.28 over the amount appropriated. In 2006 the county conducted a property foreclosure process (for lack of payment of property taxes), which has not been done with regularity in the past. As a result, many taxpayers caught up their property tax arrears to avoid losing their property, and in addition the revenue from the distribution to districts from proceeds of the property sold during the foreclosure process in mid-December, 2006 increased considerably. The EMS contracts have been written to reflect that all proceeds collected will be distributed, hence the budget being overexpended at the very end of the year. Discussions have already been underway regarding revising the language in the contract to remedy this issue.

4. Deficit Fund Equity

As of December 31, 2006 the following fund reported deficit fund equity: Walla Walla Fair, \$870.07. It appears that the department head did not take into consideration the liability of the outstanding loan, which must be done for accounting purposes, resulting in the negative balance. Administrators of funds must take care to ensure, by checking with the Auditor's office and Treasurer's office, that there are sufficient cash reserves to offset the total of expenditures and liabilities, which was not done in this instance. A reminder will be sent in November to affected departments regarding this issue.

E. Assets, Liabilities and Equities

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2006, the treasurer was holding \$21,810,809 in short term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents in various funds. The interest on these investments is credited to the Current Expense Fund.

For purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

2. Investments - See Note 4.

3. Receivables

Taxes receivable consist of property taxes. See Note 5.

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments. As of December 31, 2006, \$3,305 of special assessments receivable were delinquent.

4. Amounts Due to and from Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interfund loans receivable/payable." All other outstanding balances between funds are reported as "due to/from other funds." A separate schedule of interfund loans receivable and payable is furnished in Note 12.

5. Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Inventories in proprietary funds are valued by the FIFO method.

6. Capital Assets – See Note 6.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund. Depreciation is not recorded on general capital assets. Land acquired as of December 31, 2005 is valued at market value due to lack of information on historical value.

Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the asset.

The costs of normal maintenance and repairs are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	100 – 200
Machinery & Equipment	5 – 20
	29

7. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation leave. Also included in compensated absences is compensated time.

Vacation pay, which may be accumulated up to 30 days, is payable upon resignation, retirement or death. Sick leave may accumulate with no limit. Fifty percent of outstanding sick leave is payable upon retirement and one hundred percent is payable to the employees heirs upon death of County Road employees. Twenty-five percent of outstanding sick leave is payable upon retirement to all other employees.

8. Long-Term Debt – See Note 10.

9. Deferred Revenue

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

10. Fund Reserve and Designations

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Assets

The governmental funds' balance sheet includes a reconciliation between fund balance – total governmental funds and net assets-governmental activities as reported in the government-wide statement of net assets. The details of the differences are as follows:

Total fund balances as shown on the Governmental Funds Balance Sheet:	\$22,073,029
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Capital assets used in governmental activities are not financial resources and are not reported in the funds.	50,017,519
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The focus of governmental funds is on short-term financing: long term assets are

deferred in the funds.	14,660,208
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(5,282,300)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in government activities in the statement of net assets.	<u>8,732,026</u>
Net assets of governmental activities:	\$90,200,482

B. Explanation of Certain Differences Between the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental funds' statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as report in the government-wide statement of activities. The details of the differences are as follows:

Net changes in fund balances for governmental funds:	\$1,263,646
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	9,200,805
The issuance of long-term debt (e.g. bonds, loans) is a resource and the repayment of bond principal is an expenditure of governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net assets.	(2,974,749)
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	410,299
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.	(36,909)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities.	<u>(912,832)</u>
Change in net assets of governmental activities:	\$6,950,260

### NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

### NOTE 4 - DEPOSITS AND INVESTMENTS

#### DEPOSITS

The County's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC and FSLIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

#### INVESTMENTS

As of December 31, 2006, the county had the following investments, for all funds using the county treasury:

<u>Investment</u>	<u>Fair Value</u>
Certificates of Deposit – Fiduciary Funds	\$ 3,450,886
Residual Federal Agency Coupon Securities	3,009,237
Residual Federal Agency Callables	4,508,383
Residual Certificates of Deposit	<u>16,000,000</u>
Total	<u>\$26,968,506</u>

Custodial credit risk is the risk that in the event of a failure of the counterparty to an investment transaction the County would not be able to recover the value of the investment or collateral securities. Of the County's total position all investments and deposits are held in the name of the County; therefore there is no risk of loss to the County.

Residual investments were split up on the balance sheets based on the percentage of cash and cash equivalents in the funds as of December 31, 2006.

### NOTE 5 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Those other authorities include the State of Washington, cities and towns, school districts, fire districts, cemetery districts, and ports. Collections for these districts are accounted for in agency funds.

Taxes are levied annually on January 1, on property value listed as of the prior May 31. Assessed values are established by the County Assessor at 100 percent of market value. A revaluation of all property is required at least once every four years. Taxes are due in two equal installments on April 30 and October 31.

Property taxes are recorded as a receivable and revenue when levied. Property taxes collected in advance of the fiscal year to which they apply are recorded as deferred revenue and recognized as revenue of the period to which they apply. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general government services.

The County's regular levy for 2006 was \$1.787575 for \$1,000 on an assessed valuation of \$3,457,782,191 for a total regular levy of \$6,181,045. Additionally, a special assessment for Mill Creek Flood Control totaled \$49,992.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2006 was \$2.25 per \$1,000 on an assessed valuation of \$1,771,232,475 for a total road levy of \$3,985,273.

Washington State Constitution and Washington State Law, RCW 84.55.010, limit the rate. Special property tax levies approved by vote are not subject to those limitations.

## NOTE 6 – CAPITAL ASSETS

### A. Capital Assets

Infrastructure projects in progress and completed in 2006 were added to the county's capital assets for the first time. The county is still working on adding all of the infrastructure and depreciation. The statement of activities shows a prior period adjustment of \$3,943,236. \$3,809,099 of the adjustment is for expenditures prior to 2006 on infrastructure projects added to capital assets in 2006. \$769,512 was added to the land beginning balance and \$3,039,587 was added to the construction in progress beginning balance in the capital asset activity for the prior period adjustment. See below for more explanation. \$134,137 of the adjustment is to correct capital assets for equipment in the Equipment Rental & Revolving Fund which were deleted in 2005 in error. \$598,968 was added to the machinery and equipment beginning balance and \$464,831 was added to the machinery and equipment accumulated depreciation.

Capital assets activity for the year ended December 31, 2006 was as follows:

<u>Governmental Activities</u>	<u>Balance January 1, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2006</u>
Capital assets, not being depreciated:				
Land	\$ 2,847,713	\$ 4,651,705	\$ -	\$ 7,499,418
Construction In Progress	<u>3,039,587</u>	<u>3,456,750</u>	<u>(2,396,936)</u>	<u>4,099,401</u>
Total capital assets, not being depreciated	<u>5,887,299</u>	<u>8,108,455</u>	<u>(2,396,936)</u>	<u>11,598,819</u>
Capital assets, being depreciated:				
Buildings	44,079,402	117,456	-	44,196,858
Machinery and Equipment	13,850,717	740,894	(667,068)	13,924,543
Infrastructure	<u>-</u>	<u>3,479,559</u>	<u>-</u>	<u>3,479,559</u>
Total capital assets, being depreciated:	<u>57,930,119</u>	<u>4,337,908</u>	<u>(667,068)</u>	<u>61,600,960</u>
Less accumulated depreciation for:				
Buildings	(10,347,844)	(274,424)	-	(10,622,268)
Machinery and Equipment	(7,793,838)	(1,313,315)	463,651	(8,643,502)
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total accumulated depreciation	<u>(18,141,682)</u>	<u>(1,587,739)</u>	<u>463,651</u>	<u>(19,265,770)</u>
Total capital assets, being depreciated, net	<u>39,788,438</u>	<u>2,750,169</u>	<u>(203,417)</u>	<u>42,335,190</u>
Governmental activities capital assets, net	<u>\$ 45,675,737</u>	<u>\$ 10,858,624</u>	<u>\$ (2,600,353)</u>	<u>\$ 53,934,009</u>
Depreciation expense was charged to functions as follows:				
General Government		\$ 110,377		
Judicial		9,172		
Public Safety		207,561		
Transportation		36,012		
Economic Environment		4,518		
Health and Human Services		57,590		
Culture and Recreation		98,781		
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets		<u>1,063,728</u>		
Total depreciation-governmental activities		<u>\$1,587,739</u>		

## B. Construction Commitments

The county has active construction projects as of December 31, 2006. The projects include a bridge replacement project and a road construction project.

At year-end the government's commitments with contractors are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Evans Bridge	\$602,012	\$87,380
Sapolil Road	292,326	91,417
Aldridge Bridge	395,475	45,205
Shelton Road	364,640	21,219
Smith Spring Road	372,206	19,590

## NOTE 7 - PENSION PLANS

Substantially all Walla Walla County full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380. The following disclosures are made pursuant to GASB Statement 27, *Accounting for Pensions by State and Local Government Employers*.

### PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) PLANS 1, 2, AND 3

#### Plan Description

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals and Superior courts (other than judges in a judicial retirement system); employees of legislative committees; community and technical colleges, college and university employees (not in national higher education retirement programs); judges of district and municipal courts; and employees of local governments. PERS participants who joined the system by September 30, 1977, are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS participants joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to PERS Plan 3. PERS defined benefit retirement benefits are financed from a



combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes five years of eligible of service. Plan 1 members are eligible for retirement at any age after 30 years of service, or at the age of 60 with 5 years of service, or at the age of 55 with 25 years of service. The annual benefit is 2 percent of the average final compensation per year of service, capped at 60 percent. The average final compensation is based on the greatest compensation during any 24 eligible consecutive compensation months. If qualified, after reaching the age of 66 a cost-of-living allowance is granted based on years of service credit and is capped at 3 percent annually.

Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at the age of 65 with 5 years of service, or at the age of 55 with 20 years of service, with an allowance of 2 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Plan 2 retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit; and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at 3 percent annually.

Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Effective June 7, 2006, Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 prior to June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan. Vested Plan 3 members are eligible to retire with full benefits at age 65, or at age 55 with 20 years of service. Retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. The benefit is also actuarially reduced to reflect the choice of a survivor option. There is no cap on years of service credit; and Plan 3 provides the same cost-of-living allowance as Plan 2. The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Employee Retirement Benefits Board.

There are 1,181 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of September 30, 2005:

Retirees and Beneficiaries Receiving Benefits	68,609
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	22,567
Active Plan Members Vested	104,574
Active Plan Members Nonvested	<u>51,004</u>
Total	246,754

#### Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and 7.5 percent for state government elected officers. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan

2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan, and member contributions finance the defined contribution portion. The Employee Retirement Benefits Board sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2006, were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	3.69%**	3.69%	3.69%****
Employee	6.00%***	3.50%	*****

\*The employer rates include the employer administrative expense fee currently set at 0.18%.

\*\*The employer rate for state elected officials is 5.44%.

\*\*\*The employee rate for state elected officials is 7.50%

\*\*\*\*Plan 3 defined benefit portion only.

\*\*\*\*\*Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Both Walla Walla County and the employees made the required contributions. The County's required contributions for the years ending December 31 were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
2006	\$31,194	\$299,491	\$37,802
2005	\$19,689	\$183,615	\$16,572
2004	\$16,959	\$126,459	\$7,698

## LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM (LEOFF) PLANS 1 AND 2

### Plan Description

LEOFF is a cost sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 3 members. Membership in the system includes all full time, fully compensated, local law enforcement officers and firefighters. LEOFF membership is comprised primarily of non-state employees, with the Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003 being an exception. In addition, effective July 24, 2005, current members of PERS who are emergency medical technicians can elect to become members of LEOFF Plan 2. Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature for the LEOFF Plan 2 retirement plan. LEOFF defined benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays the remainder through state

legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary is as follows:

<u>Term of Service</u>	<u>Percent of Final Average Salary</u>
20 or more years	2.0%
10 but less than 20 years	1.5
5 but less than 10 years	1.0

The final average salary is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. If membership was established in LEOFF after February 18, 1974, the service retirement benefit is capped at 60 percent of final average salary. A cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index).

Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of 2 percent of the final average salary per year of service. The final average salary is based on the highest consecutive 60 months. Plan 2 retirements prior to the age of 53 are reduced 3 percent for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. There is no cap on years of service credit; and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at 3 percent annually.

There are 376 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of September 30, 2005:

Retirees and Beneficiaries Receiving Benefits	8,723
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	577
Active Plan Members Vested	12,348
Active Plan Members Nonvested	<u>3,543</u>
Total	25,191

#### Funding Policy

Starting on July 1, 2000, Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 3 Retirement Board in accordance with 41.45 RCW. All employers are required to contribute at the level required by state law. The Legislature has the ability, by means of a special funding arrangement, to appropriate money from the state General Fund to supplement the current service liability and fund the prior service costs of Plans 1 and 2 in accordance with the requirements of the Pension Funding Council. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2006, were as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	.18%	4.90%**
Employee	.00%	7.85%
State	n/a	3.13%

\*The employer rates include the employer administrative expense fee currently set at 0.18%.

\*\*The employer rate for ports and universities is 8.03%.

Both Walla Walla County and the employees made the required contributions. The County's required contributions for the years ending December 31 were as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
2006	\$359	\$55,812
2005	\$357	\$40,656
2004	\$380	\$32,761

## PUBLIC SAFETY EMPLOYEE'S RETIREMENT SYSTEM (PSERS) PLAN 2

### Plan Description

PSERS was created by the 2004 legislature and became effective July 1, 2006. PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2.

PSERS Plan 2 membership includes full-time employees of a covered employer on or before July 1, 2006, who met at least one of the PSERS eligibility criteria, and elected membership during the election period of July 1, 2006 to September 30, 2006; and those full-time employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

A *covered employer* is one that participates in PSERS. Covered employers include: State of Washington agencies: Department of Corrections; Parks and Recreation.

Commission, Gambling Commission, Washington State Patrol, and Liquor Control Board: Washington state counties: and Washington state cities except for Seattle, Tacoma and Spokane.

To be eligible for PSERS, an employee must work on a full-time basis and:

- have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job: OR
- have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; OR

- function as a limited authority Washington peace officer as defined in RCW 10.93.020; OR
- have primary responsibility to supervise eligible members who meet the above criteria.

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PSERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

Plan 2 retirement benefits are vested after an employee completes five years of eligible service and attains the age of 65. PSERS Plan 2 members may retire at the age of 65 with 5 years of service, or at the age of 60 with at least 10 years of PSERS service credit, with an allowance of 2 percent of the average final compensation per year of service. The average final compensation is the monthly average of the member's 60 consecutive highest-paid service credit months excluding any severance pay such as lump-sum payments for deferred sick leave, vacation or annual leave. Plan 2 retirees prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index) capped at 3 percent annually.

The first actuarial valuation of the PSERS system will be effective as of September, 2006 and reported in the year 2007.

#### Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2. All employers are required to contribute at the level established by the Legislature. The methods used to determine the contribution requirements are established under state statute in accordance with chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2006, were as follows:

<u>PSERS Plan 2</u>	
Employer*	6.76%
Employee	6.57%

\*The employer rate includes an employer administrative expense fee of 0.18%

Both the county and the employees made the required contributions. The county's required contributions for the year ended December 31, 2006 were as follows:

<u>PSERS Plan 2</u>	
2006	\$9,280

## DEFERRED COMPENSATION PLAN

Walla Walla County offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. These plans are with independent plan administrators. The plans, available to all employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. On December 31, 2006, 91 employees were participating in the deferred compensation plans.

Compensation deferred under the plan and all income attributable to the plan is solely the property of the county. The county's rights to this property are subject only to the claims of the county's general creditors until paid to the employee or other beneficiary and are not restricted to the benefit provisions under the plan.

The county has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The county believes that it is highly unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Of the \$4,017,649 in the plan at December 31, 2006, \$4,017,649 was applicable to the county while the remaining \$0 represents the assets of other jurisdictions participating in the plan. Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the agency fund.

## NOTE 8 - RISK MANAGEMENT

A. Walla Walla County is a member of the Washington Counties Risk Pool ("Pool"). Chapter 48.62 RCW authorizes the governing bodies of governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed on August 18, 1988 when several counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and related administrative services. Thirty counties have belonged to the Pool for some years since its inception, and twenty eight counties are members presently.

The Pool allows members to jointly purchase property and excess liability insurance, to establish a plan of self-insurance, and to provide and/or obtain related services such as risk management, etc. All Pool joint self-insurance liability coverages, including public officials' errors and omissions, and the property insurance program are on an "occurrence" basis. The Pool provides the following forms of group purchased insurance coverage for its member: "following form" excess liability, and property that includes vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc.

Members make an annual contribution to fund the Pool. The Pool acquires liability reinsurance and "following form" excess insurance from unrelated underwriters that is subject to a per-occurrence self-insured retention of \$100,000 or the member-selected deductible, whichever is greater. Based upon their individual deductible selections, members are responsible for the first \$10,000 to \$500,000 of each claim, while the Pool is responsible for the remaining self-insured retention up to \$100,000. Insurance carriers cover all losses above \$100,000 to \$500,000 self-insured retention to the maximum limits of each policy.

Since the Pool is a cooperative program, there is joint liability among the participating members. This contingent liability is established if a program's assets are insufficient to cover the program's liabilities. Deficits of the Pool are financed through retroactive assessments of the responsible members. The Pool's to-date reassessments receivable balance as of December 31, 2006 is \$947,956. Walla Walla County's reassessments responsibilities have been satisfied.

The Pool also acquires member-option property insurance from unrelated underwriters that is subject to a member-selected per-occurrence deductible of between \$5,000 and \$50,000. Members are responsible for the entire deductible amount of each claim. Insurance carriers cover all losses over the member deductibles to the maximum limits of each policy.

Each new member pays the Pool an admittance fee. This amount covers the member's share of organizational expenses and the cost of analyzing their loss data and risk profile. Members contract to remain in the Pool for a minimum of five years, and may terminate their memberships at the conclusion of any Pool fiscal year if the county has timely provided the required twelve months' notice. The Interlocal Governmental Agreement is renewed automatically each year after the initial 5-year period. Even after termination, a member county is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the interlocal governmental agreement.

The Pool is fully funded by its member participants. Claims are filed by members and handled by the Pool's claims staff. Reserves are established for both reported and unreported insured events and include estimates of the undiscounted future cash payments of losses and related claim adjustment expenses.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. An executive committee is elected from the member-designated directors and alternate directors at the annual meeting. Also at the annual meeting, the Pool's officers (president and secretary-treasurer) are elected from the executive committee members. The officers and the executive committee are responsible for conducting the business affairs of the Pool.

As discussed earlier, the Pool establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents comparative changes in those aggregate liabilities for the risk pool during the past two years:

	2006	2005
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	\$9,691,600	\$11,349,474
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,353,914	1,327,012
Increase (Decrease) in Provision for Insured Events of Prior Years	(1,600,518)	(1,057,001)
Total Incurred Claims and Claims Adjustment Expenses	\$9,444,996	\$11,619,485
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	\$ 100,676	0
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	1,605,305	1,927,885
Total Payments	\$1,705,981	\$ 1,927,885
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	<u>\$7,739,015</u>	<u>\$ 9,691,600</u>

B. The County maintains insurance against most normal hazards except for unemployment insurance, where it has elected to become self-insured.

Claims are processed by independent claims managers. Based on the claims managers' estimates, the County's estimated liability for probable losses at December 31, 2006 was as follows:

Unemployment: \$16,306

C. With the hiring of Jay Winter and addition of responsibilities as the county's risk manager, the Walla Walla County Board of Commissioners determined that, for accounting purposes and to more accurately track costs of the county for insurance, claims, and risk management exposures, a stand-alone fund was established in the 2005 County Budget as follows: Risk Management.

The fund is intended to be a self-supporting fund, with funds to accrue in fund balance to help offset future costs to the county not covered by insurance (those losses that are the responsibility of the county under the county deductible amount).

Mr. Winter, in conjunction with the Board, determined that a percentage of costs incurred to operate the Personnel/Risk Management department should be paid by funds outside Current Expense, such as Public Works and Human Services, both of which have large number of employees, greater exposure for claims due to nature of responsibilities (responsible for road design, interact with persons seeking mental health services, etc.), with the resultant increased need for services from the personnel/risk management division.

The county is a member of the Washington Counties Risk Pool for liability coverage, and has insurance through the McDonald Zaring Insurance MZI) agency on buildings, etc.

D. The counties insurance settlements did not exceed coverage in each of the past three years.

#### NOTE 9 – SHORT-TERM DEBT

Short-term activities for the year ended December 31, 2006 was as follows:

	Beginning Balance 1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$245,540	\$245,540	\$0



## NOTE 10 - LONG-TERM DEBT

### A. Long-Term Debt

Walla Walla County issued general obligation bonds to finance the construction of the Juvenile Detention Facility. General obligation bonds have been issued for general government and are being repaid from the applicable resources.

General Obligation Bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Maturity Range</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount of Installment</u>
Juvenile Justice Facility	12/95 – 12/10	4.8%	\$3,500,000	\$265,000

The annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending December 31</u>	<u>Government Fund Principal</u>	<u>Interest</u>
2007	280,000	60,610
2008	290,000	47,310
2009	305,000	33,100
2010	<u>350,000</u>	<u>17,850</u>
TOTAL	<u>\$1,225,000</u>	<u>\$158,870</u>

At December 31, 2006, the County had \$48,738 available in debt service funds to service the general bonded debt.

### B. Loans and Contracts Payable

The County has entered into a loan agreement with Baker Boyer Bank. The loan is to finance the Courthouse Energy Retrofitting Project. The loan is for \$3,300,000 with an interest rate of 4.770% per annum. Loan payments are due on June 1 and December 1 in the amount of \$182,509.67 each payment. The term of the loan is for 12 years due in 2018, and the balance at December 31, 2006 is \$3,202,448.60.

The County entered into a loan agreement at the end of 2005 with Baker Boyer Bank. The loan is to finance the acquirement of property around the fairgrounds. The loan is for \$50,000 with an interest rate of 5.00% per annum. Loan payments are due monthly in the amount of \$1,151.46 each payment. The term of the loan is for 4 years due in 2009, and the balance at December 31, 2006 is \$37,299.91.

## NOTE 11 – LEASES

### A. Operating Leases

The County leases property from Hansen Harvester, Inc at a rate of \$400 per year as the radio site for County Road Communications. The lease is for twenty years with rate negotiations to occur every five years. Operating leases are not material to the financial statements.

## NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2006, the following changes occurred in long-term liabilities:

	<u>Balance</u> <u>1/1/06</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/06</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 780,642	\$36,909	\$	\$ 817,551	\$ 40,000
Loans & Contracts Payable	48,084	3,300,000	108,335	3,239,749	227,030
General Obligation Bonds	<u>1,490,000</u>	<u>      </u>	<u>265,000</u>	<u>1,225,000</u>	<u>280,000</u>
Governmental activity					
Long-term liabilities	\$2,318,726	\$3,336,909	\$373,335	\$5,282,300	\$547,030

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental funds. At year end \$23,921 of internal service funds compensated absences are included in the above amounts.

## NOTE 13 - CONTINGENCIES

The county has recorded in its financial statements all material liabilities, including an estimate for situations which are not yet resolved but where, based on available information, management believes it is probable that the county will have to make payment. In the opinion of management, the county's insurance policies are adequate to pay all known or pending claims.

The County participates in a number of federal and state assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. County management believes that such disallowances, if any, will be immaterial.

#### NOTE 14 – RESTRICTED NET ASSETS

The government-wide statement of net assets reports \$48,738 of restricted net assets, of which \$48,738 is restricted by enabling legislation.

#### NOTE 15 - INTERFUND BALANCES AND TRANSFERS

##### A. Interfund Balances

Loans between funds are classified as interfund loans receivable and payable on the governmental fund balance sheet and the proprietary fund statement of net assets. In previous years, an interfund loan was made from the Equipment Rental & Revolving fund to the Central Services fund to purchase financial management software. This loan was taken over in 2006 by the Current Expense fund. A new interfund loan was made in 2006 from the Current Expense fund to the Public Health fund to maintain public health operations while waiting for amounts billed to be received from the county-wide flu clinic in November 2006. The Current Expense fund made a loan to the Fair and Fairground Properties in previous years for maintenance on the fair buildings and purchase of property, which loans were forgiven and reclassified in 2006 to operating transfers. A new interfund loan was made in 2006 from the Current Expense fund to the Fair fund for a Caterpillar D6B Crawler. The following table displays the interfund loan activity during the year 2006:

		<u>Interfund Loans and Advances Payable</u>				
<u>Due From</u>	<u>Due To</u>	<u>Balance 1/1</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Loan Forgiven Reclass as Tsf</u>	<u>Balance 12/31</u>
Central Serv	ER&R	\$266,080	\$	\$266,080		\$ 0
Public Hlth	Current Exp		195,000			195,000
Fair Prop	Current Exp	112,145			\$112,145	0
Fair	Current Exp	274,554	6,498		274,554	6,498
Central Serv	Current Exp		<u>191,926</u>			<u>191,926</u>
Total		<u>\$652,779</u>	<u>\$393,424</u>	<u>\$266,080</u>	<u>\$386,699</u>	<u>\$393,424</u>

##### B. Interfund Transfers

Interfund transfers to support operations to other funds during 2006 were as follows:

<u>Transfer To</u>	<u>Current Exp</u>	<u>Non Major Governmental</u>	<u>Internal Serv Funds</u>	<u>Total</u>
Current Expense Bldg	\$1,700,000			\$1,700,000
Non-Major Governmental	1,429,556	72,100		1,501,656
Internal Service Funds	<u>110,300</u>	<u>25,000</u>	<u>66,180</u>	<u>201,480</u>
Total	<u>\$3,239,856</u>	<u>\$97,100</u>	<u>\$66,180</u>	<u>\$3,403,136</u>

#### NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

##### A. Receivables

Receivables at December 31, 2006, were as follows:

	<u>Taxes</u>	<u>Due from Other Government</u>	<u>Total</u>
Governmental Activities:			
Current Exp	\$7,652,186	\$ 23,055	\$ 7,675,241
County Road	4,519,201	2,093,390	6,612,591
Human Services	97,094	372,349	469,443
EMS Taxes	1,921,692		1,921,692
Non-Major Governmental	<u>470,035</u>	<u>577,413</u>	<u>1,047,448</u>
Total Governmental Activities	<u>\$14,660,208</u>	<u>\$3,066,207</u>	<u>\$17,726,415</u>

##### B. Payables

Payables at December 31, 2006, were as follows:

	<u>Vendors</u>
Governmental Activities:	
Current Exp	\$159,517
County Road	248,171
Human Services	85,318
Current Expense Bldg	1,129,691
Non-Major Governmental	228,871
Internal Service Funds	<u>108,981</u>
Total Governmental Activities	\$1,960,549

#### NOTE 17 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFIT

IN ADDITION TO THE PENSION BENEFITS DESCRIBED in Note 6, Walla Walla County provides postemployment health care benefits, in accordance with Revised Code of Washington, Chapter 41.26.156 to LEOFF I employees who retired on account of service, sickness or disability. Currently, seven retirees meet those eligibility requirements.

Walla Walla County provides retired LEOFF I retirees with medical insurance for pre-Medicare retirees and Medicare supplemental insurance for each retiree eligible for Medicare. The County also reimburses 100% of any co-pay.

During the year, expenditures of \$90,200 were recognized for postemployment health care.

#### NOTE 18 – OTHER DISCLOSURES

- A. Included in the Property Taxes Receivable (Schedule 08) amount of \$4,888,001 is \$2,587,887 of delinquent property taxes owed by Ponderosa Fibres. Ponderosa Fibres is currently in bankruptcy. The responsibility of these taxes is somewhat in question, as Ponderosa Fibres only owns the building. Boise Cascade is the owner of the property that the building sits on.
- B. Infrastructure and land values for projects completed and in progress in 2006 were added to the governmental capital asset group for the first time. Valuations for prior years are still in progress.
- C. In 2006 the County implemented GASB Statement No. 34 “Basic Financial Statements – and Management Discussion and Analysis for State and Local Governments.”
- D. The statement of activities shows a prior period adjustment of \$3,943,236. \$3,809,099 of the adjustment is for expenditures prior to 2006 on infrastructure projects added to capital assets in 2006. \$769,512 was added to the land beginning balance and \$3,039,587 was added to the construction in progress beginning balance in the capital asset activity for the prior period adjustment. See below for more explanation. \$134,137 of the adjustment is to correct capital assets for equipment in the Equipment Rental & Revolving Fund which were deleted in 2005 in error. \$598,968 was added to the machinery and equipment beginning balance and \$464,831 was added to the machinery and equipment accumulated depreciation.

	12/31/05 Annual Report	1/1/06 Annual Report	
	Ending Balance	Beginning Balance	Difference
Land	\$2,078,200	\$2,847,713	\$ 769,512
Construction In Progress	0	3,039,587	3,039,587
Machinery and Equipment	13,251,750	13,850,717	598,968
Accumulated Depreciation- Machinery and Equipment	7,329,007	7,793,838	464,831

**WALLA WALLA COUNTY**  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.00.00.0000	BEGINNING FUND BALANCE	4,440,000.00	4,750,525.17	-310,525.17
311.10.00.0000	REAL & PERS PROP TAX	6,100,000.00	6,139,683.37	-39,683.37
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	100.00	2,270.11	-2,170.11
313.10.00.0000	LOCAL SALES TAX	2,390,000.00	2,396,158.12	-6,158.12
313.71.00.0000	SALES TAX CRIMINAL JUSTICE	230,000.00	281,576.37	-51,576.37
316.30.00.0000	FRANCHISE FEES - TCI CABLEVISION OF WA	42,000.00	43,795.36	-1,795.36
317.20.00.0000	LEASEHOLD EXCISE TAX	29,000.00	522.95	28,477.05
317.50.00.0000	GAMBLING EXCISE TAXES	1,500.00	1,402.35	97.65
318.20.00.0000	LEASEHOLD EXCISE TAX	21,000.00	47,549.07	-26,549.07
318.30.00.0000	LOCAL REAL ESTATE EXCISE TAX	40,000.00	61,417.98	-21,417.98
318.30.10.0000	TREASURER'S FEES ON EXCISE TAX	2,000.00	5,090.00	-3,090.00
318.30.11.0000	T FEES ON FOREST PATROL	450.00	349.25	100.75
319.10.00.0000	PENALTY-INTEREST REAL -PERSONAL PROP T	495,000.00	596,576.36	-101,576.36
322.20.00.0000	MARRIAGE LICENSES	3,000.00	2,712.00	288.00
322.20.00.0001	DOMESTIC VIOLENCE	7,015.00	7,797.00	-782.00
322.90.00.0000	OTHER NON-BUSINESS LICENSES - PERMITS	8,500.00	11,528.80	-3,028.80
322.91.02.0001	BURN PERMIT AG - ACREAGE/LOCAL	13,000.00	12,733.21	266.79
322.91.02.0002	BURN PERMIT AG - ACREAGE/STATE	36,000.00	35,847.74	152.26
322.91.02.0003	BURN PERMIT AG ACERAGE WWCD	51,000.00	50,932.80	67.20
322.91.02.0004	SPOT BURN PERMIT STATE	850.00	325.00	525.00
322.91.02.0005	SPOT BURN PERMIT WWCD	850.00	325.00	525.00
328.12.00.0500	COLLECTION REIMBURSMENT/STATE	7,500.00	0.00	7,500.00
331.00.16.6070	OJA - BULLET PROOF VESTS PROGRAM	10,700.00	0.00	10,700.00
332.00.00.0000	FEDERAL SHARED REVENUES, ENTITLEMENTS	10.00	11.50	-1.50
332.12.10.0000	FEDERAL FLOOD CONTROL LEASES	0.00	3,384.53	-3,384.53
332.15.22.0000	IN LIEU TAXES - FEDERAL	0.00	389.00	-389.00
332.15.23.0000	IN LIEU TAXES FEDERAL - BLM	32,000.00	33,480.00	-1,480.00
332.15.60.0000	U S FISH & WILDLIFE SERVICE	2,200.00	2,379.55	-179.55
333.14.22.8001	CDBG-WASTEWATER TREATMENT PLAN	889,824.00	51,088.61	838,735.39
333.14.22.8002	CDBG-RAILEX	700,000.00	665,000.00	35,000.00
333.16.58.8000	STOP GRANT	5,000.00	6,725.00	-1,725.00
333.95.63.0000	DSHS CHILD SUPPORT ENFORCEMENT	37,000.00	29,848.00	7,152.00
333.97.06.7000	WA EMD CONTRACT E06-012	0.00	15,961.20	-15,961.20
334.00.11.0000	PROS ATTORNEY SALARY REIMBURSEMENT	40,250.00	40,250.04	-0.04
334.01.10.0001	OAC - CASA	10,000.00	12,227.90	-2,227.90

**WALLA WALLA COUNTY**  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
334.01.20.0000	OFFICE OF PUBLIC DEFENSE GRANT	32,178.00	0.00	32,178.00
334.01.20.0700	BECCA BILL FUNDING	2,134.00	3,663.00	-1,529.00
334.04.60.0000	DEPT OF SOCIAL AND HEALTH SERVICES	5,000.00	4,565.00	435.00
334.04.60.0001	DEPENDENCY CASES	50,000.00	65,920.89	-15,920.89
334.04.60.0002	FOOD STAMP CASES	1,000.00	0.00	1,000.00
334.04.60.0700	BECCA BILL FUNDING	1,750.00	0.00	1,750.00
335.00.91.0000	PUD PRIVILEGE TAX	50,000.00	44,524.01	5,475.99
336.00.84.0000	BOATING SAFETY	12,000.00	11,616.45	383.55
336.00.98.0000	COUNTY ASSISTANCE	0.00	232,436.57	-232,436.57
336.01.01.0000	REIMB - WIT FEES	0.00	378.09	-378.09
336.01.11.0000	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	83,250.00	35,514.10	47,735.90
336.01.20.0000	REIMB-LF OC OL SVC	0.00	6,979.12	-6,979.12
336.01.28.0000	PUBLIC DEFENSE SERVICES	0.00	30,878.00	-30,878.00
336.01.50.0000	PRISON IMPACT FUNDS	14,000.00	13,559.43	440.57
336.04.21.0000	LOCAL GOV ASSISTANCE	115,440.00	0.00	115,440.00
336.06.31.0000	ADULT COURT COST	5,000.00	5,045.04	-45.04
336.06.51.0000	DUI - IMPACT	15,000.00	13,673.00	1,327.00
336.06.92.0000	AUTOPSY COSTS REIMBURSEMENTS	15,085.00	15,085.42	-0.42
336.06.94.0000	STATE LIQUOR EXCISE TAX	23,000.00	25,424.48	-2,424.48
336.06.95.0000	STATE LIQUOR PROFITS	52,000.00	51,443.86	556.14
337.09.00.0000	IN LIEU TAXES - LOCAL	200.00	223.09	-23.09
338.00.01.0000	WALLA WALLA CITY	531,523.00	642,189.89	-110,666.89
338.00.02.0000	COLLEGE PLACE	50,083.00	60,595.52	-10,512.52
338.00.03.0000	WAITSBURG	129,579.00	132,429.31	-2,850.31
338.00.04.0000	PRESCOTT	16,681.00	16,122.95	558.05
338.00.06.0000	COLUMBIA COUNTY	2,500.00	1,147.59	1,352.41
338.00.07.0000	WW SCHOOL DIST (RESOURCE OFFICER)	30,000.00	32,751.85	-2,751.85
338.00.12.1000	CORPS OF ENGINEERS	65,000.00	65,215.14	-215.14
338.00.16.0299	INS REIMBURSEMENT - 2002	25,095.00	25,095.00	0.00
338.12.00.0900	LFO COLLECTIONS STATE	7,000.00	0.00	7,000.00
338.19.00.0000	REIM-COLL COST	0.00	7,466.14	-7,466.14
338.21.10.0000	AIRPORT SECURITY	64,203.00	58,927.40	5,275.60
341.21.00.0001	COUNTY PORTION OF LOW INCOME HOUSE FEE	6,000.00	6,040.40	-40.40
341.22.00.0000	DISTRICT COURT CIVIL FILING	60,000.00	0.00	60,000.00
341.22.01.0000	DOMESTIC VIOLENCE FILING FEE	700.00	0.00	700.00
341.22.03.0000	CIVIL FILING	0.00	66,574.24	-66,574.24

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341.22.04.0000	CNTRCROS3RD FIL	0.00	86.16	-86.16
341.22.05.0000	ANTI-HAR FILING	0.00	804.16	-804.16
341.23.01.0000	CIVIL PROB FILINGS	32,500.00	0.00	32,500.00
341.23.02.0000	DOM/ADOP FILINGS	16,500.00	0.00	16,500.00
341.23.04.0000	CIVIL FILING FEE - EMANCIPATIONS	95.00	0.00	95.00
341.23.05.0000	UNLAW DET FIL	300.00	0.00	300.00
341.23.06.0000	ANTI-HAR FILING	65.00	0.00	65.00
341.23.07.0000	CIVIL PROB FILINGS	0.00	51,522.49	-51,522.49
341.23.08.0000	FACFIL-NO DVSUR	0.00	7,053.43	-7,053.43
341.23.09.0000	JUV EMANCIPATIO	0.00	100.00	-100.00
341.23.10.0000	UNLAW DET FIL	0.00	534.40	-534.40
341.23.11.0000	ANIT-HAR FILING	0.00	171.66	-171.66
341.23.13.0000	DOM/ADOP FILINGS	0.00	17,496.00	-17,496.00
341.23.67.0000	CC3RDUNDET\$17LL	0.00	84.77	-84.77
341.23.70.0000	UNLAW DET COMBO	0.00	4,384.89	-4,384.89
341.23.73.0000	CTRCROSS3RD FIL	1,000.00	540.00	460.00
341.28.00.0000	SMALL CLAIMS FILINGS	0.00	83.51	-83.51
341.28.01.0000	SMALL CLAIMS OTHER FEES	1,500.00	0.00	1,500.00
341.28.02.0000	OTHER FEES - TRANSCRIPTS	3,000.00	0.00	3,000.00
341.28.04.0000	OTHER FEES	1,500.00	0.00	1,500.00
341.28.05.0000	JURY DEMAND FEE	125.00	0.00	125.00
341.28.06.0000	CIVIL-SUP PROCEEDS	0.00	1,523.20	-1,523.20
341.28.08.0000	CIVIL TSCRIPT	0.00	2,294.06	-2,294.06
341.28.09.0000	OTHER FEES - SMALL CLAIMS	0.00	1,617.74	-1,617.74
341.28.10.0000	CTRCROS3D FM CL	0.00	102.85	-102.85
341.29.01.0000	OTH FIL - MODIFICATIONS	600.00	0.00	600.00
341.29.03.0000	OTHER CASE FILINGS	2,500.00	494.10	2,005.90
341.29.04.0000	TAX WARRANT FILING	4,000.00	4,818.30	-818.30
341.29.05.0000	OTHER FIL-MOD FAC	0.00	1,908.00	-1,908.00
341.29.06.0000	FEE TSCRIPT FIL	0.00	1,771.20	-1,771.20
341.29.07.0000	FEE DETAIN ANS	0.00	241.92	-241.92
341.31.00.0000	RECORDING-LEGAL INSTRUMENTS	130,000.00	128,266.00	1,734.00
341.32.01.0000	WRIT/GARN FEES	15,000.00	0.00	15,000.00
341.32.02.0000	CERTIFIED DOCUMENTS	600.00	617.22	-17.22
341.32.03.0000	CIVIL FEES - APPEALS	125.00	26.72	98.28
341.32.05.0000	WRIT/GARN FEES	0.00	16,181.67	-16,181.67



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341.33.01.0000	NAME CHANGE ADMIN COST	600.00	471.51	128.49
341.33.02.0000	WARRANT PREP COSTS	2,000.00	2,333.31	-333.31
341.34.00.0000	SUP COURT-RECORD SERVICES	28,000.00	24,334.99	3,665.01
341.34.01.0000	ARB DE NOVO FEE	0.00	20.00	-20.00
341.34.03.0000	DOM FAC FIL FEE	0.00	53.40	-53.40
341.35.00.0000	CERTIFICATION - CERTIFIED COPIES	10,000.00	12,759.83	-2,759.83
341.37.00.0000	RECORDS SEARCH	500.00	1,163.90	-663.90
341.37.02.0000	CRIME LAB ANALYSIS	100.00	181.20	-81.20
341.41.00.0000	OPEN SPACE FILING FEES	500.00	0.00	500.00
341.45.00.0000	ELECTION SERVICES	65,000.00	98,947.26	-33,947.26
341.48.00.0000	MOTOR VEHICLE LICENSE FEES	240,000.00	242,393.25	-2,393.25
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	1,750.00	3,072.23	-1,322.23
341.62.00.0000	DIST & MUNI COPY/TAPE FEES	100.00	45.41	54.59
341.65.00.0000	PRINTING/DUPLICATING CHARGES	3,500.00	8,986.17	-5,486.17
341.90.00.0010	MISC FEES CIVIL SERVICE TEST	1,500.00	650.00	850.00
341.91.00.0000	CANDIDATE FEES	12,000.00	528.81	11,471.19
341.95.00.0000	PROS BAD CHECK PROGRAMS	500.00	408.43	91.57
341.99.00.0000	PASSPORTS	32,000.00	31,818.40	181.60
342.10.00.0000	LAW ENFORCEMENT SERVICES	53,000.00	49,528.82	3,471.18
342.10.00.0001	POLYGRAPH CHARGES	700.00	1,200.00	-500.00
342.10.00.0002	LAW ENFORCEMENT DUI	800.00	2,463.56	-1,663.56
342.30.00.0000	BOARD-ROOM PRISONERS	4,000.00	5,091.84	-1,091.84
342.33.00.0000	ADULT PROBATION AND PAROLE	100,000.00	71,731.00	28,269.00
342.36.00.0000	ELECTRONIC MONITORING PRISONERS	2,500.00	6,008.00	-3,508.00
342.37.00.0000	BOOKING FEES	600.00	1,086.43	-486.43
342.90.01.0000	CRIME CNV FE DUI	0.00	227.99	-227.99
342.90.02.0000	CRIM CONV FE CT	0.00	1,746.89	-1,746.89
342.90.03.0000	CRIME CONV FE CN	0.00	1,709.66	-1,709.66
345.10.01.0000	DOM FAC FEES	4,820.00	6,640.57	-1,820.57
345.10.04.0000	DV PREV LOCAL	883.00	1,014.60	-131.60
349.57.00.0000	LITTER GRANT REIMBURSEMENT	19,500.00	22,881.36	-3,381.36
351.31.00.0000	SUPERIOR CT CRIMINAL FILINGS	6,500.00	4,437.62	2,062.38
351.31.01.0000	SUPERIOR COURT-CRIMINAL FILINGS	0.00	2,673.65	-2,673.65
351.80.00.0000	CRIME VICTIM PENALTY	400.00	1,002.64	-602.64
351.80.01.0000	CRIME VICTIM PENALTY	16,000.00	15,380.75	619.25
351.80.03.0000	JUV CRIME VICTIM	4,500.00	4,639.32	-139.32

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351.90.02.0000	PENALTY-DV	250.00	216.23	33.77
351.91.00.0000	OTHER SUPERIOR COURT PENALTIES	18,000.00	12,617.01	5,382.99
351.91.05.0000	FEE BLOOD / BREATH	0.00	0.39	-0.39
352.40.00.0000	BOAT SAFETY INF	0.00	365.48	-365.48
352.90.02.0000	OTHER CIVIL PENALTIES	0.00	136.00	-136.00
353.10.00.0000	TRAFFIC INFRACTIONS & NON PARKING	9,500.00	18,689.43	-9,189.43
353.10.02.0000	TRAFFIC INFRACTIONS	260,668.00	223,790.56	36,877.44
353.60.00.0000	LITTER CLEANUP FEE	0.00	15.43	-15.43
353.70.01.1600	LITTER CONTROL	0.00	99.13	-99.13
353.70.02.0000	NON PARKING INFRACTIONS PENA	2,200.00	2,939.00	-739.00
354.00.00.0000	PARKING INFRACTION PENALTIES	0.00	153.00	-153.00
355.20.00.0000	DRIVING WHILE INTOXICATED (DWI)	25,000.00	17,590.29	7,409.71
355.80.00.0000	OTHER CRIMINAL TRAFFIC MISDEMEANORS	8,000.00	3,130.00	4,870.00
355.80.01.0000	CRIMINAL TRAFFIC MISDEMEANOR	12,000.00	16,436.47	-4,436.47
356.40.00.0000	BOATING SAFETY	0.00	373.34	-373.34
356.90.00.0000	NON-TRAFFIC MISDEMEANOR	4,000.00	1,925.40	2,074.60
356.90.04.0000	OTH NON TRAFFIC	22,000.00	18,824.92	3,175.08
357.20.00.0000	SUPERIOR COURT RECOUPMENTS	14,000.00	14,798.69	-798.69
357.21.00.0000	JURY DEMAND COST	650.00	619.25	30.75
357.22.00.0000	WITNESS COST	400.00	286.73	113.27
357.23.00.0000	PUBLIC DEFENSE COSTS	40,000.00	46,386.04	-6,386.04
357.24.00.0000	SERVICE FEES	8,000.00	5,693.63	2,306.37
357.32.00.0000	WITNESS FEES	0.00	153.97	-153.97
357.33.00.0000	PUBLIC DEFENSE COST	16,000.00	11,272.39	4,727.61
357.35.00.0000	RECOUPMENT FEES	0.00	3.66	-3.66
361.10.00.0000	INVESTMENT INTEREST	696,515.00	658,372.82	38,142.18
361.19.00.0000	INVESTMENT FEES	20,000.00	43,937.98	-23,937.98
361.19.01.0000	CLK SERVICE FEE	0.00	38.40	-38.40
361.40.00.0000	SALES TAX INTEREST	6,000.00	19,409.95	-13,409.95
361.40.02.0000	SUP INT INCOME	6,000.00	6,388.60	-388.60
361.50.00.0000	INTEREST-PENALTIES SPECIAL ASSESSMENTS	20.00	0.00	20.00
363.00.00.0000	INSURANCE PREMIUMS AND RECOVERIES	28,914.00	28,914.00	0.00
366.10.00.0000	INTERFUND INTEREST	9,047.00	0.00	9,047.00
366.90.00.0000	REIMBURSEMENTS	153,279.00	135,502.07	17,776.93
366.90.00.0005	SALARY REIMBURSEMENT	6,084.00	3,139.98	2,944.02
366.90.00.0015	REIMBURSEMENT CURRENT EXPENSE SERVIC	102,283.00	102,829.75	-546.75

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366.90.00.0016	REIMBURSEMENTS (FROM HS)	0.00	24,939.28	-24,939.28
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	0.00	10.00	-10.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	6,910.00	68.22	6,841.78
369.10.00.0001	SALE OF USED VEHICLES	8,500.00	7,270.00	1,230.00
369.40.00.0000	OTHER JUDGEMENTS AND SETTLEMENTS	600.00	351.36	248.64
369.81.00.0000	CASHIERS OVER & SHORT	45.00	102.78	-57.78
369.81.10.0000	AUDITOR SUSPENSE ACCOUNT	-100.00	-274.00	174.00
369.90.00.0000	OTHER MISC	40,500.00	35,409.51	5,090.49
369.90.00.0001	NON STANDARD FEE	0.00	1,800.00	-1,800.00
369.90.01.0000	MISC UNCLAIMED RESTITUTION	0.00	2.15	-2.15
369.90.03.0000	NSF CHECK FEES	500.00	951.91	-451.91
369.90.05.0000	PATERNITY CASES	10,280.00	11,273.00	-993.00
369.90.07.0000	DRUG FORFEITURE CASES	1,700.00	0.00	1,700.00
381.20.00.0000	LOAN REPAYMENT RECEIVED	31,485.00	0.00	31,485.00
389.00.00.0000	OTHER NON-REVENUES	2,510.00	2,641.48	-131.48
389.00.00.0100	WORKFIRST REIMBURSEMENT	150.00	281.30	-131.30
397.00.00.0000	OPERATING TRANSFERS IN	19,914.00	0.00	19,914.00
010	CURRENT EXPENSE REVENUE SUBTOTAL	19,524,617.00	19,335,582.55	189,034.45
101	COMMUNITY DEVELOPMENT			
308.00.00.0000	BEGINNING FUND BALANCE	25,000.00	291,043.16	-266,043.16
321.30.00.0001	FIREWORK PERMITS	800.00	800.00	0.00
322.10.00.0000	BUILDING-STRUCTURES-EQUIPMENT	570,000.00	636,883.15	-66,883.15
322.91.01.0000	BURN PERMIT RESIDENTIAL	25,000.00	17,550.00	7,450.00
338.00.03.0000	WAITSBURG	0.00	854.00	-854.00
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	500.00	1,720.73	-1,220.73
345.81.00.0000	ZONING - SUBDIVISION FEES	65,000.00	52,225.30	12,774.70
369.90.00.0000	OTHER MISC	0.00	25,498.94	-25,498.94
386.41.00.0000	STATE BUILDING CODE FEE	0.00	3,087.00	-3,087.00
397.00.00.0000	OPERATING TRANSFERS IN	264,334.00	0.00	264,334.00
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	950,634.00	1,029,662.28	-79,028.28
102	WASTE MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	57,705.33	-57,705.33
334.03.10.0000	DEPT OF ECOLOGY	217,673.00	191,891.05	25,781.95
334.03.10.0100	DEPT OF ECOLOGY	31,276.00	26,028.39	5,247.61

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334.03.10.0200	DEPT OF ECOLOGY PILOT CPG	8,000.00	0.00	8,000.00
338.00.00.0000	WALLA WALLA CITY	38,260.00	23,365.29	14,894.71
367.11.00.0010	DONATIONS	0.00	3,806.65	-3,806.65
369.90.00.0000	OTHER MISC	442.00	21.75	420.25
390.00.00.0000	OTHER FINANCING SOURCES	1,360.00	4,155.30	-2,795.30
102	WASTE MANAGEMENT REVENUE SUBTOTAL	297,011.00	306,973.76	-9,962.76
103	EMERGENCY MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	7,000.00	45,622.09	-38,622.09
333.83.50.0001	FEDERAL GRANT (HMEP)	3,000.00	2,774.00	226.00
333.83.50.0002	FEDERAL GRANT (SLA)	12,500.00	13,757.28	-1,257.28
333.83.50.0004	FEDERAL GRANTS/INDIRECT/(CCCC)	0.00	5,176.51	-5,176.51
333.83.56.2000	FEDERAL GRANTS INDIRECT (HS)	383,750.00	395,246.12	-11,496.12
334.01.80.0000	EMERG PREPAREDNESS ASSIST (EMPAG)	15,215.00	12,965.98	2,249.02
334.01.80.0010	RAD EMERGENCY PLANNING (EFSEC)	16,000.00	24,519.00	-8,519.00
338.00.01.0000	WALLA WALLA CITY	21,802.00	21,802.00	0.00
338.00.02.0000	COLLEGE PLACE	5,950.00	5,950.00	0.00
338.00.03.0000	WAITSBURG	654.00	654.00	0.00
338.00.04.0000	PRESCOTT	142.00	142.00	0.00
369.90.00.0000	OTHER MISC	0.00	11,600.31	-11,600.31
381.10.00.0000	LOANS RECEIVED	30,000.00	0.00	30,000.00
389.00.00.0000	OTHER NON-REVENUES	0.00	13.86	-13.86
397.00.00.0000	OPERATING TRANSFERS IN	30,590.00	30,590.00	0.00
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	526,603.00	570,813.15	-44,210.15
104	SHERIFFS BLOCK GRANTS			
308.00.00.0000	BEGINNING FUND BALANCE	27,794.00	28,921.11	-1,127.11
361.00.00.1659	CITY OF WALLA WALLA/BJA	4,060.00	4,060.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	544.27	-544.27
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	31,854.00	33,525.38	-1,671.38
105	HOTEL / MOTEL TAX			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	24,712.42	-24,712.42
313.30.00.0000	HOTEL / MOTEL TAX	5,000.00	12,635.32	-7,635.32

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105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	5,000.00	37,347.74	-32,347.74
107	JUVENILE JUSTICE CENTER			
308.00.00.0000	BEGINNING FUND BALANCE	40,000.00	72,846.30	-32,846.30
313.72.00.0000	JUVENILE JUSTICE SALES TAX	650,000.00	777,850.77	-127,850.77
330.00.00.0100	COL CO DET BEDS	50,000.00	0.00	50,000.00
333.10.55.3000	USDA/OSPI BKFST REIMB	10,700.00	7,909.30	2,790.70
333.10.55.5000	USDA/OSPI LUNCH REIMB	19,500.00	17,544.70	1,955.30
334.01.10.0001	OAC - CASA	0.00	6,114.37	-6,114.37
338.27.00.0000	COLUMBIA COUNTY	0.00	58,262.73	-58,262.73
341.70.00.0000	SALES OF MERCHANDISE	0.00	1,578.77	-1,578.77
342.70.00.0100	DIVERSION - PARENT PAY	7,000.00	4,041.00	2,959.00
342.70.00.0300	DETENTION PARENT PAY	8,000.00	7,230.00	770.00
342.70.00.0400	DETENTION PARENT PAY COL CO	1,500.00	150.00	1,350.00
362.50.00.0000	LEASES - LONG TERM	3,500.00	3,147.11	352.89
366.00.00.0015	INTERFUND PAYROLL	310,000.00	246,047.43	63,952.57
366.90.00.0000	INTERFUND MISC REVENUE	0.00	7,500.00	-7,500.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	3,000.00	10,223.70	-7,223.70
369.90.50.0000	UA TESTING	150.00	357.00	-207.00
397.00.00.0000	OPERATING TRANSFERS IN	580,008.00	580,008.00	0.00
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	1,683,358.00	1,800,811.18	-117,453.18
108	LAW & JUSTICE			
308.00.00.0000	BEGINNING FUND BALANCE	425,838.00	425,837.76	0.24
313.73.00.0000	PUBLIC SAFETY .03%	1,130,000.00	1,282,501.09	-152,501.09
336.06.10.0000	CRIMINAL JUSTICE-COUNTIES	405,000.00	384,372.39	20,627.61
108	LAW & JUSTICE REVENUE SUBTOTAL	1,960,838.00	2,092,711.24	-131,873.24
109	AUDITORS M & O			
308.00.00.0000	BEGINNING FUND BALANCE	97,500.00	148,757.39	-51,257.39
334.00.30.0000	ARCHIVES LOCAL RECORDS GRANT	20,000.00	12,000.00	8,000.00
336.04.11.0000	DOCUMENT PRESERVATION-STATE	50,000.00	69,751.83	-19,751.83
341.21.00.0002	AUDITOR SHARE OF MORTGAGE FR	200.00	179.00	21.00
341.21.00.0003	AUDITOR'S PORTION HOMELESS HOUSING	3,000.00	2,415.00	585.00
341.36.00.0000	HISTORICAL PRESERVATION SURCHARGE	25,000.00	29,190.00	-4,190.00

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341.36.00.0001	CTY PORTION CENTENNIAL PRESERVATION FEE	14,500.00	14,585.00	-85.00
109	AUDITORS M & O REVENUE SUBTOTAL	210,200.00	276,878.22	-66,678.22
110	TREASURERS M & O			
308.00.00.0000	BEGINNING FUND BALANCE	7,000.00	5,918.67	1,081.33
341.42.00.0000	TREASURERS' FEES - OTHER	20,454.00	28,592.71	-8,138.71
397.00.00.0000	OPERATING TRANSFERS IN	20,000.00	20,000.00	0.00
110	TREASURERS M & O REVENUE SUBTOTAL	47,454.00	54,511.38	-7,057.38
111	PROS VICTIM-WITNESS			
308.00.00.0000	BEGINNING FUND BALANCE	45,645.00	46,615.39	-970.39
333.04.20.0004	DOMESTIC VIOLENCE	15,000.00	15,713.03	-713.03
334.04.20.0000	CTED-VICTIM WITNESS GRANT	18,256.00	0.00	18,256.00
336.04.29.0000	PROSECUTORS' VICTIM/WITNESS UNITS	0.00	18,256.00	-18,256.00
341.98.01.0000	PENALTY PERCENTAGES	6,000.00	7,251.53	-1,251.53
341.98.02.0000	CO CRIME/VICTIM WITNESS PROG	24,000.00	21,724.07	2,275.93
351.80.00.3300	CRIME VICTIM PENALTY/PROS ATTORNEY	682.00	1,012.59	-330.59
352.40.00.0000	BOAT SAFETY INF	0.00	6.52	-6.52
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	109,583.00	110,579.13	-996.13
112	PUBLIC HEALTH			
308.00.00.0000	BEGINNING FUND BALANCE	140,000.00	246,647.62	-106,647.62
308.02.00.0000	FND BAL-TB EMERGENCY	10,000.00	0.00	10,000.00
321.20.01.0000	CLEANERS LICENSE	1,000.00	1,350.00	-350.00
321.20.02.0000	INSTALLERS LICENSE	3,000.00	3,500.00	-500.00
321.20.03.0000	SOLID WASTE PERMIT	1,800.00	2,700.00	-900.00
321.20.04.0000	FOOD SERVICE ESTABLISHMENT PERMIT	140,000.00	166,637.50	-26,637.50
321.20.05.0000	FOODHANDLER PERMIT	20,000.00	25,125.00	-5,125.00
321.20.05.0001	FOOD HANDLERS PERMIT	0.00	10.00	-10.00
322.19.10.0000	SEPTIC TANK PERMIT	50,000.00	58,000.00	-8,000.00
333.10.57.0000	W I C	100,800.00	91,429.93	9,370.07
333.66.41.0000	GROUP A& B SYSTEMS	750.00	0.00	750.00
333.66.48.0000	SANITARY SURVEYS	0.00	1,085.00	-1,085.00
333.92.68.0000	INFANT IMMUNIZATIONS	13,476.00	18,147.15	-4,671.15
333.92.83.0000	TOBACCO P&C CDC	8,100.00	49,317.83	-41,217.83

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333.92.83.0002	BIOTERRORISM/IMPLEMENTATION	50,000.00	0.00	50,000.00
333.95.58.0000	FEDERAL WORK FIRST	1,100.00	248.50	851.50
333.95.75.0000	INFANT/TODDLER	25,000.00	15,659.15	9,340.85
333.97.78.0000	PASSPORT - FEDERAL	10,000.00	59,731.06	-49,731.06
333.97.78.0001	MAA-MEDICAID ADMIN	100,000.00	0.00	100,000.00
333.99.91.0000	PREVENTATIVE HEALTH SERVICES	6,025.00	2,687.72	3,337.28
333.99.94.0000	MICAH PROGRAM	61,628.00	56,278.87	5,349.13
334.03.10.0000	DEPT OF ECOLOGY	2,500.00	4,928.81	-2,428.81
334.03.52.0000	GROUP B WATER SYSTEMS	625.00	1,000.00	-375.00
334.04.61.0000	STATE WORK FIRST	900.00	204.50	695.50
334.04.64.0000	PASSPORT PROGRAM - STATE	10,000.00	5,849.88	4,150.12
334.04.91.0000	CHILD DEATH REVIEW	0.00	21,668.80	-21,668.80
334.04.91.0001	ORAL HEALTH	12,000.00	0.00	12,000.00
334.04.92.0000	LOCAL CAPACITY FUNDS	69,068.00	64,549.01	4,518.99
334.04.93.0000	CHILD DEATH REVIEW	5,700.00	19,535.74	-13,835.74
334.04.93.0001	SAFE DRINKING WATER	7,250.00	0.00	7,250.00
334.04.95.0000	YOUTH TOBACCO ACCESS	0.00	-6,942.72	6,942.72
334.04.96.0000	AIDS SERVICE NETWORK REGION 1	50,000.00	47,677.78	2,322.22
334.04.97.0000	TOBACCO SETTLEMENT	46,310.00	32,696.06	13,613.94
334.04.97.0001	TOBACCO SETTLEMENT	0.00	7,963.32	-7,963.32
336.04.23.0000	LCL GOV ASSIST	172,062.00	172,062.00	0.00
338.62.50.0001	EH SPECIALIST SERVICES	0.00	141.85	-141.85
338.84.18.0000	EARLY INTERVENTION PROJECT	20,300.00	5,932.62	14,367.38
338.97.78.0000	TITLE 19	55,000.00	35,802.55	19,197.45
338.97.78.0012	SERVICE CHARGE	13,850.00	0.00	13,850.00
346.20.22.0000	PGT TESTING FEES	120.00	0.00	120.00
346.20.32.0000	IMMUNIZATION FEES	90,000.00	209,979.03	-119,979.03
346.20.32.0001	IMM ADMIN FEES	23,760.00	1,500.00	22,260.00
346.20.32.0005	IMMUNIZATION FEES-FLU	0.00	38,140.00	-38,140.00
346.20.32.0012	IMMUNIZATION FEES-PNEU	0.00	7,875.00	-7,875.00
346.20.34.0000	TUBERCULOSIS FEES	3,500.00	5,715.00	-2,215.00
346.20.35.0000	HIV / AIDS	1,100.00	0.00	1,100.00
346.20.39.0000	COMMUN DISEASE SUNDRIES FEES	500.00	960.00	-460.00
346.20.90.0000	SERVICE CHARGE - OFFICE CALLS	35,054.00	28,229.00	6,825.00
346.50.52.0000	WATER PROGRAMS	4,500.00	3,884.00	616.00
346.50.54.0000	SEWAGE EVALUATION FEES	400.00	112.00	288.00

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346.50.59.0000	MISC ENVIRONMENTAL HEALTH FEES	11,000.00	15,164.50	-4,164.50
346.50.72.0000	WATER FEES - LAB FEES	53,000.00	43,057.00	9,943.00
346.50.72.0003	PUBLIC BACTI WATER SAMPLES	0.00	230.00	-230.00
346.71.01.0000	BIRTH & DEATH CERTIFICATES	32,000.00	32,848.00	-848.00
346.71.02.0000	CERTIFIED CERTIFICATE REPLACEMENT	1,000.00	201.00	799.00
346.90.44.0000	I901 WAIVER REQUEST	0.00	150.00	-150.00
349.62.00.0000	PUBLIC HEALTH NURSING SERVICES	0.00	80.00	-80.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	0.00	7,051.17	-7,051.17
369.83.00.0000	CREDIT CARD DISCOUNTS	-1,400.00	-2,470.07	1,070.07
369.90.00.0000	OTHER MISC	0.00	8,269.67	-8,269.67
381.10.00.0000	LOANS RECEIVED	195,000.00	195,000.00	0.00
397.00.00.0000	OPERATING TRANSFERS IN	385,000.00	385,000.00	0.00
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,042,778.00	2,192,600.83	-149,822.83
 115	 COUNTY ROAD			
308.00.00.0000	BEGINNING FUND BALANCE	10,000,000.00	8,406,788.83	1,593,211.17
311.10.00.0000	REAL & PERS PROP TAX	4,000,000.00	4,011,040.66	-11,040.66
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	10,000.00	2,857.11	7,142.89
318.20.00.0000	LEASEHOLD EXCISE TAX	40,000.00	42,945.60	-2,945.60
322.40.00.0000	STREET - CURB PERMITS	20,000.00	1,080.00	18,920.00
332.10.60.0000	FEDERAL FOREST YIELD	3,500.00	2.16	3,497.84
332.15.60.0000	U S FISH & WILDLIFE SERVICE	3,000.00	2,995.09	4.91
333.20.22.0000	STPUS	554,000.00	0.00	554,000.00
333.20.23.0000	STPE	800,000.00	0.00	800,000.00
333.20.24.0000	BRS	1,760,000.00	0.00	1,760,000.00
333.20.24.0013	BRS JOHNSON BRIDGE	0.00	6,775.97	-6,775.97
333.20.24.0103	BRS ALDRIDGE BRIDGE	0.00	434,617.67	-434,617.67
333.20.24.0206	BRS HARVEY SHAW BRIDGE	0.00	365,601.33	-365,601.33
333.20.24.0501	BRS - LOWDEN BRIDGE	0.00	109,775.25	-109,775.25
333.20.25.0000	BROS	1,544,000.00	0.00	1,544,000.00
333.20.25.0208	BRS EVANS BRIDGE	0.00	653,405.94	-653,405.94
333.20.25.0401	BROS HOOD SCH BRIDGE	0.00	3,882.14	-3,882.14
333.20.25.0502	BRS - MCCOWN BRIDGE	0.00	93,868.15	-93,868.15
334.00.00.0000	FMSIB	1,000,000.00	0.00	1,000,000.00
334.03.70.0000	RAP	0.00	373,149.00	-373,149.00
334.03.72.0000	ARTERIAL PRESERVATION	449,300.00	502,178.74	-52,878.74



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334.03.80.0000	TIB	4,000,000.00	0.00	4,000,000.00
334.03.80.0403	TIB - MYRA ROAD	0.00	3,192,890.39	-3,192,890.39
334.09.90.0000	UTILITIES REIMBURSEMENT	5,000.00	0.00	5,000.00
336.00.89.0000	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,856,345.00	2,768,178.76	88,166.24
337.07.10.0403	CITY OF CP - MYRA RD	0.00	3,751.67	-3,751.67
337.07.20.0403	CITY OF WW - MYRA RD	0.00	3,751.67	-3,751.67
338.00.00.0000	INTERGOVERNMENTAL SERVICE REVENUES	500,000.00	0.00	500,000.00
341.30.00.0001	GIS RECORDS SERVICES	30,000.00	125.37	29,874.63
341.30.02.0000	MSAG	31,000.00	46,176.44	-15,176.44
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	1,000.00	440.15	559.85
341.51.00.0000	GIS SALE OF MAPS & PUBLICATIONS	6,000.00	3,313.00	2,687.00
341.52.00.0000	GIS - SALES OF ATLAS	0.00	1,221.00	-1,221.00
344.90.00.6413	PRIVATE ROAD NAME SIGNS 911	15,000.00	115.00	14,885.00
344.90.00.6414	ADDRESS POST 911	0.00	6,345.00	-6,345.00
345.83.00.0000	PLAN CHECKING FEES	20,000.00	1,561.73	18,438.27
345.83.01.0000	PLAT CHECKING FEES	10,000.00	0.00	10,000.00
345.83.02.0000	DEVELOPMENT INSPECTION	30,000.00	0.00	30,000.00
348.00.00.0000	INTERFUND SALES-CHARGES	0.00	783,335.66	-783,335.66
348.90.00.0000	GIS INTERFUND CHARGES	40,000.00	0.00	40,000.00
348.91.00.0000	MSAG INTERFUND	2,500.00	0.00	2,500.00
361.10.00.0000	INVESTMENT INTEREST	200,000.00	295,711.32	-95,711.32
362.60.00.0000	HOUSING RENTALS & LEASES	0.00	8,873.98	-8,873.98
362.60.00.0403	HOUSING RENTALS FROM MYRA RD PROP	0.00	3,949.95	-3,949.95
369.90.00.0000	OTHER MISC	0.00	5,666.51	-5,666.51
369.90.00.0403	OTHER MISC REV-SALE OF TRAILERS-MYRA RD	0.00	64,900.00	-64,900.00
389.00.00.0000	OTHER NON-REVENUES	0.00	56,659.14	-56,659.14
115	COUNTY ROAD REVENUE SUBTOTAL	27,930,645.00	22,257,930.38	5,672,714.62
118	WALLA WALLA FAIR			
308.00.00.0000	BEGINNING FUND BALANCE	5,000.00	-263,549.58	268,549.58
336.02.11.0001	STATE RACE TAXES - SRM	30,000.00	31,578.94	-1,578.94
336.02.11.0002	STATE RACING - F&FD	45,000.00	47,368.48	-2,368.48
336.02.11.0003	PARIMUTEL	12,500.00	11,420.90	1,079.10
336.02.11.0004	PARIMUTEL - F & D	19,500.00	22,374.05	-2,874.05
336.02.11.0100	RACING PROJECT DONAHUE	2,000.00	4,879.16	-2,879.16
336.02.11.0200	STATE FAIR FUND	48,000.00	46,714.00	1,286.00

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347.40.00.0001	CONCERT	97,756.00	115,812.50	-18,056.50
347.40.00.0002	RODEO	91,500.00	93,980.00	-2,480.00
347.40.00.0003	DEMO	46,000.00	45,251.00	749.00
347.40.00.0004	VENDER ADMISSION	11,000.00	9,367.00	1,633.00
347.40.00.0005	GATE ADMISSION	176,000.00	186,759.70	-10,759.70
347.40.01.0000	MARKET STEER	1,450.00	300.00	1,150.00
347.40.02.0000	DEMO ENTRIES	8,000.00	8,225.00	-225.00
347.40.03.0000	LIVESTOCK ENTRIES	3,500.00	4,261.00	-761.00
347.40.04.0000	CONCESSION RENTAL	54,000.00	57,327.84	-3,327.84
347.40.05.0000	PROGRAMS	3,500.00	3,689.00	-189.00
347.40.06.0000	COMMERCIAL RENTAL	42,000.00	46,309.00	-4,309.00
347.40.07.0000	MEMORABILIA SALES	5,000.00	4,314.37	685.63
347.40.08.0000	CARNIVAL	91,500.00	101,910.00	-10,410.00
347.40.09.0000	FAIR ALLOCATIONS	86,000.00	60,000.00	26,000.00
347.40.10.0000	MISCELLANEOUS FAIR	7,000.00	16,648.58	-9,648.58
347.40.11.0000	CAMPING VENDORS	7,500.00	8,974.25	-1,474.25
347.40.11.0001	SRM PROGRAM SALES	1,500.00	1,745.50	-245.50
347.40.11.0002	SRM CONCESSION	500.00	248.40	251.60
347.40.12.0000	CAMPING EXHIBITORS	26,500.00	26,300.10	199.90
347.40.13.0000	PARKING LOT SALES	10,000.00	10,100.00	-100.00
347.40.14.0000	GATE ADMISSION EXB	29,000.00	14,034.00	14,966.00
347.40.15.0000	SPECIAL EVENT	50,000.00	9,093.68	40,906.32
362.40.00.0100	EXPO BUILDING	50,000.00	50,710.00	-710.00
362.40.00.0200	COMMUNITY BUILDING	35,000.00	39,361.00	-4,361.00
362.40.00.0300	PAVILION	3,000.00	1,735.00	1,265.00
362.40.00.0400	OUTDOOR ARENA	5,000.00	1,600.00	3,400.00
362.40.00.0500	OTHER BUILDINGS	1,000.00	1,480.00	-480.00
362.40.00.0600	CAMPING	10,000.00	9,614.00	386.00
362.40.00.0700	STALLS	30,000.00	22,516.61	7,483.39
362.40.00.0800	GROUND CONCESSION	2,000.00	1,549.67	450.33
362.40.00.0900	MISC GROUNDS	22,000.00	35,414.72	-13,414.72
382.80.00.0000	INTERGOVERNMENTAL LOAN PROCEEDS	0.00	6,498.00	-6,498.00
397.00.00.0000	OPERATING TRANSFERS IN	0.00	274,554.20	-274,554.20
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,169,206.00	1,170,470.07	-1,264.07

119 HUMAN SERVICES

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308.00.00.0000	BEGINNING FUND BALANCE	1,569,160.00	3,075,852.48	-1,506,692.48
311.10.00.0000	REAL & PERS PROP TAX	90,900.00	86,366.98	4,533.02
331.14.20.2350	HUD SUPPORTED HOUSING	0.00	85,875.01	-85,875.01
331.16.72.6000	OFFICE OF JUVENILE JUSTICE JUMP	52,000.00	20,471.27	31,528.73
331.72.00.0000	ACTION - RSVF	56,000.00	65,598.53	-9,598.53
333.04.14.2280	CTED/CDBG PUBLIC SERVICE	125,700.00	141,171.65	-15,471.65
333.04.14.2357	HUD - CP DUPLEX	16,000.00	0.00	16,000.00
333.04.16.5400	JUVENILE JUSTICE RPDU	6,700.00	941.78	5,758.22
333.04.16.5731	CTED - JAIL RESIDENTIAL	89,400.00	0.00	89,400.00
333.04.84.1810	ITEIP-EARLY INTERVENTION	50,500.00	49,375.87	1,124.13
333.04.84.1860	CTED/ COMMUNITY MOBILIZATION	13,400.00	22,520.73	-9,120.73
333.04.93.9590	DSHS/DASA	46,200.00	122,335.54	-76,135.54
333.99.58.0000	MH FEDERAL BLOCK	52,400.00	42,798.00	9,602.00
334.03.50.0000	STATE HIGHWAY TRAFFIC SAFETY	23,200.00	31,694.97	-8,494.97
334.04.20.1860	DCD/COMMUNITY MOBILIZATION	16,800.00	30,567.54	-13,767.54
334.04.66.0100	DSHS ALCOHOL ADMIN	451,400.00	388,134.98	63,265.02
334.04.68.0000	DEVELOPMENTAL DISABILITIES PROGRAMS	708,300.00	819,654.71	-111,354.71
334.04.68.0002	DEV DISABILITIES/FAMILY RESOURCE	9,900.00	16,702.05	-6,802.05
336.00.00.0000	STATE ENTITLEMENTS IMPACT PAYMENTS	0.00	7,313.00	-7,313.00
337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	3.18	-3.18
338.64.00.0000	MH-PHP	1,832,800.00	2,073,934.00	-241,134.00
338.64.00.0004	MH - STATE	876,800.00	720,191.00	156,609.00
338.64.00.0007	MH INPATIENT SAVINGS	0.00	119,991.00	-119,991.00
338.66.00.0000	WALLA WALLA COUNTY 2%	2,900.00	1,305.97	1,594.03
338.66.03.0000	WAITSBURG 2%	300.00	259.78	40.22
338.66.04.0000	PRESCOTT 2%	0.00	30.49	-30.49
338.66.05.0000	WALLA WALLA CITY 2%	4,600.00	8,194.96	-3,594.96
338.66.06.0000	COLLEGE PLACE 2%	2,000.00	1,866.06	133.94
338.68.00.0000	FAMILY RESOURCES	16,600.00	6,977.36	9,622.64
338.74.00.0000	WELLNESS GRANT	0.00	3,500.00	-3,500.00
346.30.00.0000	DWI VICTIMS PANEL	8,200.00	11,375.00	-3,175.00
361.10.00.0000	INVESTMENT INTEREST	0.00	145,678.10	-145,678.10
366.90.00.0000	REIMBURSEMENTS	0.00	24,347.01	-24,347.01
367.00.00.0001	PRIVATE CONTRIBUTIONS FEE-COMM CONNECT	1,000.00	0.00	1,000.00
367.00.00.0050	TRAFFIC SAFETY DONATIONS	3,600.00	1,985.00	1,615.00
367.00.04.0000	FUND RAISERS	0.00	2,256.17	-2,256.17

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367.00.05.0000	KIWANIS	1,600.00	800.00	800.00
367.00.06.0000	UNITED WAY - RSVP	5,500.00	5,500.00	0.00
367.00.07.0000	UNITED WAY P2P	0.00	442.80	-442.80
369.00.00.0001	PARENT TO PARENT GRANT	6,000.00	9,835.98	-3,835.98
369.00.00.0050	P2P ACTIVITY FEES REIMBURSEMENT	0.00	2,024.50	-2,024.50
369.90.00.0000	OTHER MISC	0.00	9,555.55	-9,555.55
369.90.00.0001	OTHER MISC HUD-SAMS	0.00	15,695.87	-15,695.87
369.90.00.0009	FUNDRAISERS-P2P	0.00	458.15	-458.15
369.90.00.0010	MENTAL HEALTH WRAP AROUND	0.00	380.13	-380.13
369.90.00.0011	OTHER MISC REVENUE - RSVP	4,700.00	400.00	4,300.00
369.90.00.0100	MICS CD	0.00	2,492.30	-2,492.30
119	HUMAN SERVICES REVENUE SUBTOTAL	6,144,560.00	8,176,855.45	-2,032,295.45
121	SOLDIER'S RELIEF			
308.00.00.0000	BEGINNING FUND BALANCE	23,877.00	31,505.12	-7,628.12
311.10.00.0000	REAL & PERS PROP TAX	40,300.00	38,868.45	1,431.55
337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	1.43	-1.43
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	64,177.00	70,375.00	-6,198.00
122	PROS CHILD SUPPORT			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	5,789.54	-5,789.54
333.95.63.0000	DSHS CHILD SUPPORT ENFORCEMENT	217,199.00	197,295.00	19,904.00
334.04.60.0007	CHILD SUPPORT-DSHS	111,890.00	85,893.00	25,997.00
369.90.00.0000	OTHER MISC	0.00	7,649.08	-7,649.08
397.00.00.0000	OPERATING TRANSFERS IN	11,049.00	11,049.00	0.00
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	340,138.00	307,675.62	32,462.38
123	FAIRGROUNDS PROPERTIES			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	-100,440.18	100,440.18
362.60.00.0000	HOUSING RENTALS & LEASES	20,000.00	21,934.88	-1,934.88
391.80.00.0000	INTERGOVERNMENTAL LOAN PROCEEDS	350,000.00	0.00	350,000.00
397.00.00.0000	OPERATING TRANSFERS IN	0.00	112,145.06	-112,145.06
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	370,000.00	33,639.76	336,360.24
124	YOUTH SPECIAL SERVICES			

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308.00.00.0000	BEGINNING FUND BALANCE	40,000.00	146,936.04	-106,936.04
333.04.16.5400	JUVENILE JUSTICE RPDU	7,500.00	4,861.00	2,639.00
333.16.50.0000	OFF JUV JUSTICE DSHS/DGS	20,000.00	6,669.00	13,331.00
333.16.52.3000	JUV ACCT INCENT BLOCK GRANT	0.00	3,332.00	-3,332.00
334.01.20.0700	BECCA BILL FUNDING	33,300.00	24,743.45	8,556.55
334.04.16.5410	PATHWAYS BACK	0.00	-5,810.00	5,810.00
334.04.60.0000	DEPT OF SOCIAL AND HEALTH SERVICES	84,900.00	57,983.51	26,916.49
334.04.60.0100	SEXUAL OFFENDER	43,600.00	21,588.26	22,011.74
334.04.60.0200	OPTION B PROGRAM	0.00	4,800.00	-4,800.00
334.04.60.0400	PAROLE	47,900.00	24,194.15	23,705.85
334.04.60.0500	PAROLE S.O.	27,400.00	-806.00	28,206.00
334.04.60.0900	COMM JUV ACCT ACT	56,500.00	28,475.92	28,024.08
334.04.60.1000	BILL 3900 IMPACT	36,400.00	28,478.04	7,921.96
334.04.60.1100	CHEM DEP DISP ALT (CDDA)	42,000.00	41,400.00	600.00
336.04.61.0100	JUVENILE DIAGNOSTICS	30,000.00	19,000.00	11,000.00
338.16.25.0000	BMAC YOUTH PROGRAMS	500.00	0.00	500.00
338.27.00.0000	COLUMBIA COUNTY	3,500.00	6,081.49	-2,581.49
342.70.00.0200	MISC EDUCATION CLASS FEES	2,000.00	1,233.03	766.97
347.30.00.0100	ROPES COURSE USE FEE	3,500.00	7,265.00	-3,765.00
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	4,200.00	520.00	3,680.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	500.00	5,825.00	-5,325.00
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	483,700.00	426,769.89	56,930.11
126	MILL CREEK FLOOD CONTROL			
308.00.00.0000	BEGINNING FUND BALANCE	700,000.00	741,612.02	-41,612.02
311.10.00.0000	REAL & PERS PROP TAX	50,000.00	50,760.43	-760.43
348.00.00.0000	INTERFUND SALES-CHARGES	3,000.00	0.00	3,000.00
361.10.00.0000	INVESTMENT INTEREST	8,000.00	39,460.11	-31,460.11
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	761,000.00	831,832.56	-70,832.56
132	ELECTION EQUIPMENT RES			
308.00.00.0000	BEGINNING FUND BALANCE	134,610.00	139,013.20	-4,403.20
333.39.01.0001	HAVA FUNDING	147,694.00	174,111.26	-26,417.26
333.39.01.0002	HAVA FUNDING - DRE'S	37,800.00	28,144.46	9,655.54
369.90.00.0000	OTHER MISC	10,000.00	14,842.07	-4,842.07

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132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	330,104.00	356,110.99	-26,006.99
133	WALLA WALLA COMMUNITY NETWORK			
133	WALLA WALLA COMMUNITY NETWORK REVENUE SUBTOTAL	0.00	0.00	0.00
134	REET ELECTRONIC TECHNOLOGY			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	9,958.97	-9,958.97
336.00.97.0000	REET ELECTRONIC TECHNOLOGY	0.00	33,141.72	-33,141.72
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	0.00	43,100.69	-43,100.69
135	TRIAL COURT IMPROVEMENT FUND			
308.00.00.0000	BEGINNING FUND BALANCE	3,242.00	3,242.00	0.00
336.01.29.0000	JUDICIAL SALARY CONTRIBUTION-STATE	12,968.00	8,783.00	4,185.00
397.00.00.0000	OPERATING TRANSFERS IN	16,210.00	16,210.00	0.00
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	32,420.00	28,235.00	4,185.00
146	EMERGENCY MEDICAL SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	30,000.00	30,939.68	-939.68
333.97.06.7000	WA EMD CONTRACT E06-012	28,312.00	28,311.78	0.22
369.90.00.0000	OTHER MISC	0.00	27.05	-27.05
369.90.01.0001	EMS LEVY	106,967.00	108,976.00	-2,009.00
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	165,279.00	168,254.51	-2,975.51
147	EMS TAXES			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	23,280.06	-23,280.06
311.10.00.0000	REAL & PERS PROP TAX	1,717,752.00	1,729,924.87	-12,172.87
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	25.00	630.99	-605.99
317.20.00.0000	LEASEHOLD EXCISE TAX	3,500.00	0.00	3,500.00
318.20.00.0000	LEASEHOLD EXCISE TAX	2,500.00	13,208.18	-10,708.18
332.15.60.0000	U S FISH & WILDLIFE SERVICE	300.00	661.29	-361.29
337.09.00.0000	IN LIEU TAXES - LOCAL	50.00	63.28	-13.28
147	EMS TAXES REVENUE SUBTOTAL	1,724,127.00	1,767,768.67	-43,641.67
148	911 ENHNCD/PUB COM BLDG			

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308.00.00.0000	BEGINNING FUND BALANCE	0.00	8.42	-8.42
317.41.00.0000	ENHNCD 911/SWITCHED ACCESS LINES	175,150.00	153,802.69	21,347.31
317.42.00.0000	ENHNCD 911/WIRELESS ACCESS LINES	163,040.00	154,276.95	8,763.05
334.01.80.0011	WIRELESS OPERATIONS	62,940.00	58,782.98	4,157.02
334.01.80.0020	WIRELINE OPERATIONS	119,920.00	95,136.13	24,783.87
362.50.00.1000	911 PUB COM BLDG	0.00	9,679.30	-9,679.30
148 911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL		521,050.00	471,686.47	49,363.53
 150 WWCO PUBLIC FAC IMPROV FUND				
308.00.00.0000	BEGINNING FUND BALANCE	420,484.00	837,772.85	-417,288.85
313.18.00.0001	RURAL COUNTY SALES TAX-COUNTY	176,000.00	209,076.16	-33,076.16
313.18.00.0002	RURAL COUNTY SALES TAX-PORT	352,000.00	418,152.30	-66,152.30
361.40.00.0000	INTEREST ON LOAN-PORT	0.00	6,000.00	-6,000.00
385.00.00.0000	LOAN PRINCIPLE-PORT	0.00	20,000.00	-20,000.00
150 WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL		948,484.00	1,491,001.31	-542,517.31
 155 WW CO WATERSHED PLANNING				
308.00.00.0000	BEGINNING FUND BALANCE	145,000.00	409,706.63	-264,706.63
331.15.63.1000	US FISH & WILDLIFE SERV HCP	235,500.00	0.00	235,500.00
333.03.10.0025	WA DOE GAUGES	28,000.00	22,801.33	5,198.67
333.10.90.2000	WALLA WALLA WATERSHED ALLIANCE	0.00	20,693.68	-20,693.68
334.02.70.0055	WA ST SALMON RECOVERY FUNDING	12,500.00	3,614.40	8,885.60
334.02.70.0056	WA ST SRSRB COORDINATION	55,000.00	48,295.77	6,704.23
334.03.10.0011	WA DOE PHASE IV PLANNING	100,000.00	82,946.79	17,053.21
334.03.10.0015	STATE OF WASHINGTON DEPT OF ECOLOGY	0.00	9,883.26	-9,883.26
334.03.10.0045	WDOE SHALLOW AQUAFIRE RECHARGE	150,000.00	139,619.26	10,380.74
334.03.30.0023	WA CONSERVATION COMMISSION	135,000.00	74,691.58	60,308.42
334.04.20.0024	WA CTED - WWCC WATER CENTER	65,000.00	25,000.00	40,000.00
361.10.00.0000	INVESTMENT INTEREST	4,500.00	3,866.45	633.55
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	1,100.00	929.06	170.94
155 WW CO WATERSHED PLANNING REVENUE SUBTOTAL		931,600.00	842,048.21	89,551.79
 160 WW CO LOW INCOME HOUSING				
308.00.00.0000	BEGINNING FUND BALANCE	279,000.00	294,566.58	-15,566.58
341.26.00.0001	CO PORTION LOW INCOME HOUSING FEE	70,000.00	68,827.50	1,172.50

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341.27.00.0001	COUNTY PORTION HOMELESS HOUSING	70,000.00	71,001.00	-1,001.00
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	419,000.00	434,395.08	-15,395.08
190	JAIL INMATE WELFARE			
308.00.00.0000	BEGINNING FUND BALANCE	79,113.00	86,642.60	-7,529.60
361.10.00.0000	INVESTMENT INTEREST	0.00	121.14	-121.14
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	10,500.00	12,541.57	-2,041.57
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	89,613.00	99,305.31	-9,692.31
191	REWARD			
308.00.00.0000	BEGINNING FUND BALANCE	750.00	1,000.00	-250.00
191	REWARD REVENUE SUBTOTAL	750.00	1,000.00	-250.00
192	DARE/GREAT PROGRAMS			
308.00.00.0000	BEGINNING FUND BALANCE	5,000.00	5,160.22	-160.22
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	1,000.00	776.25	223.75
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	6,000.00	5,936.47	63.53
203	JUVENILE DETENTION DEBT SERV			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	45,645.43	-45,645.43
311.10.00.0000	REAL & PERS PROP TAX	0.00	340,961.89	-340,961.89
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	0.00	138.86	-138.86
332.15.60.0000	U S FISH & WILDLIFE SERVICE	0.00	131.32	-131.32
337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	12.57	-12.57
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0.00	386,890.07	-386,890.07
300	LAW & JUSTICE BUILDING			
308.00.00.0000	BEGINNING FUND BALANCE	88,000.00	181,526.51	-93,526.51
397.00.00.0000	OPERATING TRANSFERS IN	120,000.00	72,100.00	47,900.00
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	208,000.00	253,626.51	-45,626.51
301	CURRENT EXPENSE BUILDING			
308.00.00.0000	BEGINNING FUND BALANCE	560,419.00	531,905.27	28,513.73
317.34.00.0000	REET	200,000.00	307,565.51	-107,565.51



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334.06.90.0000	WINDOWS RETROFIT GRANT CH	220,500.00	0.00	220,500.00
361.10.00.0000	INVESTMENT INTEREST	0.00	99,011.34	-99,011.34
382.90.00.0000	PROCEEDS OF OTHER DEBT	1,700,000.00	0.00	1,700,000.00
391.90.00.0000	PROCEEDS/OTHER GENERAL LONG TERM DEBT	0.00	3,300,000.00	-3,300,000.00
397.00.00.0000	OPERATING TRANSFERS IN	1,700,000.00	1,700,000.00	0.00
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	4,380,919.00	5,938,482.12	-1,557,563.12
303	JUVENILE DETENTION BLDG			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	12,000.00	-12,000.00
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0.00	12,000.00	-12,000.00
304	FAIRGROUNDS BUILDING FUND			
397.00.00.0000	OPERATING TRANSFERS IN	5,000.00	0.00	5,000.00
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	5,000.00	0.00	5,000.00
305	PUBLIC COMMUNICATIONS BLDG			
308.00.00.0000	BEGINNING FUND BALANCE	10,000.00	7,366.21	2,633.79
362.50.00.1000	911 PUB COM BLDG	10,000.00	10,000.00	0.00
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	20,000.00	17,366.21	2,633.79
502	EQUIP RENTAL & REVOLVING			
308.00.00.0000	BEGINNING FUND BALANCE	1,000,000.00	8,436,719.50	-7,436,719.50
349.00.01.0000	EQUIPMENT RENTAL	2,200,000.00	1,622,231.44	577,768.56
349.00.03.0000	CENTRAL STORES SERVICES	1,400,000.00	1,296,859.21	103,140.79
349.00.04.0000	MECHANICAL SHOP	20,000.00	16,849.04	3,150.96
361.10.00.0000	INVESTMENT INTEREST	5,000.00	41,184.40	-36,184.40
366.10.00.0000	INTERFUND INTEREST	5,128.00	10,625.92	-5,497.92
381.20.00.0000	LOAN REPAYMENT RECEIVED	76,884.00	266,536.41	-189,652.41
389.00.00.0000	OTHER NON-REVENUES	0.00	-197,999.20	197,999.20
395.40.00.0000	DISPOSITION OF FIXED ASSETS	0.00	-14,587.05	14,587.05
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	4,707,012.00	11,478,419.67	-6,771,407.67
503	RISK MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	90,000.00	20,955.24	69,044.76

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338.74.00.0000	WELLNESS GRANT	3,000.00	0.00	3,000.00
363.00.00.0000	INSURANCE PREMIUMS AND RECOVERIES	440,000.00	310,830.02	129,169.98
365.80.00.0000	CURRENT EXPENSE DEDUCTIBLE	50,000.00	0.00	50,000.00
365.80.00.0001	PUBLIC WORKS DEDUCTIBLE	30,000.00	0.00	30,000.00
365.80.00.0002	HUMAN SERVICES DEDUCTIBLE	30,000.00	0.00	30,000.00
389.00.00.0002	OTHER NON-REVENUE-SPEC EVENT PREM	6,000.00	4,064.42	1,935.58
397.00.00.0000	OPERATING TRANSFER IN	0.00	50,000.00	-50,000.00
503	RISK MANAGEMENT REVENUE SUBTOTAL	649,000.00	385,849.68	263,150.32
504	CO UNEMPLOYMENT COMP			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	5,559.70	-5,559.70
366.50.00.0000	INTERFUND REIMBURSEMENTS	50,000.00	16,248.66	33,751.34
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	50,000.00	21,808.36	28,191.64
505	TECHNOLOGY SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	70,000.00	869,861.35	-799,861.35
348.80.01.0000	CURRENT EXPENSE CHARGES	668,489.00	668,489.00	0.00
348.80.25.0000	COURT SERVICES	25,367.00	25,367.00	0.00
348.80.32.0000	EMERGENCE MANAGEMENT	7,571.00	8,201.91	-630.91
348.80.35.0000	EMS	4,303.00	4,570.87	-267.87
348.80.40.0000	ENGINEERS	35,423.00	35,423.00	0.00
348.80.45.0000	W W FRONTIER DAYS	4,434.00	4,797.50	-363.50
348.80.50.0000	PUBLIC HEALTH	29,121.00	31,381.75	-2,260.75
348.80.52.0000	HUMAN SERVICES	68,179.00	68,671.68	-492.68
348.80.55.0000	COMMUNITY DEVELOPMENT	14,261.00	14,261.00	0.00
348.80.56.0000	REGIONAL RECYCLING	4,383.00	3,360.00	1,023.00
348.80.57.0000	WATERSHED PLANNING	3,942.00	4,962.00	-1,020.00
348.80.60.0000	PROSECUTING ATTORNEY/CHILD SUPPORT	986.00	1,032.49	-46.49
348.80.65.0000	GIS	3,504.00	3,504.00	0.00
348.80.99.0000	MISC SERVICES	0.00	433.18	-433.18
369.40.00.0000	OTHER JUDGEMENTS AND SETTLEMENTS	0.00	68.90	-68.90
369.90.00.0000	OTHER MISC	0.00	1,675.11	-1,675.11
395.40.00.0000	DISPOSITION OF FIXED ASSETS	0.00	-112,002.47	112,002.47
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	939,963.00	1,634,058.27	-694,095.27

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506	1993 CENTRAL SERVICES CAP FUND			
308.00.00.0000	BEGINNING FUND BALANCE	17,499.00	177,625.18	-160,126.18
369.90.00.0000	OTHER MISC	0.00	2,053.37	-2,053.37
397.00.00.0000	OPERATING TRANSFERS IN	66,180.00	66,180.00	0.00
397.00.00.0001	OPERATING TRANSFER IN - CE	60,300.00	60,300.00	0.00
397.00.00.0002	OPER TRANS IN-C.E. L/J MONIES	40,000.00	25,000.00	15,000.00
506	1993 CENTRAL SERVICES CAP FUND REVENUE SUBTOTAL	183,979.00	331,158.55	-147,179.55
		80,965,656.00	87,286,047.72	-6,320,391.72

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<b>010</b>	<b>CURRENT EXPENSE</b>			
00058	58-CURRENT EXP END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,977,539.00	4,645,575.17	-1,668,036.17
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	2,977,539.00	4,645,575.17	-1,668,036.17
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	60,145.00	59,596.63	548.37
571.20.13	EXTRA LABOR	9,360.00	4,690.25	4,669.75
571.20.21	OTHER BENEFITS	15,195.00	15,002.93	192.07
571.20.31	OFFICE & OPERATING SUPPLIES	6,350.00	6,768.06	-418.06
571.20.41	PROFESSIONAL SERVICES	35,110.00	35,110.08	-0.08
571.20.42	COMMUNICATIONS	1,250.00	1,400.47	-150.47
571.20.43	TRAVEL	1,750.00	1,825.80	-75.80
571.20.45	OPERATING RENTALS & LEASES	2,500.00	918.65	1,581.35
571.20.48	REPAIRS & MAINTENANCE	2,000.00	2,457.70	-457.70
571.20.49	MISCELLANEOUS	2,907.00	5,123.10	-2,216.10
594.71.64	MAJOR EQUIPMENT	0.00	1,915.86	-1,915.86
00100	100 - AGRICULTURIST SUBTOTAL	136,567.00	134,809.53	1,757.47
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	1,650.00	1,305.97	344.03
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,650.00	1,305.97	344.03
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	435,131.00	436,450.96	-1,319.96
514.24.21	OTHER BENEFITS	132,555.00	140,239.71	-7,684.71
514.24.31	OFFICE & OPERATING SUPPLIES	3,900.00	2,614.28	1,285.72
514.24.32	FUEL CONSUMED	1,800.00	1,196.46	603.54
514.24.42	COMMUNICATIONS	6,650.00	6,177.02	472.98
514.24.43	TRAVEL	7,000.00	4,843.84	2,156.16
514.24.44	ADVERTISING	500.00	84.10	415.90
514.24.45	OPERATING RENTALS & LEASES	1,600.00	1,397.37	202.63
514.24.46	INSURANCE	2,000.00	1,224.00	776.00
514.24.48	REPAIRS & MAINTENANCE	9,000.00	5,682.40	3,317.60
514.24.49	MISCELLANEOUS	6,538.00	4,519.35	2,018.65
594.14.64	MAJOR EQUIPMENT	29,600.00	30,275.29	-675.29
00400	400 - ASSESSOR SUBTOTAL	636,274.00	634,704.78	1,569.22

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00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	217,179.00	214,766.60	2,412.40
514.23.21	OTHER BENEFITS	80,437.00	75,440.13	4,996.87
514.23.31	OFFICE & OPERATING SUPPLIES	9,500.00	8,457.66	1,042.34
514.23.41	PROFESSIONAL SERVICES	3,500.00	0.00	3,500.00
514.23.42	COMMUNICATIONS	18,000.00	19,771.99	-1,771.99
514.23.43	TRAVEL	3,700.00	5,218.78	-1,518.78
514.23.44	ADVERTISING	0.00	162.50	-162.50
514.23.45	OPERATING RENTALS & LEASES	250.00	232.00	18.00
514.23.48	REPAIRS & MAINTENANCE	2,800.00	3,298.81	-498.81
514.23.49	MISCELLANEOUS	2,900.00	1,619.33	1,280.67
594.14.64	MAJOR EQUIPMENT	15,513.00	2,701.01	12,811.99
00500	500 - AUDITOR SUBTOTAL	353,779.00	331,668.81	22,110.19
00510	510 - ELECTIONS			
511.70.11	REGULAR SALARIES & WAGES	54,660.00	55,174.64	-514.64
511.70.13	EXTRA LABOR	5,000.00	0.00	5,000.00
511.70.21	OTHER BENEFITS	20,391.00	19,341.56	1,049.44
511.70.31	OFFICE & OPERATING SUPPLIES	95,000.00	80,476.79	14,523.21
511.70.41	PROFESSIONAL SERVICES	19,500.00	18,463.68	1,036.32
511.70.42	COMMUNICATIONS	25,000.00	21,960.70	3,039.30
511.70.43	TRAVEL	2,800.00	2,737.97	62.03
511.70.44	ADVERTISING	6,000.00	4,800.96	1,199.04
511.70.48	REPAIRS & MAINTENANCE	3,400.00	3,486.94	-86.94
511.70.49	MISCELLANEOUS	26,000.00	22,014.22	3,985.78
00510	510 - ELECTIONS SUBTOTAL	257,751.00	228,457.46	29,293.54
00520	520 - VOTER REGISTRATION			
511.80.11	REGULAR SALARIES & WAGES	64,141.00	64,001.72	139.28
511.80.13	EXTRA LABOR	4,500.00	4,089.68	410.32
511.80.21	OTHER BENEFITS	21,808.00	21,472.92	335.08
511.80.31	OFFICE & OPERATING SUPPLIES	3,000.00	320.26	2,679.74
511.80.42	COMMUNICATIONS	12,000.00	6,312.54	5,687.46
511.80.43	TRAVEL	1,000.00	242.82	757.18
511.80.48	REPAIRS & MAINTENANCE	9,200.00	9,387.17	-187.17
511.80.49	MISCELLANEOUS	500.00	127.50	372.50
589.00.00	OTHER NON- EXPENDITURES	11,475.00	11,474.51	0.49

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00520	520 - VOTER REGISTRATION SUBTOTAL	127,624.00	117,429.12	10,194.88
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	10,611.00	10,607.37	3.63
514.24.21	OTHER BENEFITS	3,870.00	3,889.23	-19.23
514.24.31	OFFICE & OPERATING SUPPLIES	150.00	0.00	150.00
514.24.42	COMMUNICATIONS	100.00	71.61	28.39
514.24.43	TRAVEL	750.00	225.84	524.16
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	15,481.00	14,794.05	686.95
00680	680 - BOUNDARY REVIEW			
558.80.31	OFFICE & OPERATING SUPPLIES	500.00	0.00	500.00
558.80.41	PROFESSIONAL SERVICES	1,250.00	0.00	1,250.00
558.80.42	COMMUNICATIONS	200.00	0.00	200.00
558.80.43	TRAVEL	500.00	0.00	500.00
558.80.44	ADVERTISING	500.00	0.00	500.00
00680	680 - BOUNDARY REVIEW SUBTOTAL	2,950.00	0.00	2,950.00
00800	800 - CIVIL SERVICE COMMISSION			
516.20.31	OFFICE & OPERATING SUPPLIES	801.00	800.50	0.50
516.20.44	ADVERTISING	1,055.00	1,053.47	1.53
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	1,856.00	1,853.97	2.03
00900	900 - CLERK			
514.30.11	REGULAR SALARIES & WAGES	272,748.00	252,654.20	20,093.80
514.30.13	EXTRA LABOR	6,721.00	579.60	6,141.40
514.30.21	OTHER BENEFITS	94,491.00	86,676.93	7,814.07
514.30.31	OFFICE & OPERATING SUPPLIES	9,500.00	9,020.93	479.07
514.30.42	COMMUNICATIONS	11,000.00	7,546.18	3,453.82
514.30.43	TRAVEL	3,000.00	1,986.02	1,013.98
514.30.48	REPAIRS & MAINTENANCE	8,700.00	5,920.88	2,779.12
514.30.49	MISCELLANEOUS	4,700.00	2,610.31	2,089.69
594.14.64	MAJOR EQUIPMENT	0.00	7,432.99	-7,432.99
00900	900 - CLERK SUBTOTAL	410,860.00	374,428.04	36,431.96
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	224,464.00	224,515.59	-51.59
511.60.21	OTHER BENEFITS	60,054.00	60,445.00	-391.00
511.60.31	OFFICE & OPERATING SUPPLIES	3,000.00	1,994.15	1,005.85

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511.60.42	COMMUNICATIONS	3,700.00	2,110.42	1,589.58
511.60.43	TRAVEL	5,000.00	6,796.12	-1,796.12
511.60.44	ADVERTISING	1,000.00	1,055.08	-55.08
511.60.45	OPERATING RENTALS & LEASES	100.00	72.00	28.00
511.60.48	REPAIRS & MAINTENANCE	3,000.00	674.75	2,325.25
511.60.49	MISCELLANEOUS	1,500.00	1,325.01	174.99
594.11.64	MAJOR EQUIPMENT	14,800.00	9,261.17	5,538.83
01000	1000 - COMMISSIONERS SUBTOTAL	316,618.00	308,249.29	8,368.71
01010	1010 COMMISSIONERS			
511.60.41	PROFESSIONAL SERVICES	1,589,824.00	697,923.61	891,900.39
01010	1010 COMMISSIONERS SUBTOTAL	1,589,824.00	697,923.61	891,900.39
01015	1015 - FAIR MANAGER			
514.23.11	REGULAR SALARIES & WAGES	62,460.00	62,448.00	12.00
514.23.21	OTHER BENEFITS	14,561.00	14,553.26	7.74
01015	1015 - FAIR MANAGER SUBTOTAL	77,021.00	77,001.26	19.74
01020	1020-PERSONNEL			
516.20.11	REGULAR SALARIES & WAGES	83,680.00	81,413.73	2,266.27
516.20.21	OTHER BENEFITS	21,265.00	21,277.54	-12.54
516.20.31	OFFICE & OPERATING SUPPLIES	1,600.00	2,585.72	-985.72
516.20.41	PROFESSIONAL SERVICES	40,000.00	26,304.00	13,696.00
516.20.42	COMMUNICATIONS	600.00	438.42	161.58
516.20.43	TRAVEL	1,500.00	1,404.89	95.11
516.20.44	ADVERTISING	500.00	209.30	290.70
516.20.48	REPAIRS & MAINTENANCE	500.00	108.30	391.70
516.20.49	MISCELLANEOUS	6,000.00	1,797.52	4,202.48
594.16.64	MAJOR EQUIPMENT	0.00	6,015.62	-6,015.62
01020	1020-PERSONNEL SUBTOTAL	155,645.00	141,555.04	14,089.96
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	104,100.00	91,872.69	12,227.31
01100	1100 - BURN CONTROL SUBTOTAL	104,100.00	91,872.69	12,227.31
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	37,450.00	37,450.00	0.00
563.20.13	EXTRA LABOR	15,720.00	17,561.58	-1,841.58
563.20.21	OTHER BENEFITS	14,755.00	15,380.56	-625.56

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563.20.31	OFFICE & OPERATING SUPPLIES	2,000.00	1,717.77	282.23
563.20.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	3,701.83	-3,201.83
563.20.41	PROFESSIONAL SERVICES	29,424.00	28,775.65	648.35
563.20.42	COMMUNICATIONS	3,500.00	1,800.92	1,699.08
563.20.43	TRAVEL	4,700.00	3,027.74	1,672.26
563.20.48	REPAIRS & MAINTENANCE	250.00	27.84	222.16
563.20.49	MISCELLANEOUS	1,150.00	1,183.81	-33.81
594.63.64	MAJOR EQUIPMENT	3,674.00	1,079.80	2,594.20
01200	1200 - CORONER SUBTOTAL	113,123.00	111,707.50	1,415.50
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	213,920.00	219,602.09	-5,682.09
518.30.12	OVERTIME	2,500.00	3,623.58	-1,123.58
518.30.21	OTHER BENEFITS	76,741.00	76,536.83	204.17
518.30.22	UNIFORM & CLOTHING	1,400.00	1,561.36	-161.36
518.30.31	OFFICE & OPERATING SUPPLIES	22,750.00	26,133.44	-3,383.44
518.30.32	FUEL CONSUMED	500.00	458.40	41.60
518.30.42	COMMUNICATIONS	1,800.00	3,581.76	-1,781.76
518.30.43	TRAVEL	0.00	95.31	-95.31
518.30.46	INSURANCE	280.00	0.00	280.00
518.30.47	PUBLIC UTILITIES SERVICES	200,000.00	191,484.06	8,515.94
518.30.48	REPAIRS & MAINTENANCE	59,000.00	51,172.34	7,827.66
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	578,891.00	574,249.17	4,641.83
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	434,419.00	423,603.83	10,815.17
512.40.12	OVERTIME	7,500.00	5,454.39	2,045.61
512.40.13	EXTRA LABOR	9,000.00	0.00	9,000.00
512.40.21	OTHER BENEFITS	117,780.00	111,596.57	6,183.43
512.40.31	OFFICE & OPERATING SUPPLIES	14,000.00	12,560.23	1,439.77
512.40.41	PROFESSIONAL SERVICES	17,000.00	14,751.02	2,248.98
512.40.42	COMMUNICATIONS	9,000.00	5,277.26	3,722.74
512.40.43	TRAVEL	2,000.00	3,320.47	-1,320.47
512.40.44	ADVERTISING	200.00	270.00	-70.00
512.40.48	REPAIRS & MAINTENANCE	2,000.00	1,646.65	353.35
512.40.49	MISCELLANEOUS	9,450.00	9,202.45	247.55
594.12.64	MAJOR EQUIPMENT	4,200.00	3,118.70	1,081.30



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01600	1600 - DISTRICT COURT-WW SUBTOTAL	626,549.00	590,801.57	35,747.43
01700	1700 - HORTI PEST/DISEASE BRD			
531.90.31	OFFICE & OPERATING SUPPLIES	1,000.00	1,099.22	-99.22
531.90.41	PROFESSIONAL SERVICES	2,000.00	1,812.00	188.00
531.90.42	COMMUNICATIONS	200.00	0.00	200.00
531.90.43	TRAVEL	400.00	67.64	332.36
531.90.44	ADVERTISING	100.00	0.00	100.00
531.90.49	MISCELLANEOUS	100.00	0.00	100.00
594.31.64	MAJOR EQUIPMENT	0.00	800.00	-800.00
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	3,800.00	3,778.86	21.14
03000	3000 - INDIGENT LEGAL SERVICES			
515.10.41	PROFESSIONAL SERVICES	436,491.00	435,605.66	885.34
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	436,491.00	435,605.66	885.34
03100	3100 - LAW LIBRARY			
512.70.11	REGULAR SALARIES & WAGES	10,688.00	10,685.40	2.60
512.70.21	OTHER BENEFITS	1,121.00	1,201.24	-80.24
512.70.31	OFFICE & OPERATING SUPPLIES	250.00	127.93	122.07
512.70.42	COMMUNICATIONS	50.00	0.00	50.00
594.12.64	MAJOR EQUIPMENT	30,000.00	30,055.74	-55.74
03100	3100 - LAW LIBRARY SUBTOTAL	42,109.00	42,070.31	38.69
03200	3200 - MISCELLANEOUS			
519.90.02	UNCOLLECTIBLE TAXES	50,000.00	0.00	50,000.00
519.90.21	OTHER BENEFITS	55,000.00	21,681.27	33,318.73
519.90.41	PROFESSIONAL SERVICES	36,000.00	34,800.45	1,199.55
519.90.45	OPERATING RENTALS & LEASES	4,000.00	2,092.84	1,907.16
519.90.46	INSURANCE	136,272.00	136,159.67	112.33
519.90.49	MISCELLANEOUS	228,198.00	224,231.54	3,966.46
519.90.51	INTERGOVERNMENTAL PROF.SERVICES	5,000.00	5,000.00	0.00
519.90.91	INTERFUND PROFESSIONAL SERVICES	668,489.00	668,489.00	0.00
581.10.00	LOANS TO OTHER FUNDS- TECH SERVICES	418,000.00	386,925.73	31,074.27
581.10.78	LOANS ISSUED TO OTHER FUNDS	0.00	6,498.00	-6,498.00
589.00.00	OTHER NONEXPENDITURES	0.00	24,675.44	-24,675.44
594.19.61	LAND	0.00	47,000.00	-47,000.00
594.19.64	MAJOR EQUIPMENT	69,000.00	10,382.77	58,617.23

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03200	3200 - MISCELLANEOUS SUBTOTAL	1,669,959.00	1,567,936.71	102,022.29
03300	3300 - PROSECUTING ATTORNEY			
515.20.11	REGULAR SALARIES & WAGES	645,911.00	611,055.96	34,855.04
515.20.13	EXTRA LABOR	6,107.00	9,034.25	-2,927.25
515.20.21	OTHER BENEFITS	179,711.00	170,529.48	9,181.52
515.20.31	OFFICE & OPERATING SUPPLIES	12,000.00	9,546.15	2,453.85
515.20.41	PROFESSIONAL SERVICES	15,000.00	15,848.03	-848.03
515.20.42	COMMUNICATIONS	8,200.00	5,227.04	2,972.96
515.20.43	TRAVEL	9,885.00	7,164.70	2,720.30
515.20.44	ADVERTISING	5,000.00	1,344.60	3,655.40
515.20.45	OPERATING RENTALS & LEASES	7,400.00	1,279.88	6,120.12
515.20.48	REPAIRS & MAINTENANCE	5,000.00	4,731.60	268.40
515.20.49	MISCELLANEOUS	15,000.00	7,841.71	7,158.29
594.15.64	MAJOR EQUIPMENT	0.00	1,674.99	-1,674.99
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	909,214.00	845,278.39	63,935.61
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	135,850.00	136,636.00	-786.00
521.10.21	OTHER BENEFITS	31,810.00	29,846.74	1,963.26
521.10.31	OFFICE & OPERATING SUPPLIES	500.00	170.64	329.36
521.10.41	PROFESSIONAL SERVICES	4,500.00	3,642.70	857.30
521.10.43	TRAVEL	2,100.00	1,450.14	649.86
521.10.45	OPERATING RENTALS & LEASES	100.00	0.00	100.00
521.10.48	REPAIRS & MAINTENANCE	600.00	193.59	406.41
521.10.49	MISCELLANEOUS	3,000.00	2,084.00	916.00
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	178,460.00	174,023.81	4,436.19
03405	3405 - SHERIFF LEOFF I			
521.10.21	OTHER BENEFITS	94,020.00	74,258.49	19,761.51
521.10.31	OFFICE & OPERATING SUPPLIES	15,000.00	8,106.60	6,893.40
521.10.41	PROFESSIONAL SERVICES	7,500.00	7,834.53	-334.53
03405	3405 - SHERIFF LEOFF I SUBTOTAL	116,520.00	90,199.62	26,320.38
03410	SHERIFF-INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	165,198.00	165,984.00	-786.00
521.21.12	OVERTIME	6,000.00	3,734.62	2,265.38
521.21.21	OTHER BENEFITS	54,929.00	53,876.30	1,052.70

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521.21.22	UNIFORM & CLOTHING	900.00	469.84	430.16
521.21.31	OFFICE & OPERATING SUPPLIES	1,500.00	660.21	839.79
521.21.41	PROFESSIONAL SERVICES	1,100.00	347.56	752.44
521.21.42	COMMUNICATIONS	600.00	18.41	581.59
521.21.43	TRAVEL	500.00	65.94	434.06
521.21.49	MISCELLANEOUS	150.00	0.00	150.00
03410	SHERIFF-INVESTIGATION SUBTOTAL	230,877.00	225,156.88	5,720.12
03415	DRUG PILOT PROGRAM			
521.22.11	REGULAR SALARIES & WAGES	19,854.00	14,856.00	4,998.00
521.22.12	OVERTIME	500.00	313.50	186.50
521.22.21	OTHER BENEFITS	9,180.00	5,313.28	3,866.72
594.21.64	MAJOR EQUIPMENT	26,755.00	9,429.08	17,325.92
03415	DRUG PILOT PROGRAM SUBTOTAL	56,289.00	29,911.86	26,377.14
03420	SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	697,080.00	668,400.31	28,679.69
521.22.12	OVERTIME	62,010.00	47,889.00	14,121.00
521.22.21	OTHER BENEFITS	242,779.00	218,723.53	24,055.47
521.22.22	UNIFORM & CLOTHING	19,000.00	19,062.90	-62.90
521.22.31	OFFICE & OPERATING SUPPLIES	15,200.00	13,451.19	1,748.81
521.22.32	FUEL CONSUMED	60,300.00	80,030.69	-19,730.69
521.22.41	PROFESSIONAL SERVICES	4,600.00	3,314.43	1,285.57
521.22.42	COMMUNICATIONS	7,100.00	5,237.35	1,862.65
521.22.43	TRAVEL	950.00	0.00	950.00
521.22.46	INSURANCE	37,400.00	36,250.00	1,150.00
521.22.48	REPAIRS & MAINTENANCE	43,000.00	39,500.48	3,499.52
521.22.49	MISCELLANEOUS	700.00	369.52	330.48
594.21.64	MAJOR EQUIPMENT	34,400.00	29,231.86	5,168.14
03420	SHERIFF-PATROL SUBTOTAL	1,224,519.00	1,161,461.26	63,057.74
03425	SHERIFF AIRPORT SECURITY			
521.22.11	REGULAR SALARIES & WAGES	42,144.00	43,134.00	-990.00
521.22.12	OVERTIME	3,650.00	4,141.13	-491.13
521.22.21	OTHER BENEFITS	17,735.00	14,641.44	3,093.56
03425	SHERIFF AIRPORT SECURITY SUBTOTAL	63,529.00	61,916.57	1,612.43
03450	SHERIFF-TRAINING			

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521.40.31	OFFICE & OPERATING SUPPLIES	7,000.00	4,269.37	2,730.63
521.40.43	TRAVEL	11,000.00	7,418.91	3,581.09
521.40.49	MISCELLANEOUS	5,200.00	2,723.99	2,476.01
03450	SHERIFF-TRAINING SUBTOTAL	23,200.00	14,412.27	8,787.73
03460	SHERIFF-FACILITIES			
521.50.11	REGULAR SALARIES & WAGES	901,035.00	852,949.35	48,085.65
521.50.12	OVERTIME	57,500.00	46,423.72	11,076.28
521.50.21	OTHER BENEFITS	304,498.00	293,208.34	11,289.66
521.50.22	UNIFORM & CLOTHING	5,300.00	3,985.73	1,314.27
521.50.31	OFFICE & OPERATING SUPPLIES	231,750.00	227,679.36	4,070.64
521.50.32	FUEL CONSUMED	9,000.00	6,358.88	2,641.12
521.50.41	PROFESSIONAL SERVICES	144,165.00	150,428.24	-6,263.24
521.50.42	COMMUNICATIONS	500.00	958.83	-458.83
521.50.43	TRAVEL	2,500.00	1,343.09	1,156.91
521.50.46	INSURANCE	114,914.00	61,053.41	53,860.59
521.50.48	REPAIRS & MAINTENANCE	27,000.00	31,174.73	-4,174.73
521.50.49	MISCELLANEOUS	2,580.00	2,700.00	-120.00
594.21.64	MAJOR EQUIPMENT	9,500.00	7,467.16	2,032.84
03460	SHERIFF-FACILITIES SUBTOTAL	1,810,242.00	1,685,730.84	124,511.16
03470	SHERIFF-CIVIL PROCESS			
521.90.31	OFFICE & OPERATING SUPPLIES	750.00	749.46	0.54
521.90.42	COMMUNICATIONS	350.00	0.00	350.00
521.90.48	REPAIRS & MAINTENANCE	200.00	0.00	200.00
521.90.49	MISCELLANEOUS	100.00	0.00	100.00
03470	SHERIFF-CIVIL PROCESS SUBTOTAL	1,400.00	749.46	650.54
03480	SHERIFF-COMMUNICATIONS			
528.80.11	REGULAR SALARIES & WAGES	84,579.00	84,697.91	-118.91
528.80.21	OTHER BENEFITS	28,686.00	28,552.89	133.11
528.80.22	UNIFORM & CLOTHING	300.00	303.69	-3.69
528.80.31	OFFICE & OPERATING SUPPLIES	5,200.00	5,209.07	-9.07
528.80.41	PROFESSIONAL SERVICES	0.00	8.30	-8.30
528.80.42	COMMUNICATIONS	20,000.00	15,184.89	4,815.11
528.80.45	OPERATING RENTALS & LEASES	500.00	0.00	500.00
528.80.48	REPAIRS & MAINTENANCE	14,000.00	10,819.94	3,180.06

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03480	SHERIFF-COMMUNICATIONS SUBTOTAL	153,265.00	144,776.69	8,488.31
03493	3493 - SHERIFF CANINE			
521.23.31	OFFICE & OPERATING SUPPLIES	500.00	0.00	500.00
03493	3493 - SHERIFF CANINE SUBTOTAL	500.00	0.00	500.00
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	225,641.00	225,625.52	15.48
512.21.21	OTHER BENEFITS	25,857.00	26,157.11	-300.11
512.21.31	OFFICE & OPERATING SUPPLIES	21,200.00	25,178.92	-3,978.92
512.21.41	PROFESSIONAL SERVICES	249,219.00	237,294.03	11,924.97
512.21.42	COMMUNICATIONS	3,339.00	1,999.88	1,339.12
512.21.43	TRAVEL	2,120.00	1,445.11	674.89
512.21.46	INSURANCE	636.00	540.61	95.39
512.21.48	REPAIRS & MAINTENANCE	4,240.00	2,833.07	1,406.93
512.21.49	MISCELLANEOUS	62,010.00	43,985.02	18,024.98
594.12.64	MAJOR EQUIPMENT	5,000.00	2,129.53	2,870.47
03700	3700 - SUPERIOR COURT SUBTOTAL	599,262.00	567,188.80	32,073.20
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	33,300.00	3,600.00	29,700.00
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	33,300.00	3,600.00	29,700.00
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	215,475.00	217,195.04	-1,720.04
514.22.13	EXTRA LABOR	2,000.00	715.00	1,285.00
514.22.21	OTHER BENEFITS	70,153.00	70,077.75	75.25
514.22.31	OFFICE & OPERATING SUPPLIES	12,000.00	7,986.29	4,013.71
514.22.41	PROFESSIONAL SERVICES	14,000.00	7,564.40	6,435.60
514.22.42	COMMUNICATIONS	21,500.00	13,189.95	8,310.05
514.22.43	TRAVEL	6,500.00	5,281.20	1,218.80
514.22.44	ADVERTISING	200.00	0.00	200.00
514.22.46	INSURANCE	3,000.00	0.00	3,000.00
514.22.48	REPAIRS & MAINTENANCE	21,000.00	19,613.50	1,386.50
514.22.49	MISCELLANEOUS	2,100.00	4,570.34	-2,470.34
594.14.64	MAJOR EQUIPMENT	2,160.00	10,771.53	-8,611.53
03800	3800 - TREASURER SUBTOTAL	370,088.00	356,965.00	13,123.00
03900	3900 - TRANSFERS			

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597.00.49	MISCELLANEOUS	3,117,491.00	3,239,856.26	-122,365.26
03900	3900 - TRANSFERS SUBTOTAL	3,117,491.00	3,239,856.26	-122,365.26
<b>010</b>	<b>CURRENT EXPENSE EXPENDITURE TOTAL</b>	19,524,617.00	19,729,006.28	-204,389.28
<b>101</b>	<b>COMMUNITY DEVELOPMENT</b>			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	505,044.00	445,683.12	59,360.88
558.60.12	OVERTIME	10,000.00	24,678.67	-14,678.67
558.60.13	EXTRA LABOR	19,800.00	4,971.34	14,828.66
558.60.21	OTHER BENEFITS	145,297.00	127,831.22	17,465.78
558.60.31	OFFICE & OPERATING SUPPLIES	13,336.00	12,240.43	1,095.57
558.60.32	FUEL CONSUMED	5,000.00	6,840.24	-1,840.24
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500.00	1,460.34	1,039.66
558.60.41	PROFESSIONAL SERVICES	110,000.00	100,377.47	9,622.53
558.60.42	COMMUNICATIONS	10,000.00	13,315.31	-3,315.31
558.60.43	TRAVEL	12,800.00	6,004.50	6,795.50
558.60.44	ADVERTISING	10,000.00	35,195.04	-25,195.04
558.60.45	OPERATING RENTALS & LEASES	25,000.00	14,947.97	10,052.03
558.60.46	INSURANCE	10,000.00	2,793.16	7,206.84
558.60.48	REPAIRS & MAINTENANCE	18,500.00	17,213.64	1,286.36
558.60.49	MISCELLANEOUS	23,000.00	27,323.80	-4,323.80
558.60.91	INTERFUND PROFESSIONAL SERVICES	17,186.00	14,261.00	2,925.00
558.60.95	INTERFUND OPERATING RENTALS/LEASE	0.00	6,057.93	-6,057.93
589.00.00	OTHER NONEXPENDITURES	0.00	-333.78	333.78
594.58.64	MAJOR EQUIPMENT	6,000.00	5,309.41	690.59
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	943,463.00	866,170.81	77,292.19
10198	10100-GROWTH MNGMT END FND BAL			
508.00.00	ENDING FUND BALANCE	7,171.00	163,491.47	-156,320.47
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	7,171.00	163,491.47	-156,320.47
<b>101</b>	<b>COMMUNITY DEVELOPMENT EXPENDITURE TOTAL</b>	950,634.00	1,029,662.28	-79,028.28
<b>102</b>	<b>WASTE MANAGEMENT</b>			
10200	10200 - WASTE MANAGEMENT			
558.60.11	REGULAR SALARIES & WAGES	47,210.00	40,554.65	6,655.35

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558.60.13	EXTRA LABOR	4,000.00	0.00	4,000.00
558.60.21	OTHER BENEFITS	17,439.00	12,657.34	4,781.66
558.60.31	OFFICE & OPERATING SUPPLIES	12,051.00	12,868.41	-817.41
558.60.32	FUEL CONSUMED	3,000.00	6,140.60	-3,140.60
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,750.00	11.30	1,738.70
558.60.41	PROFESSIONAL SERVICES	155,739.00	114,643.26	41,095.74
558.60.42	COMMUNICATIONS	386.00	406.77	-20.77
558.60.43	TRAVEL	500.00	669.11	-169.11
558.60.44	ADVERTISING	3,000.00	2,604.71	395.29
558.60.45	OPERATING RENTALS & LEASES	2,500.00	0.00	2,500.00
558.60.46	INSURANCE	1,500.00	0.00	1,500.00
558.60.48	REPAIRS & MAINTENANCE	226.00	0.00	226.00
558.60.49	MISCELLANEOUS	350.00	747.26	-397.26
558.60.91	INTERFUND PROFESSIONAL SERVICES	47,360.00	37,150.15	10,209.85
589.00.00	OTHER NONEXPENDITURES	0.00	-543.44	543.44
10200	10200 - WASTE MANAGEMENT SUBTOTAL	297,011.00	227,910.12	69,100.88
10298	10200 WASTE MANAGEMENT			
508.00.00	ENDING FUND BALANCE	0.00	79,063.64	-79,063.64
10298	10200 WASTE MANAGEMENT SUBTOTAL	0.00	79,063.64	-79,063.64
<b>102</b>	<b>WASTE MANAGEMENT EXPENDITURE TOTAL</b>	<b>297,011.00</b>	<b>306,973.76</b>	<b>-9,962.76</b>
<b>103</b>	<b>EMERGENCY MANAGEMENT</b>			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	92,051.00	87,216.41	4,834.59
525.60.12	OVERTIME	1,000.00	821.72	178.28
525.60.21	OTHER BENEFITS	33,424.00	31,580.75	1,843.25
525.60.31	OFFICE & OPERATING SUPPLIES	5,393.00	7,096.18	-1,703.18
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	6,215.00	9,193.65	-2,978.65
525.60.41	PROFESSIONAL SERVICES	30,000.00	32,588.58	-2,588.58
525.60.42	COMMUNICATIONS	5,100.00	5,682.39	-582.39
525.60.43	TRAVEL	4,000.00	2,725.81	1,274.19
525.60.44	ADVERTISING	400.00	547.10	-147.10
525.60.45	OPERATING RENTALS & LEASES	5,400.00	6,260.46	-860.46
525.60.46	INSURANCE	2,200.00	2,159.32	40.68
525.60.48	REPAIRS & MAINTENANCE	900.00	975.60	-75.60

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525.60.49	MISCELLANEOUS	15,120.00	17,411.89	-2,291.89
525.60.91	INTERFUND PROFESSIONAL SERVICES	8,400.00	8,201.91	198.09
594.25.64	MAJOR EQUIPMENT	312,000.00	272,032.97	39,967.03
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	521,603.00	484,494.74	37,108.26
10398	10300 -EMER MNGMT END FUND BAL			
508.00.00	ENDING FUND BALANCE	5,000.00	86,318.41	-81,318.41
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	5,000.00	86,318.41	-81,318.41
<b>103</b>	<b>EMERGENCY MANAGEMENT EXPENDITURE TOTAL</b>	<b>526,603.00</b>	<b>570,813.15</b>	<b>-44,210.15</b>
<b>104</b>	<b>SHERIFFS BLOCK GRANTS</b>			
10400	10400 - SHERIFFS BLOCK GRANTS			
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	14,794.00	10,683.22	4,110.78
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	14,794.00	10,683.22	4,110.78
10405	2002-LLEBG DISPARITY			
594.21.64	MAJOR EQUIPMENT	4,060.00	1,137.10	2,922.90
10405	2002-LLEBG DISPARITY SUBTOTAL	4,060.00	1,137.10	2,922.90
10498	10498 SHERF BLCK GRNT END BAL			
508.00.00	SHERIFF BLOCK GRANT ENDING FUND BAL	13,000.00	21,705.06	-8,705.06
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	13,000.00	21,705.06	-8,705.06
<b>104</b>	<b>SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL</b>	<b>31,854.00</b>	<b>33,525.38</b>	<b>-1,671.38</b>
<b>105</b>	<b>HOTEL / MOTEL TAX</b>			
10500	10500 - HOTEL / MOTEL TAX			
508.00.00	ENDING FUND BALANCE	0.00	37,347.74	-37,347.74
521.90.41	PROFESSIONAL SERVICES	3,000.00	0.00	3,000.00
589.00.00	OTHER NONEXPENDITURES	2,000.00	0.00	2,000.00
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	5,000.00	37,347.74	-32,347.74
<b>105</b>	<b>HOTEL / MOTEL TAX EXPENDITURE TOTAL</b>	<b>5,000.00</b>	<b>37,347.74</b>	<b>-32,347.74</b>
<b>107</b>	<b>JUVENILE JUSTICE CENTER</b>			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,017,441.00	933,553.07	83,887.93



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527.80.12	OVERTIME	10,000.00	9,855.23	144.77
527.80.13	EXTRA LABOR	15,100.00	27,988.64	-12,888.64
527.80.14	SHIFT DIFFERENTIAL	2,500.00	2,207.61	292.39
527.80.21	OTHER BENEFITS	337,642.00	316,919.50	20,722.50
527.80.22	UNIFORM & CLOTHING	2,500.00	5,196.57	-2,696.57
527.80.31	OFFICE & OPERATING SUPPLIES	32,500.00	34,328.36	-1,828.36
527.80.32	FUEL CONSUMED	2,500.00	2,273.82	226.18
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500.00	8,530.31	-7,030.31
527.80.41	PROFESSIONAL SERVICES	63,000.00	64,763.24	-1,763.24
527.80.42	COMMUNICATIONS	3,700.00	2,927.13	772.87
527.80.43	TRAVEL	3,000.00	5,325.94	-2,325.94
527.80.44	ADVERTISING	600.00	1,855.54	-1,255.54
527.80.45	OPERATING RENTALS & LEASES	16,000.00	14,832.97	1,167.03
527.80.46	INSURANCE	37,000.00	39,367.45	-2,367.45
527.80.47	PUBLIC UTILITIES SERVICES	54,000.00	58,613.79	-4,613.79
527.80.48	REPAIRS & MAINTENANCE	30,000.00	39,065.73	-9,065.73
527.80.49	MISCELLANEOUS	6,450.00	14,544.82	-8,094.82
527.80.91	INTERFUND PROFESSIONAL SERVICES	28,000.00	25,367.00	2,633.00
527.80.95	INTERFUND OPERATING RENTALS/LEASE	0.00	5,646.60	-5,646.60
594.27.64	MAJOR EQUIPMENT	4,500.00	0.00	4,500.00
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,667,933.00	1,613,163.32	54,769.68
10798	10700-JUV JUSTICE END FUND BAL			
508.00.00	ENDING FUND BALANCE	15,425.00	187,647.86	-172,222.86
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	15,425.00	187,647.86	-172,222.86
<b>107</b>	<b>JUVENILE JUSTICE CENTER EXPENDITURE TOTAL</b>	<b>1,683,358.00</b>	<b>1,800,811.18</b>	<b>-117,453.18</b>
<b>108</b>	<b>LAW &amp; JUSTICE</b>			
10800	LAW & JUSTICE			
521.90.11	REGULAR SALARIES & WAGES	634,297.00	554,013.44	80,283.56
521.90.12	OVERTIME	20,500.00	24,602.91	-4,102.91
521.90.13	EXTRA LABOR	58,893.00	25,053.50	33,839.50
521.90.14	SHIFT DIFFERENTIAL - CRT SVCS	0.00	365.78	-365.78
521.90.21	OTHER BENEFITS	249,299.00	190,229.93	59,069.07
521.90.31	OFFICE & OPERATING SUPPLIES	0.00	94.65	-94.65
521.90.41	PROFESSIONAL SERVICES	272,825.00	203,517.76	69,307.24

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521.90.48	REPAIRS & MAINTENANCE	8,300.00	0.00	8,300.00
521.90.49	MISCELLANEOUS	10,000.00	0.00	10,000.00
589.90.00	OTHER NONEXPENDITURES	145,695.00	145,695.00	0.00
594.21.64	MAJOR EQUIPMENT	250,500.00	241,587.99	8,912.01
597.90.49	MISCELLANEOUS	153,000.00	97,100.00	55,900.00
10800	LAW & JUSTICE SUBTOTAL	1,803,309.00	1,482,260.96	321,048.04
10898	10898 L & J ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	157,529.00	610,450.28	-452,921.28
10898	10898 L & J ENDING FUND BAL SUBTOTAL	157,529.00	610,450.28	-452,921.28
<b>108</b>	<b>LAW &amp; JUSTICE EXPENDITURE TOTAL</b>	<b>1,960,838.00</b>	<b>2,092,711.24</b>	<b>-131,873.24</b>
<b>109</b>	<b>AUDITORS M &amp; O</b>			
10900	AUDITORS M & O			
514.23.13	EXTRA LABOR	12,500.00	6,423.80	6,076.20
514.23.21	OTHER BENEFITS	1,121.00	587.42	533.58
514.23.41	PROFESSIONAL SERVICES	50,000.00	1,165.56	48,834.44
514.23.48	REPAIRS & MAINTENANCE	21,500.00	23,927.74	-2,427.74
10900	AUDITORS M & O SUBTOTAL	85,121.00	32,104.52	53,016.48
10910	AUDITOR'S M&O CO PORTION			
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	4,050.80	-4,050.80
514.23.41	PROFESSIONAL SERVICES	8,000.00	0.00	8,000.00
594.14.64	MAJOR EQUIPMENT	12,000.00	1,079.80	10,920.20
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	20,000.00	5,130.60	14,869.40
10998	10900 - AUD M & O END FUND BAL			
508.00.00	ENDING FUND BALANCE	105,079.00	239,643.10	-134,564.10
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	105,079.00	239,643.10	-134,564.10
<b>109</b>	<b>AUDITORS M &amp; O EXPENDITURE TOTAL</b>	<b>210,200.00</b>	<b>276,878.22</b>	<b>-66,678.22</b>
<b>110</b>	<b>TREASURERS M &amp; O</b>			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	7,276.00	3,755.92	3,520.08
514.22.13	EXTRA LABOR	2,500.00	6,971.04	-4,471.04
514.22.21	OTHER BENEFITS	2,754.00	1,040.49	1,713.51

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514.22.41	PROFESSIONAL SERVICES	13,000.00	15,682.92	-2,682.92
514.22.44	ADVERTISING	1,924.00	0.00	1,924.00
11000	TREASURERS M & O SUBTOTAL	27,454.00	27,450.37	3.63
11098	11000 - TREAS M&O END FUND BAL			
508.00.00	ENDING FUND BALANCE	20,000.00	27,061.01	-7,061.01
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	20,000.00	27,061.01	-7,061.01
<b>110</b>	<b>TREASURERS M &amp; O EXPENDITURE TOTAL</b>	<b>47,454.00</b>	<b>54,511.38</b>	<b>-7,057.38</b>
<b>111</b>	<b>PROS VICTIM-WITNESS</b>			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	48,606.00	35,252.06	13,353.94
515.70.21	OTHER BENEFITS	13,131.00	12,113.64	1,017.36
515.70.31	OFFICE & OPERATING SUPPLIES	3,000.00	1,650.78	1,349.22
515.70.41	PROFESSIONAL SERVICES	10,000.00	3,100.00	6,900.00
515.70.42	COMMUNICATIONS	1,000.00	874.11	125.89
515.70.43	TRAVEL	5,000.00	778.45	4,221.55
515.70.49	MISCELLANEOUS	0.00	1,019.47	-1,019.47
594.15.69	OTHER EQUIPMENT	5,000.00	0.00	5,000.00
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	85,737.00	54,788.51	30,948.49
11198	11100-PROS VIC-WIT END FND BAL			
508.00.00	ENDING FUND BALANCE	23,846.00	55,790.62	-31,944.62
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	23,846.00	55,790.62	-31,944.62
<b>111</b>	<b>PROS VICTIM-WITNESS EXPENDITURE TOTAL</b>	<b>109,583.00</b>	<b>110,579.13</b>	<b>-996.13</b>
<b>112</b>	<b>PUBLIC HEALTH</b>			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	170,139.00	168,895.99	1,243.01
562.00.21	OTHER BENEFITS	41,347.00	48,770.41	-7,423.41
562.00.31	OFFICE & OPERATING SUPPLIES	6,500.00	10,420.70	-3,920.70
562.00.32	FUEL CONSUMED	129.00	474.35	-345.35
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	298.63	201.37
562.00.41	PROFESSIONAL SERVICES	46,000.00	1,836.64	44,163.36
562.00.42	COMMUNICATIONS	3,848.00	3,749.14	98.86
562.00.43	TRAVEL	1,000.00	3,855.43	-2,855.43

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562.00.44	ADVERTISING	750.00	1,770.52	-1,020.52
562.00.45	OPERATING RENTALS & LEASES	8,509.00	10,033.59	-1,524.59
562.00.46	INSURANCE	25,000.00	27,069.19	-2,069.19
562.00.48	REPAIRS & MAINTENANCE	3,500.00	19,747.41	-16,247.41
562.00.49	MISCELLANEOUS	8,000.00	7,972.95	27.05
562.00.91	INTERFUND PROFESSIONAL SERVICES	32,921.00	29,121.00	3,800.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	244.44	-244.44
589.00.00	OTHER NONEXPENDITURES	0.00	-340.00	340.00
594.62.64	MAJOR EQUIPMENT	2,000.00	20,477.40	-18,477.40
594.62.69	OTHER EQUIPMENT	500.00	0.00	500.00
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	350,643.00	354,397.79	-3,754.79
11212	PERSONAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	500.00	797.12	-297.12
562.00.32	FUEL CONSUMED	150.00	147.58	2.42
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	19.76	30.24
562.00.42	COMMUNICATIONS	1,835.00	2,399.55	-564.55
562.00.43	TRAVEL	500.00	2,386.39	-1,886.39
562.00.45	OPERATING RENTALS & LEASES	238.00	318.85	-80.85
562.00.49	MISCELLANEOUS	1,250.00	3,285.59	-2,035.59
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	65.10	-65.10
594.62.64	MAJOR EQUIPMENT	500.00	1,269.55	-769.55
594.62.69	OTHER EQUIPMENT	500.00	0.00	500.00
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	5,523.00	10,689.49	-5,166.49
11215	ENVIRON HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	1,100.00	1,916.93	-816.93
562.00.32	FUEL CONSUMED	200.00	244.04	-44.04
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100.00	50.79	49.21
562.00.42	COMMUNICATIONS	2,000.00	2,240.01	-240.01
562.00.43	TRAVEL	500.00	266.21	233.79
562.00.45	OPERATING RENTALS & LEASES	901.00	382.61	518.39
562.00.48	REPAIRS & MAINTENANCE	800.00	1,151.90	-351.90
562.00.49	MISCELLANEOUS	800.00	2,736.87	-1,936.87
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	417.15	-417.15
594.62.64	MAJOR EQUIPMENT	500.00	7,950.23	-7,450.23
594.62.69	OTHER EQUIPMENT	500.00	0.00	500.00

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11215	ENVIRON HEALTH PROGRAM SUBTOTAL	7,401.00	17,356.74	-9,955.74
11222	MICAH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	192,872.00	196,429.99	-3,557.99
562.00.21	OTHER BENEFITS	57,011.00	54,300.45	2,710.55
562.00.31	OFFICE & OPERATING SUPPLIES	2,500.00	1,436.19	1,063.81
562.00.32	FUEL CONSUMED	400.00	925.85	-525.85
562.00.42	COMMUNICATIONS	272.00	170.17	101.83
562.00.43	TRAVEL	2,000.00	1,571.45	428.55
562.00.45	OPERATING RENTALS & LEASES	2,533.00	1,879.82	653.18
562.00.49	MISCELLANEOUS	1,000.00	449.59	550.41
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	611.12	-611.12
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11222	MICAH PROGRAM SUBTOTAL	258,838.00	257,774.63	1,063.37
11224	ORAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	8,755.00	8,760.00	-5.00
562.00.21	OTHER BENEFITS	926.00	726.60	199.40
562.00.31	OFFICE & OPERATING SUPPLIES	2,050.00	3,724.79	-1,674.79
562.00.41	PROFESSIONAL SERVICES	500.00	3,337.50	-2,837.50
562.00.42	COMMUNICATIONS	15.00	44.95	-29.95
562.00.43	TRAVEL	100.00	8.90	91.10
562.00.49	MISCELLANEOUS	200.00	124.34	75.66
594.62.69	OTHER EQUIPMENT	50.00	0.00	50.00
11224	ORAL HEALTH PROGRAM SUBTOTAL	12,596.00	16,727.08	-4,131.08
11228	W I C PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	112,250.00	118,641.81	-6,391.81
562.00.21	OTHER BENEFITS	35,420.00	36,397.36	-977.36
562.00.31	OFFICE & OPERATING SUPPLIES	250.00	1,187.42	-937.42
562.00.32	FUEL CONSUMED	100.00	172.22	-72.22
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100.00	0.00	100.00
562.00.41	PROFESSIONAL SERVICES	250.00	0.00	250.00
562.00.42	COMMUNICATIONS	553.00	355.81	197.19
562.00.43	TRAVEL	300.00	733.34	-433.34
562.00.45	OPERATING RENTALS & LEASES	1,462.00	296.24	1,165.76
562.00.48	REPAIRS & MAINTENANCE	50.00	0.00	50.00
562.00.49	MISCELLANEOUS	280.00	240.50	39.50

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562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	147.47	-147.47
594.62.64	MAJOR EQUIPMENT	250.00	244.85	5.15
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11228	W I C PROGRAM SUBTOTAL	151,515.00	158,417.02	-6,902.02
11232	IMMUNIZATION PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	77,227.00	75,801.00	1,426.00
562.00.21	OTHER BENEFITS	23,912.00	24,053.17	-141.17
562.00.31	OFFICE & OPERATING SUPPLIES	70,100.00	253,640.95	-183,540.95
562.00.32	FUEL CONSUMED	100.00	203.33	-103.33
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	0.00	50.00
562.00.42	COMMUNICATIONS	190.00	153.77	36.23
562.00.43	TRAVEL	100.00	258.88	-158.88
562.00.44	ADVERTISING	374.00	0.00	374.00
562.00.45	OPERATING RENTALS & LEASES	0.00	297.59	-297.59
562.00.49	MISCELLANEOUS	175,250.00	1,189.58	174,060.42
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	237.80	-237.80
594.62.64	MAJOR EQUIPMENT	250.00	5,346.29	-5,096.29
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11232	IMMUNIZATION PROGRAM SUBTOTAL	347,803.00	361,182.36	-13,379.36
11233	STD PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	500.00	291.22	208.78
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	275.00	289.17	-14.17
562.00.49	MISCELLANEOUS	800.00	617.66	182.34
11233	STD PROGRAM SUBTOTAL	1,600.00	1,198.05	401.95
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	3,025.00	36,332.01	-33,307.01
562.00.32	FUEL CONSUMED	25.00	55.08	-30.08
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.41	PROFESSIONAL SERVICES	6,000.00	1,250.00	4,750.00
562.00.42	COMMUNICATIONS	105.00	47.04	57.96
562.00.43	TRAVEL	25.00	0.00	25.00
562.00.45	OPERATING RENTALS & LEASES	68.00	132.86	-64.86
562.00.49	MISCELLANEOUS	19,500.00	10,886.18	8,613.82
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	15.94	-15.94

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11234	TUBERCULOSIS PROGRAM SUBTOTAL	28,773.00	48,719.11	-19,946.11
11235	HIV/AIDS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	39,712.00	35,655.14	4,056.86
562.00.21	OTHER BENEFITS	12,067.00	11,521.03	545.97
562.00.31	OFFICE & OPERATING SUPPLIES	2,025.00	400.52	1,624.48
562.00.32	FUEL CONSUMED	250.00	243.95	6.05
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.41	PROFESSIONAL SERVICES	15,000.00	12,908.48	2,091.52
562.00.42	COMMUNICATIONS	530.00	328.05	201.95
562.00.43	TRAVEL	250.00	172.20	77.80
562.00.45	OPERATING RENTALS & LEASES	34.00	624.41	-590.41
562.00.49	MISCELLANEOUS	1,500.00	3,005.05	-1,505.05
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	62.44	-62.44
594.62.64	MAJOR EQUIPMENT	250.00	0.00	250.00
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11235	HIV/AIDS PROGRAM SUBTOTAL	71,893.00	64,921.27	6,971.73
11236	CPS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	42,914.00	42,888.00	26.00
562.00.21	OTHER BENEFITS	13,243.00	12,077.04	1,165.96
562.00.32	FUEL CONSUMED	25.00	19.36	5.64
562.00.43	TRAVEL	25.00	537.34	-512.34
562.00.45	OPERATING RENTALS & LEASES	120.00	49.16	70.84
562.00.49	MISCELLANEOUS	25.00	0.00	25.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	11.96	-11.96
11236	CPS PROGRAM SUBTOTAL	56,352.00	55,582.86	769.14
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	50.00	0.00	50.00
562.00.32	FUEL CONSUMED	0.00	0.46	-0.46
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10.00	0.00	10.00
562.00.42	COMMUNICATIONS	22.00	24.14	-2.14
562.00.43	TRAVEL	25.00	0.00	25.00
562.00.45	OPERATING RENTALS & LEASES	0.00	1.33	-1.33
562.00.49	MISCELLANEOUS	25.00	48.73	-23.73
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	132.00	74.66	57.34

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11244	TOBACCO PREVENTION & CONTROL			
562.00.11	REGULAR SALARIES & WAGES	32,174.00	33,545.65	-1,371.65
562.00.21	OTHER BENEFITS	11,286.00	11,549.03	-263.03
562.00.31	OFFICE & OPERATING SUPPLIES	9,500.00	6,712.30	2,787.70
562.00.32	FUEL CONSUMED	50.00	115.10	-65.10
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	40.00	306.90	-266.90
562.00.43	TRAVEL	3,000.00	3,060.52	-60.52
562.00.45	OPERATING RENTALS & LEASES	750.00	277.66	472.34
562.00.49	MISCELLANEOUS	600.00	843.94	-243.94
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	151.45	-151.45
594.62.64	MAJOR EQUIPMENT	250.00	0.00	250.00
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	57,925.00	56,562.55	1,362.45
11252	WATER PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	76,818.00	64,807.73	12,010.27
562.00.21	OTHER BENEFITS	25,322.00	22,813.10	2,508.90
562.00.31	OFFICE & OPERATING SUPPLIES	100.00	22.56	77.44
562.00.32	FUEL CONSUMED	500.00	589.18	-89.18
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	634.00	168.28	465.72
562.00.43	TRAVEL	50.00	0.00	50.00
562.00.45	OPERATING RENTALS & LEASES	3,655.00	1,101.35	2,553.65
562.00.49	MISCELLANEOUS	500.00	339.07	160.93
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	1,113.29	-1,113.29
11252	WATER PROGRAM SUBTOTAL	107,604.00	90,954.56	16,649.44
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.31	OFFICE & OPERATING SUPPLIES	30.00	0.00	30.00
562.00.32	FUEL CONSUMED	25.00	104.99	-79.99
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	167.00	33.28	133.72
562.00.43	TRAVEL	15.00	231.42	-216.42
562.00.45	OPERATING RENTALS & LEASES	34.00	286.96	-252.96
562.00.49	MISCELLANEOUS	25.00	850.00	-825.00
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	311.00	1,506.65	-1,195.65



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11254	ON SITE SEWAGE PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	51,608.00	34,799.00	16,809.00
562.00.21	OTHER BENEFITS	14,120.00	9,796.36	4,323.64
562.00.31	OFFICE & OPERATING SUPPLIES	50.00	113.95	-63.95
562.00.32	FUEL CONSUMED	2,500.00	1,122.41	1,377.59
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	81.51	-56.51
562.00.43	TRAVEL	200.00	168.38	31.62
562.00.45	OPERATING RENTALS & LEASES	2,975.00	2,124.28	850.72
562.00.49	MISCELLANEOUS	1,500.00	1,593.67	-93.67
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	1,650.01	-1,650.01
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	73,228.00	51,449.57	21,778.43
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	85.00	0.00	85.00
562.00.32	FUEL CONSUMED	25.00	75.91	-50.91
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	0.00	18.57	-18.57
562.00.43	TRAVEL	500.00	0.00	500.00
562.00.45	OPERATING RENTALS & LEASES	136.00	241.79	-105.79
562.00.49	MISCELLANEOUS	75.00	0.00	75.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	142.15	-142.15
594.62.69	OTHER EQUIPMENT	25.00	0.00	25.00
11255	VECTOR SUBTOTAL	861.00	478.42	382.58
11256	FOOD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	118,126.00	121,294.40	-3,168.40
562.00.21	OTHER BENEFITS	28,293.00	29,919.75	-1,626.75
562.00.31	OFFICE & OPERATING SUPPLIES	1,575.00	2,810.98	-1,235.98
562.00.32	FUEL CONSUMED	250.00	929.96	-679.96
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	1,600.00	1,171.10	428.90
562.00.43	TRAVEL	100.00	454.70	-354.70
562.00.45	OPERATING RENTALS & LEASES	3,480.00	3,555.30	-75.30
562.00.49	MISCELLANEOUS	17,000.00	3,801.25	13,198.75
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	1,400.25	-1,400.25
594.62.64	MAJOR EQUIPMENT	100.00	1,053.63	-953.63

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
594.62.69	OTHER EQUIPMENT	100.00	0.00	100.00
11256	FOOD PROGRAM SUBTOTAL	170,649.00	166,391.32	4,257.68
11258	LIVING ENVIRONMENT PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	50.00	88.54	-38.54
562.00.32	FUEL CONSUMED	250.00	97.29	152.71
562.00.42	COMMUNICATIONS	300.00	105.32	194.68
562.00.43	TRAVEL	200.00	34.14	165.86
562.00.45	OPERATING RENTALS & LEASES	391.00	277.66	113.34
562.00.49	MISCELLANEOUS	300.00	133.00	167.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	58.45	-58.45
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	1,491.00	794.40	696.60
11271	VITAL RECORDS			
562.00.11	REGULAR SALARIES & WAGES	65,532.00	65,304.56	227.44
562.00.21	OTHER BENEFITS	22,732.00	22,691.21	40.79
562.00.31	OFFICE & OPERATING SUPPLIES	525.00	303.26	221.74
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	675.00	498.84	176.16
562.00.43	TRAVEL	25.00	183.20	-158.20
562.00.49	MISCELLANEOUS	100.00	36.00	64.00
594.62.64	MAJOR EQUIPMENT	50.00	0.00	50.00
594.62.69	OTHER EQUIPMENT	75.00	0.00	75.00
11271	VITAL RECORDS SUBTOTAL	89,729.00	89,017.07	711.93
11272	LABORATORY			
562.00.11	REGULAR SALARIES & WAGES	60,657.00	61,010.37	-353.37
562.00.21	OTHER BENEFITS	22,224.00	22,371.55	-147.55
562.00.31	OFFICE & OPERATING SUPPLIES	24,000.00	10,202.68	13,797.32
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	1,304.00	1,263.85	40.15
562.00.48	REPAIRS & MAINTENANCE	2,000.00	1,273.16	726.84
562.00.49	MISCELLANEOUS	100.00	480.00	-380.00
594.62.64	MAJOR EQUIPMENT	25.00	0.00	25.00
594.62.69	OTHER EQUIPMENT	25.00	0.00	25.00
11272	LABORATORY SUBTOTAL	110,360.00	96,601.61	13,758.39
11281	ASSESSMENT			

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562.00.31	OFFICE & OPERATING SUPPLIES	0.00	204.61	-204.61
562.00.49	MISCELLANEOUS	0.00	531.34	-531.34
11281	ASSESSMENT SUBTOTAL	0.00	735.95	-735.95
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	5,200.00	611.63	4,588.37
562.00.32	FUEL CONSUMED	75.00	0.00	75.00
562.00.42	COMMUNICATIONS	0.00	600.50	-600.50
562.00.43	TRAVEL	1,000.00	631.82	368.18
562.00.45	OPERATING RENTALS & LEASES	544.00	333.45	210.55
562.00.49	MISCELLANEOUS	20,200.00	20,601.40	-401.40
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	179.35	-179.35
594.62.64	MAJOR EQUIPMENT	500.00	288.02	211.98
594.62.69	OTHER EQUIPMENT	500.00	0.00	500.00
11288	BIOTERRORISM SUBTOTAL	28,019.00	23,246.17	4,772.83
11298	11200 - PUB HLTH END FUND BAL			
508.00.00	ENDING FUND BALANCE	109,532.00	72,821.50	36,710.50
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	109,532.00	72,821.50	36,710.50
<b>112</b>	<b>PUBLIC HEALTH EXPENDITURE TOTAL</b>	<b>2,042,778.00</b>	<b>1,997,600.83</b>	<b>45,177.17</b>
<b>115</b>	<b>COUNTY ROAD</b>			
11501	OTHER GOVERNMENT SERVICES			
519.00.00	OTHER GOVERNMENT SERVICES	1,350,000.00	525,870.09	824,129.91
519.70.00	REIMBURSABLE WORK	0.00	237,848.54	-237,848.54
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0.00	9,067.71	-9,067.71
519.70.12	REIMBURSABLE WORK-OVERTIME	0.00	846.48	-846.48
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	1,350,000.00	773,632.82	576,367.18
11502	CONSTRUCTION			
541.00.00	CONSTRUCTION	9,294,000.00	0.00	9,294,000.00
541.11.10	SURVEYING	0.00	63,588.14	-63,588.14
541.11.20	DRAFTING	0.00	12,613.19	-12,613.19
541.11.30	DESIGN	0.00	31,612.08	-31,612.08
541.12.10	SURVEYING	0.00	5,776.11	-5,776.11
541.12.20	INSPECTION	0.00	45,175.50	-45,175.50
541.12.30	ADMINISTRATION	0.00	23,835.80	-23,835.80

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541.21.00	PRELIMINARY ACTIVITY R/W	0.00	1,535.31	-1,535.31
541.23.00	ACQUISITION R/W	0.00	4,814.25	-4,814.25
541.23.01	R/W ACQUISITION FOR NEW PROJECTS	300,000.00	0.00	300,000.00
541.30.00	ROADWAY	0.00	149.57	-149.57
541.30.90	DETOUR	0.00	1,484.39	-1,484.39
541.33.00	SURFACING	0.00	8,519.40	-8,519.40
541.35.00	GRAVEL ROAD CONVERSION	400,000.00	0.00	400,000.00
541.64.00	TRAFFIC CONTROL	0.00	640.43	-640.43
541.90.00	CONSTRUCTION ADMINISTRATION	0.00	310.89	-310.89
595.11.00	CONSULTANT-NON-REIMBURSABLE	0.00	1,586,233.28	-1,586,233.28
595.11.11	DESIGN-SALARY & WAGES	0.00	22,715.25	-22,715.25
595.11.12	SURVEYING-OVERTIME	0.00	757.23	-757.23
595.12.00	INSPECTION	0.00	199,124.45	-199,124.45
595.12.11	SURVEYING-SALARY & WAGES	0.00	13,826.52	-13,826.52
595.12.12	ADMINISTRATION-OVERTIME	0.00	115.27	-115.27
595.12.14	INSPECTION-COMPTIME USED	0.00	633.81	-633.81
595.21.00	PRELIMINARY ACTIVITY-R/W	0.00	40.00	-40.00
595.22.00	APPRAISAL R/W	0.00	34.32	-34.32
595.23.00	ACQUISITION R/W	0.00	4,218,792.75	-4,218,792.75
595.23.11	ACQUISITION R/W-SALARY & WAGES	0.00	45.68	-45.68
595.23.93	ACQUISITION R/W MATERIAL USED	0.00	282.20	-282.20
595.24.00	UTILITY RELOCATION	0.00	17,771.93	-17,771.93
595.30.00	ROADWAY-NON-REIMBURSABLE	0.00	1,604,932.19	-1,604,932.19
595.33.00	SURFACING	0.00	35,307.94	-35,307.94
595.51.00	BRIDGES 20' AND OVER-NON-REIMBURSABLE	0.00	1,249,133.17	-1,249,133.17
595.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0.00	159,167.84	-159,167.84
595.64.00	TRAFFIC CONTROL	0.00	330.03	-330.03
595.90.00	CONSTRUCTION ADMINISTRATION	0.00	137.94	-137.94
11502	CONSTRUCTION SUBTOTAL	9,994,000.00	9,309,436.86	684,563.14
11504	CELLULAR PHONE			
543.30.42	CELLULAR PHONE	4,500.00	4,988.52	-488.52
543.30.43	PURCHASE OF CELL PHONES/ACCESSORIES	100.00	0.00	100.00
11504	CELLULAR PHONE SUBTOTAL	4,600.00	4,988.52	-388.52
11505	11505 - CRACK SEALING			
542.31.50	CRACK SEALING	120,000.00	0.00	120,000.00

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11505	11505 - CRACK SEALING SUBTOTAL	120,000.00	0.00	120,000.00
11509	TRAVELED WAY			
542.31.00	TRAVELED WAY	1,300,000.00	1,688,909.23	-388,909.23
542.31.01	PATCHING	0.00	12,782.16	-12,782.16
542.31.07	PATCH & PRELEVEL F/C 07	0.00	65,879.94	-65,879.94
542.31.08	PATCH & PRELEVEL F/C 08	0.00	30,931.05	-30,931.05
542.31.09	PATCH & PRELEVEL F/C 09	0.00	29,887.54	-29,887.54
542.31.11	ANIMAL REMOVAL-SALARY & WAGES	0.00	55,590.08	-55,590.08
542.31.12	PATCHING-OVERTIME	0.00	1,019.20	-1,019.20
542.31.15	PATCH & PRELEVEL F/C 15	0.00	5,135.51	-5,135.51
542.31.16	PATCH & PRELEVEL F/C 16	0.00	2,149.32	-2,149.32
542.31.17	PATCH & PRELEVEL F/C 17	0.00	1,685.90	-1,685.90
542.31.19	PATCH & PRELEVEL F/C 19	0.00	16,137.36	-16,137.36
542.31.25	ANIMAL REMOVAL	0.00	214.89	-214.89
11509	TRAVELED WAY SUBTOTAL	1,300,000.00	1,910,322.18	-610,322.18
11511	SHOULDERS			
542.32.00	SHOULDERS	600,000.00	410,589.50	189,410.50
542.32.11	SHOULDER-SALARY & WAGES	0.00	25,039.52	-25,039.52
589.00.00	OTHER NONEXPENDITURES	0.00	-190,232.92	190,232.92
11511	SHOULDERS SUBTOTAL	600,000.00	245,396.10	354,603.90
11512	SEALING			
542.33.00	SEALING	1,000,000.00	748,020.83	251,979.17
11512	SEALING SUBTOTAL	1,000,000.00	748,020.83	251,979.17
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	50,000.00	58,415.74	-8,415.74
11513	BRIDGES UNDER 20' SUBTOTAL	50,000.00	58,415.74	-8,415.74
11514	CULVERTS			
542.42.00	CULVERTS	400,000.00	80,548.67	319,451.33
542.42.11	CULVERTS-SALARY & WAGES	0.00	16,541.89	-16,541.89
542.42.12	CULVERTS-OVERTIME	0.00	14.66	-14.66
11514	CULVERTS SUBTOTAL	400,000.00	97,105.22	302,894.78
11515	DITCHES			
542.43.00	DITCHES	250,000.00	186,318.62	63,681.38

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542.43.11	DITCHES-SALARY & WAGES	0.00	23,327.03	-23,327.03
542.43.12	DITCHES-OVERTIME	0.00	96.15	-96.15
11515	DITCHES SUBTOTAL	250,000.00	209,741.80	40,258.20
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	80,000.00	8,400.25	71,599.75
11516	BRIDGES 20' & OVER SUBTOTAL	80,000.00	8,400.25	71,599.75
11517	SPECIAL PURPOSE PATHS			
542.62.00	SPECIAL PURPOSE PATHS	50,000.00	585.82	49,414.18
542.62.11	SPECIAL PURPOSE PATHS-SALARY & WAGES	0.00	143.84	-143.84
11517	SPECIAL PURPOSE PATHS SUBTOTAL	50,000.00	729.66	49,270.34
11518	ROAD LIGHTING			
542.63.00	ROAD LIGHTING	1,500.00	1,340.95	159.05
11518	ROAD LIGHTING SUBTOTAL	1,500.00	1,340.95	159.05
11519	TRAFFIC CONTROL			
542.64.00	PRIVATE ROAD NAME SIGNS 911	200,000.00	155,536.04	44,463.96
542.64.10	SIGNING	0.00	47,199.18	-47,199.18
542.64.11	PRIVATE ROAD NAME SIGNS 911 SALARY & WAG	0.00	12,238.46	-12,238.46
542.64.12	GUARDRAIL-OVERTIME	0.00	3,142.93	-3,142.93
542.64.13	PRIVATE ROAD NAME SIGNS 911	0.00	760.93	-760.93
542.64.14	ADDRESS POSTS (911)	0.00	4,933.95	-4,933.95
542.64.20	STRIPING	0.00	23,596.21	-23,596.21
542.64.30	OTHER TRAFFIC CONTROL	0.00	988.56	-988.56
542.64.40	GUARDRAIL	10,000.00	2,113.87	7,886.13
11519	TRAFFIC CONTROL SUBTOTAL	210,000.00	250,510.13	-40,510.13
11520	SNOW & ICE			
542.66.00	SNOW & ICE	250,000.00	40,636.80	209,363.20
542.66.11	SNOW & ICE-SALARY & WAGES	0.00	4,909.68	-4,909.68
542.66.12	SNOW & ICE-OVERTIME	0.00	414.77	-414.77
11520	SNOW & ICE SUBTOTAL	250,000.00	45,961.25	204,038.75
11521	STREET CLEANING			
542.67.00	STREET CLEANING	300,000.00	17,115.69	282,884.31
11521	STREET CLEANING SUBTOTAL	300,000.00	17,115.69	282,884.31
11522	MOWING WEEDS			

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542.71.00	MOWING WEEDS	0.00	14,394.27	-14,394.27
542.71.01	MOWING WEEDS	20,000.00	5,105.88	14,894.12
542.71.11	MOWING WEEDS-SALARY & WAGES	0.00	3,416.55	-3,416.55
11522	MOWING WEEDS SUBTOTAL	20,000.00	22,916.70	-2,916.70
11523	CHEMICAL WEED CONTROL			
542.71.00	CHEMICAL WEED CONTROL	0.00	143,317.11	-143,317.11
542.71.02	CHEMICAL WEED CONTROL	250,000.00	48,676.52	201,323.48
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0.00	13,213.14	-13,213.14
542.71.12	CHEMICAL WEED CONTROL-OVERTIME	0.00	161.89	-161.89
11523	CHEMICAL WEED CONTROL SUBTOTAL	250,000.00	205,368.66	44,631.34
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	0.00	49,472.37	-49,472.37
542.71.03	OTHER VEGETATION CONTROL	125,000.00	67,855.93	57,144.07
542.71.11	OTHER VEGETATION CONTROL - S&W	0.00	29,372.52	-29,372.52
11524	OTHER VEGETATION CONTROL SUBTOTAL	125,000.00	146,700.82	-21,700.82
11525	RETAINING WALLS			
542.73.00	RETAINING WALLS	0.00	158.34	-158.34
11525	RETAINING WALLS SUBTOTAL	0.00	158.34	-158.34
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	20,000.00	9,217.21	10,782.79
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0.00	337.51	-337.51
11526	LITTER CLEAN-UP SUBTOTAL	20,000.00	9,554.72	10,445.28
11527	CONTOUR CONTROL			
542.76.00	CONTOUR CONTROL	1,000.00	306.84	693.16
11527	CONTOUR CONTROL SUBTOTAL	1,000.00	306.84	693.16
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	440,000.00	375,141.19	64,858.81
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0.00	49,808.16	-49,808.16
542.90.12	MAINTENANCE ADMIN-OVERTIME	0.00	1,545.18	-1,545.18
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	440,000.00	426,494.53	13,505.47
11530	DISTRICT 2			
542.77.00	CHANNEL/BANK PROTECTION	20,000.00	0.00	20,000.00

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11530	DISTRICT 2 SUBTOTAL	20,000.00	0.00	20,000.00
11533	COMPUTER MAINT/ADMIN			
543.30.00	TECH SERVICES MEETINGS/SUPPORT	85,000.00	81,123.63	3,876.37
543.30.11	COMPUTER MAINT-ADMIN SALARY & WAGES	0.00	8,397.07	-8,397.07
11533	COMPUTER MAINT/ADMIN SUBTOTAL	85,000.00	89,520.70	-4,520.70
11539	GPS/GIS			
543.40.00	GPS/GIS	200,000.00	0.00	200,000.00
543.40.10	GPS/GIS	0.00	13,984.00	-13,984.00
543.40.15	GIS DEVELOPMENT	0.00	32,657.24	-32,657.24
543.40.25	GIS/OTHER DEPARTMENTAL WORK	0.00	62,253.71	-62,253.71
543.40.35	ARCIMS/GIS	0.00	10,569.88	-10,569.88
543.40.40	GIS SERVICES	0.00	1,031.07	-1,031.07
544.40.00	ARCIMS/GIS	0.00	77,894.30	-77,894.30
544.40.11	GIS SERVICES - SALARY & WAGES	0.00	22,119.58	-22,119.58
544.40.14	GIS/OTHER DEPARTMENTAL WORK-COMPTIME USE	0.00	784.66	-784.66
11539	GPS/GIS SUBTOTAL	200,000.00	221,294.44	-21,294.44
11540	MANAGEMENT			
543.11.00	MANAGEMENT	300,000.00	229,453.51	70,546.49
543.11.11	MANAGEMENT-SALARY & WAGES	0.00	51,372.31	-51,372.31
543.11.14	MANAGEMENT-COMPTIME USED	0.00	51.97	-51.97
11540	MANAGEMENT SUBTOTAL	300,000.00	280,877.79	19,122.21
11541	UNDISTRIBUTED ENGINEERING			
543.21.00	UNDISTRIBUTED ENGINEERING	60,000.00	0.00	60,000.00
543.21.10	SURVEYING	0.00	9,327.12	-9,327.12
543.21.20	DRAFTING	0.00	1,913.31	-1,913.31
543.21.30	CALCULATIONS	0.00	3,020.11	-3,020.11
543.21.50	MISCELLANEOUS	0.00	61,775.33	-61,775.33
544.21.00	SURVEYING	0.00	19,623.47	-19,623.47
544.21.11	CALCULATIONS-SALARY & WAGES	0.00	10,075.62	-10,075.62
544.21.12	DRAFTING-OVERTIME	0.00	583.17	-583.17
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	60,000.00	106,318.13	-46,318.13
11546	ACCOUNTING			
543.30.00	ACCOUNTING	0.00	68,246.89	-68,246.89
543.30.11	ACCOUNTING-SALARY & WAGES	200,000.00	150,506.51	49,493.49



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543.30.12	ACCOUNTING-OVERTIME	0.00	800.30	-800.30
543.30.14	ACCOUNTING-COMPTIME USED	0.00	567.98	-567.98
11546	ACCOUNTING SUBTOTAL	200,000.00	220,121.68	-20,121.68
11547	LABOR NEGOTIATIONS			
543.30.00	LABOR NEGOTIATIONS	0.00	76,361.46	-76,361.46
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	0.00	726.71	-726.71
543.30.15	LABOR NEGOTIATIONS	5,000.00	8,322.66	-3,322.66
11547	LABOR NEGOTIATIONS SUBTOTAL	5,000.00	85,410.83	-80,410.83
11548	OFFICE EQUIPMENT			
543.30.20	OFFICE EQUIPMENT	7,000.00	0.00	7,000.00
543.30.35	OFFICE EQUIPMENT	0.00	8,287.75	-8,287.75
11548	OFFICE EQUIPMENT SUBTOTAL	7,000.00	8,287.75	-1,287.75
11549	OFFICE SUPPLIES			
543.30.21	OFFICE SUPPLIES	10,000.00	0.00	10,000.00
543.30.31	OFFICE AND OPERATING SUPPLIES	0.00	9,661.85	-9,661.85
11549	OFFICE SUPPLIES SUBTOTAL	10,000.00	9,661.85	338.15
11551	PROFESSIONAL SERVICES			
543.30.31	PROFESSIONAL SERVICES	60,000.00	0.00	60,000.00
543.30.41	PROFESSIONAL SERVICES	0.00	76,816.01	-76,816.01
11551	PROFESSIONAL SERVICES SUBTOTAL	60,000.00	76,816.01	-16,816.01
11552	COMMUNICATIONS			
543.30.32	COMMUNICATIONS	10,000.00	0.00	10,000.00
543.30.42	COMMUNICATIONS	0.00	10,622.97	-10,622.97
11552	COMMUNICATIONS SUBTOTAL	10,000.00	10,622.97	-622.97
11553	ADVERTISING			
543.30.34	ADVERTISING	5,000.00	0.00	5,000.00
543.30.44	ADVERTISING	0.00	2,842.96	-2,842.96
11553	ADVERTISING SUBTOTAL	5,000.00	2,842.96	2,157.04
11554	INSURANCE			
543.30.36	INSURANCE	80,000.00	0.00	80,000.00
543.30.46	INSURANCE	0.00	63,928.24	-63,928.24
11554	INSURANCE SUBTOTAL	80,000.00	63,928.24	16,071.76

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11555	REPAIRS & MAINTENANCE			
543.30.38	REPAIRS & MAINTENANCE	2,000.00	0.00	2,000.00
543.30.48	REPAIRS & MAINTENANCE	0.00	204.15	-204.15
11555	REPAIRS & MAINTENANCE SUBTOTAL	2,000.00	204.15	1,795.85
11557	ROAD INVENTORY			
543.41.00	ROAD INVENTORY	75,000.00	0.00	75,000.00
543.41.10	BRIDGES	0.00	5,260.36	-5,260.36
543.41.30	CULVERTS	0.00	7,067.02	-7,067.02
543.41.40	ROADS	0.00	7,569.52	-7,569.52
543.41.41	PMS	0.00	4,941.13	-4,941.13
543.41.50	TRAFFIC COUNTING	0.00	325.55	-325.55
543.41.60	MISCELLANEOUS	0.00	238.84	-238.84
543.41.80	CRIS	0.00	6,146.54	-6,146.54
544.41.00	ROADS	0.00	8,724.18	-8,724.18
544.41.11	PAVEMENT MGMT SYS-SALARY & WAGES	0.00	8,736.28	-8,736.28
544.41.14	ROADS - COMPTIME USED	0.00	53.96	-53.96
11557	ROAD INVENTORY SUBTOTAL	75,000.00	49,063.38	25,936.62
11558	SCHOOLS - SEMINARS			
543.61.00	SCHOOLS - SEMINARS	95,000.00	46,461.88	48,538.12
543.61.11	SCHOOLS/SEMINARS-SALARY & WAGES	0.00	16,251.95	-16,251.95
543.61.12	SCHOOLS/SEMINARS-OVERTIME	0.00	425.58	-425.58
543.61.14	SCHOOLS/SEMINARS-COMPTIME USED	0.00	88.94	-88.94
11558	SCHOOLS - SEMINARS SUBTOTAL	95,000.00	63,228.35	31,771.65
11559	FIRST AID-SAFETY			
543.62.00	FIRST AID-SAFETY	35,000.00	22,695.32	12,304.68
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	0.00	1,413.18	-1,413.18
11559	FIRST AID-SAFETY SUBTOTAL	35,000.00	24,108.50	10,891.50
11560	VACATION LEAVE			
543.71.01	VACATION LEAVE	300,000.00	218,602.62	81,397.38
543.71.11	VACATION LEAVE-SALARY & WAGES	0.00	41,254.22	-41,254.22
11560	VACATION LEAVE SUBTOTAL	300,000.00	259,856.84	40,143.16
11561	SICK LEAVE			
543.71.02	SICK LEAVE	250,000.00	123,113.36	126,886.64
543.71.11	SICK LEAVE-SALARY & WAGES	0.00	19,172.27	-19,172.27

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11561	SICK LEAVE SUBTOTAL	250,000.00	142,285.63	107,714.37
11562	HOLIDAY			
543.71.03	HOLIDAY	187,000.00	124,007.07	62,992.93
543.71.11	HOLIDAY-SALARY & WAGES	0.00	29,362.39	-29,362.39
11562	HOLIDAY SUBTOTAL	187,000.00	153,369.46	33,630.54
11563	FLOATING HOLIDAY			
543.71.04	FLOATING HOLIDAY	20,000.00	16,692.25	3,307.75
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	0.00	2,310.56	-2,310.56
11563	FLOATING HOLIDAY SUBTOTAL	20,000.00	19,002.81	997.19
11564	MILITARY LEAVE			
543.71.07	BEREAVEMENT	3,000.00	2,098.56	901.44
543.71.11	BEREAVEMENT-SALARY & WAGES	0.00	497.04	-497.04
11564	MILITARY LEAVE SUBTOTAL	3,000.00	2,595.60	404.40
11565	JURY LEAVE			
543.71.06	JURY LEAVE	3,000.00	389.14	2,610.86
543.71.11	JURY LEAVE-SALARY & WAGES	0.00	219.65	-219.65
11565	JURY LEAVE SUBTOTAL	3,000.00	608.79	2,391.21
11566	STATE RETIREMENT			
543.72.00	STATE RETIREMENT	65,000.00	0.00	65,000.00
543.72.21	STATE RETIREMENT	0.00	79,352.40	-79,352.40
11566	STATE RETIREMENT SUBTOTAL	65,000.00	79,352.40	-14,352.40
11567	F I C A			
543.73.00	F I C A	205,000.00	0.00	205,000.00
543.73.21	FICA	0.00	205,413.13	-205,413.13
11567	F I C A SUBTOTAL	205,000.00	205,413.13	-413.13
11568	INDUSTRIAL INSURANCE			
543.74.00	INDUSTRIAL INSURANCE	55,000.00	0.00	55,000.00
543.74.21	INDUSTRIAL INSURANCE	0.00	74,097.52	-74,097.52
11568	INDUSTRIAL INSURANCE SUBTOTAL	55,000.00	74,097.52	-19,097.52
11569	HEALTH INSURANCE			
543.75.01	HEALTH INSURANCE	425,000.00	190,363.89	234,636.11
543.75.21	HEALTH INSURANCE	0.00	215,499.82	-215,499.82

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11569	HEALTH INSURANCE SUBTOTAL	425,000.00	405,863.71	19,136.29
11570	LIFE INSURANCE			
543.75.02	LIFE INSURANCE	4,000.00	0.00	4,000.00
543.75.21	LIFE INSURANCE	0.00	2,656.80	-2,656.80
11570	LIFE INSURANCE SUBTOTAL	4,000.00	2,656.80	1,343.20
11571	DENTAL INSURANCE			
543.75.03	DENTAL INSURANCE	78,000.00	1,010.83	76,989.17
543.75.21	DENTAL INSURANCE	0.00	66,275.24	-66,275.24
11571	DENTAL INSURANCE SUBTOTAL	78,000.00	67,286.07	10,713.93
11572	UNEMPLOYMENT COMPENSATION			
543.75.21	UNEMPLOYMENT COMP	0.00	3,506.03	-3,506.03
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	0.00	3,506.03	-3,506.03
11573	PRORATED INDIRECT LABOR			
543.76.00	PRORATED INDIRECT LABOR	-1,605,000.00	-1,320,466.73	-284,533.27
11573	PRORATED INDIRECT LABOR SUBTOTAL	-1,605,000.00	-1,320,466.73	-284,533.27
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #8	0.00	108,936.76	-108,936.76
543.50.11	MAINT OF FACILITIES#1-SALARY & WAGES	0.00	6,178.41	-6,178.41
544.20.00	MAINTENANCE OF FACILITIES	110,000.00	0.00	110,000.00
544.20.01	MAINT OF FACILITIES #1	0.00	11,341.48	-11,341.48
544.20.02	MAINT OF FACILITIES #2	0.00	9,683.50	-9,683.50
544.20.03	MAINT OF FACILITIES # 3	0.00	596.29	-596.29
544.20.04	MAINT OF FACILITIES #4	0.00	2,499.28	-2,499.28
544.20.08	MAINT OF FACILITIES # 8	0.00	4,636.29	-4,636.29
11575	MAINTENANCE OF FACILITIES SUBTOTAL	110,000.00	143,872.01	-33,872.01
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.75.05	EMPLOYEE ASSISTANCE PROGRAM	2,000.00	0.00	2,000.00
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	0.00	1,270.88	-1,270.88
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	2,000.00	1,270.88	729.12
11577	VISION INSURANCE			
543.75.06	VISION INSURANCE	8,000.00	577.53	7,422.47
543.75.21	VISION INSURANCE	0.00	5,354.82	-5,354.82

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11577	VISION INSURANCE SUBTOTAL	8,000.00	5,932.35	2,067.65
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	DRIVEWAYS	0.00	12,436.57	-12,436.57
544.22.10	SHORT PLATS	25,000.00	15,922.47	9,077.53
544.22.11	DRIVEWAYS-SALARY & WAGES	0.00	14,561.20	-14,561.20
544.22.14	PUBLIC ROADS-COMPTIME USED	0.00	56.96	-56.96
544.22.20	LONG PLATS	35,000.00	10,926.45	24,073.55
544.22.50	PRIVATE ROADS	10,000.00	3,989.06	6,010.94
544.22.60	PUBLIC ROADS	20,000.00	24,349.81	-4,349.81
544.22.90	DRIVEWAYS	30,000.00	18,112.48	11,887.52
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	120,000.00	100,355.00	19,645.00
11579	PERMITS			
544.24.00	FRANCHISES	0.00	8,667.48	-8,667.48
544.24.10	RIGHT OF WAY PERMITS	25,000.00	12,599.28	12,400.72
544.24.11	MISC UTILITIES-SALARY & WAGES	0.00	5,588.90	-5,588.90
544.24.14	MISC UTILITIES - COMPTIME USED	0.00	610.97	-610.97
544.24.40	MISC UTILITIES	25,000.00	17,276.15	7,723.85
544.24.70	FRANCHISES	3,000.00	2,827.22	172.78
11579	PERMITS SUBTOTAL	53,000.00	47,570.00	5,430.00
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	5,000.00	5,324.29	-324.29
544.26.11	R/W INVESTIGATION-SALARY & WAGES	0.00	713.43	-713.43
11580	R/W INVESTIGATION SUBTOTAL	5,000.00	6,037.72	-1,037.72
11581	PLANNING			
544.42.00	ENVIRONMENTAL	0.00	2,796.89	-2,796.89
544.42.10	TRANSPORTATION PLANNING	50,000.00	16,570.50	33,429.50
544.42.11	TRANSPORTATION PLANNING-SALARY & WAGES	0.00	3,254.40	-3,254.40
544.42.20	MULTI PURPOSE PATH	20,000.00	143.41	19,856.59
544.42.50	ENVIRONMENTAL	8,000.00	2,920.15	5,079.85
11581	PLANNING SUBTOTAL	78,000.00	25,685.35	52,314.65
11582	EMERGENCY MANAGEMENT			
544.50.00	EMERGENCY MANAGEMENT	3,000.00	40.22	2,959.78
544.70.00	EMERGENCY MANAGEMENT	0.00	0.14	-0.14

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11582	EMERGENCY MANAGEMENT SUBTOTAL	3,000.00	40.36	2,959.64
11585	UNDIST LABOR-COUNTY ROAD			
549.00.00	UNDIST LABOR-COUNTY ROAD	0.00	-4,557.84	4,557.84
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	0.00	-4,557.84	4,557.84
11591	11591- CNTY RD DISB OF FUNDS			
598.00.52	DISBURSEMENT OF FUNDS	0.00	158,549.00	-158,549.00
11591	11591- CNTY RD DISB OF FUNDS SUBTOTAL	0.00	158,549.00	-158,549.00
11592	11592 - COUNTY RD LONGEVITY			
543.75.07	LONGEVITY	30,000.00	22,761.65	7,238.35
543.75.11	LONGEVITY	0.00	4,830.00	-4,830.00
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	30,000.00	27,591.65	2,408.35
11594	COST ALLOCATION			
543.70.00	CURRENT EXP COST ALLOCATION	0.00	65,260.00	-65,260.00
543.70.50	CURRENT EXP COST ALLOCATION	65,000.00	0.00	65,000.00
11594	COST ALLOCATION SUBTOTAL	65,000.00	65,260.00	-260.00
11598	COUNTY RD ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	9,401,545.00	5,779,969.50	3,621,575.50
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	9,401,545.00	5,779,969.50	3,621,575.50
<b>115</b>	<b>COUNTY ROAD EXPENDITURE TOTAL</b>	<b>27,930,645.00</b>	<b>22,257,930.38</b>	<b>5,672,714.62</b>
<b>118</b>	<b>WALLA WALLA FAIR</b>			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	81,400.00	88,060.00	-6,660.00
573.70.44	ADVERTISING	750.00	544.02	205.98
573.70.48	REPAIRS & MAINTENANCE	100.00	0.00	100.00
573.70.49	MISCELLANEOUS	7,900.00	10,124.03	-2,224.03
11801	11801 - RODEO SUBTOTAL	90,150.00	98,728.05	-8,578.05
11802	11802 - RACES			
573.70.41	PROFESSIONAL SERVICES	8,100.00	6,987.91	1,112.09
573.70.44	ADVERTISING	1,000.00	387.54	612.46
573.70.45	OPERATING RENTALS & LEASES	6,600.00	6,615.00	-15.00
573.70.46	INSURANCE	10,000.00	15,625.00	-5,625.00

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573.70.49	MISCELLANEOUS	50,000.00	51,444.49	-1,444.49
11802	11802 - RACES SUBTOTAL	75,700.00	81,059.94	-5,359.94
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	14,600.00	6,993.62	7,606.38
573.70.12	OVERTIME	3,000.00	2,627.85	372.15
573.70.13	EXTRA LABOR	8,500.00	4,990.25	3,509.75
573.70.21	OTHER BENEFITS	6,224.00	4,069.40	2,154.60
573.70.31	OFFICE & OPERATING SUPPLIES	600.00	884.47	-284.47
573.70.41	PROFESSIONAL SERVICES	5,500.00	4,223.84	1,276.16
573.70.43	TRAVEL	200.00	136.87	63.13
573.70.44	ADVERTISING	500.00	569.75	-69.75
573.70.45	OPERATING RENTALS & LEASES	0.00	60.58	-60.58
573.70.48	REPAIRS & MAINTENANCE	500.00	798.36	-298.36
573.70.49	MISCELLANEOUS	30,000.00	27,970.69	2,029.31
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	69,624.00	53,325.68	16,298.32
11805	11805 - SPECIAL EVENTS			
573.70.12	OVERTIME	500.00	0.00	500.00
573.70.13	EXTRA LABOR	3,000.00	1,886.50	1,113.50
573.70.21	OTHER BENEFITS	285.00	225.77	59.23
573.70.31	OFFICE & OPERATING SUPPLIES	500.00	2.16	497.84
573.70.41	PROFESSIONAL SERVICES	41,600.00	4,034.35	37,565.65
573.70.44	ADVERTISING	5,000.00	2,029.46	2,970.54
573.70.45	OPERATING RENTALS & LEASES	3,000.00	910.19	2,089.81
573.70.49	MISCELLANEOUS	10,000.00	5,708.65	4,291.35
11805	11805 - SPECIAL EVENTS SUBTOTAL	63,885.00	14,797.08	49,087.92
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	89,021.00	91,913.04	-2,892.04
573.70.12	OVERTIME	20,000.00	21,393.87	-1,393.87
573.70.13	EXTRA LABOR	50,000.00	55,766.90	-5,766.90
573.70.21	OTHER BENEFITS	50,584.00	52,098.89	-1,514.89
573.70.31	OFFICE & OPERATING SUPPLIES	7,000.00	16,500.78	-9,500.78
573.70.32	FUEL CONSUMED	6,000.00	8,020.92	-2,020.92
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000.00	4,153.82	-1,153.82
573.70.41	PROFESSIONAL SERVICES	38,000.00	51,715.94	-13,715.94
573.70.42	COMMUNICATIONS	4,000.00	4,923.18	-923.18

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573.70.43	TRAVEL	500.00	485.93	14.07
573.70.44	ADVERTISING	20,000.00	8,580.47	11,419.53
573.70.45	OPERATING RENTALS & LEASES	15,000.00	11,724.59	3,275.41
573.70.47	PUBLIC UTILITIES SERVICES	40,000.00	38,908.65	1,091.35
573.70.48	REPAIRS & MAINTENANCE	50,756.00	70,195.44	-19,439.44
573.70.49	MISCELLANEOUS	15,800.00	13,853.06	1,946.94
573.70.91	INTERFUND PROFESSIONAL SERVICES	2,200.00	2,217.00	-17.00
589.00.00	OTHER NONEXPENDITURES	0.00	-500.00	500.00
11806	11806 - FAIR-GENERAL SUBTOTAL	411,861.00	451,952.48	-40,091.48
11807	11807 - CONCERT			
573.70.13	EXTRA LABOR	1,500.00	539.00	961.00
573.70.21	OTHER BENEFITS	240.00	94.47	145.53
573.70.41	PROFESSIONAL SERVICES	62,000.00	76,036.60	-14,036.60
573.70.44	ADVERTISING	5,760.00	5,893.80	-133.80
573.70.45	OPERATING RENTALS & LEASES	1,000.00	2,151.93	-1,151.93
573.70.46	INSURANCE	2,200.00	0.00	2,200.00
573.70.48	REPAIRS & MAINTENANCE	500.00	0.00	500.00
573.70.49	MISCELLANEOUS	1,800.00	2,095.70	-295.70
11807	11807 - CONCERT SUBTOTAL	75,000.00	86,811.50	-11,811.50
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	14,000.00	13,557.29	442.71
573.70.21	OTHER BENEFITS	2,000.00	2,478.98	-478.98
573.70.49	MISCELLANEOUS	200.00	12.39	187.61
11808	11808 - SECURITY SUBTOTAL	16,200.00	16,048.66	151.34
11809	11809 - SPRING RACE MEET			
573.70.13	EXTRA LABOR	950.00	3,402.38	-2,452.38
573.70.21	OTHER BENEFITS	150.00	611.40	-461.40
573.70.31	OFFICE & OPERATING SUPPLIES	50.00	0.00	50.00
573.70.32	FUEL CONSUMED	300.00	400.00	-100.00
573.70.41	PROFESSIONAL SERVICES	8,500.00	6,148.06	2,351.94
573.70.44	ADVERTISING	1,800.00	1,348.62	451.38
573.70.45	OPERATING RENTALS & LEASES	5,100.00	6,720.00	-1,620.00
573.70.46	INSURANCE	6,500.00	10,430.00	-3,930.00
573.70.48	REPAIRS & MAINTENANCE	400.00	0.00	400.00
573.70.49	MISCELLANEOUS	34,500.00	34,501.59	-1.59



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11809	11809 - SPRING RACE MEET SUBTOTAL	58,250.00	63,562.05	-5,312.05
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	89,021.00	73,751.81	15,269.19
573.70.12	OVERTIME	2,000.00	0.00	2,000.00
573.70.13	EXTRA LABOR	10,000.00	10,126.50	-126.50
573.70.21	OTHER BENEFITS	38,284.00	30,498.33	7,785.67
573.70.31	OFFICE & OPERATING SUPPLIES	14,000.00	981.87	13,018.13
573.70.32	FUEL CONSUMED	7,000.00	5,975.01	1,024.99
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000.00	1,387.86	-387.86
573.70.41	PROFESSIONAL SERVICES	5,500.00	20,762.78	-15,262.78
573.70.42	COMMUNICATIONS	5,000.00	6,788.56	-1,788.56
573.70.43	TRAVEL	250.00	0.00	250.00
573.70.44	ADVERTISING	150.00	0.00	150.00
573.70.45	OPERATING RENTALS & LEASES	3,000.00	1,551.35	1,448.65
573.70.46	INSURANCE	25,000.00	32,496.25	-7,496.25
573.70.47	PUBLIC UTILITIES SERVICES	60,000.00	62,421.80	-2,421.80
573.70.48	REPAIRS & MAINTENANCE	16,000.00	22,299.67	-6,299.67
573.70.49	MISCELLANEOUS	2,000.00	776.89	1,223.11
573.70.70	DEBT SERVICE PRINCIPAL	10,400.00	0.00	10,400.00
573.70.80	DEBT SERVICE-INTEREST	600.00	0.00	600.00
573.70.91	INTERFUND PROFESSIONAL SERVICES	2,181.00	2,217.00	-36.00
594.73.63	OTHER IMPROVEMENTS	0.00	8,230.80	-8,230.80
594.73.64	MAJOR EQUIPMENT	6,000.00	9,205.50	-3,205.50
594.73.66	CAPITALIZED RENTALS & LEASES	1,500.00	0.00	1,500.00
11810	11810 - GENERAL GROUNDS SUBTOTAL	298,886.00	289,471.98	9,414.02
11813	11813 - DEMO			
573.70.13	EXTRA LABOR	900.00	797.50	102.50
573.70.21	OTHER BENEFITS	100.00	90.44	9.56
573.70.41	PROFESSIONAL SERVICES	2,200.00	1,225.00	975.00
573.70.44	ADVERTISING	350.00	1,177.75	-827.75
573.70.45	OPERATING RENTALS & LEASES	400.00	0.00	400.00
573.70.48	REPAIRS & MAINTENANCE	200.00	0.00	200.00
573.70.49	MISCELLANEOUS	5,500.00	5,794.03	-294.03
11813	11813 - DEMO SUBTOTAL	9,650.00	9,084.72	565.28
11898	11898 - WW FAIR END FUND BAL			

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508.00.00	ENDING FUND BALANCE	0.00	-870.07	870.07
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0.00	-870.07	870.07
<b>118</b>	<b>WALLA WALLA FAIR EXPENDITURE TOTAL</b>	1,169,206.00	1,163,972.07	5,233.93
<b>119</b>	<b>HUMAN SERVICES</b>			
11905	11905 - PERSONNEL EXPENSE			
560.30.11	REGULAR SALARIES & WAGES	2,233,968.00	2,015,374.00	218,594.00
560.30.13	EXTRA LABOR	43,600.00	27,571.60	16,028.40
560.30.21	OTHER BENEFITS	540,671.00	574,946.87	-34,275.87
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	2,818,239.00	2,617,892.47	200,346.53
11910	11910 - SUBSTANCE ABUSE			
566.30.31	OFFICE & OPERATING SUPPLIES	42,300.00	7,772.72	34,527.28
566.30.32	FUEL CONSUMED	500.00	352.30	147.70
566.30.35	SMALL TOOLS AND MINOR EQUIPMENT	11,600.00	28.07	11,571.93
566.30.41	PROFESSIONAL SERVICES	28,200.00	1,394.85	26,805.15
566.30.42	COMMUNICATIONS	7,600.00	2,455.36	5,144.64
566.30.43	TRAVEL	14,500.00	11,996.51	2,503.49
566.30.44	ADVERTISING	3,800.00	6,826.18	-3,026.18
566.30.45	OPERATING RENTALS & LEASES	1,200.00	137.06	1,062.94
566.30.46	INSURANCE	0.00	2,309.95	-2,309.95
566.30.48	REPAIRS & MAINTENANCE	1,400.00	2,312.45	-912.45
566.30.49	MISCELLANEOUS	388,700.00	422,903.91	-34,203.91
566.30.51	INTERGOVERNMENTAL PROF.SERVICES	9,700.00	1,024.56	8,675.44
566.30.91	INTERFUND PROFESSIONAL SERVICES	5,700.00	6,680.75	-980.75
566.91.49	MISCELLANEOUS	0.00	7,600.00	-7,600.00
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	515,200.00	473,794.67	41,405.33
11920	11920 - DEVELOPMENTAL DISABLT Y			
568.30.31	OFFICE & OPERATING SUPPLIES	11,100.00	13,006.43	-1,906.43
568.30.32	FUEL CONSUMED	300.00	31.75	268.25
568.30.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	36.48	463.52
568.30.41	PROFESSIONAL SERVICES	23,100.00	33,628.51	-10,528.51
568.30.42	COMMUNICATIONS	7,300.00	3,406.76	3,893.24
568.30.43	TRAVEL	5,700.00	3,928.90	1,771.10
568.30.44	ADVERTISING	100.00	160.91	-60.91

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568.30.45	OPERATING RENTALS & LEASES	900.00	95.84	804.16
568.30.46	INSURANCE	0.00	2,058.64	-2,058.64
568.30.48	REPAIRS & MAINTENANCE	1,000.00	2,421.30	-1,421.30
568.30.49	MISCELLANEOUS	580,500.00	687,190.45	-106,690.45
568.30.91	INTERFUND PROFESSIONAL SERVICES	4,100.00	7,571.16	-3,471.16
594.68.64	MAJOR EQUIPMENT	0.00	4,653.65	-4,653.65
11920	11920 - DEVELOPMENTAL DISABLTY SUBTOTAL	634,600.00	758,190.78	-123,590.78
11930	11930 - MENTAL HEALTH			
564.30.31	OFFICE & OPERATING SUPPLIES	30,000.00	35,358.47	-5,358.47
564.30.32	FUEL CONSUMED	1,500.00	3,692.53	-2,192.53
564.30.35	SMALL TOOLS AND MINOR EQUIPMENT	73,200.00	20,194.06	53,005.94
564.30.41	PROFESSIONAL SERVICES	253,100.00	212,777.67	40,322.33
564.30.42	COMMUNICATIONS	45,800.00	58,774.37	-12,974.37
564.30.43	TRAVEL	42,400.00	44,012.03	-1,612.03
564.30.44	ADVERTISING	600.00	6,371.98	-5,771.98
564.30.45	OPERATING RENTALS & LEASES	17,700.00	10,885.68	6,814.32
564.30.46	INSURANCE	0.00	43,147.93	-43,147.93
564.30.48	REPAIRS & MAINTENANCE	59,500.00	18,353.61	41,146.39
564.30.49	MISCELLANEOUS	296,900.00	307,742.84	-10,842.84
564.30.91	INTERFUND PROFESSIONAL SERVICES	82,700.00	112,454.90	-29,754.90
564.30.95	INTERFUND OPERATING RENTALS/LEASE	7,100.00	0.00	7,100.00
568.30.48	REPAIRS & MAINTENANCE	5,700.00	73.49	5,626.51
594.64.64	MAJOR EQUIPMENT	80,000.00	77,235.19	2,764.81
11930	11930 - MENTAL HEALTH SUBTOTAL	996,200.00	951,074.75	45,125.25
11940	11940 - JUVENILE JUSTICE			
527.30.31	OFFICE & OPERATING SUPPLIES	0.00	1,965.48	-1,965.48
527.30.42	COMMUNICATIONS	0.00	12.90	-12.90
527.30.48	REPAIRS & MAINTENANCE	0.00	4.24	-4.24
527.30.91	INTERFUND PROFESSIONAL SERVICES	0.00	15.34	-15.34
11940	11940 - JUVENILE JUSTICE SUBTOTAL	0.00	1,997.96	-1,997.96
11970	11970 - OTHER SERVICES			
559.30.31	OFFICE & OPERATING SUPPLIES	900.00	1,513.94	-613.94
559.30.42	COMMUNICATIONS	200.00	14.40	185.60
559.30.43	TRAVEL	1,100.00	0.00	1,100.00
559.30.44	ADVERTISING	3,100.00	59.80	3,040.20

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559.30.48	REPAIRS & MAINTENANCE	100.00	0.00	100.00
559.30.49	MISCELLANEOUS	125,700.00	140,509.00	-14,809.00
559.30.91	INTERFUND PROFESSIONAL SERVICES	700.00	0.00	700.00
11970	11970 - OTHER SERVICES SUBTOTAL	131,800.00	142,097.14	-10,297.14
11975	11975 - RSVP			
555.30.31	OFFICE & OPERATING SUPPLIES	2,100.00	9,371.97	-7,271.97
555.30.42	COMMUNICATIONS	1,000.00	986.98	13.02
555.30.43	TRAVEL	6,800.00	5,414.47	1,385.53
555.30.45	OPERATING RENTALS & LEASES	0.00	26.18	-26.18
555.30.46	INSURANCE	2,800.00	1,400.00	1,400.00
555.30.48	REPAIRS & MAINTENANCE	100.00	610.21	-510.21
555.30.49	MISCELLANEOUS	200.00	4,280.27	-4,080.27
555.30.91	INTERFUND PROFESSIONAL SERVICES	900.00	3,333.09	-2,433.09
11975	11975 - RSVP SUBTOTAL	13,900.00	25,423.17	-11,523.17
11998	11998 -HUMAN SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,034,621.00	3,206,384.51	-2,171,763.51
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	1,034,621.00	3,206,384.51	-2,171,763.51
<b>119</b>	<b>HUMAN SERVICES EXPENDITURE TOTAL</b>	<b>6,144,560.00</b>	<b>8,176,855.45</b>	<b>-2,032,295.45</b>
<b>121</b>	<b>SOLDIER'S RELIEF</b>			
12101	12101 - SOLDIERS RELIEF			
553.60.31	OFFICE & OPERATING SUPPLIES	250.00	1,159.75	-909.75
553.60.42	COMMUNICATIONS	100.00	98.86	1.14
553.60.45	OPERATING RENTALS & LEASES	300.00	1,126.79	-826.79
553.60.49	MISCELLANEOUS	39,500.00	28,955.42	10,544.58
553.60.91	INTERFUND PROFESSIONAL SERVICES	150.00	68.04	81.96
12101	12101 - SOLDIERS RELIEF SUBTOTAL	40,300.00	31,408.86	8,891.14
12198	12198-SOLDR RELIEF END FND BAL			
508.00.00	ENDING FUND BALANCE	23,877.00	38,966.14	-15,089.14
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	23,877.00	38,966.14	-15,089.14
<b>121</b>	<b>SOLDIER'S RELIEF EXPENDITURE TOTAL</b>	<b>64,177.00</b>	<b>70,375.00</b>	<b>-6,198.00</b>
<b>122</b>	<b>PROS CHILD SUPPORT</b>			

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12200	12200 - PROS CHILD SUPPORT			
508.00.00	ENDING FUND BALANCE	0.00	19,742.40	-19,742.40
515.80.11	REGULAR SALARIES & WAGES	216,057.00	184,420.13	31,636.87
515.80.21	OTHER BENEFITS	70,256.00	59,575.68	10,680.32
515.80.31	OFFICE & OPERATING SUPPLIES	9,525.00	6,930.86	2,594.14
515.80.41	PROFESSIONAL SERVICES	10,000.00	6,592.82	3,407.18
515.80.42	COMMUNICATIONS	7,000.00	3,904.91	3,095.09
515.80.43	TRAVEL	4,000.00	4,169.81	-169.81
515.80.44	ADVERTISING	300.00	624.97	-324.97
515.80.45	OPERATING RENTALS & LEASES	2,000.00	1,607.52	392.48
515.80.48	REPAIRS & MAINTENANCE	7,000.00	4,308.13	2,691.87
515.80.49	MISCELLANEOUS	2,000.00	2,169.18	-169.18
515.80.91	INTERFUND PROFESSIONAL SERVICES	2,000.00	986.00	1,014.00
594.15.64	MAJOR EQUIPMENT	10,000.00	12,643.21	-2,643.21
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	340,138.00	307,675.62	32,462.38
<b>122</b>	<b>PROS CHILD SUPPORT EXPENDITURE TOTAL</b>	<b>340,138.00</b>	<b>307,675.62</b>	<b>32,462.38</b>
<b>123</b>	<b>FAIRGROUNDS PROPERTIES</b>			
12300	12300 - FAIRGROUND PROPERTIES			
573.70.41	PROFESSIONAL SERVICES	5,000.00	8,197.78	-3,197.78
573.70.47	PUBLIC UTILITIES SERVICES	3,000.00	1,382.93	1,617.07
573.70.48	REPAIRS & MAINTENANCE	1,500.00	1,505.26	-5.26
573.70.49	MISCELLANEOUS	50.00	370.50	-320.50
573.70.70	DEBT SERVICE PRINCIPAL	10,000.00	10,784.08	-784.08
573.70.80	DEBT SERVICE-INTEREST	450.00	1,980.98	-1,530.98
594.75.61	LAND	350,000.00	0.00	350,000.00
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	370,000.00	24,221.53	345,778.47
12398	12300 - FAIR PROP END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	9,418.23	-9,418.23
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	0.00	9,418.23	-9,418.23
<b>123</b>	<b>FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL</b>	<b>370,000.00</b>	<b>33,639.76</b>	<b>336,360.24</b>
<b>124</b>	<b>YOUTH SPECIAL SERVICES</b>			
12400	12400 - YOUTH SPECIAL SERVICES			

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527.40.31	OFFICE & OPERATING SUPPLIES	1,300.00	99.51	1,200.49
527.40.32	FUEL CONSUMED	700.00	970.93	-270.93
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000.00	1,711.61	-711.61
527.40.41	PROFESSIONAL SERVICES	13,000.00	16,117.50	-3,117.50
527.40.42	COMMUNICATIONS	1,500.00	526.55	973.45
527.40.43	TRAVEL	1,500.00	1,761.99	-261.99
527.40.44	ADVERTISING	100.00	99.60	0.40
527.40.45	OPERATING RENTALS & LEASES	3,000.00	2,514.01	485.99
527.40.46	INSURANCE	500.00	100.00	400.00
527.40.47	PUBLIC UTILITIES SERVICES	500.00	0.00	500.00
527.40.48	REPAIRS & MAINTENANCE	1,500.00	1,017.23	482.77
527.40.49	MISCELLANEOUS	3,200.00	4,010.11	-810.11
527.40.90	INTERFUND PAYMENTS FOR SERVICES	50,000.00	39,017.91	10,982.09
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
594.27.64	MAJOR EQUIPMENT	1,000.00	0.00	1,000.00
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	78,800.00	68,246.95	10,553.05
12410	12410 - BILL 3900 IMPACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500.00	915.11	584.89
527.40.32	FUEL CONSUMED	500.00	1,242.44	-742.44
527.40.41	PROFESSIONAL SERVICES	800.00	0.00	800.00
527.40.42	COMMUNICATIONS	1,300.00	1,333.70	-33.70
527.40.43	TRAVEL	500.00	22.50	477.50
527.40.45	OPERATING RENTALS & LEASES	2,000.00	1,633.13	366.87
527.40.46	INSURANCE	100.00	100.00	0.00
527.40.47	PUBLIC UTILITIES SERVICES	1,500.00	1,702.30	-202.30
527.40.48	REPAIRS & MAINTENANCE	400.00	295.04	104.96
527.40.49	MISCELLANEOUS	800.00	939.33	-139.33
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000.00	20,510.68	9,489.32
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
12410	12410 - BILL 3900 IMPACT SUBTOTAL	39,400.00	28,994.23	10,405.77
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	500.00	982.63	-482.63
527.40.32	FUEL CONSUMED	500.00	0.00	500.00
527.40.41	PROFESSIONAL SERVICES	100.00	0.00	100.00
527.40.42	COMMUNICATIONS	500.00	136.67	363.33

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527.40.43	TRAVEL	4,000.00	138.68	3,861.32
527.40.45	OPERATING RENTALS & LEASES	400.00	438.98	-38.98
527.40.48	REPAIRS & MAINTENANCE	200.00	0.00	200.00
527.40.49	MISCELLANEOUS	300.00	0.00	300.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	50,000.00	24,939.35	25,060.65
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	56,500.00	26,936.31	29,563.69
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500.00	279.13	220.87
527.40.32	FUEL CONSUMED	100.00	62.10	37.90
527.40.41	PROFESSIONAL SERVICES	400.00	0.00	400.00
527.40.42	COMMUNICATIONS	600.00	244.87	355.13
527.40.43	TRAVEL	100.00	76.28	23.72
527.40.45	OPERATING RENTALS & LEASES	1,000.00	350.00	650.00
527.40.48	REPAIRS & MAINTENANCE	200.00	0.00	200.00
527.40.49	MISCELLANEOUS	400.00	100.00	300.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000.00	23,199.24	6,800.76
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
12420	12420 - BECCA BILL SUBTOTAL	33,300.00	24,611.62	8,688.38
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000.00	1,206.44	793.56
527.40.32	FUEL CONSUMED	1,500.00	1,269.93	230.07
527.40.41	PROFESSIONAL SERVICES	1,600.00	1,402.88	197.12
527.40.42	COMMUNICATIONS	2,500.00	1,414.68	1,085.32
527.40.43	TRAVEL	500.00	68.36	431.64
527.40.44	ADVERTISING	100.00	17.49	82.51
527.40.45	OPERATING RENTALS & LEASES	2,500.00	1,633.00	867.00
527.40.46	INSURANCE	700.00	100.00	600.00
527.40.47	PUBLIC UTILITIES SERVICES	1,000.00	1,702.29	-702.29
527.40.48	REPAIRS & MAINTENANCE	700.00	480.56	219.44
527.40.49	MISCELLANEOUS	1,300.00	1,597.59	-297.59
527.40.90	INTERFUND PAYMENTS FOR SERVICES	70,000.00	48,902.96	21,097.04
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
594.27.64	MAJOR EQUIPMENT	500.00	0.00	500.00

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12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	84,900.00	60,096.18	24,803.82
12430	12430 - OPTION B			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	0.00	917.08	-917.08
12430	12430 - OPTION B SUBTOTAL	0.00	917.08	-917.08
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	600.00	462.50	137.50
527.40.32	FUEL CONSUMED	1,500.00	1,242.20	257.80
527.40.41	PROFESSIONAL SERVICES	7,800.00	7,116.52	683.48
527.40.42	COMMUNICATIONS	1,600.00	671.49	928.51
527.40.43	TRAVEL	200.00	68.35	131.65
527.40.45	OPERATING RENTALS & LEASES	2,500.00	1,289.00	1,211.00
527.40.46	INSURANCE	200.00	100.00	100.00
527.40.47	PUBLIC UTILITIES SERVICES	500.00	500.00	0.00
527.40.48	REPAIRS & MAINTENANCE	200.00	51.75	148.25
527.40.49	MISCELLANEOUS	500.00	145.00	355.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	28,000.00	9,778.95	18,221.05
12435	12435 - SSODA SUBTOTAL	43,600.00	21,425.76	22,174.24
12440	12440 - PAROLE			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000.00	317.84	1,682.16
527.40.32	FUEL CONSUMED	2,000.00	369.36	1,630.64
527.40.41	PROFESSIONAL SERVICES	1,100.00	571.84	528.16
527.40.42	COMMUNICATIONS	2,000.00	240.01	1,759.99
527.40.43	TRAVEL	700.00	290.49	409.51
527.40.44	ADVERTISING	100.00	0.00	100.00
527.40.45	OPERATING RENTALS & LEASES	2,500.00	772.02	1,727.98
527.40.46	INSURANCE	200.00	0.00	200.00
527.40.47	PUBLIC UTILITIES SERVICES	1,000.00	262.84	737.16
527.40.48	REPAIRS & MAINTENANCE	400.00	77.90	322.10
527.40.49	MISCELLANEOUS	900.00	100.00	800.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	35,000.00	19,816.37	15,183.63
12440	12440 - PAROLE SUBTOTAL	47,900.00	22,818.67	25,081.33
12445	12445 - PAROLE SEX OFFENDER			
527.40.31	OFFICE & OPERATING SUPPLIES	100.00	0.00	100.00
527.40.32	FUEL CONSUMED	300.00	0.00	300.00



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527.40.41	PROFESSIONAL SERVICES	9,300.00	255.69	9,044.31
527.40.42	COMMUNICATIONS	900.00	0.00	900.00
527.40.43	TRAVEL	200.00	0.00	200.00
527.40.45	OPERATING RENTALS & LEASES	800.00	50.00	750.00
527.40.48	REPAIRS & MAINTENANCE	100.00	0.00	100.00
527.40.49	MISCELLANEOUS	700.00	0.00	700.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	15,000.00	0.00	15,000.00
12445	12445 - PAROLE SEX OFFENDER SUBTOTAL	27,400.00	305.69	27,094.31
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500.00	1,017.84	482.16
527.40.32	FUEL CONSUMED	1,500.00	1,625.28	-125.28
527.40.41	PROFESSIONAL SERVICES	1,600.00	398.18	1,201.82
527.40.42	COMMUNICATIONS	2,500.00	1,537.83	962.17
527.40.43	TRAVEL	500.00	283.25	216.75
527.40.45	OPERATING RENTALS & LEASES	2,000.00	1,883.07	116.93
527.40.46	INSURANCE	300.00	100.00	200.00
527.40.47	PUBLIC UTILITIES SERVICES	1,000.00	950.00	50.00
527.40.48	REPAIRS & MAINTENANCE	600.00	406.12	193.88
527.40.49	MISCELLANEOUS	500.00	508.46	-8.46
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000.00	24,105.38	5,894.62
527.40.95	INTERFUND OPERATING RENTALS/LEASE	0.00	300.00	-300.00
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	42,000.00	33,115.41	8,884.59
12451	12451-JUV ACCT INCENT BLK GRNT			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	20,000.00	9,996.00	10,004.00
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	20,000.00	9,996.00	10,004.00
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000.00	1,261.68	1,738.32
527.40.41	PROFESSIONAL SERVICES	500.00	0.00	500.00
527.40.42	COMMUNICATIONS	100.00	0.00	100.00
527.40.43	TRAVEL	100.00	0.00	100.00
527.40.49	MISCELLANEOUS	500.00	0.00	500.00
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	4,200.00	1,261.68	2,938.32
12498	12498 - YTH SPEC SVC END FUND			
508.00.00	ENDING FUND BALANCE	5,700.00	128,044.31	-122,344.31

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12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	5,700.00	128,044.31	-122,344.31
<b>124</b>	<b>YOUTH SPECIAL SERVICES EXPENDITURE TOTAL</b>	483,700.00	426,769.89	56,930.11
<b>126</b>	<b>MILL CREEK FLOOD CONTROL</b>			
12600	12600-MILL CREEK FLOOD CNTL MT			
531.30.00	MILL CREEK FLD CONTR-RIPRAP CHAN MAINT	45,000.00	19,280.33	25,719.67
531.30.11	REGULAR SALARIES & WAGES	0.00	4,213.22	-4,213.22
531.30.90	INTERFUND PAYMENTS FOR SERVICES	0.00	687.74	-687.74
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	45,000.00	24,181.29	20,818.71
12698	12698 - MILLCRK FLD CNTRL END			
508.00.00	ENDING FUND BALANCE	716,000.00	807,651.27	-91,651.27
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	716,000.00	807,651.27	-91,651.27
<b>126</b>	<b>MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL</b>	761,000.00	831,832.56	-70,832.56
<b>132</b>	<b>ELECTION EQUIPMENT RES</b>			
13200	13200 - ELECTION EQUIPMENT RES			
594.19.64	MAJOR EQUIPMENT	204,494.00	195,887.63	8,606.37
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	204,494.00	195,887.63	8,606.37
13298	13200 - ELEC EQUIP RES FND BAL			
508.00.00	ENDING FUND BALANCE	125,610.00	160,223.36	-34,613.36
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	125,610.00	160,223.36	-34,613.36
<b>132</b>	<b>ELECTION EQUIPMENT RES EXPENDITURE TOTAL</b>	330,104.00	356,110.99	-26,006.99
<b>133</b>	<b>WALLA WALLA COMMUNITY NETWORK</b>			
<b>133</b>	<b>WALLA WALLA COMMUNITY NETWORK EXPENDITURE TOTAL</b>	0.00	0.00	0.00
<b>134</b>	<b>REET ELECTRONIC TECHNOLOGY</b>			
13400	REET ELECTRONIC TECHNOLOGY			
508.00.00	ENDING FUND BALANCE	0.00	43,100.69	-43,100.69
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	0.00	43,100.69	-43,100.69
<b>134</b>	<b>REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL</b>	0.00	43,100.69	-43,100.69

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<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND</b>			
13500	TRIAL COURT IMPROVEMENT FUND			
508.00.00	ENDING FUND BALANCE	8,298.00	4,718.60	3,579.40
512.40.11	REGULAR SALARIES & WAGES	16,694.00	16,386.60	307.40
512.40.12	OVERTIME	0.00	55.59	-55.59
512.40.21	OTHER BENEFITS	7,428.00	7,074.21	353.79
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	32,420.00	28,235.00	4,185.00
<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL</b>	32,420.00	28,235.00	4,185.00
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES</b>			
14600	EMERGENCY MEDICAL SERVICES			
526.00.11	REGULAR SALARIES & WAGES	61,757.00	63,761.48	-2,004.48
526.00.21	OTHER BENEFITS	18,333.00	16,772.28	1,560.72
526.00.31	OFFICE & OPERATING SUPPLIES	1,450.00	770.99	679.01
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150.00	319.47	-169.47
526.00.41	PROFESSIONAL SERVICES	7,060.00	7,056.00	4.00
526.00.42	COMMUNICATIONS	2,200.00	1,619.17	580.83
526.00.43	TRAVEL	2,500.00	466.13	2,033.87
526.00.44	ADVERTISING	300.00	360.67	-60.67
526.00.46	INSURANCE	2,197.00	1,225.88	971.12
526.00.48	REPAIRS & MAINTENANCE	1,800.00	107.22	1,692.78
526.00.49	MISCELLANEOUS	3,075.00	918.08	2,156.92
526.00.91	INTERFUND PROFESSIONAL SERVICES	4,500.00	4,330.84	169.16
594.26.64	MAJOR EQUIPMENT	30,112.00	29,248.59	863.41
594.26.69	OTHER EQUIPMENT	550.00	0.00	550.00
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	135,984.00	126,956.80	9,027.20
14698	14600-EMG MED SVC END FUND BAL			
508.00.00	ENDING FUND BALANCE	29,295.00	41,297.71	-12,002.71
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	29,295.00	41,297.71	-12,002.71
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL</b>	165,279.00	168,254.51	-2,975.51
<b>147</b>	<b>EMS TAXES</b>			
14700	EMS TAXES			
508.00.00	ENDING FUND BALANCE	0.00	17,247.39	-17,247.39

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526.00.02	UNCOLLECTIBLE TAXES	247,100.00	0.00	247,100.00
589.00.00	OTHER NONEXPENDITURES	1,477,027.00	1,750,521.28	-273,494.28
14700	EMS TAXES SUBTOTAL	1,724,127.00	1,767,768.67	-43,641.67
<b>147</b>	<b>EMS TAXES EXPENDITURE TOTAL</b>	<b>1,724,127.00</b>	<b>1,767,768.67</b>	<b>-43,641.67</b>
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG</b>			
14800	911 ENHNCD/PUB COM BLDG			
526.60.41	PROFESSIONAL SERVICES	521,050.00	471,677.97	49,372.03
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	521,050.00	471,677.97	49,372.03
14898	14800 -911 ENHNCD END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	8.50	-8.50
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0.00	8.50	-8.50
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL</b>	<b>521,050.00</b>	<b>471,686.47</b>	<b>49,363.53</b>
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND</b>			
15000	15000 -WW PUB FAC IMPROV FUND			
558.70.49	MISCELLANEOUS	5,000.00	5,000.00	0.00
589.00.00	OTHER NONEXPENDITURES	0.00	200,000.00	-200,000.00
594.00.00	CAPITAL OUTLAY - COUNTY	523,000.00	0.00	523,000.00
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	528,000.00	205,000.00	323,000.00
15098	15000 -PUB FAC IMPROV END BAL			
508.00.00	WW PUB FAC IMPROV FUND ENDING FUND BAL	420,484.00	1,266,001.31	-845,517.31
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	420,484.00	1,266,001.31	-845,517.31
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL</b>	<b>948,484.00</b>	<b>1,471,001.31</b>	<b>-522,517.31</b>
<b>155</b>	<b>WW CO WATERSHED PLANNING</b>			
15500	WW CO WATERSHED PLANNING			
508.00.00	ENDING FUND BALANCE	0.00	188,164.57	-188,164.57
558.60.11	REGULAR SALARIES & WAGES	118,946.00	112,653.24	6,292.76
558.60.13	EXTRA LABOR	4,500.00	236.53	4,263.47
558.60.21	OTHER BENEFITS	29,188.00	28,815.41	372.59
558.60.31	OFFICE & OPERATING SUPPLIES	2,494.00	1,435.40	1,058.60
558.60.32	FUEL CONSUMED	150.00	24.63	125.37

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558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	150.00	0.00	150.00
558.60.41	PROFESSIONAL SERVICES	740,758.00	484,423.91	256,334.09
558.60.42	COMMUNICATIONS	1,900.00	1,436.70	463.30
558.60.43	TRAVEL	1,700.00	1,123.01	576.99
558.60.44	ADVERTISING	400.00	225.24	174.76
558.60.45	OPERATING RENTALS & LEASES	2,800.00	616.01	2,183.99
558.60.49	MISCELLANEOUS	1,000.00	390.00	610.00
558.60.90	INTERFUND PAYMENTS FOR SERVICES	17,070.00	14,307.17	2,762.83
558.60.91	INTERFUND PROFESSIONAL SERVICES	5,032.00	4,962.00	70.00
558.60.95	INTERFUND OPERATING RENTALS/LEASE	1,500.00	1,381.57	118.43
558.60.96	INTERFUND INSURANCE SERVICES	2,762.00	1,852.82	909.18
594.58.64	MAJOR EQUIPMENT	1,250.00	0.00	1,250.00
15500	WW CO WATERSHED PLANNING SUBTOTAL	931,600.00	842,048.21	89,551.79
<b>155</b>	<b>WW CO WATERSHED PLANNING EXPENDITURE TOTAL</b>	<b>931,600.00</b>	<b>842,048.21</b>	<b>89,551.79</b>
<b>160</b>	<b>WW CO LOW INCOME HOUSING</b>			
16000	WW CO LOW INCOME HOUSING			
559.20.49	MISCELLANEOUS	151,000.00	95,785.32	55,214.68
16000	WW CO LOW INCOME HOUSING SUBTOTAL	151,000.00	95,785.32	55,214.68
16010	HOMELESS HOUSING			
559.20.31	OFFICE & OPERATING SUPPLIES	1,000.00	0.00	1,000.00
559.20.41	PROFESSIONAL SERVICES	20,000.00	25,504.99	-5,504.99
559.20.49	MISCELLANEOUS	6,500.00	5,538.26	961.74
16010	HOMELESS HOUSING SUBTOTAL	27,500.00	31,043.25	-3,543.25
16098	16098 LOW INC HOUSING END FUND			
508.00.00	ENDING FUND BALANCE/HOMELESS HOUSING	240,500.00	307,566.51	-67,066.51
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	240,500.00	307,566.51	-67,066.51
<b>160</b>	<b>WW CO LOW INCOME HOUSING EXPENDITURE TOTAL</b>	<b>419,000.00</b>	<b>434,395.08</b>	<b>-15,395.08</b>
<b>190</b>	<b>JAIL INMATE WELFARE</b>			
19000	JAIL INMATE WELFARE			
523.92.12	OVERTIME	10,000.00	0.00	10,000.00
523.92.31	OFFICE & OPERATING SUPPLIES	8,000.00	4,654.18	3,345.82
523.92.48	REPAIRS & MAINTENANCE	2,000.00	0.00	2,000.00

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19000	JAIL INMATE WELFARE SUBTOTAL	20,000.00	4,654.18	15,345.82
19098	19000-JAIL INMATE END FUND BAL			
508.00.00	ENDING FUND BALANCE	69,613.00	94,651.13	-25,038.13
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	69,613.00	94,651.13	-25,038.13
<b>190</b>	<b>JAIL INMATE WELFARE EXPENDITURE TOTAL</b>	<b>89,613.00</b>	<b>99,305.31</b>	<b>-9,692.31</b>
<b>191</b>	<b>REWARD</b>			
19100	19100 - REWARD			
508.00.00	ENDING FUND BALANCE	0.00	1,000.00	-1,000.00
521.30.31	OFFICE & OPERATING SUPPLIES	750.00	0.00	750.00
19100	19100 - REWARD SUBTOTAL	750.00	1,000.00	-250.00
<b>191</b>	<b>REWARD EXPENDITURE TOTAL</b>	<b>750.00</b>	<b>1,000.00</b>	<b>-250.00</b>
<b>192</b>	<b>DARE/GREAT PROGRAMS</b>			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	2,000.00	1,354.26	645.74
521.30.43	TRAVEL	350.00	10.17	339.83
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	2,350.00	1,364.43	985.57
19298	19298 - DARE/GRT END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,650.00	4,572.04	-922.04
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	3,650.00	4,572.04	-922.04
<b>192</b>	<b>DARE/GREAT PROGRAMS EXPENDITURE TOTAL</b>	<b>6,000.00</b>	<b>5,936.47</b>	<b>63.53</b>
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV</b>			
20300	20300 - JUV DET DEBT SERV			
508.00.00	ENDING FUND BALANCE	0.00	48,737.65	-48,737.65
589.00.00	OTHER NON EXPENDITURES	0.00	338,152.42	-338,152.42
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0.00	386,890.07	-386,890.07
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL</b>	<b>0.00</b>	<b>386,890.07</b>	<b>-386,890.07</b>
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING</b>			
30000	30000 - LAW & JUSTICE BLDG			

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594.21.62	BUILDINGS	6,000.00	0.00	6,000.00
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	6,000.00	0.00	6,000.00
30098	30098 L&J BLDG FUND END BAL			
508.00.00	ENDING FUND BALANCE	202,000.00	253,626.51	-51,626.51
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	202,000.00	253,626.51	-51,626.51
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING EXPENDITURE TOTAL</b>	<b>208,000.00</b>	<b>253,626.51</b>	<b>-45,626.51</b>
<b>301</b>	<b>CURRENT EXPENSE BUILDING</b>			
30100	CURRENT EXPENSE BUILDING			
521.90.41	PROFESSIONAL SERVICES	55,000.00	80,411.20	-25,411.20
521.90.48	REPAIRS & MAINTENANCE	0.00	42,240.87	-42,240.87
521.90.70	DEBT SERVICE PRINCIPAL	0.00	97,551.40	-97,551.40
521.90.80	DEBT SERVICE-INTEREST	0.00	84,958.24	-84,958.24
594.21.62	BUILDINGS	3,190,500.00	2,236,797.55	953,702.45
30100	CURRENT EXPENSE BUILDING SUBTOTAL	3,245,500.00	2,541,959.26	703,540.74
30198	30100- C.E. BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,135,419.00	3,396,522.86	-2,261,103.86
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	1,135,419.00	3,396,522.86	-2,261,103.86
<b>301</b>	<b>CURRENT EXPENSE BUILDING EXPENDITURE TOTAL</b>	<b>4,380,919.00</b>	<b>5,938,482.12</b>	<b>-1,557,563.12</b>
<b>303</b>	<b>JUVENILE DETENTION BLDG</b>			
30398	30398-JUV DET BLDG END FND BAL			
508.00.00	ENDING FUND BALANCE	0.00	12,000.00	-12,000.00
30398	30398-JUV DET BLDG END FND BAL SUBTOTAL	0.00	12,000.00	-12,000.00
<b>303</b>	<b>JUVENILE DETENTION BLDG EXPENDITURE TOTAL</b>	<b>0.00</b>	<b>12,000.00</b>	<b>-12,000.00</b>
<b>304</b>	<b>FAIRGROUNDS BUILDING FUND</b>			
30400	FAIRGROUNDS BUILDING FUND			
527.00.48	REPAIRS & MAINTENANCE	500.00	0.00	500.00
594.27.62	BUILDINGS	1,000.00	0.00	1,000.00
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	1,500.00	0.00	1,500.00
30498	30498 FAIR BLDG END FUND BAL			

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.00.00	ENDING FUND BALANCE	3,500.00	0.00	3,500.00
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	3,500.00	0.00	3,500.00
<b>304</b>	<b>FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG</b>			
30500	PUBLIC COMMUNICATIONS BLDG			
594.26.62	BUILDINGS	10,000.00	0.00	10,000.00
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	10,000.00	0.00	10,000.00
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	10,000.00	17,366.21	-7,366.21
30598	PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL	10,000.00	17,366.21	-7,366.21
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL</b>	<b>20,000.00</b>	<b>17,366.21</b>	<b>2,633.79</b>
<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING</b>			
50200	50200-EQUIP RENTAL & REVOLVING			
548.60.01	DEPRECIATION	0.00	810,099.70	-810,099.70
589.00.00	OTHER NONEXPENDITURES	0.00	203,404.25	-203,404.25
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0.00	1,013,503.95	-1,013,503.95
50201	EQUIPMENT MAINTENANCE			
548.60.00	EQUIPMENT MAINTENANCE	300,000.00	0.00	300,000.00
548.65.00	MAINTENANCE OF EQUIPMENT	0.00	386,582.28	-386,582.28
548.65.11	REGULAR SALARIES & WAGES	0.00	2,599.75	-2,599.75
50201	EQUIPMENT MAINTENANCE SUBTOTAL	300,000.00	389,182.03	-89,182.03
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	598,000.00	15,803.98	582,196.02
548.60.03	EQUIP PURCHASES - OVERHEAD	25,000.00	0.00	25,000.00
548.60.11	REGULAR SALARIES & WAGES	0.00	112.59	-112.59
594.00.64	MAJOR EQUIPMENT	0.00	0.10	-0.10
50202	EQUIPMENT PURCHASE SUBTOTAL	623,000.00	15,916.67	607,083.33
50211	CENTRAL STORES			
519.55.00	CENTRAL STORES - MAINT OF FACILITIES	0.00	108.36	-108.36
519.58.00	CENTRAL STORES - OPERATIONS	50,000.00	126,170.37	-76,170.37
519.58.11	REGULAR SALARIES & WAGES	0.00	9,693.28	-9,693.28



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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
519.58.12	OVERTIME	0.00	105.30	-105.30
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	550,000.00	690,080.81	-140,080.81
519.58.93	INTERFUND SUPPLIES	0.00	39.00	-39.00
50211	CENTRAL STORES SUBTOTAL	600,000.00	826,197.12	-226,197.12
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	30,000.00	40,576.80	-10,576.80
548.35.11	REGULAR SALARIES & WAGES	0.00	1,435.27	-1,435.27
548.38.00	MECHANICAL SHOP - OPERATIONS-GENERAL	500,000.00	462,896.72	37,103.28
548.38.11	REGULAR SALARIES & WAGES	0.00	60,327.80	-60,327.80
548.38.12	OVERTIME	0.00	25.80	-25.80
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	5,790.35	-5,790.35
548.48.00	PARTS OPERATIONS-GENERAL	65,000.00	3,072.72	61,927.28
548.48.11	REGULAR SALARIES & WAGES	0.00	8,682.86	-8,682.86
548.48.12	OVERTIME	0.00	117.28	-117.28
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	600,000.00	437,679.26	162,320.74
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	0.00	1,682.69	-1,682.69
50221	MECHANICAL SHOP SUBTOTAL	1,195,000.00	1,022,287.55	172,712.45
50222	COUNTY ROAD			
594.48.00	CONSTRUCTION OF FACILITIES	80,000.00	0.00	80,000.00
50222	COUNTY ROAD SUBTOTAL	80,000.00	0.00	80,000.00
50231	50200-PITS,QUARIES,ASPHLT PLNT			
548.20.00	PITS, QUARRIES & ASP PNT	500,000.00	0.00	500,000.00
548.20.01	DEPRECIATION	10,000.00	0.00	10,000.00
548.20.02	PITS & QUARRIEES - PIT ACQUISTIONS	50,000.00	0.00	50,000.00
548.20.03	PITS & QUARRIES - PIT DEVELOPMENT	30,000.00	0.00	30,000.00
548.25.00	PITDS & QUARRIES - MAINT OF FACILITIES	0.00	7,105.76	-7,105.76
548.25.11	REGULAR SALARIES & WAGES	0.00	321.01	-321.01
548.28.00	PITS & QUARRIES - OP -GENERAL	0.00	108,641.75	-108,641.75
548.28.11	REGULAR SALARIES & WAGES	0.00	18,542.51	-18,542.51
548.28.12	OVERTIME	0.00	1,745.65	-1,745.65
50231	50200-PITS,QUARIES,ASPHLT PLNT SUBTOTAL	590,000.00	136,356.68	453,643.32
50298	50200 EQUIP R&R END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,319,012.00	7,808,896.15	-6,489,884.15
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	1,319,012.00	7,808,896.15	-6,489,884.15

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<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING EXPENDITURE TOTAL</b>	4,707,012.00	11,212,340.15	-6,505,328.15
<b>503</b>	<b>RISK MANAGEMENT</b>			
50300	RISK MANAGEMENT			
514.71.46	INSURANCE	10,000.00	0.00	10,000.00
514.71.49	MISCELLANEOUS	3,000.00	2,806.97	193.03
514.76.46	INSURANCE	446,000.00	313,329.40	132,670.60
514.77.46	INSURANCE	50,000.00	21,302.72	28,697.28
514.78.46	INSURANCE	50,000.00	39,793.80	10,206.20
50300	RISK MANAGEMENT SUBTOTAL	559,000.00	377,232.89	181,767.11
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	90,000.00	8,616.79	81,383.21
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	90,000.00	8,616.79	81,383.21
<b>503</b>	<b>RISK MANAGEMENT EXPENDITURE TOTAL</b>	649,000.00	385,849.68	263,150.32
<b>504</b>	<b>CO UNEMPLOYMENT COMP</b>			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	50,000.00	16,306.40	33,693.60
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	50,000.00	16,306.40	33,693.60
50498	50400 UNEMP COMP END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	5,501.96	-5,501.96
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	0.00	5,501.96	-5,501.96
<b>504</b>	<b>CO UNEMPLOYMENT COMP EXPENDITURE TOTAL</b>	50,000.00	21,808.36	28,191.64
<b>505</b>	<b>TECHNOLOGY SERVICES</b>			
50500	TECHNOLOGY SERVICES			
518.88.01	DEPRECIATION	0.00	252,499.66	-252,499.66
518.88.11	REGULAR SALARIES & WAGES	265,548.00	271,918.94	-6,370.94
518.88.12	OVERTIME	15,000.00	2,876.78	12,123.22
518.88.21	OTHER BENEFITS	68,243.00	68,447.01	-204.01
518.88.31	OFFICE & OPERATING SUPPLIES	19,064.00	10,865.61	8,198.39
518.88.41	PROFESSIONAL SERVICES	15,327.00	13,186.88	2,140.12
518.88.42	COMMUNICATIONS	31,623.00	27,960.13	3,662.87

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
518.88.43	TRAVEL	10,400.00	3,555.24	6,844.76
518.88.44	ADVERTISING	2,000.00	0.00	2,000.00
518.88.45	OPERATING RENTALS & LEASES	19,000.00	6,920.07	12,079.93
518.88.46	INSURANCE	5,931.00	4,450.13	1,480.87
518.88.48	REPAIRS & MAINTENANCE	280,553.00	308,650.46	-28,097.46
518.88.49	MISCELLANEOUS	1,055.00	958.10	96.90
518.88.70	DEBT SERVICE PRINCIPAL	81,996.00	68,519.20	13,476.80
518.88.80	DEBT SERVICE-INTEREST	4,015.00	9,614.35	-5,599.35
594.18.64	MAJOR EQUIPMENT	50,208.00	4,196.98	46,011.02
597.00.00	OPERATING TRANSFERS OUT	66,180.00	66,180.00	0.00
50500	TECHNOLOGY SERVICES SUBTOTAL	936,143.00	1,120,799.54	-184,656.54
50598	50500-CNTRL SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,820.00	587,412.52	-583,592.52
50598	50500-CNTRL SVCS END FUND BAL SUBTOTAL	3,820.00	587,412.52	-583,592.52
<b>505</b>	<b>TECHNOLOGY SERVICES EXPENDITURE TOTAL</b>	<b>939,963.00</b>	<b>1,708,212.06</b>	<b>-768,249.06</b>
<b>506</b>	<b>1993 CENTRAL SERVICES CAP FUND</b>			
50600	CENTRAL SERVICES CAP FUND			
518.80.01	DEPRECIATION	0.00	1,129.08	-1,129.08
594.18.64	MAJOR EQUIPMENT	38,000.00	8,431.05	29,568.95
50600	CENTRAL SERVICES CAP FUND SUBTOTAL	38,000.00	9,560.13	28,439.87
50698	50698-CNTRL SVC CAP END FN BAL			
508.00.00	ENDING FUND BALANCE	145,979.00	321,598.42	-175,619.42
50698	50698-CNTRL SVC CAP END FN BAL SUBTOTAL	145,979.00	321,598.42	-175,619.42
<b>506</b>	<b>1993 CENTRAL SERVICES CAP FUND EXPENDITURE TOTAL</b>	<b>183,979.00</b>	<b>331,158.55</b>	<b>-147,179.55</b>
		<b>80,965,656.00</b>	<b>87,266,047.72</b>	<b>-6,300,391.72</b>

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WARRANT ACTIVITY  
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010	CURRENT EXPENSE	141,876.62	8,397,182.03	8,379,541.93	0.00	159,516.72
101	COMMUNITY DEVELOPMENT	2,010.21	532,967.64	516,528.74	0.00	18,449.11
102	WASTE MANAGEMENT	5,111.21	196,051.45	194,264.22	0.00	6,898.44
103	EMERGENCY MANAGEMENT	1,818.70	413,581.73	372,056.86	0.00	43,343.57
104	SHERIFFS BLOCK GRANTS	609.30	11,038.67	10,996.81	0.00	651.16
107	JUVENILE JUSTICE CENTER	392.14	898,636.06	881,399.72	0.00	17,628.48
108	LAW & JUSTICE	2,472.00	815,125.79	778,303.63	0.00	39,294.16
109	AUDITORS M & O	0.00	27,232.47	26,691.99	0.00	540.48
110	TREASURERS M & O	0.00	19,452.80	19,452.80	0.00	0.00
111	PROS VICTIM-WITNESS	724.96	27,893.21	28,542.13	0.00	76.04
112	PUBLIC HEALTH	5,292.97	1,193,942.19	1,182,295.14	0.00	16,940.02
115	COUNTY ROAD	200,708.19	14,932,196.70	14,884,733.49	0.00	248,171.40
118	WALLA WALLA FAIR	1,488.87	946,073.30	933,181.61	0.00	14,380.56
119	HUMAN SERVICES	49,570.69	3,471,358.82	3,435,611.88	0.00	85,317.63
121	SOLDIER'S RELIEF	910.18	31,408.86	30,834.27	0.00	1,484.77
122	PROS CHILD SUPPORT	2,897.13	154,174.14	154,265.74	0.00	2,805.53
123	FAIRGROUNDS PROPERTIES	0.00	18,352.68	18,300.77	0.00	51.91
124	YOUTH SPECIAL SERVICES	46.40	298,725.58	296,648.35	0.00	2,123.63
126	MILL CREEK FLOOD CONTROL	0.00	21,200.08	21,200.08	0.00	0.00
132	ELECTION EQUIPMENT RES	0.00	195,887.63	195,887.63	0.00	0.00
135	TRIAL COURT IMPROVEMENT FUND	0.00	10,901.22	10,901.22	0.00	0.00
146	EMERGENCY MEDICAL SERVICES	620.11	81,116.98	80,577.67	0.00	1,159.42
148	911 ENHNCD/PUB COM BLDG	5,237.81	471,677.97	467,094.98	0.00	9,820.80
150	WWCO PUBLIC FAC IMPROV FUND	0.00	5,000.00	5,000.00	0.00	0.00
155	WW CO WATERSHED PLANNING	10,057.82	567,975.67	525,048.68	0.00	52,984.81
160	WW CO LOW INCOME HOUSING	0.00	103,379.36	103,344.36	0.00	35.00
190	JAIL INMATE WELFARE	154.51	4,654.18	4,654.29	0.00	154.40
192	DARE/GREAT PROGRAMS	0.00	1,364.43	1,315.37	0.00	49.06
301	CURRENT EXPENSE BUILDING	0.00	2,547,828.11	1,418,136.97	0.00	1,129,691.14
502	EQUIP RENTAL & REVOLVING	117.01	2,490,966.40	2,434,165.84	0.00	56,917.57
503	RISK MANAGEMENT	0.00	377,232.89	348,100.25	0.00	29,132.64
504	CO UNEMPLOYMENT COMP	0.00	16,306.40	16,306.40	0.00	0.00
505	TECHNOLOGY SERVICES	51,124.18	688,519.97	716,713.51	0.00	22,930.64
506	1993 CENTRAL SERVICES CAP FUND	0.00	34,133.05	34,133.05	0.00	0.00
623	RURAL LIBRARY	0.00	656,034.35	656,034.35	0.00	0.00

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624	TOUCHET LOWDEN MOSQUITO CONT	0.00	19,881.84	19,881.84	0.00	0.00
625	COLUMBIA MOSQUITO CONTROL	0.00	242,012.89	242,012.89	0.00	0.00
626	WW CEMETERY DISTRICT	0.00	11,896.17	11,896.17	0.00	0.00
628	WW NOXIOUS WEED CNTL	44.72	28,216.32	28,219.89	0.00	41.15
629	VALLEY TRANSIT	0.00	4,228,937.31	4,228,937.31	0.00	0.00
635	PRESCOTT PARK & REC	0.00	103,062.57	103,062.57	0.00	0.00
650	AUDITOR'S WARRANT CLEARING FUND	1,993,592.07	57,103,153.13	57,761,258.96	0.00	1,335,486.24
660	WALLULA WATER DIST 1	0.00	27,948.93	27,948.93	0.00	0.00
664	WW WATER DIST 2 MAINT	0.00	22,217.35	22,217.35	0.00	0.00
668	SUN HARBOR WATER 3	0.00	101,204.53	101,204.53	0.00	0.00
669	BOLLES PRESCOTT FLOOD	0.00	120.03	120.03	0.00	0.00
680	FIRE DIST 1 EXPENSE	0.00	125,393.17	125,393.17	0.00	0.00
683	FIRE DIST 2 EXPENSE	0.00	31,994.12	31,994.12	0.00	0.00
684	FIRE DIST 3 EXPENSE	0.00	183,502.23	183,502.23	0.00	0.00
686	FIRE DIST 4 EXPENSE	0.00	685,005.66	685,005.66	0.00	0.00
689	FIRE DIST 5 EXPENSE	930.22	664,762.88	664,762.88	0.00	930.22
693	FIRE DIST 6 EXPENSE	0.00	83,605.94	83,605.94	0.00	0.00
695	FIRE DIST 7 EXPENSE	0.00	53,793.42	53,793.42	0.00	0.00
697	FIRE DIST 8 EXPENSE	0.00	66,817.52	66,817.52	0.00	0.00
710	IRRIGATION DIST 2 MAINT	0.00	6,255.43	6,255.43	0.00	0.00
711	IRRIGATION DIST 3 MAINT	0.00	9,409.32	9,409.32	0.00	0.00
713	IRRIGATION DIST 4 MAINT	0.00	50,544.57	50,544.57	0.00	0.00
717	IRRIGATION DIST 5 MAINT	0.00	16,177.05	16,177.05	0.00	0.00
718	IRRIGATION DIST 6 MAINT	0.00	18,856.04	18,856.04	0.00	0.00
719	IRRIGATION DIST 7 MAINT	0.00	1,565.77	1,565.77	0.00	0.00
720	IRRIGATION DIST 8 MAINT	0.00	38,066.57	38,066.57	0.00	0.00
721	IRRIGATION DIST 9 MAINT	0.00	24,849.53	24,849.53	0.00	0.00
722	IRRIGATION DIST 9 CONST	0.00	11,208.70	11,208.70	0.00	0.00
724	IRRIGATION DIST 10 MAINT	0.00	18,411.29	18,411.29	0.00	0.00
726	IRRIGATION DIST 11 MAINT	0.00	53,847.46	53,847.46	0.00	0.00
728	IRRIGATION DIST 12 MAINT	0.00	13,176.13	13,176.13	0.00	0.00
729	IRRIGATION DIST 13 MAINT	0.00	221,359.04	221,359.04	0.00	0.00
731	IRRIGATION DIST 14 MAINT	0.00	50,307.31	50,307.31	0.00	0.00
733	IRRIGATION DIST 16 MAINT	0.00	625.94	625.94	0.00	0.00
740	BLUE MOUNTAIN INS CO-OP FUND	0.00	17,746.71	17,746.71	0.00	0.00
750	SCH DIST 101 GENERAL	15,313.65	603,061.05	591,049.88	0.00	27,324.82
760	SCH DIST 140 GENERAL	1,023,809.16	49,847,286.20	49,725,179.72	6,957.46	1,138,958.18

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WARRANT ACTIVITY  
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761	SCH DIST 140 ASB	1,691.58	869,366.10	869,814.19	300.00	943.49
762	SCH DIST 140 CAPITAL PROJECTS	31,034.41	245,400.16	276,434.57	0.00	0.00
765	140 2000 EXPENDABLE TRUST	0.00	147,000.00	147,000.00	0.00	0.00
766	SCH DIST 140 TRANS VEHICLE	0.00	82,425.70	82,425.70	0.00	0.00
769	SCH 140 NON EXPENDABLE TRUST	0.00	458.03	458.03	0.00	0.00
770	SCH DIST 250 GENERAL	213,461.80	7,753,338.23	7,716,202.86	7,553.49	243,043.68
771	SCH DIST 250 ASB	0.00	28,231.74	23,643.77	0.00	4,587.97
774	SCH DIST 250 TRANS VEHICLE	0.00	141,967.46	141,967.46	0.00	0.00
780	SCH DIST 300 GENERAL	85,158.86	3,097,861.35	3,056,792.63	3,079.12	123,148.46
781	SCH DIST 300 ASB	1,354.69	62,473.47	61,465.88	0.00	2,362.28
782	SCH DIST 300 CAPITAL PROJECTS	0.00	838.85	838.85	0.00	0.00
790	SCH DIST 400 GENERAL	369,124.89	7,794,520.73	7,780,439.94	8,272.71	374,932.97
791	SCH DIST 400 ASB	1,106.21	162,540.53	163,012.14	315.00	319.60
792	SCH DIST 400 CAPITAL PROJECTS	4,212.00	760,132.81	673,271.83	88,512.45	2,560.53
796	SCH DIST 400 TRANS VEHICLE	0.00	19,448.79	19,448.79	0.00	0.00
800	SCH DIST 401 GENERAL	77,843.01	3,462,341.30	3,441,244.64	1,266.67	97,673.00
801	SCH DIST 401 ASB	1,501.01	83,363.86	83,405.83	114.56	1,344.48
810	SCH DIST 402 GENERAL	35,066.15	3,329,525.92	3,351,525.82	3,547.65	9,518.60
811	SCH DIST 402 ASB	741.48	22,954.33	23,647.38	0.00	48.43
813	SCH DIST 402 CAPITAL PROJECTS	0.00	33,688.21	33,688.21	0.00	0.00
	TOTALS	4,339,226.92	183,543,730.50	182,439,265.12	119,919.11	5,323,773.19

**WALLA WALLA COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY TAXES**  
**DECEMBER 31, 2006**

Fund Name	Taxes Receivable January 1, 2006	Tax Rate \$/1000	Taxes Levied Report Year	Taxes Collected	Tax Adjustment Increases	Tax Adjustment Decreases	Taxes Receivable December 31, 2006
Current Expense	1,304,521	1.787575	6,057,307	6,139,683	151,278	53,299	1,320,124
County Road	407,725	2.250000	3,985,345	4,011,041	19,577	28,886	372,720
Human Services	9,674		85,658	86,367	383	725	8,623
Soldier's Relief	4,347		38,548	38,868	172	326	3,873
Mill Creek Flood	4,199	0.036149	49,959	50,760	62	155	3,305
EMS Taxes	159,200	0.496779	1,717,791	1,729,925	7,458	14,409	140,115
Juvenile Detention Debt Service	40,210	0.098650	337,667	340,962	1,807	4,725	33,997
State School	574,239	3.001741	10,264,006	10,301,621	41,398	207,813	370,209
State GTE Refund	2,861		3,530	4,943	44	54	1,438
Rural Library	90,610	0.500000	885,632	891,340	4,350	6,419	82,833
Touchet Lowden Mosquito Control	(2,419)	0.348748	23,550	24,093	78	26	(2,910)
Columbia Mosquito Control	8,758	0.636300	244,676	244,347	574	315	9,346
Cemetery District	1			0	0	0	1
Noxious Weeds	4,544		31,468	31,688	17	36	4,305
Columbia County Hospital	5,284	0.500000	41,019	41,104	215	392	5,022
City of Walla Walla	463,140	2.889150	3,659,773	3,681,582	13,999	32,629	422,701
City of Walla Walla Debt Serv	9,468	0.282618	353,456	351,023	1,473	5,085	8,289
City of College Place	151,089	2.491121	903,330	938,340	4,258	11,311	109,026
City of College Place Debt Serv	11,697	0.537098	190,862	193,657	1,003	3,900	6,005
City of Prescott	5,767	2.697508	27,633	27,831	200	493	5,276
Prescott Park & Recreation	5,253	0.309608	66,778	67,155	61	137	4,800
Prescott Park & Recreation Bond	975			18	5	2	960
Columbia County Hospital Special	9,469			952	139	3,951	4,705
Waitsburg Park & Recreation	1,237			32	4	2	1,207
Port of Walla Walla General	174,840	0.443604	1,533,919	1,546,328	6,884	12,959	156,356
Columbia County Hospital Bond		1.276954	103,759	102,690	4,293	1,388	3,974
Bolles Prescott Flood	138			3	1	0	136
Fire District #1 Expense	6,442	1.000000	67,039	67,686	39	16	5,818
Fire District #2 Expense	3,391	0.753598	28,835	29,366	69	224	2,705
Fire District #3 Expense	12,254	1.237825	148,785	149,341	78	106	11,670
Fire District #4 Expense	92,264	1.305503	917,630	920,619	5,584	9,198	85,661
Fire District #4 Debt Service	26,467	0.319253	230,000	230,959	1,673	4,518	22,663
Fire District #4 Reserve	4			0	0	0	4
Fire District #5 Expense	75,845	1.480840	660,562	662,210	4,140	6,095	72,242
Fire District #5 Reserve	10,266			802	52	55	9,461
Fire District #6 Expense	9,249	0.641661	171,641	173,642	371	223	7,396
Fire District #7 Expense	4,347	0.999197	40,069	40,046	56	170	4,256
Fire District #8 Expense	7,561	0.846813	64,308	65,476	567	551	6,409
Fire District #8 Reserve	31			1	0	0	30
<b>TOTAL</b>	<b>3,694,948</b>		<b>32,934,535</b>	<b>33,186,501</b>	<b>272,362</b>	<b>410,593</b>	<b>3,304,751</b>

**WALLA WALLA COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY TAXES**  
**DECEMBER 31, 2006**

Fund Name	Taxes Receivable January 1, 2006	Tax Rate \$/1000	Taxes Levied Report Year	Taxes Collected	Tax Adjustment Increases	Tax Adjustment Decreases	Taxes Receivable December 31, 2006
School District #101 General	20,589	3.506772	195,811	196,953	1,109	3,584	16,972
School District #140 General	752,595	3.846850	6,827,236	6,857,618	35,659	108,264	649,608
School District #250 General	167,237	2.418733	1,425,000	1,456,406	9,402	27,031	118,202
School District #300 General	46,967	2.334069	558,420	564,367	1,092	661	41,451
School District #400 General	152,895	3.426564	1,600,000	1,603,828	10,886	17,503	142,450
School District #401 General	32,852	3.616920	293,893	294,465	1,551	4,152	29,679
School District #402 General	38,643	1.966488	424,142	426,552	428	891	35,770
<b>TOTAL</b>	<b>1,211,778</b>		<b>11,324,502</b>	<b>11,400,189</b>	<b>60,127</b>	<b>162,086</b>	<b>1,034,132</b>
School District #140 Bond	292,304	1.577269	2,799,274	2,826,156	14,910	45,579	234,753
School District #250 Bond	94,466	1.132137	667,000	685,508	4,684	12,924	67,718
School District #300 Bond	22,683	1.525686	365,016	369,394	722	404	18,623
School District #400 Bond	185,638	3.812245	1,780,090	1,782,574	12,229	19,339	176,044
School District #401 Bond	29,524	3.020645	245,443	246,175	1,300	3,485	26,607
<b>TOTAL</b>	<b>624,615</b>		<b>5,856,823</b>	<b>5,909,807</b>	<b>33,845</b>	<b>81,731</b>	<b>523,745</b>
School District #250 Cap Project	23						23
School District #400 Cap Project	26,062	0.588941	275,000	274,741	1,874	2,936	25,259
<b>TOTAL</b>	<b>26,085</b>		<b>275,000</b>	<b>274,741</b>	<b>1,874</b>	<b>2,936</b>	<b>25,282</b>
School District #400 Trans Vehicle	109			28	16	6	91
<b>GRAND TOTAL</b>	<b>5,557,535</b>		<b>50,390,860</b>	<b>50,771,266</b>	<b>368,224</b>	<b>657,352</b>	<b>4,888,001</b>



## Schedule Of Long-term Debt

For The Year Ended December 31, 2006

X G.O. Debt  
 \_\_\_ Revenue Debt  
 \_\_\_ Assessment Debt

ID. No.	Date of Original Issue	Date of Maturity	Beginning Outstanding Debt 1/1/2005	Amount Issued In Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed In Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/2005
Walla Walla County:										
251.12	12/95	12/10	\$1,490,000.00	\$0.00			\$265,000.00	591.00.00	203	\$1,225,000.00

**WALLA WALLA COUNTY**  
**Schedule Of Limitation Of Indebtedness**  
**As Of December 31, 2006**

**Total Taxable Property Value                      \$3,772,850,860**

**Remaining Debt Capacity**

2.5% general purposes limit is allocated between:                      \$94,321,271.50

*Up to 1.5% debt without a vote*                      \$56,592,762.90

Less: outstanding debt                      (\$1,539,428.00)

Less: excess of debt with out a vote                      \$0.00

Add: available assets                      \$11,636,515.00

Equals: remaining debt capacity without a vote                      \$66,689,849.90

*Up to 2.5% debt with a vote*                      \$37,728,508.60

Less: outstanding debt                      (\$1,225,000.00)

Add: assets available                      \$82,735.00

Equals: remaining debt capacity with a vote                      \$36,586,243.60

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2006

Fund No	Description	Beginning	Cash Activity-In				Cash Activity-Out				Ending
		Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
010.000	CURRENT EXPENSE	47,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,500.00	
010.001	CURRENT EXPENSE	4,445,283.13	14,568,348.38	0.00	0.00	0.00	11,794,761.31	2,853,157.00	30,972.54	4,334,740.66	
101.001	COMMUNITY	290,237.15	738,619.12	0.00	0.00	0.00	850,065.69	0.00	0.00	178,790.58	
102.001	WASTE MANAGEMENT	18,019.98	232,280.43	0.00	0.00	0.00	226,666.33	0.00	0.00	23,634.08	
103.001	EMERGENCY MANAGEMEN	18,516.79	428,907.06	0.00	30,590.00	0.00	442,969.87	0.00	0.00	35,043.98	
104.001	SHERIFFS BLOCK GRANTS	15,359.41	4,604.27	0.00	0.00	0.00	11,778.46	0.00	0.00	8,185.22	
105.001	HOTEL / MOTEL TAX	24,712.42	12,635.32	0.00	0.00	0.00	0.00	0.00	0.00	37,347.74	
107.001	JUVENILE JUSTICE CENTER	67,961.44	1,148,855.88	0.00	580,008.00	0.00	1,595,926.98	0.00	0.00	200,898.34	
108.001	LAW & JUSTICE	428,309.76	1,666,873.48	0.00	0.00	0.00	1,348,338.80	97,100.00	0.00	649,744.44	
109.001	AUDITORS M & O	148,757.39	128,120.83	0.00	0.00	0.00	36,694.64	0.00	0.00	240,183.58	
110.001	TREASURERS M & O	5,918.67	28,592.71	0.00	20,000.00	0.00	27,450.37	0.00	0.00	27,061.01	
111.001	PROS VICTIM-WITNESS	47,340.35	63,963.74	0.00	0.00	0.00	55,437.43	0.00	0.00	55,866.66	
112.001	PUBLIC HEALTH	106,280.59	1,619,586.21	0.00	385,000.00	0.00	1,913,472.28	0.00	0.00	197,394.52	
115.001	COUNTY ROAD	768,298.90	12,430,972.55	39,102,000.00	0.00	35,092,000.00	16,620,730.59	0.00	6,809.96	581,730.90	
118.001	WALLA WALLA FAIR	9,993.49	1,159,465.45	0.00	0.00	0.00	1,152,450.45	0.00	0.00	17,008.49	
119.001	HUMAN SERVICES	2,797,512.17	5,050,314.97	0.00	0.00	0.00	4,934,724.00	0.00	0.00	2,913,103.14	
121.001	SOLDIER'S RELIEF	32,415.30	38,869.88	0.00	0.00	0.00	30,834.27	0.00	0.00	40,450.91	
122.001	PROS CHILD SUPPORT	8,686.67	290,837.08	0.00	11,049.00	0.00	288,024.82	0.00	0.00	22,547.93	
123.001	FAIRGROUNDS PROPERTIE	11,704.88	21,934.88	0.00	0.00	0.00	24,169.62	0.00	0.00	9,470.14	
124.001	YOUTH SPECIAL SERVICES	62,788.44	311,767.85	0.00	0.00	0.00	296,648.35	0.00	0.00	77,907.94	
126.001	MILL CREEK FLOOD	3,612.02	90,220.54	5,067,000.00	0.00	5,110,000.00	24,181.29	0.00	0.00	26,651.27	
132.001	ELECTION EQUIPMENT RES	139,013.20	161,757.79	250,000.00	0.00	250,000.00	195,887.63	0.00	0.00	104,883.36	
134.001	REET ELECTRONIC	9,958.97	33,141.72	0.00	0.00	0.00	0.00	0.00	0.00	43,100.69	
135.001	TRIAL COURT	3,242.00	8,783.00	0.00	16,210.00	0.00	23,516.40	0.00	0.00	4,718.60	
146.001	EMERGENCY MEDICAL SE	31,559.79	28,338.83	0.00	108,976.00	0.00	126,417.49	0.00	0.00	42,457.13	
147.001	EMS TAXES	23,280.06	1,744,488.61	0.00	0.00	0.00	0.00	694,563.88	1,055,957.40	17,247.39	
148.001	911 ENHNCD/PUB COM BLD	5,246.23	471,678.05	0.00	0.00	0.00	467,094.98	0.00	0.00	9,829.30	
150.001	WWCO PUBLIC FAC IMPRO	837,772.85	653,228.46	0.00	0.00	0.00	5,000.00	0.00	400,000.00	1,086,001.31	
155.001	WW CO WATERSHED PLAN	379,151.45	429,792.58	500,000.00	0.00	500,000.00	610,956.65	0.00	0.00	197,987.38	
160.001	WW CO LOW INCOME HOU	294,566.58	139,828.50	0.00	0.00	0.00	126,793.57	0.00	0.00	307,601.51	
190.001	JAIL INMATE WELFARE	83,797.11	12,662.71	0.00	0.00	0.00	4,654.29	0.00	0.00	91,805.53	
191.001	REWARD	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
192.001	DARE/GREAT PROGRAMS	5,160.22	776.25	0.00	0.00	0.00	1,315.37	0.00	0.00	4,621.10	
203.004	JUVENILE DETENTION DEB	45,645.43	341,244.64	0.00	0.00	0.00	0.00	337,800.00	352.42	48,737.65	
203.011	JUVENILE DETENTION DEB	0.00	0.00	0.00	337,800.00	0.00	0.00	0.00	337,800.00	0.00	
300.003	LAW & JUSTICE BUILDING	181,526.51	0.00	0.00	72,100.00	0.00	0.00	0.00	0.00	253,626.51	
301.003	CURRENT EXPENSE BUILD	531,905.27	3,706,576.85	6,600,000.00	1,700,000.00	6,600,000.00	1,412,268.12	0.00	0.00	4,526,214.00	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Fund No</u>	<u>Description</u>	Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
		<u>Balance</u>	<u>Receipts</u>	<u>Invest Liquid</u>	<u>Transfers-In</u>	<u>Invest Acquired</u>	<u>T/O Claims/PR</u>	<u>Other Tsfs Out</u>	<u>Disbursements</u>	<u>Balance</u>	<u>Balance</u>
303.003	JUVENILE DETENTION BLD	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	
305.003	PUBLIC COMMUNICATIONS	7,366.21	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	17,366.21	
502.001	EQUIP RENTAL &	149,505.88	3,254,286.42	7,250,000.00	0.00	7,500,000.00	2,506,263.78	0.00	0.00	647,528.52	
503.001	RISK MANAGEMENT	20,955.24	314,894.44	0.00	50,000.00	0.00	348,100.25	0.00	0.00	37,749.43	
504.001	CO UNEMPLOYMENT COMP	5,559.70	16,248.66	0.00	0.00	0.00	16,306.40	0.00	0.00	5,501.96	
505.001	TECHNOLOGY SERVICES	151,467.60	876,199.39	0.00	0.00	0.00	879,273.42	66,180.00	0.00	82,213.57	
506.001	1993 CENTRAL SERVICES	177,625.18	2,053.37	0.00	151,480.00	0.00	34,133.05	0.00	0.00	297,025.50	
600.001	STATE SCHOOL	380,640.67	14,838,640.55	0.00	0.00	0.00	0.00	0.00	15,183,942.32	35,338.90	
601.001	STATE GENERAL	80,241.18	1,010,418.19	0.00	0.00	0.00	0.00	0.00	1,003,521.07	87,138.30	
603.001	STATE G T E REFUND LEVY	528.03	4,942.77	0.00	0.00	0.00	0.00	0.00	4,974.29	496.51	
608.001	FOREST PATROL	0.00	15,719.09	0.00	0.00	0.00	0.00	0.00	15,669.94	49.15	
609.001	LEASEHOLD EXCISE	1,048.22	2,762.62	0.00	0.00	0.00	0.00	0.00	2,852.96	957.88	
610.001	SOIL CONSERVATION	67.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.11	
612.001	W W TIMBER TAX ACCOUN	892.99	14,507.50	0.00	0.00	0.00	0.00	0.00	12,658.56	2,741.93	
615.001	SHERIFFS DRUG	4.72	54.52	2,000.00	0.00	2,940.00	0.00	0.00	-940.00	59.24	
616.001	TAX REFUND FUND	0.00	2,052.71	0.00	0.00	0.00	0.00	0.00	2,052.71	0.00	
621.001	ADVANCE TAX	55,614.49	14,761.93	0.00	0.00	0.00	0.00	0.00	50,646.44	19,729.98	
622.007	SUSPENSE FUND	591,438.91	283,158.49	0.00	0.00	0.00	0.00	0.00	5,863.26	868,734.14	
623.001	RURAL LIBRARY	232,028.69	1,028,930.09	5,520,000.00	0.00	5,135,000.00	823,437.87	0.00	1,513.28	821,007.63	
624.001	TOUCHET LOWDEN MOSQU	14,892.75	25,648.09	0.00	0.00	0.00	19,881.84	0.00	0.00	20,659.00	
625.001	COLUMBIA MOSQUITO	113,256.87	251,282.66	38,000.00	0.00	38,000.00	242,012.89	0.00	0.00	122,526.64	
626.001	WW CEMETERY DISTRICT	23,139.33	9,418.12	0.00	0.00	0.00	11,896.17	0.00	0.00	20,661.28	
628.001	WW NOXIOUS WEED CNTL	33,106.93	32,205.86	0.00	0.00	0.00	28,219.89	0.00	0.00	37,092.90	
629.001	VALLEY TRANSIT	2,741.95	3,574,214.53	5,000,000.00	1,000,000.00	3,105,000.00	4,228,937.31	803,065.57	0.00	1,439,953.60	
630.001	COL CO HOSPITAL REG	1,288.84	41,306.12	0.00	0.00	0.00	0.00	0.00	42,272.85	322.11	
631.001	CITY OF WALLA WALLA	71,911.38	4,445,707.60	0.00	0.00	0.00	0.00	0.00	4,450,158.58	67,460.40	
632.001	CITY OF COLLEGE PLACE	10,778.70	1,071,138.11	0.00	0.00	0.00	0.00	0.00	1,068,672.97	13,243.84	
633.001	CITY OF PRESCOTT	9.45	27,831.49	0.00	0.00	0.00	0.00	0.00	27,578.98	261.96	
634.001	CITY OF WAITSBURG	279.67	10,397.13	0.00	0.00	0.00	0.00	0.00	9,904.60	772.20	
635.001	PRESCOTT PARK & REC	35,392.50	76,686.53	0.00	0.00	0.00	103,062.57	0.00	11.38	9,005.08	
636.001	VALLEY TRAN VEHICLE AQ	213,538.58	62,653.83	5,525,560.00	721,811.91	4,095,560.00	0.00	1,000,000.00	0.00	1,428,004.32	
637.001	COL CO HOSPITAL SPEC	1,860.84	1,516.62	0.00	0.00	0.00	0.00	0.00	3,146.45	231.01	
638.001	WAITSBURG PARK & REC	456.78	31.88	0.00	0.00	0.00	0.00	0.00	0.00	488.66	
639.201	V T CAPITAL PURCH &	326,407.38	56,293.23	2,840,393.00	81,253.66	1,940,393.00	0.00	0.00	0.00	1,363,954.27	
640.001	PORT GENERAL FUND	14,544.57	1,559,343.99	0.00	0.00	0.00	0.00	0.00	1,564,673.34	9,215.22	
643.001	CITY OF WALLA WALLA	1,858.22	351,059.49	0.00	0.00	0.00	0.00	0.00	351,627.47	1,290.24	
644.001	CITY OF CP BOND	741.58	193,657.44	0.00	0.00	0.00	0.00	0.00	193,893.91	505.11	
647.001	COL CO HOSPITAL BOND	0.00	102,690.08	0.00	0.00	0.00	0.00	0.00	102,101.85	588.23	
650.001	AUDITOR'S WARRANT CLE	1,993,592.07	0.00	0.00	57,103,153.13	0.00	0.00	0.00	57,761,258.96	1,335,486.24	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Fund No</u>	<u>Description</u>	Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
		<u>Balance</u>	<u>Receipts</u>	<u>Invest Liquid</u>	<u>Transfers-In</u>	<u>Invest Acquired</u>	<u>T/O Claims/PR</u>	<u>Other Tsfs Out</u>	<u>Disbursements</u>	<u>Balance</u>	<u>Balance</u>
660.001	WALLULA WATER DIST 1	34,317.17	22,542.04	0.00	1,920.02	0.00	27,948.93	0.00	0.00	30,830.30	
661.004	WALLULA WATER BOND F	1,920.02	0.00	0.00	0.00	0.00	0.00	1,920.02	0.00	0.00	
662.001	LOWER DRY CREEK FLOOD	695.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.07	
663.001	COPPEI FLOOD CONTROL	23,950.14	527.49	0.00	0.00	0.00	0.00	0.00	0.00	24,477.63	
664.001	WW WATER DIST 2 MAINT	51,310.45	18,307.05	0.00	0.00	0.00	22,217.35	0.00	0.00	47,400.15	
666.004	W W WATER 2 '79 REVENUE	107,529.41	18,307.00	0.00	0.00	0.00	0.00	0.00	0.00	125,836.41	
667.204	W W WATER 2 79 REVE BO	2,463.94	311.90	0.00	0.00	0.00	0.00	0.00	0.00	2,775.84	
668.001	SUN HARBOR WATER 3	-24,356.15	198,071.81	0.00	0.00	0.00	101,204.53	3,600.00	0.00	68,911.13	
669.001	BOLLES PRESCOTT FLOOD	8,843.67	3.06	0.00	0.00	0.00	120.03	0.00	0.00	8,726.70	
670.001	WALLA WALLA WATER & P	90.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.77	
673.004	SUN HARBOR 3 REVENUE B	9,811.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,811.86	
675.101	SUN HARBOR WATER 3	13,873.36	0.00	0.00	3,600.00	0.00	0.00	0.00	0.00	17,473.36	
677.001	BURBANK WATER DIST 4	9,615.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,615.65	
680.001	FIRE DIST 1 EXPENSE	2,443.31	75,364.53	1,156,700.00	12,808.30	1,105,200.00	140,511.37	0.00	0.00	1,604.77	
681.201	FIRE DIST 1 RESERVE	114.86	614.69	172,300.00	0.00	172,900.00	0.00	0.00	0.00	129.55	
683.001	FIRE DIST 2 EXPENSE	25,949.61	44,986.34	30,000.00	9,675.86	30,000.00	31,994.12	0.00	77.30	48,540.39	
684.001	FIRE DIST 3 EXPENSE	4,847.52	206,118.36	1,585,100.00	29,156.19	1,614,700.00	207,559.83	0.00	1.37	2,960.87	
685.201	FIRE DIST 3 RESERVE	136.26	1,097.55	312,310.00	0.00	313,400.00	0.00	0.00	0.00	143.81	
686.001	FIRE DIST 4 EXPENSE	52,751.69	1,070,246.71	1,450,000.00	263,995.66	1,610,000.00	954,932.45	240,000.00	1,465.75	30,595.86	
687.002	FIRE 4 DEBT SERVICE	5,919.40	235,265.37	170,000.00	0.00	170,000.00	0.00	237,735.00	776.07	2,673.70	
687.011	FIRE 4 DEBT SERVICE	0.00	0.00	0.00	237,735.00	0.00	0.00	0.00	237,735.00	0.00	
688.201	FIRE DIST 4 RESERVE	7,220.92	13,823.21	730,000.00	240,000.00	950,000.00	0.00	40,000.00	0.00	1,044.13	
689.001	FIRE DIST 5 EXPENSE	37,143.92	742,199.30	6,991,109.00	216,852.72	7,022,528.00	882,250.69	61,427.07	1,255.21	19,843.97	
690.002	FIRE DIST 3 BOND	19.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.13	
691.002	FIRE 5 DEBT SERVICE	0.00	0.00	0.00	61,427.07	0.00	0.00	61,427.07	0.00	0.00	
691.011	FIRE 5 DEBT SERVICE	0.00	0.00	0.00	61,427.07	0.00	0.00	0.00	61,427.07	0.00	
692.201	FIRE DIST 5 RESERVE	189.12	33,566.54	2,010,195.00	0.00	2,043,815.00	0.00	0.00	0.00	135.66	
693.001	FIRE DIST 6 EXPENSE	193,129.11	185,563.40	0.00	58,676.78	0.00	99,327.44	171,695.00	349.14	165,997.71	
694.201	FIRE DIST 6 RESERVE	412,651.14	21,752.77	4,600,000.00	171,695.00	5,200,000.00	0.00	0.00	0.00	6,098.91	
695.001	FIRE DIST 7 EXPENSE	27,650.34	44,373.61	231,688.00	10,640.07	246,696.00	57,118.02	0.00	71.48	10,466.52	
696.201	FIRE DIST 7 RESERVE	28,322.05	887.45	226,780.00	0.00	255,989.00	0.00	0.00	0.00	0.50	
697.001	FIRE DIST 8 EXPENSE	59,374.01	80,058.13	0.00	23,782.30	0.00	75,502.77	0.00	142.04	87,569.63	
698.201	FIRE DIST 8 RESERVE	188.22	0.64	0.00	0.00	0.00	0.00	0.00	0.00	188.86	
710.001	IRRIGATION DIST 2 MAINT	8,807.11	7,624.34	0.00	0.00	0.00	6,255.43	0.00	0.00	10,176.02	
711.001	IRRIGATION DIST 3 MAINT	1,311.16	15,705.20	0.00	0.00	0.00	9,409.32	0.00	0.00	7,607.04	
712.003	IRRIGATION DIST 3 CONST	238.44	96.96	0.00	0.00	0.00	0.00	0.00	0.00	335.40	
713.001	IRRIGATION DIST 4 MAINT	8,807.44	72,590.37	20,915.00	0.00	35,870.00	50,544.57	6,200.00	0.00	9,698.24	
714.003	IRRIGATION DIST 4 CONST	68.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.97	
715.004	IRRIGATION DIST 4 BOND	43.08	986.78	0.00	6,200.00	0.00	0.00	0.00	7,200.00	29.86	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2006

Fund No	Description	Beginning	Cash Activity-In				Cash Activity-Out				Ending
		Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
716.204	IRRIGATIONS DIST 4 BOND	81.56	33.67	0.00	0.00	0.00	0.00	0.00	0.00	115.23	
717.001	IRRIGATION DIST 5 MAINT	13,598.71	22,689.87	0.00	0.00	0.00	16,177.05	0.00	0.00	20,111.53	
718.001	IRRIGATION DIST 6 MAINT	14,682.83	20,904.77	0.00	0.00	0.00	18,856.04	0.00	0.00	16,731.56	
719.001	IRRIGATION DIST 7 MAINT	815.27	1,892.44	0.00	0.00	0.00	1,565.77	0.00	0.00	1,141.94	
720.001	IRRIGATION DIST 8 MAINT	11,528.60	53,928.34	0.00	0.00	0.00	38,066.57	0.00	0.00	27,390.37	
721.001	IRRIGATION DIST 9 MAINT	8,982.08	22,569.23	0.00	7,691.52	0.00	24,849.53	0.00	0.00	14,393.30	
722.003	IRRIGATION DIST 9 CONST	6,858.69	8,973.41	0.00	0.00	0.00	11,208.70	0.00	0.00	4,623.40	
723.004	IRRIGATION DIST 9 BOND	37,534.15	20,987.05	0.00	0.00	0.00	0.00	7,691.52	0.00	50,829.68	
724.001	IRRIGATION DIST 10 MAINT	25,048.84	18,874.77	0.00	0.00	0.00	18,411.29	0.00	0.00	25,512.32	
725.003	IRRIGATION DIST 10 CONST	29,311.73	18,742.02	0.00	0.00	0.00	0.00	0.00	0.00	48,053.75	
726.001	IRRIGATION DIST 11 MAINT	17,058.26	48,700.68	0.00	0.00	0.00	53,847.46	0.00	0.00	11,911.48	
727.003	IRRIGATION DIST 11 CONST	24,074.61	46,455.98	0.00	0.00	0.00	0.00	20,000.00	0.00	50,530.59	
728.001	IRRIGATION DIST 12 MAINT	16,309.12	26,623.74	0.00	0.00	0.00	13,176.13	0.00	0.00	29,756.73	
729.001	IRRIGATION DIST 13 MAINT	63,878.48	367,565.55	852,000.00	0.00	882,000.00	284,769.02	0.00	0.00	116,675.01	
731.001	IRRIGATION DIST 14 MAINT	5,069.75	211,392.40	4,353,000.00	0.00	4,505,500.00	63,947.29	0.00	0.00	14.86	
733.001	IRRIGATION DIST 16 MAINT	5,893.40	4,168.14	0.00	0.00	0.00	625.94	0.00	0.00	9,435.60	
736.204	IRRIGATION #11 DEBT	9,356.34	2,367.93	0.00	20,000.00	0.00	0.00	0.00	39,571.94	-7,847.67	
740.001	BLUE MOUNTAIN INS CO-O	20,906.04	400.00	0.00	0.00	0.00	0.00	0.00	17,746.71	3,559.33	
750.001	SCH DIST 101 GENERAL	5,719.22	646,250.10	0.00	0.00	0.00	0.00	0.00	591,289.90	60,679.42	
753.009	SCH DIST 101 TRANSP VEHI	192.33	14,993.96	112,250.00	0.00	127,000.00	0.00	0.00	0.00	436.29	
760.001	SCH DIST 140 GENERAL	1,324,173.10	50,231,173.14	8,051,000.00	0.00	5,931,000.00	0.00	0.00	49,764,885.13	3,910,461.11	
761.010	SCH DIST 140 ASB	39,758.49	884,475.44	1,760,000.00	0.00	1,164,000.00	0.00	0.00	869,814.19	650,419.74	
762.005	SCH DIST 140 CAPITAL	33,793.49	8,868.36	656,000.00	0.00	310,000.00	0.00	0.00	276,434.57	112,227.28	
763.015	SCH140 EXPENDABLE TRUS	355.85	1.62	0.00	0.00	0.00	0.00	0.00	0.00	357.47	
764.002	SCH DIST 140 BOND	26,303.64	2,932,478.09	5,285,000.00	134,200.00	3,537,000.00	0.00	2,820,046.25	20,641.78	2,000,293.70	
764.011	SCH DIST 140 BOND FISCAL	0.00	0.00	0.00	2,820,046.25	0.00	0.00	0.00	2,820,046.25	0.00	
765.015	140 2000 EXPENDABLE	613.31	587.88	147,000.00	0.00	0.00	0.00	0.00	147,000.00	1,201.19	
766.009	SCH DIST 140 TRANS	6,696.56	321,495.01	1,216,500.00	0.00	816,500.00	0.00	134,200.00	82,425.70	511,565.87	
769.015	SCH 140 NON EXPENDABLE	0.00	458.93	7,550.00	0.00	7,351.00	0.00	0.00	458.03	199.90	
770.001	SCH DIST 250 GENERAL	408,874.84	7,567,913.02	204,000.00	0.00	0.00	0.00	0.00	7,719,114.61	461,673.25	
771.010	SCH DIST 250 ASB	184.49	30,440.58	16,500.00	0.00	0.00	0.00	0.00	23,643.77	23,481.30	
772.005	SCH DIST 250 CAPITAL	66.99	525.99	10,000.00	0.00	0.00	0.00	0.00	0.00	10,592.98	
773.002	SCH DIST 250 BOND	4,690.52	706,939.21	198,500.00	0.00	0.00	0.00	704,593.76	2,731.31	202,804.66	
773.011	SCH DIST 250 BOND FISCAL	0.00	0.00	0.00	704,593.76	0.00	0.00	0.00	704,593.76	0.00	
774.009	SCH DIST 250 TRANS	4,436.01	62,392.45	96,750.00	0.00	0.00	0.00	0.00	141,967.46	21,611.00	
780.001	SCH DIST 300 GENERAL	97,423.94	3,107,079.69	112,500.00	0.00	102,500.00	0.00	0.00	3,057,953.22	156,550.41	
781.010	SCH DIST 300 ASB	1,462.92	60,707.87	23,500.00	0.00	19,500.00	0.00	0.00	61,465.88	4,704.91	
782.005	SCH DIST 300 CAPITAL	2.76	22.91	6,820.00	0.00	5,120.00	0.00	0.00	838.85	886.82	
783.004	SCH DIST 300 BOND	2,321.94	372,994.94	368,900.00	0.00	313,400.00	0.00	361,187.50	2,003.07	67,626.31	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2006

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
<u>Fund No</u>	<u>Description</u>	<u>Balance</u>	<u>Receipts</u>	<u>Invest Liquid</u>	<u>Transfers-In</u>	<u>Invest Acquired</u>	<u>T/O Claims/PR</u>	<u>Other Tsfs Out</u>	<u>Disbursements</u>	<u>Balance</u>	
783.011	SCH DIST 300 BOND FISCAL	0.00	0.00	0.00	361,187.50	0.00	0.00	0.00	361,187.50	0.00	
786.009	SCH DIST 300 TRANS	1.69	9,417.37	131,562.00	0.00	98,922.00	0.00	0.00	0.00	42,059.06	
790.001	SCH DIST 400 GENERAL	597,431.83	7,704,852.45	0.00	0.00	0.00	0.00	0.00	7,783,296.23	518,988.05	
791.010	SCH DIST 400 ASB	22,568.00	149,004.87	60,000.00	0.00	0.00	0.00	0.00	163,012.14	68,560.73	
792.005	SCH DIST 400 CAPITAL	5,518.41	310,671.28	800,000.00	0.00	0.00	0.00	0.00	673,571.10	442,618.59	
793.002	SCH DIST 400 BOND	10,661.57	1,819,012.93	140,000.00	0.00	0.00	0.00	1,814,600.00	5,167.51	149,906.99	
793.011	SCH DIST 400 BOND FISCAL	0.00	0.00	0.00	1,814,600.00	0.00	0.00	0.00	1,814,600.00	0.00	
796.009	SCH DIST 400 TRANS	308.65	54,826.73	60,000.00	0.00	0.00	0.00	0.00	19,448.79	95,686.59	
800.001	SCH DIST 401 GENERAL	83,061.74	3,547,828.68	11,751,708.00	0.00	11,822,888.00	0.00	11,500.00	3,443,107.15	105,103.27	
801.010	SCH DIST 401 ASB	5,821.78	101,282.34	424,683.00	0.00	436,953.00	0.00	0.00	83,405.83	11,428.29	
804.009	SCH DIST 401 TRANS	0.86	27,998.86	582,538.00	4,000.00	614,537.00	0.00	0.00	0.00	0.72	
805.005	SCH DIST 401 CAPITAL	0.08	1,919.39	474,081.00	7,500.00	483,500.00	0.00	0.00	0.00	0.47	
806.002	SCH DIST 401 BOND	-2,288.88	311,411.91	814,673.00	0.00	814,673.00	0.00	307,665.00	2,217.21	-759.18	
806.011	SCH DIST 401 BOND FISCAL	0.00	0.00	0.00	307,665.00	0.00	0.00	0.00	307,665.00	0.00	
810.001	SCH DIST 402 GENERAL	37,288.58	3,328,490.95	5,112,134.00	0.00	5,069,036.00	0.00	45,000.00	3,351,598.93	12,278.60	
811.010	SCH DIST 402 ASB	828.45	23,561.96	356,829.00	0.00	357,403.00	0.00	0.00	23,647.38	169.03	
812.009	SCH DIST 402 TRANS	1,662.79	82,132.21	6,279,225.00	45,000.00	6,405,404.00	0.00	0.00	0.00	2,616.00	
813.005	SCH DIST 402 CAPITAL	117.71	1,668.51	445,131.00	0.00	413,104.00	0.00	0.00	33,688.21	125.01	
830.004	PRESCOTT PARK & REC	617.25	18.42	0.00	0.00	0.00	0.00	0.00	0.00	635.67	
TOTALS		20,807,869.37	169,782,942.80	148,292,384.00	70,005,507.77	134,377,282.00	57,103,153.13	12,902,354.64	168,410,688.03	36,095,226.14	

WALLA WALLA COUNTY  
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Fund No</u>	<u>Description</u>	<u>Beginning Balance</u>	Investment <u>Acquired</u>	Investment <u>Liquidated</u>	<u>Ending</u>
104.001	SHERIFFS BLOCK GRANTS	14,171.00	0.00	0.00	14,171.00
115.001	COUNTY ROAD	7,360,000.00	35,092,000.00	39,102,000.00	3,350,000.00
126.001	MILL CREEK FLOOD CONTROL	738,000.00	5,110,000.00	5,067,000.00	781,000.00
132.001	ELECTION EQUIPMENT RES	0.00	250,000.00	250,000.00	0.00
155.001	WW CO WATERSHED PLANNING	0.00	500,000.00	500,000.00	0.00
190.001	JAIL INMATE WELFARE	3,000.00	0.00	0.00	3,000.00
301.003	CURRENT EXPENSE BUILDING	0.00	6,600,000.00	6,600,000.00	0.00
502.001	EQUIP RENTAL & REVOLVING	650,000.00	7,500,000.00	7,250,000.00	900,000.00
615.001	SHERIFFS DRUG INVESTIGATIVE FD	10.00	2,940.00	2,000.00	950.00
623.001	RURAL LIBRARY	1,850,000.00	5,135,000.00	5,520,000.00	1,465,000.00
625.001	COLUMBIA MOSQUITO CONTROL	38,000.00	38,000.00	38,000.00	38,000.00
626.001	WW CEMETERY DISTRICT	2,600.00	0.00	0.00	2,600.00
628.001	WW NOXIOUS WEED CNTL	10,400.00	0.00	0.00	10,400.00
629.001	VALLEY TRANSIT	1,895,000.00	3,105,000.00	5,000,000.00	0.00
636.001	VALLEY TRAN VEHICLE AQUISITION	1,430,000.00	4,095,560.00	5,525,560.00	0.00
639.201	V T CAPITAL PURCH & REPAIRS	900,000.00	1,940,393.00	2,840,393.00	0.00
667.204	W W WATER 2 79 REVE BOND RES	8,198.00	0.00	0.00	8,198.00
668.001	SUN HARBOR WATER 3	30,000.00	0.00	0.00	30,000.00
680.001	FIRE DIST 1 EXPENSE	144,600.00	1,105,200.00	1,156,700.00	93,100.00
681.201	FIRE DIST 1 RESERVE	15,400.00	172,900.00	172,300.00	16,000.00
683.001	FIRE DIST 2 EXPENSE	30,000.00	30,000.00	30,000.00	30,000.00
684.001	FIRE DIST 3 EXPENSE	167,500.00	1,614,700.00	1,585,100.00	197,100.00
685.201	FIRE DIST 3 RESERVE	27,910.00	313,400.00	312,310.00	29,000.00
686.001	FIRE DIST 4 EXPENSE	66,600.00	1,610,000.00	1,450,000.00	226,600.00
687.002	FIRE 4 DEBT SERVICE	33,856.00	170,000.00	170,000.00	33,856.00
688.201	FIRE DIST 4 RESERVE	442,622.00	950,000.00	730,000.00	662,622.00
689.001	FIRE DIST 5 EXPENSE	733,668.60	7,022,528.00	6,991,109.00	765,087.60
692.201	FIRE DIST 5 RESERVE	659,915.00	2,043,815.00	2,010,195.00	693,535.00
694.201	FIRE DIST 6 RESERVE	100,000.00	5,200,000.00	4,600,000.00	700,000.00
695.001	FIRE DIST 7 EXPENSE	0.00	246,696.00	231,688.00	15,008.00
696.201	FIRE DIST 7 RESERVE	0.00	255,989.00	226,780.00	29,209.00
711.001	IRRIGATION DIST 3 MAINT	7,500.00	0.00	0.00	7,500.00
712.003	IRRIGATION DIST 3 CONST	2,500.00	0.00	0.00	2,500.00
713.001	IRRIGATION DIST 4 MAINT	68,800.00	35,870.00	20,915.00	83,755.00
716.204	IRRIGATIONS DIST 4 BOND RES	887.00	0.00	0.00	887.00
717.001	IRRIGATION DIST 5 MAINT	4,475.00	0.00	0.00	4,475.00



WALLA WALLA COUNTY  
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Fund No</u>	<u>Description</u>	<u>Beginning Balance</u>	Investment <u>Acquired</u>	Investment <u>Liquidated</u>	<u>Ending</u>
718.001	IRRIGATION DIST 6 MAINT	12,000.00	0.00	0.00	12,000.00
720.001	IRRIGATION DIST 8 MAINT	802.00	0.00	0.00	802.00
721.001	IRRIGATION DIST 9 MAINT	10,000.00	0.00	0.00	10,000.00
729.001	IRRIGATION DIST 13 MAINT	56,000.00	882,000.00	852,000.00	86,000.00
731.001	IRRIGATION DIST 14 MAINT	295,000.00	4,505,500.00	4,353,000.00	447,500.00
733.001	IRRIGATION DIST 16 MAINT	64,500.00	0.00	0.00	64,500.00
753.009	SCH DIST 101 TRANSP VEHICLE	55,750.00	127,000.00	112,250.00	70,500.00
760.001	SCH DIST 140 GENERAL	2,120,000.00	5,931,000.00	8,051,000.00	0.00
761.010	SCH DIST 140 ASB	596,000.00	1,164,000.00	1,760,000.00	0.00
762.005	SCH DIST 140 CAPITAL PROJECTS	346,000.00	310,000.00	656,000.00	0.00
764.002	SCH DIST 140 BOND	1,748,000.00	3,537,000.00	5,285,000.00	0.00
765.015	140 2000 EXPENDABLE TRUST	147,000.00	0.00	147,000.00	0.00
766.009	SCH DIST 140 TRANS VEHICLE	400,000.00	816,500.00	1,216,500.00	0.00
769.015	SCH 140 NON EXPENDABLE TRUST	7,550.00	7,351.00	7,550.00	7,351.00
770.001	SCH DIST 250 GENERAL	204,000.00	0.00	204,000.00	0.00
771.010	SCH DIST 250 ASB	16,500.00	0.00	16,500.00	0.00
772.005	SCH DIST 250 CAPITAL PROJECTS	10,000.00	0.00	10,000.00	0.00
773.002	SCH DIST 250 BOND	198,500.00	0.00	198,500.00	0.00
774.009	SCH DIST 250 TRANS VEHICLE	96,750.00	0.00	96,750.00	0.00
780.001	SCH DIST 300 GENERAL	10,000.00	102,500.00	112,500.00	0.00
781.010	SCH DIST 300 ASB	4,000.00	19,500.00	23,500.00	0.00
782.005	SCH DIST 300 CAPITAL PROJECTS	1,700.00	5,120.00	6,820.00	0.00
783.004	SCH DIST 300 BOND	55,500.00	313,400.00	368,900.00	0.00
786.009	SCH DIST 300 TRANS VEHICLE	32,640.00	98,922.00	131,562.00	0.00
791.010	SCH DIST 400 ASB	60,000.00	0.00	60,000.00	0.00
792.005	SCH DIST 400 CAPITAL PROJECTS	800,000.00	0.00	800,000.00	0.00
793.002	SCH DIST 400 BOND	140,000.00	0.00	140,000.00	0.00
796.009	SCH DIST 400 TRANS VEHICLE	60,000.00	0.00	60,000.00	0.00
800.001	SCH DIST 401 GENERAL	476,421.00	11,822,888.00	11,751,708.00	547,601.00
801.010	SCH DIST 401 ASB	35,004.00	436,953.00	424,683.00	47,274.00
804.009	SCH DIST 401 TRANS VEHICLE	41,839.00	614,537.00	582,538.00	73,838.00
805.005	SCH DIST 401 CAPITAL PROJECTS	36,229.00	483,500.00	474,081.00	45,648.00
806.002	SCH DIST 401 BOND	0.00	814,673.00	814,673.00	0.00
810.001	SCH DIST 402 GENERAL	427,870.00	5,069,036.00	5,112,134.00	384,772.00
811.010	SCH DIST 402 ASB	29,754.00	357,403.00	356,829.00	30,328.00
812.009	SCH DIST 402 TRANS VEHICLE	483,824.00	6,405,404.00	6,279,225.00	610,003.00
813.005	SCH DIST 402 CAPITAL PROJECTS	60,611.00	413,104.00	445,131.00	28,584.00

WALLA WALLA COUNTY  
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Fund No</u>	<u>Description</u>	<u>Beginning Balance</u>	Investment <u>Acquired</u>	Investment <u>Liquidated</u>	<u>Ending</u>
	TOTALS	26,575,356.60	134,377,282.00	148,292,384.00	12,660,254.60



**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2006**

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	School Breakfast Program	10.553	36-140-6837	\$8,703		\$8,703	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$18,833		\$18,833	
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C13054	\$91,430		\$91,430	2
U.S. Dept of Agriculture/ pass-through from Walla Walla Watershed Alliance	Soil and Water Conservation	10.902	20	\$20,694		\$20,694	
U.S. Dept of Commerce/ pass-through from WA St Dept of Ecology	Pacific Coast Salmon Recovery-Pacific Salmon Treaty Program	11.438	G0600020	\$22,996		\$22,996	
U.S. Dept of Housing and Urban Development/ pass-through from WA St CTED	Community Development Block Grants/ States Program	14.228	06-64006-010	\$141,172		\$141,172	
		14.228	06-64006-031	\$51,088		\$51,088	
		14.228	05-64005-037	<u>\$665,000</u>		<u>\$665,000</u>	
	Total CFDA 14.228			\$857,260		\$857,260	
U.S. Dept of Housing and Urban Development/ pass-through from WA St CTED	Supportive Housing Program	14.235	WA01B101001	\$85,875		\$85,875	
U.S. Dept of Interior	Partners for Fish and Wildlife	15.631	144215J003		\$102,543	\$102,543	
		15.631	144213J001		<u>\$106,291</u>	<u>\$106,291</u>	
	Total CFDA 15.631				\$208,834	\$208,834	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Accountability Incentive Block Grant	16.523	0663-98471	\$4,165		\$4,165	
		16.523	0563-76548	<u>\$5,836</u>		<u>\$5,836</u>	
	Total CFDA 16.523			\$10,001		\$10,001	

The accompanying Notes To The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2006**

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Justice and Delinquency Prevention -	16.540	I-100-02105	\$4,861		\$4,861	
	Allocation to States	16.540	I-100-02405	<u>\$942</u>		<u>\$942</u>	
	Total CFDA 16.540			\$5,803		\$5,803	
U.S. Dept of Justice/ pass-through from WA St CTED	Violence Against Women Formula Grants	16.588	F06-31103-085	\$15,300		\$15,300	
		16.588	ICA04684	\$2,825		\$2,825	
		16.588	IAA06178	<u>\$3,900</u>		<u>\$3,900</u>	
	Total CFDA 16.588			\$22,025		\$22,025	
U.S. Dept of Justice	Local Law Enforcement Block Grants	16.592			\$11,820	\$11,820	
U.S. Dept of Transportation/pass- through WA St DOT	Highway Planning and Construction	20.205	LA-4683	\$6,776		\$6,776	
		20.205	LA-5265	\$433,690		\$433,690	
		20.205	LA-5463	\$371,435		\$371,435	
		20.205	LA-5856	\$109,775		\$109,775	
		20.205	LA-5465	\$653,406		\$653,406	
		20.205	LA-5675	\$3,882		\$3,882	
		20.205	LA-05853	<u>\$93,868</u>		<u>\$93,868</u>	
	Total CFDA 20.205			\$1,672,832		\$1,672,832	
U.S Dept of Transportation/ pass-through from WA St Dept of Health	Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants	20.601	N14823	\$4,195		\$4,195	
U.S. Dept of Transportation/ pass-through from WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E06-313	\$2,774		\$2,774	
U.S. Environmental Protection Agency/pass- through from WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C13054	\$1,085		\$1,085	2
U.S. Dept of Education/ pass-through from WA St DSHS	Special Education - Grants for Infants and	84.181	0363-35100	\$37,313		\$37,313	
	Families with Disabilities	84.181	0663-98487	<u>\$12,063</u>		<u>\$12,063</u>	
	Total CFDA 84.181			\$49,376		\$49,376	
U.S. Dept of Education/ pass-through from WA St CTED	Safe and Drug-Free School and Communities	84.186	M06-66100-034	\$13,200		\$13,200	
	State Grants	84.186	M07-66100-134	<u>\$4,734</u>		<u>\$4,734</u>	
	Total CFDA 84.186			\$17,934		\$17,934	

The accompanying Notes To The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2006**

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Election Assistance Commission/pass-through from WA Secretary of State	Help America Vote Act Requirements Payments	90.401	G-2860	\$202,256		\$202,256	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Immunization Grants	93.268	C13054	\$18,147		\$18,147	2
		93.268	C13054	<u>\$298,477</u>		<u>\$298,477</u>	2,4
	Total CFDA 93.268			\$316,624		\$316,624	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Centers for Disease Control and Prevention -	93.283	C13054	\$8,720		\$8,720	
	Investigations and Technical Assistance	93.283	C13054	<u>\$32,137</u>		<u>\$32,137</u>	
	Total CFDA 93.283			<u>\$40,857</u>		<u>\$40,857</u>	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Temporary Assistance for Needy Families	93.558	0563-83356	\$688		\$688	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Child Support Enforcement	93.563		\$191,218		\$191,218	
		93.563	2210-66608	<u>\$29,301</u>		<u>\$29,301</u>	
	Total CFDA 93.563			\$220,519		\$220,519	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Child Care and Development Block Grant	93.575	C13054	\$16,400		\$16,400	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Medical Assistance Program	93.778	0069-44577	\$130,956		\$130,956	
		93.778	0663-88662	\$3,446		\$3,446	
		93.778	0663-99497	<u>\$2,404</u>		<u>\$2,404</u>	
	Total CFDA 93.778			\$136,806		\$136,806	2
U.S. Dept of Health and Human Services/pass- through from Greater Columbia Behavioral Health	Block Grant for Community Mental Health Services	93.958	WALLAS-05/06-03	\$39,798		\$39,798	
		93.958	WALLAS-06/07-02	<u>\$3,000</u>		<u>\$3,000</u>	
	Total CFDA 93.958			\$42,798		\$42,798	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	0563-73265	\$111,694		\$111,694	

The accompanying Notes To The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2006**

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Preventive Health and Health Services Block Grant	93.991	C13054	\$2,688		\$2,688	2
U.S. Dept of Health and Human Services/pass- through from WA St	Maternal and Child Health Services Block Grant to States	93.994	C13054	\$54,279		\$54,279	2
Dept of Health National Service	Retired & Senior Volunteer Program	94.002	05SRPWA012		\$65,599	\$65,599	
	Total CFDA 94.002						
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Emergency Management Performance Grants	97.042	E06-389	\$13,580		\$13,580	
U.S. Dept of Homeland Security/pass-through from WA Commission for National & Comm Service	Citizen Corps	97.053	WCNCS9210-04	\$1,177		\$1,177	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Homeland Security Grant Program	97.067	E06-001	\$79,332		\$79,332	
		97.067	E05-067	\$10,244		\$10,244	
		97.067	E06-091	\$103,743		\$103,743	
		97.067	E06-052	\$89,112		\$89,112	
		97.067	E06-012	<u>\$95,665</u>		<u>\$95,665</u>	
	Total CFDA 97.067			\$378,096		\$378,096	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>				<b><u>\$4,430,278</u></b>	<b><u>\$286,253</u></b>	<b><u>\$4,716,531</u></b>	

The accompanying Notes To The Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 2006**

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Other ID #</u>	<u>Current Year Expenditures</u>
<b>WA STATE ATTORNEY GENERAL:</b>			
Dependency Cases			<u><b>\$65,921</b></u>
<b>WA DEPT OF SOCIAL &amp; HEALTH SERVICES:</b>			
Child Support Enforcement			\$85,893
Child Support Enforcement		2210-66608	\$4,565
Bill 3900 Impact Funds		0563-84937	\$14,324
Bill 3900 Impact Funds		0563-84937	\$14,154
Juvenile Diagnostic Payment		0563-84937	\$11,400
Juvenile Diagnostic Payment		0563-84937	\$7,600
CJAA		0563-84600	\$13,422
CJAA		0563-84600	\$15,054
CDDA		0563-84600	\$20,064
CDDA		0563-84600	\$21,336
Parole Services/Parole Sex Offender		0563-84937	\$18,754
CJS - At Risk		0563-84600	\$29,287
CJS - At Risk		0563-84600	\$28,697
SSODA		0563-84600	\$13,416
SSODA		0563-84600	\$8,172
Disposition Alternative		0563-84843	\$4,800
Foster Care Passport Program		0663-88662	\$3,446
Foster Care Passport Program		0663-99497	\$2,404
Workfirst		0563-83356	\$338
Substance Abuse		0563-73265	\$398,776
Development Disabilities County Services		0563-81089	\$820,225
Development Disabilities Family Resources		0563-85530	<u>\$16,702</u>
<b>Total WA Dept. of Social &amp; Health Services</b>			<u><b>\$1,552,829</b></u>
<b>WA STATE DEPT OF ECOLOGY:</b>			
WRIA 32 Phase 4 Walla Walla Watershed		G0600258	\$67,952
Watershed Council Grant		G0600255	\$11,604
Test Feasibility of Shallow Aquifer Recharge		G0400223	\$124,476
Shallow Aquifer Recharge (SAR) Testing		G0600312	\$15,143
Habitat Conservation Planning		G0700056	\$9,883
Enforcement Grant		G0600287	\$4,438
Coordinated Prevention		G0600325	\$175,266
Public Participation Grant		G0600004	\$2,057
Coordinated Prevention Grant - Solid Waste		G0600287	\$14,568
Community Litter Cleanup Program		C0600033	<u>\$26,028</u>
<b>Total WA State Dept. of Ecology</b>			<u><b>\$451,415</b></u>

The accompanying Notes To The Schedule of State and Local Financial Assistance are an integral part of this schedule.



**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 2006**

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Other ID #</u>	<u>Current Year Expenditures</u>
<b>WA STATE TRAFFIC COMMISSION:</b>			
Every 15 Minute Program			\$1,000
DUI Program		07ST-17	<u>\$26,500</u>
<b>Total WA State Traffic Commission</b>			<b><u>\$27,500</u></b>
<b>WA STATE COUNTY ROAD ARTERIAL BOARD:</b>			
RAP - Old Milton Highway		3603-01	\$323,091
Arterial Preservation			<u>\$502,179</u>
<b>Total WA State County Road Arterial Board</b>			<b><u>\$825,270</u></b>
<b>WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:</b>			
BECCA Bill		IAA06039	\$13,909
BECCA Bill		IAA06039	\$14,497
CASA		IAA06008	\$7,337
CASA		IAA06008	<u>\$7,337</u>
<b>Total WA State Office of Administrator of the Courts</b>			<b><u>\$43,080</u></b>
<b>WA STATE TREASURER:</b>			
Prosecuting Attorney Salary Reimbursement			<b><u>\$40,250</u></b>
<b>WA SECRETARY OF STATE:</b>			
Archives Local Records Grant		G-3165	<b><u>\$5,131</u></b>
<b>WA STATE DEPT OF COMMUNITY TRADE &amp; ECONOMIC DEVELOPMENT:</b>			
Safe and Drug-Free Schools & Communities		M06-66100-034	\$20,516
Safe and Drug-Free Schools & Communities		M07-66100-134	\$14,639
WARSVP		003	<u>\$7,313</u>
<b>Total WA State Dept of Community Trade &amp; Econ Devel.</b>			<b><u>\$42,468</u></b>
<b>WA STATE DEPARTMENT OF HEALTH:</b>			
Local Capacity Funds		C13054	\$70,240
Oral Health		C13054	\$12,702
Pandemic Influenza Planning		C13054	\$86
Safe Drinking Water		C13054	\$8,880
State Vaccine		C13054	\$156,484
Tobacco Prevention & Control Account		C13054	\$40,659
Youth Tobacco Prevention		C13054	\$7,703
Sanitary Surveys		C13054	\$1,000
<b>Total WA State Department of Health</b>			<b><u>\$297,754</u></b>

The accompanying Notes To The Schedule of State and Local Financial Assistance are an integral part of this schedule.

**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 2006**

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Other ID #</u>	<u>Current Year Expenditures</u>
<b>WA STATE MILITARY DEPARTMENT:</b>			
Radiological Emergency Preparedness Program		E06-006	\$12,136
Radiological Emergency Preparedness Program		E07-006	\$8,383
Emergency Management Preparedness Assistant		E07-082	\$12,966
Wireless & Wireline Operations Grant		E07-025	\$125,256
Wireline Operations		E07-123	\$7,885
Wireline Operations		E06-081	<u>\$20,778</u>
<b>Total WA State Military Dept.</b>			<b><u>\$187,404</u></b>
 <b>WA STATE INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION:</b>			
Walla Walla / Spring Branch Habitat Assessment		04-1604N	<b><u>\$3,614</u></b>
 <b>WA STATE CONSERVATION COMMISSION:</b>			
Walla Walla Bi-State Habitat Conservation Planning Effort		05-0003	<b><u>\$74,691</u></b>
 <b>WA STATE TRANSPORTATION IMPROVEMENT BOARD:</b>			
Myra Road		9-E-036(002)-1	<b><u>\$2,224,387</u></b>
 <b>TOTAL STATE ASSISTANCE</b>			<b><u>\$5,841,714</u></b>
 <b>ARC:</b>			
Parent to Parent		MOU #1 & #2	\$2,354
Parent to Parent		MOU 2006-1 & -2 & -3	\$3,800
Parent to Parent		MOU #1	\$1,884
Parent to Parent		MOU #1	<u>\$3,869</u>
<b>Total ARC</b>			<b><u>\$11,907</u></b>
 <b>WASHINGTON PAVE FOR FAMILY VOICES OF WASHINGTON:</b>			
Parent ot Parent			<b><u>\$1,000</u></b>
 <b>SPOKANE COUNTY HEALTH DISTRICT:</b>			
AIDSNET		C6003531008-5	<b><u>\$49,900</u></b>

The accompanying Notes To The Schedule of State and Local Financial Assistance are an integral part of this schedule.

MCAG 0174

**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**  
For The Year Ended December 31, 2006

SCHEDULE 16

<u>Grantor/Program Title</u>	<u>CFDA #</u>	<u>Other ID #</u>	<u>Current Year Expenditures</u>
<b>WALLA WALLA COMMUNITY COLLEGE:</b>			
WWCC Water Center		#11	<u>\$45,894</u>
 <b>SNAKE RIVER SALMON RECOVERY BOARD:</b>			
Salmon Recovery Board			<u>\$48,296</u>
 <b>GREATER COLUMBIA BEHAVIORAL HEALTH:</b>			
Mental Health Services		WALA03/05-03	\$1,816,544
Mental Health Services		WALLAS-05-06-01	<u>\$1,097,824</u>
			<u>\$2,914,368</u>
 <b>TOTAL LOCAL ASSISTANCE</b>			 <u><b>\$3,071,365</b></u>
 <b>TOTAL STATE AND LOCAL ASSISTANCE</b>			 <u><b>\$8,913,079</b></u>

The accompanying Notes To The Schedule of State and Local Financial Assistance are an integral part of this schedule.

WALLA WALLA COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE/LOCAL FINANCIAL ASSISTANCE

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the county's financial statements. The county uses the modified accrual basis of accounting as described in Note 1C of the Notes to The Financial Statements.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent federal or state grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown.

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

The county had a revolving loan program for low income housing renovation which ended September 30, 2005. Under this federal program, repayments to the county are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures. The amount of loan funds disbursed to program participants for the year was \$0. The loans are due and payable upon the recipient's sale of the housing unit. The amount of principal and interest received in loan repayments for the year was \$14,981.87.

NOTE 4 - NONCASH AWARDS - VACCINATIONS

The amounts of vaccine and commodities reported on the schedule are the value of the vaccine and commodities distributed to the county during the year and priced as prescribed by the Washington State Department of Health and the Office of the Superintendent of Public Instruction, respectively.

**WALLA WALLA COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS**  
**SCHEDULE 17**  
**For The Year Ending December 31, 2006**

(a) Project (CRP) No.	Program Name	(b) Total Project Budget	(c) Prior Years Completion	(d) Current Year Budget	(e) Current Year Actual	(f) Project Life-To-Date (c) + (e)	(g) Remaining Budget (b) - (f)
0013	Johnson Bridge	1,220,000	104,974	850,000	57,842	162,817	1,057,184
0103	Aldridge Bridge	500,000	91,555	500,000	489,907	581,463	-81,463
0201	Buroker Road	272,000	10,330	0	0	10,330	261,670
0202	Luckenbill Road	550,000	21,531	0	0	21,531	528,469
0203	SR 12 Transportation Study	10,000	59,789	0	12,031	71,820	-61,820
0204	Herring Bridge	696,966	624,213	0	85	624,298	72,668
0206	Harvey Shaw Bridge	1,599,350	1,323,883	100,000	364,048	1,687,931	-88,581
0207	Harvey Shaw Road	680,000	424,521	300,000	647,849	1,072,370	-392,370
0208	Evans Bridge	1,282,115	117,028	773,000	644,335	761,363	520,752
0209	Sapolil Road	200,000	10,647	300,000	321,117	331,764	-131,764
0210	Estes Bridge	400,000	250,419	0	0	250,419	149,581
0211	Berney #2 Bridge	340,000	18,126	20,000	7,800	25,925	314,075
0214	Rainville Road	100,000	733,112	0	75,936	809,048	-709,048
0302	Old Milton Hwy	1,310,000	358,250	100,000	316,136	674,386	635,614
0303	Ganguet Bridge	259,000	11,884	20,000	0	11,884	247,116
0304	M Waitsburg Rd MP 5.5 to MP -6.3	400,000	4,943	0	157	5,099	394,901
0401	Hood School Bridge	550,000	41,394	524,000	12,890	54,285	495,715
0403	Myra Road	10,730,000	969,333	9,507,000	5,143,644	6,112,977	4,617,023
0501	Lowden Bridge	1,894,000	60,224	310,000	209,818	270,042	1,623,958
0502	McCown Bridge	518,400	72,584	122,000	68,284	140,868	377,532
0503	Shelton Road	105,000	43,515	0	443,292	486,806	-381,806
0504	Caldwell Culvert	95,000	18,084	0	20,091	38,175	56,825
0601	Smith Springs Road	400,000	0	400,000	437,330	437,330	-37,330
0602	Cottonwood Rd MP 0 to MP .46	1,835,000	0	1,650,000	14,797	14,797	1,820,203
0603	Cottonwood Rd MP .46 to MP 1.44	1,810,000	0	0	48	48	1,809,952
0604	Taumarson/Plaza Way Intersection	710,000	0	500,000	5,374	5,374	704,626
0605	Prospect Rd/3rd Avenue Intersection	600,000	0	0	1,487	1,487	598,513
0606	M Waitsburg Rd MP 14.3 to MP 15.3	595,000	0	0	754	754	594,246
0607	Touchet North Road	1,300,000	0	0	12,939	12,939	1,287,061
0608	Five Mile Road	500,000	3	0	846	849	499,151
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	0	100,000	554	554	994,446
8502	Middle Waitsburg	15,000	906	0	0	906	14,094

Note: Column B taken funding agreement  
Column D taken from 1 Year Road Program

**WALLA WALLA COUNTY  
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)**

**For The Year Ended December 31, 2006**

Has your government engaged labor relations consultants? (X) yes ( ) no

If Yes, please provide the following information for each consultant(s):

NAME OF FIRM: Garvey, Schubert & Barer

NAME OF CONSULTANT: Ronald J Knox

BUSINESS ADDRESS: 1191 Second Ave, Seattle, WA 98101-2939

January 1 thru December 31

Amount Paid To Consultant During Fiscal Year: \$19,028.37

Terms and Conditions, As Applicable, Including:

Rates (E.G., Hourly, Etc.)- An hourly rate is charged for administrative service and specific litigation matters.

Maximum Compensation Allowed-

Duration of Services-Period January 1, 2006 through December 31, 2006.

Services Provided- Services provided are legal consultation and defense.

Certified Correct this 31st day of December, 2006 to the best of my knowledge and belief:

Signature: /s/ David G Carey

Name: David G Carey, Chairman

Title: Walla Walla County Board of Commissioners

**SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES****For The Year Ended December 31, 2006**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$627,228					
Public Facilities Project	Plan Containing the Project	Total Expenditures for the Project	Amount of Sales and Use Tax Spent on the Project	Estimated Number of Businesses Created/Retained by the Project	Estimated Number of Jobs Created/Retained by the Project
Wastewater Improvements Project	Economic Development Plan Portion of the Walla Walla County Comprehensive Plan	\$32,924	\$5,000	1	0
Raillex Project	Economic Development Plan Portion of the Walla Walla County Comprehensive Plan	\$7,576,410	\$400,000	1	70