

FISCAL YEAR ENDING DECEMBER 31, 2008

# ANNUAL REPORT

*Karen Martin,*  
County Auditor

ANNUAL REPORT  
WALLA WALLA COUNTY  
0174

Submitted pursuant to RCW 43.09.200

to the

DIVISION OF MUNICIPAL CORPORATIONS  
STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008

Certified Correct this 15th Day of May, 2009

To the Best of my Knowledge and Belief:

SIGNATURE 

TITLE COUNTY AUDITOR

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AUDITOR'S ANNUAL REPORT  
WALLA WALLA COUNTY, WASHINGTON  
THIRD CLASS  
YEAR ENDING DECEMBER 31, 2008  
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	57,788
Number of Acres Assessed	769,536
Taxable Valuation (2008 Rolls)	4,281,467,542
Registered Voters	31,571

# 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	Todd Blevins
County Planning Director	Thomas Glover
Court Services Director	Michael Bates
Emergency Services Director	Gayla Ernst
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, 2008](#), 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 [\\$143,949,014](#). Of this amount, [\\$27,182,858](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by [\\$14,600,172](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$22,467,559](#), an increase of [\\$702,533](#) in comparison with the prior year. Approximately 99%, [\\$22,413,707](#), 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 [\\$4,762,782](#), or 39% of total current expense fund expenditures.
- The County's total long-term liabilities decreased by [\\$323,454](#). The key factor in this decrease was scheduled loan payments made on established loans.

#### **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 [9-10](#) 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 44 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 39 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 [15-18](#) of this report.

The basic governmental fund financial statements can be found on pages [11-14](#) 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 [19-21](#) 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 pages 22 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 23-45 of this report.

**Other information.** Required supplementary information can be found beginning on page 47 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 \$143,949,014 at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (81%) 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 Activities	
	2008	2007
<b>Assets:</b>		
Current Assets	29,022,464	28,526,152
Noncurrent Assets	-	-
Capital Assets (Net of Depr.)	120,165,283	106,692,708
Total Assets	149,187,747	135,218,860
<b>Liabilities:</b>		
Current Liabilities	804,141	1,111,972
Current Liabilities Payable from Restricted Assets	-	-
Noncurrent Liabilities	4,434,592	4,758,046
Total Liabilities	5,238,733	5,870,018
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	116,736,661	102,734,956
Restricted	29,494	69,231
Unrestricted	27,182,858	26,544,655
Total Net Assets	143,949,014	129,348,842

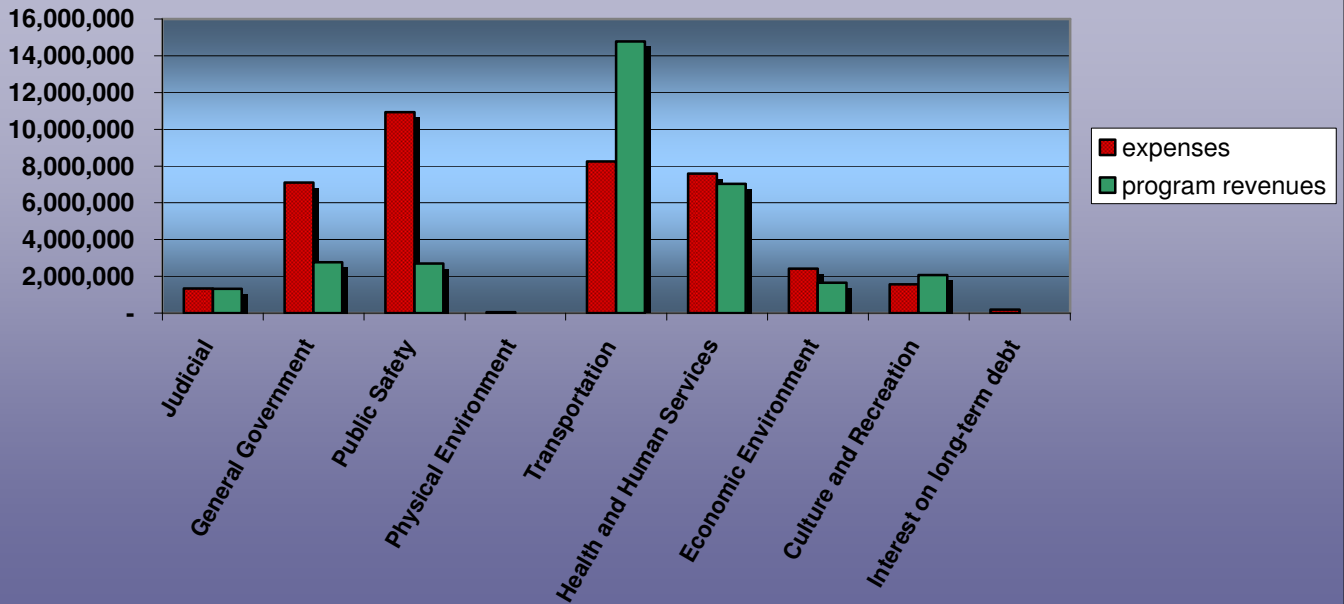
**Governmental activities.** Governmental activities increased the County's net assets by \$14,600,172. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2008.
- Land acquired for infrastructure projects in progress and completed in 2008.
- Construction completed on the County Annex Building.
- Construction completed on the Fairgrounds Pavilion Project.

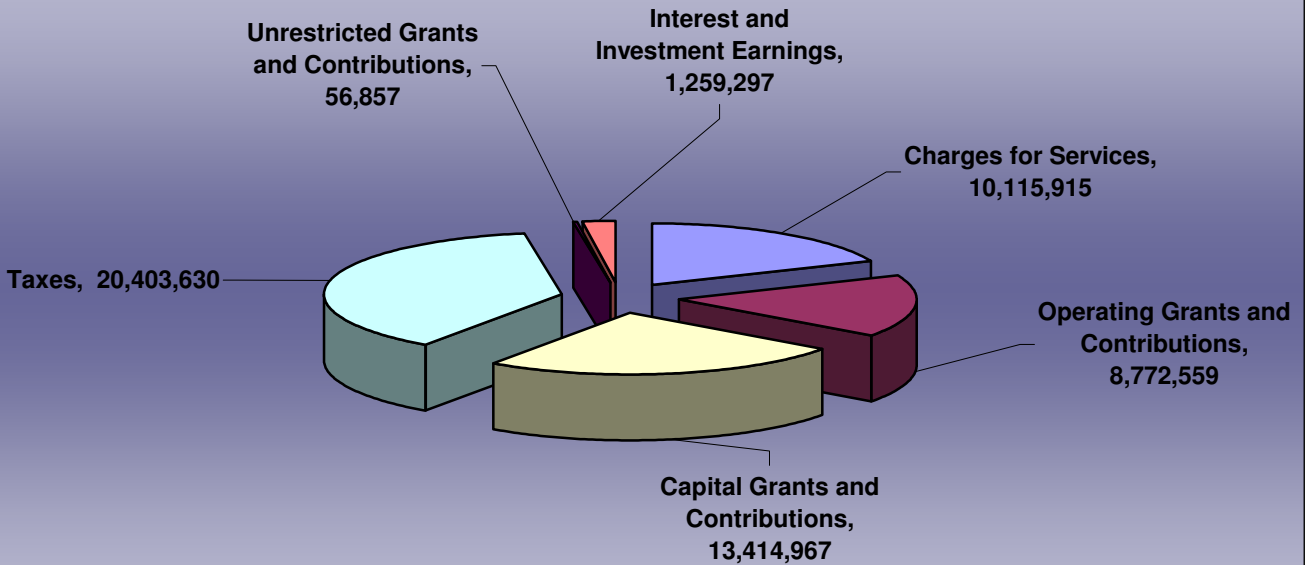
## WALLA WALLA COUNTY'S CHANGE IN NET ASSETS

	Governmental Activities	
	2008	2007
<b>Revenues:</b>		
Program Revenues:		
Charges for Services	10,115,915	9,845,182
Operating Grants and Contributions	8,772,559	9,191,569
Capital Grants and Contributions	13,414,967	7,117,720
General Revenues:		
Taxes	20,403,630	19,989,687
Unrestricted Grants and Contributions	56,857	52,228
Interest and Investment Earnings	1,259,297	1,442,675
Disposition of capital assets	14,340	(117,041)
Total Revenues	54,037,564	47,522,020
<b>Program Expenses:</b>		
Judicial	1,331,924	1,286,658
General Government	7,107,543	7,837,377
Public Safety	10,928,008	10,631,154
Physical Environment	48,973	44,967
Transportation	8,244,466	7,208,750
Health and Human Services	7,596,316	6,976,605
Economic Environment	2,417,809	2,847,096
Culture and Recreation	1,574,018	1,401,574
Interest on long-term debt	188,336	212,558
Total Expenses	39,437,393	38,446,739
Excess (Deficiency) Revenues Over (Under) Expenses	14,600,172	9,075,281
Transfers	-	-
Change in Net Assets	14,600,172	9,075,281
Net Assets as of Jan 1	129,348,842	90,200,482
Prior Period Adjustment	-	30,073,079
Net Assets as of Jan 1	129,348,842	120,273,561
Net Assets as of Dec 31	143,949,014	129,348,842

### 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 65% of total governmental fund assets and 63% 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 \$22,467,559, an increase of \$702,533 in comparison with the prior year. Approximately 99% of this total amount (\$22,413,707) constitutes unreserved fund balance, which is available for spending within the designated funds. The remainder of fund balance (\$53,852) 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 \$4,762,782. 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 39% of total Current Expense fund expenditures.

The fund balance of Walla Walla County's Current Expense fund increased by \$18,107 during the current fiscal year.

The fund balance of the County Road fund decreased by \$452,976 during the current fiscal year. This was due to the fact that the expenditures on county road projects exceeded revenues.

The fund balance for Human Services fund increased by \$413,184 during the current fiscal year. The increase in fund balance for Human Services in the amount of \$413,184 is substantially due to increased monthly receipts for mental health pre-paid inpatient health plan and mental health state-only funding, which is allocated to Human Services based upon the number of medicaid enrollees and general population, respectively. These allocations are reconciled, at a minimum, annually by the Regional Support Network. Human Services also received an additional unanticipated pre-paid inpatient health plan payment from the first year of the biennial funding period during the current year, as a result of this reconciliation process.

The fund balance for the EMS Taxes fund increased by \$7,530 during the current fiscal year.

The fund balance for the Current Expense Building fund decreased by \$673,455 during the current fiscal year. This was due to the completion of the construction on the County Annex Building.

## CURRENT EXPENSE FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$1,456,743 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Auditor	1,388	Increased for HAVA reimbursed training.
Board of Equalization	754	Increased for personnel.
Civil Service	1,000	Increased for advertising.
Commissioners-CDBG	201,000	Increased for professional services.
Commissioners-HR	2,029	Increased for personnel.
Coroner	900	Increased for personnel.
Coroner	16,440	Increased for professional services.
Indigent Legal Services	58,200	Increased for additional professional services.
Facilities Maintenance	15,497	Increased for repairs and maintenance.
Burn Control	143,100	Increased for Ag refunds.
Prosecuting Attorney	20,048	Increased for personnel.
Prosecuting Attorney	10,000	Increased for repairs and maintenance.
Sheriff	26,685	Increased for personnel.
Treasurer	(41,500)	Decreased for expenses charged to new fund.
Superior Court	27,162	Increased for personnel.
Superior Court	83,550	Increased for supplies and professional services.
Transfers	890,490	Increased for transfers to other funds.
<b>Total</b>	<b>1,456,743</b>	

Of this increase, \$523,884 was funded out of miscellaneous increases in various revenue sources. The remaining \$932,859 was budgeted from the available ending fund balance.

Actual Current Expense fund revenues were \$65,730 over budget, which represents less than a 1% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual Current Expense fund expenditures were \$972,579 under budget, which represents a little more than a 7% 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, 2008, amounts to [\\$120,165,282](#) (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 [13%](#).

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

- \$448,673 for infrastructure completed in 2008.
- \$1,266,040 for construction completed on the County Annex Building.
- \$12,104,829 for construction in progress on infrastructure projects.
- \$917,252 for land for completed and current infrastructure projects.
- \$913,650 for construction completed on the Fairgrounds Pavilion Project.

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

	<b>Governmental Activities</b>	
	<u>2008</u>	<u>2007</u>
Land	12,307,778	11,390,526
Buildings and Structures	39,866,137	35,755,889
Machinery and Equipment	5,035,942	5,071,005
Infrastructure	43,268,021	44,275,943
Construction in Progress	<u>19,687,403</u>	<u>10,199,346</u>
Total	120,165,282	106,692,709

Additional information will be under the County's capital assets found in Note 6 of the Notes to Financial Statements.

**Long-term Debt.** At the end of the current fiscal year, Walla Walla County had total bonded debt outstanding of **\$655,000**. 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 **\$290,000 (31%)** 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 **\$2,773,622**. This was a **decrease** of **\$239,130** during the current fiscal year. The key factor in this decrease was scheduled loan payments on established loans.

Additional information will be under the County's long-term debt found in Note 10 and 12 of the Notes to Financial Statements.

## **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, 2008**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
<i>Current Assets:</i>	
Cash & cash equivalents	10,882,029
Investments	12,828,983
Receivables (net)	2,553,480
Inventories	2,757,972
<i>Capital Assets:</i>	
Land	12,307,778
Depreciable assets (net)	44,902,080
Infrastructure (net)	43,268,022
Construction in progress	19,687,403
<b>Total Assets</b>	<u>149,187,747</u>
<b>LIABILITIES</b>	
<i>Current Liabilities:</i>	
Accounts payable and accrued exp.	804,141
<i>Noncurrent Liabilities:</i>	
Due within one year	607,179
Due in more than one year	3,827,413
<b>Total Liabilities</b>	<u>5,238,733</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	116,736,661
Restricted for:	
Debt service	29,494
Unrestricted	27,182,858
<b>Total Net Assets</b>	<u><u>143,949,014</u></u>

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

**WALLA WALLA COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Assets
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental Activities:					
Judicial	1,331,924	1,240,330	74,316	-	(17,278)
General Government	7,107,543	1,767,556	726,636	272,340	(4,341,011)
Public Safety	10,928,008	1,338,058	1,218,032	140,367	(8,231,550)
Physical Environment	48,973	-	-	-	(48,973)
Transportation	8,244,466	4,825	2,802,220	11,976,065	6,538,644
Health and Human Services	7,596,316	4,253,841	2,775,773	-	(566,703)
Economic Environment	2,417,809	637,853	1,009,301	-	(770,655)
Culture and Recreation	1,574,018	873,452	166,281	1,026,195	491,909
Interest on long-term debt	188,336	-	-	-	(188,336)
Total Governmental Activities/ Primary Government	39,437,393	10,115,915	8,772,559	13,414,967	(7,133,952)
GENERAL REVENUES:					
Property Taxes					13,264,813
Sales Taxes					5,693,341
B&O Taxes					44,801
Other Taxes					1,400,675
Unrestricted Grants and Contributions					56,857
Interest and Investment Earnings					1,259,297
Disposition of capital assets					14,340
TRANSFERS					-
Total General Revenues & Transfers					21,734,124
Change in Net Assets					14,600,172
Net Assets - Beginning					129,348,842
Prior Period Adjustment					-
Net Assets - Beginning, Restated					129,348,842
Net Assets - Ending					143,949,014

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



**WALLA WALLA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

	<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	2,502,383	2,458,614	495,500	14,266	321,535	3,197,501	8,989,800
Investments	2,631,664	480,394	3,155,230	15,042	1,286,679	4,899,117	12,468,126
Receivables (net)	548,197	1,162,964	360,486	100,456	-	381,377	2,553,480
Interfund loan receivable	2,273	-	-	-	-	-	2,273
<b>Total assets</b>	<u>5,684,517</u>	<u>4,101,972</u>	<u>4,011,216</u>	<u>129,764</u>	<u>1,608,215</u>	<u>8,477,995</u>	<u>24,013,679</u>
<b>LIABILITIES</b>							
Accounts payable and accrued exp.	372,658	-	96,134	-	4,168	205,504	678,464
Due to other funds	-	467	-	-	-	5,641	6,108
Interfund loan payable	-	-	-	-	-	2,273	2,273
Deferred revenue	542,505	195,518	5,202	100,456	-	15,595	859,276
<b>Total liabilities</b>	<u>915,162</u>	<u>195,985</u>	<u>101,336</u>	<u>100,456</u>	<u>4,168</u>	<u>229,012</u>	<u>1,546,120</u>
<b>FUND BALANCE</b>							
<i>Reserved for:</i>							
Encumbrances, petty cash, invntry	6,573	3,020	6,500	-	-	8,265	24,358
Debt service	-	-	-	-	-	29,494	29,494
<i>Unreserved, reported in</i>							
General Fund	4,762,782	-	-	-	-	-	4,762,782
Special revenue funds	-	3,902,966	3,903,380	29,308	-	6,614,301	14,449,956
Capital project funds	-	-	-	-	1,604,047	1,596,923	3,200,969
<b>Total fund balance</b>	<u>4,769,354</u>	<u>3,905,986</u>	<u>3,909,880</u>	<u>29,308</u>	<u>1,604,047</u>	<u>8,248,983</u>	<u>22,467,559</u>
<b>Total liabilities and fund balance</b>	<u>5,684,517</u>	<u>4,101,972</u>	<u>4,011,216</u>	<u>129,764</u>	<u>1,608,215</u>	<u>8,477,995</u>	<u>24,013,679</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, 2008**

Total fund balances as shown of the Governmental Funds Balance Sheet	22,467,559
Capital assets used in governmental activities are not financial resources and are not reported in the funds	116,514,505
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	859,276
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(4,434,592)
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>8,542,266</u>
Net assets of governmental activities	<u><u>143,949,014</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, 2008**

	<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>Buiding</b>	<b>Funds</b>	<b>Funds</b>
<b>REVENUES</b>							
Taxes	9,758,296	4,387,807	87,979	1,856,706	380,667	3,691,285	20,162,739
Licenses and Permits	159,486	770	-	-	-	787,989	948,245
Intergovernmental Revenues	2,340,876	14,779,815	5,738,025	377	98,750	4,790,998	27,748,841
Charges for Service	882,526	81,693	13,132	-	-	1,627,227	2,604,579
Fees and Fines	497,362	-	-	-	-	902	498,264
Miscellaneous Revenues	1,248,422	115,116	188,888	-	67,691	914,575	2,534,692
<b>Total revenues</b>	<b>14,886,967</b>	<b>19,365,201</b>	<b>6,028,025</b>	<b>1,857,082</b>	<b>547,108</b>	<b>11,812,977</b>	<b>54,497,360</b>
<b>EXPENDITURES</b>							
Current:							
General Government	7,695,831	120,152	-	-	-	824,165	8,640,148
Public Safety	4,182,069	-	-	1,849,552	45,723	4,504,795	10,582,140
Physical Environment	3,689	-	-	-	-	45,284	48,973
Transportation	-	6,758,923	-	-	-	-	6,758,923
Health and Human Services	1,589	-	5,452,235	-	-	2,060,590	7,514,414
Economic Environment	45	-	162,606	-	-	2,265,448	2,428,098
Culture and Recreation	150,855	-	-	-	-	1,317,923	1,468,779
Debt Service:							
Principal	14,002	-	-	-	225,128	290,000	529,130
Interest	958	-	-	-	139,891	47,486	188,336
Capital Outlay	142,569	13,022,103	-	-	1,289,821	1,121,393	15,575,886
<b>Total expenditures</b>	<b>12,191,609</b>	<b>19,901,178</b>	<b>5,614,841</b>	<b>1,849,552</b>	<b>1,700,563</b>	<b>12,477,084</b>	<b>53,734,827</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,695,358</b>	<b>(535,976)</b>	<b>413,184</b>	<b>7,530</b>	<b>(1,153,455)</b>	<b>(664,107)</b>	<b>762,533</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	83,000	-	-	480,000	2,369,251	2,932,251
Transfers out	(2,677,251)	-	-	-	-	(315,000)	(2,992,251)
<b>Total other financing sources (uses)</b>	<b>(2,677,251)</b>	<b>83,000</b>	<b>-</b>	<b>-</b>	<b>480,000</b>	<b>2,054,251</b>	<b>(60,000)</b>
<b>Net change in fund balances</b>	<b>18,107</b>	<b>(452,976)</b>	<b>413,184</b>	<b>7,530</b>	<b>(673,455)</b>	<b>1,390,144</b>	<b>702,533</b>
<b>Fund balances--beginning</b>	<b>4,751,247</b>	<b>4,358,963</b>	<b>3,496,696</b>	<b>21,778</b>	<b>2,277,502</b>	<b>6,858,839</b>	<b>21,765,025</b>
<b>Fund balances--ending</b>	<b>4,769,354</b>	<b>3,905,986</b>	<b>3,909,880</b>	<b>29,308</b>	<b>1,604,047</b>	<b>8,248,983</b>	<b>22,467,559</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, 2008**

Net changes in fund balances for governmental funds	702,533
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	13,561,282
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.	529,130
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	103,832
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.	(205,676)
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.	(90,930)
Change in net assets of governmental activities, as reflected on the Statement of Activities	14,600,172

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

**WALLA WALLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACT**  
**CURRENT EXPENSE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Current Expense Fund</b>			<b>Variance with</b>
	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	9,816,700	9,816,700	9,758,296	(58,404)
Licenses and Permits	19,000	159,700	159,486	(214)
Intergovernmental Revenues	1,951,573	2,303,107	2,340,876	37,769
Charges for Service	958,404	933,464	882,526	(50,938)
Fees and Fines	478,145	478,145	497,362	19,217
Miscellaneous Revenues	1,073,531	1,130,121	1,248,422	118,301
<b>Total Revenues</b>	<u>14,297,353</u>	<u>14,821,237</u>	<u>14,886,967</u>	<u>65,730</u>
<b>EXPENDITURES</b>				
Current:				
General Government	7,756,112	8,134,740	7,695,831	438,909
Public Safety	4,424,696	4,611,821	4,182,069	429,752
Physical Environment	3,800	3,800	3,689	111
Transportation	-	-	-	-
Health and Human Services	1,700	1,700	1,589	111
Economic Environment	2,750	2,750	45	2,705
Culture and Recreation	158,470	158,470	150,855	7,615
Debt Service:				
Principal	-	-	14,002	(14,002)
Interest	-	-	958	(958)
Capital Outlay	250,407	250,907	142,569	108,338
<b>Total Expenditures</b>	<u>12,597,935</u>	<u>13,164,188</u>	<u>12,191,609</u>	<u>972,579</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,699,418	1,657,049	2,695,358	1,038,309
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(1,796,761)	(2,687,251)	(2,677,251)	10,000
<b>Total other financing sources (uses)</b>	<u>(1,796,761)</u>	<u>(2,687,251)</u>	<u>(2,677,251)</u>	<u>10,000</u>
<b>Net change in fund balances</b>	(97,343)	(1,030,202)	18,107	1,048,309
<b>Fund balances - beginning</b>	<u>4,820,149</u>	<u>4,820,149</u>	<u>4,751,247</u>	<u>(68,902)</u>
<b>Fund balances - ending</b>	<u>4,722,806</u>	<u>3,789,947</u>	<u>4,769,354</u>	<u>979,407</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 - BUDGET AND ACTI**  
**COUNTY ROAD FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>County Road Fund</b>			
	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	4,210,000	4,210,000	4,387,807	177,807
Licenses and Permits	1,000	1,000	770	(230)
Intergovernmental Revenues	15,787,000	15,787,000	14,779,815	(1,007,185)
Charges for Service	171,000	171,000	81,693	(89,307)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	120,000	120,000	115,116	(4,884)
<b>Total Revenues</b>	<u>20,289,000</u>	<u>20,289,000</u>	<u>19,365,201</u>	<u>(923,799)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	175,000	175,000	120,152	54,848
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	7,067,100	7,067,100	6,758,923	308,177
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	<u>15,416,000</u>	<u>15,416,000</u>	<u>13,022,103</u>	<u>2,393,897</u>
<b>Total Expenditures</b>	<u>22,658,100</u>	<u>22,658,100</u>	<u>19,901,178</u>	<u>2,756,922</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(2,369,100)	(2,369,100)	(535,976)	1,833,124
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	83,000	83,000
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>83,000</u>	<u>83,000</u>
<b>Net change in fund balances</b>	(2,369,100)	(2,369,100)	(452,976)	1,916,124
<b>Fund balances - beginning</b>	<u>4,400,000</u>	<u>4,400,000</u>	<u>4,358,963</u>	<u>(41,037)</u>
<b>Fund balances - ending</b>	<u>2,030,900</u>	<u>2,030,900</u>	<u>3,905,986</u>	<u>1,875,086</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 - BUDGET AND ACTI**  
**HUMAN SERVICES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Human Services Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Taxes	89,000	89,000	87,979	(1,021)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	5,416,324	5,416,324	5,738,025	321,701
Charges for Service	14,100	14,100	13,132	(968)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	203,800	203,800	188,888	(14,912)
Total Revenues	5,723,224	5,723,224	6,028,025	304,801
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	5,571,820	5,893,157	5,452,235	440,922
Economic Environment	181,071	181,071	162,606	18,465
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	10,000	10,000	-	10,000
Total Expenditures	5,762,891	6,084,228	5,614,841	469,387
Excess (deficiency) of revenues over (under) expenditures	(39,667)	(361,004)	413,184	774,188
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(39,667)	(361,004)	413,184	774,188
Fund balances - beginning	2,985,723	3,496,696	3,496,696	(0)
Fund balances - ending	2,946,056	3,135,692	3,909,880	774,188

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

**WALLA WALLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTI**  
**EMS TAXES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>EMS Taxes</b>			
	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	2,029,292	2,029,292	1,856,706	(172,586)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	724	724	377	(347)
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	-	-
<b>Total Revenues</b>	<u>2,030,016</u>	<u>2,030,016</u>	<u>1,857,082</u>	<u>(172,934)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	-	-	-	-
Public Safety	2,060,016	2,060,016	1,849,552	210,464
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>2,060,016</u>	<u>2,060,016</u>	<u>1,849,552</u>	<u>210,464</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(30,000)	(30,000)	7,530	37,530
<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>
<b>Net change in fund balances</b>	(30,000)	(30,000)	7,530	37,530
<b>Fund balances - beginning</b>	<u>30,000</u>	<u>30,000</u>	<u>21,778</u>	<u>(8,222)</u>
<b>Fund balances - ending</b>	<u>-</u>	<u>-</u>	<u>29,308</u>	<u>29,308</u>

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



**WALLA WALLA COUNTY  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
DECEMBER 31, 2008**

	<b>Governmental Activities Internal Service Funds</b>
<b>ASSETS</b>	
<i>Current assets:</i>	
Cash & cash equivalents	1,892,229
Investments	360,857
Due from other funds	6,108
Inventories	2,757,972
<i>Noncurrent assets:</i>	
<i>Capital assets:</i>	
Depreciable assets (net)	3,650,778
<b>Total assets</b>	<u><u>8,667,943</u></u>
<b>LIABILITIES</b>	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	125,677
Interfund loan payable	-
<b>Total liabilities</b>	<u><u>125,677</u></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	3,650,778
Unrestricted	4,891,488
<b>TOTAL net assets</b>	<u><u>8,542,266</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, 2008**

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
<b>OPERATING REVENUES:</b>	
Charges for Services	\$4,359,699
Miscellaneous	<u>\$0</u>
<b>Total Operating Revenues</b>	\$4,359,699
<b>OPERATING EXPENSES:</b>	
Personal Services	\$1,077,966
Supplies	\$1,265,199
Other Services and Charges	\$1,685,928
Depreciation	<u>\$548,998</u>
<b>Total Operating Expenses</b>	<u>\$4,578,091</u>
<b>OPERATING INCOME (LOSS)</b>	(\$218,392)
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Investment Income	\$36,346
Gains (Losses) On Fixed Asset Disposition	<u>\$31,116</u>
<b>Total Nonoperating Revenues (Expenses)</b>	\$67,462
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<u>(\$150,930)</u>
Transfers In	\$90,000
Transfers Out	<u>(\$30,000)</u>
<b>Change in Net Assets</b>	(\$90,930)
<b>Net Assets - Beginning</b>	<u>\$8,633,196</u>
<b>Net Assets - Ending</b>	<u><u>\$8,542,266</u></u>

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

**WALLA WALLA COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Governmental Activities <u>Internal Service Funds</u></b>
<b>Cash Flows from Operating Activities</b>	
Receipts from customers	\$4,359,217
Payments to suppliers	(\$2,913,337)
Payments to employees	(\$1,077,966)
Other receipts (payments)	<u>\$206,472</u>
<b>Net cash provided (used) by operating activities</b>	<u><b>\$574,386</b></u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	<u>\$60,000</u>
<b>Net cash provided (used) by noncapital financing activities</b>	<u><b>\$60,000</b></u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchases of capital assets	(\$503,495)
Other receipts (payments)	<u>\$74,320</u>
<b>Net cash provided (used) by capital and related financing activities</b>	<u><b>(\$429,175)</b></u>
<b>Cash Flows from Investing Activities</b>	
Purchase of Investments	\$248,853
Interest and dividends	<u>\$36,346</u>
<b>Net cash provided by investing activities</b>	<u><b>\$285,199</b></u>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>\$490,410</b>
<b>Cash and Cash Equivalents at</b>	
Beginning of the year	<u>\$1,401,818</u>
End of the year	<u><u><b>\$1,892,229</b></u></u>
<b>*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating income (loss)	(\$218,392)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$548,998
Change in assets and liabilities:	
Receivables, net	(\$482)
Inventories	\$206,472
Accounts and other payables	<u>\$37,790</u>
<b>Net cash provided by operating activities</b>	<u><b>\$574,386</b></u>
<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, 2008**

	<u><b>Agency Funds</b></u>
<b>ASSETS</b>	
Cash & cash equivalents	17,443,465
Investments	25,939,688
Deposits with Fiscal Agents	3,209,388
Taxes Receivable	<u>1,829,792</u>
<b>Total assets</b>	<u><u>48,422,332</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	4,812,512
Deferred Revenue	1,829,792
Custodial Accounts	<u>41,780,029</u>
<b>Total liabilities</b>	<u><u>48,422,332</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, 2008

#### 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. 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. Government-Wide and 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 financial 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 Equipment Rental and Revolving, Risk Management, Unemployment Compensation, Technology Services, and Technology Services Reserve 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

No excess of expenditures over appropriations to report for year ending December 31, 2008.

4. Deficit Fund Equity

No deficit fund equity to report for year ending December 31, 2008.

E. Assets, Liabilities and Equities

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2008, the treasurer was holding \$28,325,494 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, 2008, \$460 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 15.

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. 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
Infrastructure	40

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:	\$ 22,467,559
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	116,514,505
The focus of governmental funds is on short-term financing: long term assets are deferred in the funds.	859,276
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(4,434,592)
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>8,542,266</u>
Net assets of governmental activities:	\$143,949,014

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:	\$ 702,533
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	13,561,282
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.	529,130
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	103,832
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.	(205,676)
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>(90,930)</u>
Change in net assets of governmental activities:	\$14,600,172

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, 2008, the county had the following investments, for all funds using the county treasury:

<u>Investment</u>	<u>Fair Value</u>
Certificates of Deposit – Non-Major Gov Funds	\$ 669,000
Certificates of Deposit – Fiduciary funds	9,096,765
Residual Federal Agency Coupon Securities	4,000,964
Residual Federal Agency Callables	11,001,942
Residual Certificates of Deposit	<u>14,000,000</u>
Total	\$38,768,671

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, 2008.

## 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 2008 was \$1.566867 for \$1,000 on an assessed valuation of \$4,281,467,542 for a total regular levy of \$6,708,490. Additionally, a special assessment for Mill Creek

Flood Control totaled \$50,000.

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 2008 was \$2.141081 per \$1,000 on an assessed valuation of \$2,034,249,483 for a total road levy of \$4,355,493.

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

Capital assets activity for the year ended December 31, 2008 was as follows:

<u>Governmental Activities</u>	<u>Balance January 1, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2008</u>
Capital assets, not being depreciated:				
Land	\$ 11,390,526	\$ 917,252	\$ -	\$ 12,307,778
Construction In Progress	<u>10,199,346</u>	<u>12,104,829</u>	<u>(2,616,771)</u>	<u>19,687,403</u>
Total capital assets, not being depreciated	<u>21,589,872</u>	<u>13,022,081</u>	<u>(2,616,771)</u>	<u>31,995,181</u>
Capital assets, being depreciated:				
Buildings	46,653,445	4,406,029	-	51,059,474
Machinery and Equipment	13,598,243	819,368	(398,586)	14,019,025
Infrastructure	<u>58,263,790</u>	<u>448,673</u>	<u>-</u>	<u>58,712,463</u>
Total capital assets, being depreciated:	<u>118,515,478</u>	<u>5,674,069</u>	<u>(398,586)</u>	<u>123,790,962</u>
Less accumulated depreciation for:				
Buildings	(10,897,556)	(295,781)	-	(11,193,337)
Machinery and Equipment	(8,527,238)	(794,451)	338,606	(8,983,083)
Infrastructure	<u>(13,987,847)</u>	<u>(1,456,595)</u>	<u>-</u>	<u>(15,444,441)</u>
Total accumulated depreciation	<u>(33,412,641)</u>	<u>(2,546,827)</u>	<u>338,606</u>	<u>(35,620,862)</u>
Total capital assets, being depreciated, net	<u>85,102,837</u>	<u>3,127,243</u>	<u>(59,980)</u>	<u>88,170,100</u>
Governmental activities capital assets, net	<u>\$ 106,692,709</u>	<u>\$ 16,149,323</u>	<u>\$ (2,676,751)</u>	<u>\$ 120,165,282</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 138,257
Judicial	10,205
Public Safety	178,565
Transportation	1,488,016
Economic Environment	4,682
Health and Human Services	74,842
Culture and Recreation	103,261
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>548,998</u>
Total depreciation-governmental activities	<u>\$2,546,827</u>

## B. Construction Commitments

The county has active construction projects as of December 31, 2008. 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>
Myra	\$8,138,244.08	\$110,561.26
Old Milton Highway	\$1,224,304.47	\$76,242.41
Prospect & 3 <sup>rd</sup>	\$530,718.25	\$27,797.43
Taumarson & Plaza Way	\$960,489.05	\$62,883.15
Hood School Bridge	\$946,415.31	\$49,811.33

## 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 Statements No. 27, *Accounting for Pensions by State and Local Government Employers* and No. 50, *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27*.

### 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 defined benefit plan with a defined contribution component.

Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals and Superior courts (other than judges currently 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. Notwithstanding, PERS Plan 2 and Plan 3 members may opt out of plan membership if terminally ill, with less than five year to live.

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.

PERS Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement 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 two percent of the average final compensation (AFC) per year of service, capped at 60 percent. (The AFC is based on the greatest compensation during any 24 eligible consecutive compensation months.) Plan 1 members who retire from inactive status prior to the age of 65 may receive actuarially reduced benefits. The benefit is actuarially reduced to reflect the choice of a survivor option. A cost-of living allowance (COLA) is granted at age 66 based upon years of service times the COLA amount, increased by three percent annually. Plan 1 members may also elect to receive an additional COLA amount that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at three percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members may retire at the age of 65 with 5 years of service with an allowance of two percent of the AFC per year of service. (The AFC is based on the greatest compensation during any eligible consecutive 60-month period.) Plan 2 members who retire 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 three 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 a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three 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 AFC per year of service. (The AFC 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 of service, 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 they may retire at age 55 with 10 years of service. Plan 3 members who retire 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 three 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.

#### *Judicial Benefit Multiplier*

Beginning January 1, 2007 through December 31, 2007, judicial members of PERS were given a choice to participate in the Judicial Benefit Multiplier Program (JBM). Justices or judges in PERS Plan 1 and 2 were able to make a one-time irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5% multiplier. The benefit would be capped at 75% of AFC. Judges in PERS Plan 3 could elect a 1.6% of pay per year of service benefit, capped at 37.5% of average compensation.

Members who chose to participate in JBM would: accrue service credit at the higher multiplier beginning with the date of their election, be subject to the benefit cap of 75% of AFC, pay higher contributions, stop

contributing to the Judicial Retirement Account (JRA), and be given the option to increase the multiplier on past judicial service. Members who did not choose to participate would: continue to accrue service credit at the regular multiplier; continue to participate in JRA, if applicable; never be a participant in the JBM Program; and continue to pay contributions at the regular PERS rate.

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program. Members required into the JBM program would: return to prior PERS Plan if membership had previously been established; be mandated into Plan 2 and not have a Plan 3 transfer choice, if a new PERS member; accrue the higher multiplier for all judicial service; not contribute to JRA; and not have the option to increase the multiplier for past judicial service.

There are 1,190 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2007:

Retirees and Beneficiaries Receiving Benefits	71,244
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	26,583
Active Plan Members Vested	105,447
Active Plan Members Non-vested	<u>52,575</u>
Total	255,849

#### 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 six percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. 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. As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program. 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, 2008, were as follows:

Members not participating in JBM:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	8.31%**	8.31%**	8.31%***
Employee	6.00%****	5.45%****	*****

\*The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\*The employer rate for state elected officials is 12.39% for Plan 1 and 8.31% for Plan 2 and Plan 3.

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

\*\*\*\*The employee rate for state elected officials is 7.50% for Plan 1 and 5.45% for Plan 2.

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

Members participating in JBM:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer-State Agency*	10.81%	10.81%	10.81%**
Employer-Local Govt.*	8.31%	8.31%	8.31%**
Employee-State Agency	9.76%	11.13%	7.50%***
Employee-Local Govt.	12.26%	13.63%	7.50%***

\*The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\* Plan 3 defined benefit portion only.

\*\*\*Minimum rate.

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>
2008	\$63,834	\$768,866	\$104,177
2007	\$53,760	\$586,812	\$79,361
2006	\$31,194	\$299,491	\$37,802

#### 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 2 members. Membership in the system includes all full-time, fully compensated, local law enforcement officers, firefighters and, as of July 24, 2005, those emergency medical technicians who were given the option and chose LEOFF Plan 2 membership. 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.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 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 benefit retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended by the State Legislature.

LEOFF Plan 1 members are vested after the completion of 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 (FAS) 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 FAS 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 ten years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 2 members are vested after the completion of 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 two percent of the FAS per year of service. The FAS is based on the highest consecutive 60 months. Plan 2 members who retire prior to the age of 53 receive reduced benefits. Benefits are actuarially reduced for each year that the benefit commences prior to age 53 and to reflect the choice of a survivor option. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2007:

Retirees and Beneficiaries Receiving Benefits	9,085
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	633
Active Plan Members Vested	12,904
Active Plan Members Nonvested	<u>3,708</u>
Total	26,330

#### Funding Policy

Starting on July 1, 2000, LEOFF 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. LEOFF Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of LEOFF Plan 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. 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, 2008, were as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	.16%	5.46%**
Employee	.00%	8.83%
State	n/a	3.53%

\*The employer rates include the employer administrative expense fee currently set at 0.16%.

\*\*The employer rate for ports and universities is 8.99%.

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>
2008	\$329	\$75,074
2007	\$345	\$66,237
2006	\$359	\$55,812

#### PUBLIC SAFETY EMPLOYEES' RETIREMENT SYSTEM (PSERS) PLAN 2

### Plan Description

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

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; Department of Natural Resources, Parks and Recreation Commission, Gambling Commission, Washington State Patrol, Liquor Control Board; Washington state counties; and Washington state cities except 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.

PSERS Plan 2 members are vested after the completion of five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least ten years of PSERS service credit, with an allowance of two percent of the average final compensation (AFC) per year of service. The AFC 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 members who retire 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 three 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 (based on the Consumer Price Index) capped at three percent annually.

There are 71 participating employers in PESRS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2007:

Retirees and Beneficiaries Receiving Benefits	0
Terminated Plan Members entitled to but not yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non-vested	<u>2,755</u>
Total	2,755

### Funding Policy

Each biennium, the state Pension Funding Council adopts PSERS 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, 2008, were as follows:

	<u>PSERS Plan 2</u>
Employer*	9.43%
Employee	6.57%

\*The employer rate includes an employer administrative expense fee of 0.16%

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31, 2008 were as follows:

	<u>PSERS Plan 2</u>
2008	\$87,107
2007	\$51,959
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, 2008, 83 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 \$3,078,582 in the plan at December 31, 2008, \$3,078,582 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 was one of twenty-eight members of the Washington Counties Risk Pool ("Pool") during 2008. Other members included: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kitsap, Kittitas and Lewis, Mason, Okanogan, Pacific and Pend Oreille, San Juan, Skagit, Skamania and Spokane, Thurston, Whatcom and Yakima Counties. Klickitat and Whitman Counties were former Pool members, but terminated their memberships effective October 2002 and 2003 respectively.

The Pool was formed August 18, 1988 when several Washington counties signed an Interlocal (Cooperative) Agreement. It was established to provide its member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. The Pool operates under the

state of Washington's "pooling" laws, more specifically Chapter 48.62 RCW implemented via Chapter 39.34 RCW. It is overseen by the State Risk Manager and is subject to fiscal audits performed annually by the State Auditor.

The enabling Interlocal Agreement was amended once in 2000 to add the Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact established obligations to support these goals through three major elements: membership involvement, risk control practices, and a targeted risk management program.

The Pool's mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims. The Pool's core values include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool's board of directors and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

New members are required to pay the Pool modest admittance fees to cover the members' share of organizational expenses and the costs to analyze their loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) designated by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Annual Meeting. The board of directors is responsible for determining the 3<sup>rd</sup>-party liability coverage to be offered (approving the insuring agreement or coverage document), the reinsurance program to acquire, the excess insurances to be jointly purchased or offered for optional purchase, and approving the Pool's annual operating budgets and work programs, and the member deposit assessment formulas.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committee persons are elected by the Pool's board of directors from its membership to staggered 3-year terms during each Annual Meeting. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve case settlements exceeding the members' deductibles by at least \$50,000 and to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

The following constitute the highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2007 through September 2008):

- *Total Assets* grew by \$3.3 million (12%) to nearly \$31.1 million. More specifically, current assets increased \$2.9 million while non-current assets increased \$0.4 million.
- \$800,000 of *Operating Income* was experienced, which represented a \$1 million turn-around from the \$200,000 *Operating Loss* experienced the prior year. A 7% reduction in the estimates for claims

reserves (\$8.2 vs. \$8.8 million) by the independent actuary substantially contributed to this positive change.

- 15,506 3<sup>rd</sup>-party liability claims and lawsuits had been reported during the Pool's first twenty years (October 1988 – September 2008). Of those, only 457 remained classified as "open" at year's end. Estimates by the independent actuary project another 578 claims will be filed for occurrences from all Pool years through September 2008.
- *Interest Income* slipped \$130,000 (17%) even with larger surpluses (funds not needed for current operations) for investing. This reduction is believed to have resulted from the lowering of interest rates to address the declining economy.
- *Net Assets* (sometimes referred to as *Members' Equity*) rose nearly \$900,000 to nearly \$6.8 million at September 30, 2008. \$5.7 million is listed as being 'Restricted' to satisfy, in large part, the Section D provisions of the Pool's Underwriting Policy that were enhanced by the board of directors in March 2007. The remaining \$1.1 million is invested in *Capital Assets* (net of debt). (NOTE: The Pool's board of directors retains the authority to determine if, how much, and when distributions of *Net Assets* are to be made.)

Professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial and claims auditing services are furnished by PricewaterhouseCoopers, LLP; insurance brokerage and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; coverage counsel is provided by Stafford Frey Cooper; and special claims audits are frequently performed by the Pool's insurers and re-insurers. The listed professionals are in addition to the many counselors assigned to defend Pool cases as well as the ongoing oversight provided by the State Risk Manager and the annual financial audits performed by the State Auditor.

Over half of the Pool's 9-person staff handles and/or manages the several hundred liability cases filed upon and submitted by the Pool's member counties each year. These claims professionals have more than eighty years combined claims-handling experience. The Pool's "open" file count remains fairly constant between 400 and 450 cases. Other staffers provide various member services including conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing, with some simply supporting the organization's administrative needs.

Pool member counties presently acquire \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for 3<sup>rd</sup>-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. The initial \$10 million of coverage, less the retention (the greater of the member's deductible or \$100,000), is fully reinsured. The remaining insurance, up to \$15 million, is acquired as "following form" excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal ("All Other Perils") coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, was added to the Pool coverage lines a few years ago as an individual county option. Coverage is for structures, vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc. Participants are responsible for their claims' deductibles. The insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-seven counties purchased this program during some or all of 2008.

Additionally, many members use the Pool's producer (broker) services for other insurance placements, e.g. public officials bonds, and crime & fidelity, special events/concessionaires, and environmental hazards coverages.

The Washington Counties Risk Pool is a cooperative program, so there is joint liability amongst its participating members. Contingent liabilities are established when assets are not sufficient to cover liabilities. Pool member counties are required to timely submit their 3<sup>rd</sup>-party liability claims which are handled by the Pool's staff. This includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year's membership. **The Pool's reassessments receivable balance at December 31, 2008 was ZERO.**

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:

	2008	2007
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	\$7,943,944	\$7,739,015
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,264,343	1,182,993
Increase (Decrease) in Provision for Insured Events of Prior Years	<u>(251,086)</u>	<u>554,842</u>
Total Incurred Claims and Claims Adjustment Expenses	\$8,957,201	\$9,476,850
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	\$ 87,032	75,153
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	<u>1,576,641</u>	<u>1,457,753</u>
Total Payments	<u>\$1,663,673</u>	<u>\$1,532,906</u>
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	<u>\$7,293,528</u>	<u>\$7,943,944</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, 2008 was as follows:

Unemployment: \$28,939

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, 2008 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$228,847	\$228,847	\$ 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	\$290,000

At December 31, 2008, the County had \$29,494 available in debt service funds to service the general bonded debt.

##### B. Loans and Contracts Payable

The County entered into a loan agreement with Baker Boyer Bank in 2006. The loan was 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 \$182,509.64 each payment. The term of the loan is for 12 years due in 2018, and the balance at December 31, 2008 is \$2,762,514.71.

The County entered into a loan agreement at the end of 2005 with Baker Boyer Bank. The loan was 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, 2008 is \$11,106.79.

##### C. Debt Service Requirements

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

Year Ending December 31	General Obligation Bond Government Activities		Loans and Contracts Payable Governmental Activities	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	305,000	33,100	247,179	129,300
2010	350,000	17,850	247,436	117,584
2011			259,379	105,640
2012			271,864	93,155
2013-2017			1,569,494	255,602
2018	<u>          </u>	<u>          </u>	<u>178,270</u>	<u>4,240</u>
TOTAL	<u>\$ 655,000</u>	<u>\$50,950</u>	<u>\$2,773,622</u>	<u>\$705,521</u>

D. Federal Arbitrage

The federal arbitrage regulations do not apply to Walla Walla County's long-term debt.

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, 2008, the following changes occurred in long-term liabilities:

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08	Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 800,294	\$ 51,648	\$	\$ 851,942	\$ 55,000
Loans & Contracts Payable	3,012,752		239,130	2,773,622	247,179
Other Liabilities-OPEB		154,028		154,028	
General Obligation Bonds	<u>945,000</u>	<u>          </u>	<u>290,000</u>	<u>655,000</u>	<u>305,000</u>
Governmental activity Long-term liabilities	\$4,758,046	\$205,676	\$529,130	\$4,434,592	\$607,179

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 \$20,712 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 \$29,494 of restricted net assets, of which \$29,494 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. The following table displays the interfund loan activity during the year 2008:

		<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>
Public Hlth (1)	Current Exp	\$95,000		\$95,000		\$ 0
Fair (2)	Current Exp	<u>4,437</u>		<u>2,164</u>		<u>2,273</u>
Total		<u>\$99,437</u>		<u>\$97,164</u>		<u>\$2,273</u>

1. An 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.

2. Another interfund loan was made in 2006 from the Current Expense fund to the Fair fund to purchase a Caterpillar D6B Crawler.

##### B. Interfund Transfers

Interfund transfers to support operations to other funds during 2008 were as follows:

<u>Transfer To</u>	<u>Current Exp</u>	<u>Non Major Governmental</u>	<u>Internal Serv Funds</u>	<u>Total</u>
County Road	\$ 83,000			\$ 83,000
Current Expense Bldg	300,000	180,000		480,000
Non-Major Governmental	2,244,251	125,000		2,369,251
Internal Service Funds	<u>50,000</u>	<u>10,000</u>	<u>30,000</u>	<u>90,000</u>
Total	<u>\$2,677,251</u>	<u>\$315,000</u>	<u>\$30,000</u>	<u>\$3,022,251</u>

## NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

### A. Receivables

Receivables at December 31, 2008, were as follows:

	<u>Taxes</u>	<u>Due from Other Government</u>	<u>Total</u>
Governmental Activities:			
Current Exp	\$542,505	\$ 5,692	\$ 548,197
County Road	195,518	967,446	1,162,964
Human Services	5,202	355,284	360,486
EMS Taxes	100,456		100,456
Non-Major Governmental	<u>15,595</u>	<u>365,782</u>	<u>381,377</u>
Total Governmental Activities	<u>\$859,276</u>	<u>\$1,694,204</u>	<u>\$2,553,480</u>

### B. Payables

Payables at December 31, 2008, were as follows:

	<u>Vendors</u>
Governmental Activities:	
Current Exp	\$372,658
Human Services	96,134
Current Expense Bldg	4,168
Non-Major Governmental	205,504
Internal Service Funds	<u>125,677</u>
Total Governmental Activities	\$804,141

## NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

### Plan Description

The County provides postemployment health care benefits for members of the LEOFF I retirement system who retired on account of service, sickness, or disability, as required by the Revised Code of Washington (RCW) Chapter 41.26. The County pays medical and long term care premiums, 100% of co-pays, and 100% out-of-pocket costs for life. There are seven participants eligible to receive these benefits. Currently, there are two LEOFF I members employed at the County who have not yet retired and who do not receive LEOFF I medical benefits.

### Funding Policy

Funding for LEOFF I retiree healthcare costs is provided entirely by the County as required by RCW. The County's funding policy is based upon pay-as-you-go financing requirements.

### Annual OPEB Cost and Net OPEB Obligation

The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of ten years. The following table shows the components of the County's annual OPEB cost, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the fiscal year ending December 31, 2008:

Annual required contribution	\$244,164
Interest on net OPEB obligation	0
Adjustment to the ARC	0
Annual OPEB Cost	244,164
Contributions made	90,136
Increase in Net OPEB obligation	154,028
Net OPEB obligation, beginning of year	0
Net OPEB obligation, end of year	\$154,028

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 were as follows:

Fiscal year Ending December 31 2008	Annual OPEB Cost \$244,164	Contribution \$90,136	Percentage of Annual OPEB Cost Contributed 36.9%	Net OPEB Obligation \$154,028
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#### Funding Status and Funding Progress

The funded status of the plan as of December 31, 2008, was as follows:

Actuarial accrued liability (AAL)	\$2,401,834
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	2,401,834
Funded ratio (actuarial value of plan assets / AAL)	0%

#### Methods and Assumptions

The County's annual other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount determined using the alternative method permitted under GASB No. 45. A single retirement age of 57 was assumed for all active members for the purpose of determining the actuarial accrued liability. Termination and mortality rates were assumed to follow the LEOFF I termination and mortality rates used in the September 30, 2006 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF I medical study performed in 2007. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the actuarial accrued liability was Projected Unit Credit. These assumptions are individually and collectively reasonable for the purposes of this valuation.

#### NOTE 18 – OTHER DISCLOSURES

- A. The County implemented GASB Statement No. 45 "Other Post Employment Benefits (OPEB)" in 2008.
- B. The non-major special revenue fund WW Co Low Income Housing reports a net prior period adjustment of \$0 for loans receivable of \$118,435 and allowance for doubtful accounts of (\$118,435). A forgivable loan for \$50,000 was awarded to finance the Oxford House in 2006. In 2007, a forgivable loan of \$20,000 was awarded to finance a Supportive Living House and a forgivable loan of \$48,435 was awarded to support borrower's efforts to operate a property to be used primarily for shelter/transitional housing.



**WALLA WALLA COUNTY**  
**REVENUE AND NON-REVENUE ESTIMATED VS. ACTUAL**  
**INCLUDING TRANSFER BY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.00.00.0000	BEGINNING FUND BALANCE	4,820,149.00	4,751,247.02	68,901.98
311.10.00.0000	REAL & PERS PROP TAX	6,800,000.00	6,510,741.92	289,258.08
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	100.00	0.00	100.00
313.10.00.0000	LOCAL SALES TAX	2,300,000.00	2,415,137.32	-115,137.32
313.71.00.0000	SALES TAX CRIMINAL JUSTICE	274,000.00	297,580.94	-23,580.94
316.30.00.0000	FRANCHISE FEES - TCI CABLEVISION OF WA	45,000.00	44,801.03	198.97
317.20.00.0000	LEASEHOLD EXCISE TAX	500.00	931.94	-431.94
317.50.00.0000	GAMBLING EXCISE TAXES	1,500.00	1,168.35	331.65
318.20.00.0000	LEASEHOLD EXCISE TAX	50,000.00	54,830.59	-4,830.59
318.30.00.0000	LOCAL REAL ESTATE EXCISE TAX	41,000.00	51,662.97	-10,662.97
318.30.10.0000	TREASURER'S FEES ON EXCISE TAX	4,200.00	4,145.00	55.00
318.30.11.0000	T FEES ON FOREST PATROL	400.00	317.85	82.15
319.10.00.0000	PENALTY-INTEREST REAL -PERSONAL PROP T	300,000.00	376,978.48	-76,978.48
322.20.00.0000	MARRIAGE LICENSES	3,000.00	2,976.00	24.00
322.20.00.0001	DOMESTIC VIOLENCE	6,000.00	8,556.00	-2,556.00
322.90.00.0000	OTHER NON-BUSINESS LICENSES - PERMITS	10,000.00	14,137.85	-4,137.85
322.91.02.0001	BURN PERMIT AG - ACREAGE/LOCAL	25,000.00	22,009.09	2,990.91
322.91.02.0002	BURN PERMIT AG - ACREAGE/STATE	57,000.00	55,478.37	1,521.63
322.91.02.0003	BURN PERMIT AG ACERAGE WWCD	57,000.00	55,478.36	1,521.64
322.91.02.0004	SPOT BURN PERMIT STATE	850.00	425.00	425.00
322.91.02.0005	SPOT BURN PERMIT WWCD	850.00	425.00	425.00
331.00.16.6070	OJA - BULLET PROOF VESTS PROGRAM	4,000.00	0.00	4,000.00
332.00.00.0000	MINERAL LEASING	10.00	12.32	-2.32
332.12.10.0000	FEDERAL FLOOD CONTROL LEASES	1,500.00	1,524.89	-24.89
332.15.22.0000	IN LIEU TAXES - FEDERAL	400.00	20,581.00	-20,181.00
332.15.23.0000	IN LIEU TAXES FEDERAL - BLM	33,000.00	32,967.00	33.00
332.15.60.0000	U S FISH & WILDLIFE SERVICE	2,200.00	1,108.14	1,091.86
333.14.22.8001	CDBG-WASTEWATER TREATMENT PLAN	301,000.00	272,340.18	28,659.82
333.14.22.8002	CDBG-RAILEX	35,000.00	0.00	35,000.00
333.16.58.8000	STOP GRANT	3,000.00	215.00	2,785.00
333.39.01.0002	HAVA REIMBURSEMENT - TRAINING	1,388.00	1,388.67	-0.67
333.93.56.3000	DSHS-PATERNITY CASES	0.00	14,186.00	-14,186.00
333.95.63.0000	DSHS CHILD SUPPORT ENFORCEMENT	31,500.00	22,540.00	8,960.00
334.00.11.0000	PROS ATTORNEY SALARY REIMBURSEMENT	57,929.00	57,928.58	0.42
334.00.40.0000	FINANCIAL MANAGEMENT SYSTEM	500.00	0.00	500.00
334.01.10.0000	WASPC SEX OFFENDER MONITORING	21,005.00	21,004.69	0.31
334.01.20.0700	BECCA BILL FUNDING	2,300.00	6,500.00	-4,200.00
334.04.60.0000	DEPT OF SOCIAL AND HEALTH SERVICES	5,000.00	8,175.00	-3,175.00
334.04.60.0001	DEPENDENCY CASES	72,000.00	82,585.30	-10,585.30
334.04.60.0002	FOOD STAMP CASES	1,000.00	0.00	1,000.00
334.04.60.0700	BECCA BILL FUNDING	800.00	0.00	800.00
335.00.91.0000	PUD PRIVILEGE TAX	51,000.00	56,443.19	-5,443.19
336.00.84.0000	BOATING SAFETY	20,000.00	11,194.62	8,805.38
336.00.98.0000	COUNTY ASSISTANCE	43,180.00	0.00	43,180.00
336.01.01.0000	REIMB - WIT FEES	300.00	538.24	-238.24
336.01.11.0000	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	165,750.00	179,785.96	-14,035.96
336.01.20.0000	REIMB-LF OC OL SVC	7,000.00	6,979.12	20.88
336.01.28.0000	PUBLIC DEFENSE SERVICES	58,281.00	0.00	58,281.00
336.01.50.0000	PRISON IMPACT FUNDS	41,562.00	39,566.80	1,995.20

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336.06.31.0000	ADULT COURT COST	5,000.00	5,007.67	-7.67
336.06.51.0000	DUI - IMPACT	13,000.00	15,419.92	-2,419.92
336.06.92.0000	AUTOPSY COSTS REIMBURSEMENTS	7,500.00	8,749.80	-1,249.80
336.06.94.0000	STATE LIQUOR EXCISE TAX	27,000.00	22,533.65	4,466.35
336.06.95.0000	STATE LIQUOR PROFITS	56,000.00	56,530.13	-530.13
337.09.00.0000	IN LIEU TAXES - LOCAL	200.00	241.38	-41.38
338.00.01.0000	WALLA WALLA CITY	669,538.00	659,760.48	9,777.52
338.00.02.0000	COLLEGE PLACE	62,186.00	74,541.30	-12,355.30
338.00.03.0000	WAITSBURG	146,367.00	108,023.95	38,343.05
338.00.04.0000	PRESCOTT	18,711.00	18,713.65	-2.65
338.00.06.0000	COLUMBIA COUNTY	1,000.00	21,012.48	-20,012.48
338.00.07.0000	WW SCHOOL DIST (RESOURCE OFFICER)	35,000.00	35,783.88	-783.88
338.00.08.0000	WA DEPT OF CORRECTIONS	205,000.00	328,170.54	-123,170.54
338.00.12.1000	CORPS OF ENGINEERS	70,000.00	79,787.80	-9,787.80
338.00.16.0299	INS REIMBURSEMENT - 2002	14,000.00	50,815.00	-36,815.00
338.19.00.0000	REIM-COLL COST	12,000.00	12,942.51	-942.51
338.21.10.0000	AIRPORT SECURITY	0.00	5,277.00	-5,277.00
341.21.00.0001	COUNTY PORTION OF LOW INCOME HOUSE FEE	6,000.00	4,782.10	1,217.90
341.22.00.0000	DISTRICT COURT CIVIL FILING	0.00	-20.70	20.70
341.22.03.0000	CIVIL FILING	63,230.00	55,407.00	7,823.00
341.22.04.0000	CNTRCROS3RD FIL	40.00	28.72	11.28
341.22.05.0000	ANTI-HAR FILING	754.00	775.45	-21.45
341.22.06.0000	CV COST & ADJ	0.00	57.44	-57.44
341.23.07.0000	CIVIL PROB FILINGS	52,000.00	55,944.00	-3,944.00
341.23.08.0000	FACFIL-NO DVSUR	6,650.00	6,366.76	283.24
341.23.10.0000	UNLAW DET FIL	500.00	655.91	-155.91
341.23.11.0000	ANTI-HAR FILING	60.00	143.07	-83.07
341.23.13.0000	DOM/ADOP FILINGS	16,500.00	18,360.00	-1,860.00
341.23.70.0000	UNLAW DET COMBO	3,600.00	3,729.91	-129.91
341.23.73.0000	CTRCROSS3RD FIL	400.00	648.00	-248.00
341.27.00.0001	ADMIN FEE - HOMELESS HOUSING	0.00	1,529.92	-1,529.92
341.28.00.0000	SMALL CLAIMS FILINGS	111.00	120.25	-9.25
341.28.05.0000	JURY DEMAND FEE	125.00	374.12	-249.12
341.28.06.0000	CIVIL-SUP PROCEEDS	1,995.00	1,589.99	405.01
341.28.08.0000	CIVIL TSCRIPT	2,636.00	1,189.09	1,446.91
341.28.09.0000	OTHER FEES - SMALL CLAIMS	1,508.00	1,795.43	-287.43
341.28.10.0000	CTRCROS3D FM CL	124.00	28.05	95.95
341.29.00.0000	SUP. COURT-OTHER FILINGS	0.00	175.00	-175.00
341.29.03.0000	OTHER CASE FILINGS	500.00	796.50	-296.50
341.29.04.0000	TAX WARRANT FILING	5,000.00	5,167.60	-167.60
341.29.05.0000	OTHER FIL-MOD FAC	2,000.00	2,196.00	-196.00
341.29.06.0000	FEE TSCRIPT FIL	2,000.00	1,458.00	542.00
341.29.07.0000	FEE DETAIN ANS	1,000.00	302.40	697.60
341.31.00.0000	RECORDING-LEGAL INSTRUMENTS	130,000.00	99,894.00	30,106.00
341.32.02.0000	CERTIFIED DOCUMENTS	648.00	629.25	18.75
341.32.03.0000	CIVIL FEES - APPEALS	125.00	146.96	-21.96
341.32.05.0000	WRIT/GARN FEES	16,327.00	14,157.41	2,169.59
341.33.01.0000	NAME CHANGE ADMIN COST	523.00	402.69	120.31
341.33.02.0000	WARRANT PREP COSTS	2,692.00	2,098.72	593.28
341.34.00.0000	SUP COURT-RECORD SERVICES	28,000.00	31,479.67	-3,479.67

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341.34.03.0000	DOM FAC FIL FEE	100.00	55.20	44.80
341.35.00.0000	CERTIFICATION - CERTIFIED COPIES	11,000.00	10,578.00	422.00
341.37.00.0000	RECORDS SEARCH	1,220.00	1,061.90	158.10
341.37.02.0000	CRIME LAB ANALYSIS	150.00	144.51	5.49
341.45.00.0000	ELECTION SERVICES	120,000.00	120,454.38	-454.38
341.48.00.0000	MOTOR VEHICLE LICENSE FEES	240,000.00	221,434.43	18,565.57
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	2,700.00	0.00	2,700.00
341.62.00.0000	DIST & MUNI COPY/TAPE FEES	60.00	114.32	-54.32
341.65.00.0000	PRINTING/DUPLICATING CHARGES	6,500.00	7,645.91	-1,145.91
341.71.00.0000	SALES OF TAXABLE MERCHANDISE	0.00	2,997.01	-2,997.01
341.90.00.0010	MISC FEES CIVIL SERVICE TEST	0.00	570.00	-570.00
341.91.00.0000	CANDIDATE FEES	9,000.00	7,365.77	1,634.23
341.95.00.0000	PROS BAD CHECK PROGRAMS	500.00	491.16	8.84
341.99.00.0000	PASSPORTS	30,000.00	24,272.87	5,727.13
342.10.00.0000	LAW ENFORCEMENT SERVICES	50,000.00	45,701.97	4,298.03
342.10.00.0001	POLYGRAPH CHARGES	1,200.00	1,000.00	200.00
342.10.00.0002	LAW ENFORCEMENT DUI	2,000.00	2,359.98	-359.98
342.10.11.0000	DNA COLLECTION FEE	0.00	39.17	-39.17
342.30.00.0000	BOARD-ROOM PRISONERS	2,200.00	325.00	1,875.00
342.33.00.0000	ADULT PROBATION AND PAROLE	68,827.00	85,918.05	-17,091.05
342.36.00.0000	ELECTRONIC MONITORING PRISONERS	7,326.00	5,854.00	1,472.00
342.37.00.0000	BOOKING FEES	1,000.00	1,341.50	-341.50
342.90.01.0000	CRIME CNV FE DUI	266.00	764.61	-498.61
342.90.02.0000	CRIM CONV FE CT	1,506.00	2,286.85	-780.85
342.90.03.0000	CRIME CONV FE CN	1,751.00	1,232.23	518.77
345.10.01.0000	DOM FAC FEES	5,660.00	7,839.66	-2,179.66
345.10.04.0000	DV PREV LOCAL	450.00	1,048.80	-598.80
349.57.00.0000	LITTER GRANT REIMBURSEMENT	25,000.00	17,219.56	7,780.44
351.31.00.0000	SUPERIOR CT CRIMINAL FILINGS	4,000.00	4,087.34	-87.34
351.31.01.0000	SUPERIOR COURT-CRIMINAL FILINGS	4,000.00	4,824.24	-824.24
351.80.00.0000	CRIME VICTIM PENALTY	600.00	1,087.55	-487.55
351.80.01.0000	CRIME VICTIM PENALTY	14,500.00	17,383.36	-2,883.36
351.80.03.0000	JUV CRIME VICTIM	5,000.00	5,742.03	-742.03
351.90.02.0000	PENALTY-DV	200.00	504.99	-304.99
351.91.00.0000	OTHER SUPERIOR COURT PENALTIES	10,000.00	19,423.51	-9,423.51
351.91.04.0000	FINES-JUVENILE OFFENDER	0.00	10.02	-10.02
351.91.05.0000	FEE BLOOD / BREATH	5.00	28.13	-23.13
352.40.00.0000	BOAT SAFETY INF	60.00	648.38	-588.38
352.90.02.0000	OTHER CIVIL PENALTIES	0.00	136.00	-136.00
353.10.00.0000	TRAFFIC INFRACTIONS & NON PARKING	4,270.00	110,086.19	-105,816.19
353.10.02.0000	TRAFFIC INFRACTIONS	289,263.00	18,138.05	271,124.95
353.10.03.0000	TRAFFIC INFRACT	0.00	156,829.42	-156,829.42
353.60.00.0000	LITTER CLEANUP FEE	15.00	0.00	15.00
353.70.00.0000	OTHER NON-PARKING INFRACTIONS	0.00	2,106.18	-2,106.18
353.70.01.1600	LITTER CONTROL	70.00	0.00	70.00
353.70.02.0000	NON PARKING INFRACTIONS PENA	2,804.00	278.42	2,525.58
353.70.04.0000	OTHER INFRACT	0.00	2,101.49	-2,101.49
353.70.05.0000	AGRIC DEPT ACCT	0.00	98.32	-98.32
354.00.00.0000	PARKING INFRACTION PENALTIES	114.00	1,050.00	-936.00
355.20.00.0000	DRIVING WHILE INTOXICATED (DWI)	19,076.00	16,007.09	3,068.91

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355.80.00.0000	OTHER CRIMINAL TRAFFIC MISDEMEANORS	3,302.00	1,339.83	1,962.17
355.80.01.0000	CRIMINAL TRAFFIC MISDEMEANOR	15,772.00	24,565.30	-8,793.30
356.40.00.0000	BOATING SAFETY	498.00	0.00	498.00
356.90.00.0000	NON-TRAFFIC MISDEMEANOR	1,779.00	554.20	1,224.80
356.90.01.0000	CO DOG VIOLAT	500.00	4.61	495.39
356.90.04.0000	OTH NON TRAFFIC	19,020.00	13,994.49	5,025.51
357.20.00.0000	SUPERIOR COURT RECOUPMENTS	20,000.00	18,546.94	1,453.06
357.21.00.0000	JURY DEMAND COST	60.00	745.97	-685.97
357.22.00.0000	WITNESS COST	400.00	638.58	-238.58
357.23.00.0000	PUBLIC DEFENSE COSTS	46,000.00	54,393.76	-8,393.76
357.24.00.0000	SERVICE FEES	5,600.00	6,731.55	-1,131.55
357.32.00.0000	WITNESS FEES	99.00	1,076.60	-977.60
357.33.00.0000	PUBLIC DEFENSE COST	11,138.00	14,199.57	-3,061.57
361.10.00.0000	INVESTMENT INTEREST	600,000.00	806,265.88	-206,265.88
361.19.00.0000	INVESTMENT FEES	0.00	-111.50	111.50
361.19.01.0000	CLK SERVICE FEE	25.00	31.49	-6.49
361.40.00.0000	SALES TAX INTEREST	20,000.00	17,448.03	2,551.97
361.40.02.0000	SUP INT INCOME	4,000.00	4,711.86	-711.86
361.50.00.0000	INTEREST-PENALTIES SPECIAL ASSESSMENTS	20.00	0.00	20.00
363.00.00.0000	INSURANCE PREMIUMS AND RECOVERIES	0.00	7,672.44	-7,672.44
366.10.00.0000	INTERFUND INTEREST	0.00	221.84	-221.84
366.90.00.0000	REIMBURSEMENTS CITY OF WALLA WALLA	137,726.00	104,335.46	33,390.54
366.90.00.0001	REIMBURSEMENTS-MG	0.00	650.00	-650.00
366.90.00.0002	SEMINARS	0.00	1,766.14	-1,766.14
366.90.00.0005	SALARY REIMBURSEMENT	5,000.00	2,794.38	2,205.62
366.90.00.0015	REIMBURSEMENT CURRENT EXPENSE SERVIC	244,491.00	138,609.27	105,881.73
366.90.00.0016	REIMBURSEMENTS (FROM HS)	27,000.00	27,510.13	-510.13
366.90.00.1000	REIMBURSEMENTS - PACIFIC POWER	12,000.00	0.00	12,000.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	0.00	1,140.00	-1,140.00
369.10.00.0001	SALE OF USED VEHICLES	7,500.00	6,660.00	840.00
369.20.00.0000	UNCLAIMED MONEY	0.00	19,760.30	-19,760.30
369.81.00.0000	CASHIERS OVER & SHORT	95.00	219.82	-124.82
369.81.10.0000	AUDITOR SUSPENSE ACCOUNT	-100.00	-991.00	891.00
369.90.00.0000	OTHER MISC	50,919.00	99,371.94	-48,452.94
369.90.00.0001	NON STANDARD FEE	1,000.00	3,750.00	-2,750.00
369.90.01.0000	GUARDIAN AD LITEM REVENUE	0.00	1,002.83	-1,002.83
369.90.02.0000	NOTARY FEES	0.00	10.02	-10.02
369.90.03.0000	NSF CHECK FEES	699.00	757.57	-58.57
369.90.05.0000	PATERNITY CASES	12,000.00	0.00	12,000.00
369.90.07.0000	DRUG FORFEITURE CASES	1,700.00	0.00	1,700.00
381.20.00.0000	LOAN REPAYMENT RECEIVED	2,386.00	97,164.28	-94,778.28
389.00.00.0000	OTHER NON-REVENUES	3,510.00	4,834.61	-1,324.61
389.00.00.0100	WORKFIRST REIMBURSMNT	150.00	0.00	150.00
010	CURRENT EXPENSE REVENUE SUBTOTAL	19,641,386.00	19,735,378.37	-93,992.37
101	COMMUNITY DEVELOPMENT			
308.00.00.0000	BEGINNING FUND BALANCE	129,507.00	82,856.02	46,650.98
321.30.00.0001	FIREWORK PERMITS	1,000.00	500.00	500.00
322.10.00.0000	BUILDING-STRUCTURES-EQUIPMENT	628,624.00	545,530.93	83,093.07



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322.91.01.0000	BURN PERMIT RESIDENTIAL	20,000.00	16,550.00	3,450.00
334.04.20.0001	DEPT COMMUNITY DEVELOPMENT	80,000.00	57,500.00	22,500.00
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	2,000.00	153.15	1,846.85
341.75.00.0000	SALES OF NONTAXABLE MERCHANDISE	0.00	490.60	-490.60
345.81.00.0000	ZONING - SUBDIVISION FEES	72,500.00	69,580.00	2,920.00
369.90.00.0000	OTHER MISC	1,000.00	19,797.68	-18,797.68
369.90.00.0001	CONTRACT REIMBURSEMENTS	27,100.00	8,257.86	18,842.14
369.90.00.0002	CONTRACT REIMBURSEMENTS	20,000.00	0.00	20,000.00
397.00.00.0000	OPERATING TRANSFERS IN	483,478.00	483,478.00	0.00
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,465,209.00	1,284,694.24	180,514.76
102	WASTE MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	782.00	96,222.85	-95,440.85
334.03.10.0000	DEPT OF ECOLOGY	567,175.00	3,708.78	563,466.22
334.03.10.0100	DEPT OF ECOLOGY	31,500.00	18,151.95	13,348.05
334.03.10.0200	DEPT OF ECOLOGY PPG	23,000.00	8,185.25	14,814.75
338.00.00.0000	WALLA WALLA CITY	183,225.00	8,346.88	174,878.12
338.00.01.0000	WALLA WALLA CITY	0.00	12,337.65	-12,337.65
367.11.00.0010	DONATIONS	0.00	680.00	-680.00
369.90.00.0000	OTHER MISC	0.00	2,720.53	-2,720.53
390.00.00.0000	OTHER FINANCING SOURCES	2,500.00	2,477.75	22.25
102	WASTE MANAGEMENT REVENUE SUBTOTAL	808,182.00	152,831.64	655,350.36
103	EMERGENCY MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	7,000.00	94,523.51	-87,523.51
333.83.50.0001	FEDERAL GRANT (HMEP)	3,000.00	3,200.00	-200.00
333.83.50.0002	FEDERAL GRANT (SLA)	11,500.00	16,883.68	-5,383.68
333.83.50.0004	FEDERAL GRANTS/INDIRECT/(CCCC)	5,277.00	6,182.00	-905.00
333.83.56.2000	FEDERAL GRANTS INDIRECT (HS)	165,800.00	105,101.06	60,698.94
334.01.80.0010	RAD EMERGENCY PLANNING (EFSEC)	23,477.00	23,814.60	-337.60
338.00.01.0000	WALLA WALLA CITY	27,802.00	27,802.00	0.00
338.00.02.0000	COLLEGE PLACE	6,875.00	6,875.00	0.00
338.00.03.0000	WAITSBURG	865.00	865.00	0.00
338.00.04.0000	PRESCOTT	192.00	192.00	0.00
369.90.00.0000	OTHER MISC	0.00	858.38	-858.38
397.00.00.0000	OPERATING TRANSFERS IN	33,748.00	33,748.00	0.00
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	285,536.00	320,045.23	-34,509.23
104	SHERIFFS BLOCK GRANTS			
308.00.00.0000	BEGINNING FUND BALANCE	15,000.00	13,869.37	1,130.63
361.00.00.1659	CITY OF WALLA WALLA/BJA	4,000.00	7,090.00	-3,090.00
361.10.00.0000	INVESTMENT INTEREST	100.00	309.86	-209.86
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	19,100.00	21,269.23	-2,169.23
105	HOTEL / MOTEL TAX			
308.00.00.0000	BEGINNING FUND BALANCE	35,234.00	39,922.13	-4,688.13
313.30.00.0000	HOTEL / MOTEL TAX	11,500.00	23,080.50	-11,580.50

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105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	46,734.00	63,002.63	-16,268.63
107	JUVENILE JUSTICE CENTER			
308.00.00.0000	BEGINNING FUND BALANCE	200,000.00	205,837.70	-5,837.70
313.72.00.0000	JUVENILE JUSTICE SALES TAX	726,562.00	827,909.83	-101,347.83
333.10.55.3000	USDA/OSPI BKFST REIMB	11,000.00	9,194.42	1,805.58
333.10.55.5000	USDA/OSPI LUNCH REIMB	24,000.00	19,036.50	4,963.50
334.01.20.0700	AOC - CASA	80,763.00	92,931.00	-12,168.00
338.27.00.0000	COLUMBIA COUNTY	50,000.00	58,398.18	-8,398.18
338.27.01.0000	OTHER DETENTION BEDS	1,000.00	6,625.00	-5,625.00
341.70.00.0000	SALES OF MERCHANDISE	5,000.00	4,757.80	242.20
342.70.00.0100	DIVERSION - PARENT PAY	4,500.00	3,960.26	539.74
342.70.00.0300	DETENTION PARENT PAY	8,500.00	6,672.30	1,827.70
342.70.00.0400	DETENTION PARENT PAY COL CO	150.00	562.00	-412.00
362.50.00.0000	LEASES - LONG TERM	5,500.00	3,930.69	1,569.31
366.00.00.0015	INTERFUND PAYROLL	255,000.00	292,115.28	-37,115.28
367.00.03.0000	DONATIONS	2,000.00	2,162.40	-162.40
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	3,000.00	2,376.26	623.74
369.90.50.0000	UA TESTING	500.00	879.93	-379.93
397.00.00.0000	OPERATING TRANSFERS IN	647,926.00	647,926.00	0.00
397.00.00.0001	OPERATING TRANSFERS IN-CASA	30,000.00	30,000.00	0.00
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,055,401.00	2,215,275.55	-159,874.55
108	LAW & JUSTICE			
308.00.00.0000	BEGINNING FUND BALANCE	400,000.00	607,640.86	-207,640.86
313.73.00.0000	PUBLIC SAFETY .03%	1,254,316.00	1,377,933.18	-123,617.18
336.06.10.0000	CRIMINAL JUSTICE-COUNTIES	380,000.00	422,012.25	-42,012.25
108	LAW & JUSTICE REVENUE SUBTOTAL	2,034,316.00	2,407,586.29	-373,270.29
109	AUDITORS M & O			
308.00.00.0000	BEG FUND BALANCE/CO PORTION HIST PRESRVA	310,355.00	301,019.11	9,335.89
336.04.11.0000	DOCUMENT PRESERVATION-STATE	70,000.00	62,324.78	7,675.22
341.21.00.0002	AUDITOR SHARE OF MORTGAGE FR	200.00	125.05	74.95
341.21.00.0003	AUDITOR'S PORTION HOMELESS HOUSING	3,000.00	1,898.80	1,101.20
341.36.00.0000	HISTORICAL PRESERVATION SURCHARGE	28,000.00	23,292.00	4,708.00
341.36.00.0001	CTY PORTION CENTENNIAL PRESERVATION FEE	14,000.00	11,635.00	2,365.00
109	AUDITORS M & O REVENUE SUBTOTAL	425,555.00	400,294.74	25,260.26
110	TREASURERS M & O			
308.00.00.0000	BEGINNING FUND BALANCE	27,000.00	44,805.49	-17,805.49
341.42.00.0000	TREASURERS' FEES - OTHER	32,278.00	11,631.83	20,646.17
361.10.00.0000	INVESTMENT INTEREST	0.00	1,188.99	-1,188.99
110	TREASURERS M & O REVENUE SUBTOTAL	59,278.00	57,626.31	1,651.69
111	PROS VICTIM-WITNESS			
308.00.00.0000	BEGINNING FUND BALANCE	45,000.00	45,268.24	-268.24
333.04.20.0004	DOMESTIC VIOLENCE	15,000.00	15,312.12	-312.12

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334.04.20.0000	CTED-VICTIM WITNESS GRANT	15,000.00	0.00	15,000.00
336.04.29.0000	PROSECUTORS' VICTIM/WITNESS UNITS	18,256.00	16,682.58	1,573.42
341.98.00.0000	CO CRIME VICTIM & WITNESS PROG	0.00	1,216.75	-1,216.75
341.98.01.0000	PENALTY PERCENTAGES	6,000.00	6,552.86	-552.86
341.98.02.0000	CO CRIME/VICTIM WITNESS PROG	24,000.00	25,240.38	-1,240.38
351.80.00.0000	CRIME VICTIM PENALTY	1,000.00	0.00	1,000.00
351.80.00.3300	CRIME VICTIM PENALTY/PROS ATTORNEY	0.00	890.69	-890.69
352.40.00.0000	BOAT SAFETY INF	0.00	11.57	-11.57
369.90.00.0000	OTHER MISC	0.00	499.31	-499.31
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	124,256.00	111,674.50	12,581.50
112	PUBLIC HEALTH			
308.00.00.0000	BEGINNING FUND BALANCE	140,000.00	470,913.35	-330,913.35
308.02.00.0000	FND BAL-TB EMERGENCY	10,000.00	0.00	10,000.00
321.20.01.0000	CLEANERS LICENSE	2,200.00	850.00	1,350.00
321.20.02.0000	INSTALLERS LICENSE	3,500.00	2,930.00	570.00
321.20.03.0000	SOLID WASTE PERMIT	4,400.00	3,730.00	670.00
321.20.04.0000	FOOD SERVICE ESTABLISHMENT PERMIT	189,000.00	154,188.50	34,811.50
321.20.05.0000	FOODHANDLER PERMIT	26,000.00	21,260.00	4,740.00
321.20.05.0001	FOOD HANDLERS PERMIT	0.00	200.00	-200.00
322.19.10.0000	SEPTIC TANK PERMIT	55,000.00	42,250.00	12,750.00
333.10.57.0000	W I C	106,480.00	133,510.00	-27,030.00
333.66.48.0000	SANITARY SURVEYS	0.00	2,250.00	-2,250.00
333.66.48.0001	SANITARY SURVEYS	4,500.00	0.00	4,500.00
333.66.48.0002	TECHNICAL ASSISTANCE	2,000.00	0.00	2,000.00
333.90.03.0000	PH EMERGENCY PREPAREDNESS - HOSP PREP	0.00	2,009.58	-2,009.58
333.92.68.0000	INFANT IMMUNIZATIONS	0.00	18,977.33	-18,977.33
333.92.68.0001	IMMUNIZATION VFC	404.00	0.00	404.00
333.92.68.0002	IMMUNIZATION 317	2,748.00	0.00	2,748.00
333.92.68.0003	AFIX	16,366.00	0.00	16,366.00
333.92.83.0000	TOBACCO P&C CDC	8,100.00	75,752.60	-67,652.60
333.92.83.0002	BIOTERRORISM/IMPLEMENTATION	30,000.00	0.00	30,000.00
333.92.83.0003	PANDEMIC INFLUENZA PLANNING	19,734.00	0.00	19,734.00
333.95.58.0000	FEDERAL WORK FIRST	550.00	2,255.50	-1,705.50
333.95.75.0000	INFANT/TODDLER	15,030.00	16,786.83	-1,756.83
333.97.78.0000	PASSPORT - FEDERAL	6,500.00	48,483.76	-41,983.76
333.97.78.0001	MAA-MEDICAID ADMIN	141,563.00	73,747.84	67,815.16
333.97.78.0002	ABCD PROGRAM - GRANT	0.00	3,410.22	-3,410.22
333.98.89.0000	PHEPR HOSPITAL PREP	0.00	302.66	-302.66
333.99.91.0000	PREVENTATIVE HEALTH SERVICES	0.00	0.44	-0.44
333.99.94.0000	MICAH PROGRAM	71,457.00	50,476.00	20,981.00
334.03.10.0000	DEPT OF ECOLOGY	3,000.00	4,247.96	-1,247.96
334.03.52.0000	GROUP B WATER SYSTEMS	0.00	375.00	-375.00
334.04.52.0000	GROUP B WATER SYSTEMS	3,000.00	0.00	3,000.00
334.04.61.0000	STATE WORK FIRST	450.00	1,845.50	-1,395.50
334.04.64.0000	PASSPORT PROGRAM - STATE	6,500.00	6,117.98	382.02
334.04.64.0001	PASSPORT PROGRAM	0.00	3,410.21	-3,410.21
334.04.64.0002	PIPE	0.00	3,030.55	-3,030.55
334.04.90.0000	DEPT OF HLTH - PUBLIC HEALTH FUNDING	136,000.00	136,278.00	-278.00

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334.04.91.0000	CHILD DEATH REVIEW	0.00	20,044.96	-20,044.96
334.04.91.0001	ORAL HEALTH	12,000.00	0.00	12,000.00
334.04.91.0002	PHEPR INFLUENZA GFS	8,330.00	0.00	8,330.00
334.04.92.0000	LOCAL CAPACITY FUNDS	68,230.00	67,507.51	722.49
334.04.93.0000	CHILD DEATH REVIEW	0.00	3,040.90	-3,040.90
334.04.95.0000	YOUTH TOBACCO ACCESS	4,850.00	-1,108.00	5,958.00
334.04.96.0000	AIDS SERVICE NETWORK REGION 1	44,000.00	35,957.43	8,042.57
334.04.97.0000	TOBACCO SETTLEMENT	46,310.00	46,961.21	-651.21
334.04.98.0000	EHP DRINKING WATER SS	0.00	2,250.00	-2,250.00
336.04.23.0000	LCL GOV ASSIST	172,062.00	172,062.00	0.00
337.11.22.0000	CHILDRENS HOME SOCIETY	0.00	2,952.60	-2,952.60
338.05.10.0001	SCHOOL-BASED HEALTH	0.00	19,871.22	-19,871.22
338.62.50.0001	EH SPECIALIST SERVICES	0.00	4,785.27	-4,785.27
338.84.18.0000	EARLY INTERVENTION PROJECT	10,000.00	3,583.71	6,416.29
338.97.78.0000	TITLE 19	0.00	44,916.63	-44,916.63
338.97.78.0011	COVER ALL KIDS	0.00	15,252.00	-15,252.00
338.97.78.0012	SERVICE CHARGE	3,600.00	0.00	3,600.00
338.97.78.0024	FLOURIDE RINSE FEES	400.00	0.00	400.00
338.97.78.0032	VACCINE ADMIN FEES/DSHS	15,000.00	50.00	14,950.00
338.97.78.0034	TB FEES PPD'S	900.00	0.00	900.00
346.20.22.0000	PGT TESTING FEES	16.00	0.00	16.00
346.20.32.0000	IMMUNIZATION FEES	236,780.00	229,435.63	7,344.37
346.20.32.0001	IMM ADMIN FEES	0.00	3,280.00	-3,280.00
346.20.32.0005	IMMUNIZATION FEES-FLU	0.00	23,655.00	-23,655.00
346.20.32.0007	HEPATITIS B	0.00	30.00	-30.00
346.20.32.0009	MMR	0.00	55.00	-55.00
346.20.32.0012	IMMUNIZATION FEES-PNEU	0.00	7,375.00	-7,375.00
346.20.32.0013	TDAP	0.00	40.00	-40.00
346.20.34.0000	TUBERCULOSIS FEES	6,000.00	7,927.24	-1,927.24
346.20.34.0001	PPD	0.00	5.00	-5.00
346.20.39.0000	COMMUN DISEASE SUNDRIES FEES	1,000.00	3,137.26	-2,137.26
346.20.39.0017	VERICELLA TITER	0.00	27.00	-27.00
346.20.90.0000	SERVICE CHARGE - OFFICE CALLS	30,000.00	31,979.82	-1,979.82
346.50.52.0000	WATER PROGRAMS	5,400.00	1,725.00	3,675.00
346.50.54.0000	SEWAGE EVALUATION FEES	200.00	200.00	0.00
346.50.59.0000	MISC ENVIRONMENTAL HEALTH FEES	30,000.00	15,774.00	14,226.00
346.50.72.0000	WATER FEES - LAB FEES	45,000.00	46,760.00	-1,760.00
346.50.72.0003	PUBLIC BACTI WATER SAMPLES	0.00	125.00	-125.00
346.71.01.0000	BIRTH & DEATH CERTIFICATES	50,000.00	36,064.00	13,936.00
346.71.02.0000	CERTIFIED CERTIFICATE REPLACEMENT	1,200.00	370.00	830.00
349.62.00.0000	PUBLIC HEALTH NURSING SERVICES	0.00	230.00	-230.00
366.90.00.0000	REIMBURSEMENTS	0.00	6,795.81	-6,795.81
367.11.00.0000	CHILDREN'S HOME SOCIETY CONTRACT	0.00	148.37	-148.37
367.11.22.0001	FEEDING TEAM GRANT	0.00	3,016.10	-3,016.10
367.11.24.0001	PRIVATE ORAL HEALTH DONATIONS	20,000.00	7,166.00	12,834.00
367.11.24.0002	ABCD DENTAL GRANT	33,800.00	23,550.00	10,250.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	0.00	-47.50	47.50
369.83.00.0000	CREDIT CARD DISCOUNTS	-2,500.00	-3,803.60	1,303.60
369.90.00.0000	OTHER MISC	0.00	8,609.68	-8,609.68
369.90.03.0000	NSF CHECK FEES	0.00	-36.55	36.55

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397.00.00.0000	OPERATING TRANSFERS IN	420,343.00	420,343.00	0.00
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,267,403.00	2,591,653.51	-324,250.51
115	COUNTY ROAD			
308.00.00.0000	BEGINNING FUND BALANCE	4,400,000.00	4,358,962.81	41,037.19
311.10.00.0000	REAL & PERS PROP TAX	4,170,000.00	4,334,287.19	-164,287.19
318.20.00.0000	LEASEHOLD EXCISE TAX	40,000.00	53,519.63	-13,519.63
322.40.00.0000	STREET - CURB PERMITS	1,000.00	770.00	230.00
332.10.68.0000	FEDERAL FOREST YIELD	0.00	15.89	-15.89
332.15.60.0000	U S FISH & WILDLIFE SERVICE	0.00	1,514.25	-1,514.25
333.20.21.0000	STPR	970,000.00	0.00	970,000.00
333.20.21.0606	STPR - MIDDLE WAITSBURG RD	0.00	223,360.59	-223,360.59
333.20.21.0607	STPR TOUCHET NORTH RD	0.00	1,028.80	-1,028.80
333.20.21.0802	STPR - HARVEY SHAW ROAD	0.00	22,733.47	-22,733.47
333.20.22.0000	STPUS	2,190,000.00	0.00	2,190,000.00
333.20.22.0602	STPUS-COTTONWOOD ROAD	0.00	306,681.87	-306,681.87
333.20.22.0604	STPUS - TAUMARSON/PLAZA WAY INTERSECTION	0.00	558,313.83	-558,313.83
333.20.22.0605	STPUS - PROSPECT AVE/3RD AVE	0.00	595,267.32	-595,267.32
333.20.24.0000	BRS	126,000.00	0.00	126,000.00
333.20.24.0013	BRS JOHNSON BRIDGE	0.00	558,745.48	-558,745.48
333.20.24.0103	BRS ALDRIDGE BRIDGE	0.00	-433,214.00	433,214.00
333.20.25.0000	BROS	395,000.00	0.00	395,000.00
333.20.25.0401	BROS HOOD SCH BRIDGE	0.00	999,746.37	-999,746.37
333.20.25.0502	BRS - MCCOWN BRIDGE	0.00	113,952.66	-113,952.66
333.20.26.0608	STPH - FIVE MILE ROAD	0.00	22,149.77	-22,149.77
333.20.27.0000	STP(S)	442,000.00	0.00	442,000.00
334.03.10.0000	DEPT OF ECOLOGY	0.00	66,167.79	-66,167.79
334.03.70.0000	RAP	108,000.00	0.00	108,000.00
334.03.70.0705	RAP - MCDONALD ROAD	0.00	95,904.05	-95,904.05
334.03.72.0000	ARTERIAL PRESERVATION	512,000.00	463,822.57	48,177.43
334.03.80.0000	TIB	3,230,000.00	0.00	3,230,000.00
334.03.80.0403	TIB - MYRA ROAD	0.00	2,736,695.57	-2,736,695.57
334.03.90.0000	FMSIB	3,242,000.00	0.00	3,242,000.00
334.03.90.0403	FMSIB - MYRA RD	0.00	3,244,479.75	-3,244,479.75
336.00.89.0000	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	3,072,000.00	2,802,220.23	269,779.77
337.07.00.0000	INTERGOVERNMENTAL REVENUE	1,500,000.00	0.00	1,500,000.00
337.07.10.0403	CITY OF CP - MYRA RD	0.00	588,757.59	-588,757.59
337.07.20.0403	CITY OF WW - MYRA RD	0.00	1,596,698.56	-1,596,698.56
337.07.20.0604	CITY OF WALLA WALLA-TAUMARSON/PLAZA WAY	0.00	90,791.72	-90,791.72
341.30.00.0001	GIS RECORDS SERVICES	0.00	1,289.82	-1,289.82
341.30.02.0000	MSAG	50,000.00	57,674.34	-7,674.34
341.50.00.0000	SALE OF MAPS AND PUBLICATIONS	500.00	0.00	500.00
341.51.00.0000	GIS SALE OF MAPS & PUBLICATIONS	1,500.00	3,476.10	-1,976.10
341.52.00.0000	GIS - SALES OF ATLAS	1,000.00	415.00	585.00
341.75.00.0000	SALES OF NONTAXABLE MERCHANDISE	0.00	378.25	-378.25
344.90.00.6413	PRIVATE ROAD NAME SIGNS 911	1,000.00	235.00	765.00
344.90.00.6414	ADDRESS POST 911	5,000.00	3,820.00	1,180.00
345.83.00.0000	PLAN CHECKING FEES	2,000.00	2,057.60	-57.60
348.00.00.0000	INTERFUND SALES-CHARGES	0.00	1,582.31	-1,582.31

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348.90.00.0000	GIS INTERFUND CHARGES	110,000.00	10,764.83	99,235.17
361.10.00.0000	INVESTMENT INTEREST	100,000.00	53,467.49	46,532.51
367.12.00.0604	PLANNING & DEV CONTRIBUTORS-TAUMARSON	0.00	301,471.96	-301,471.96
369.90.00.0000	OTHER MISC	0.00	1,400.01	-1,400.01
369.90.00.0001	OTHER MISC-L&I	0.00	7,905.48	-7,905.48
389.00.00.0000	OTHER NON-REVENUES	20,000.00	52,343.11	-32,343.11
397.00.00.0000	OPERATING TRANSFERS IN	0.00	83,000.00	-83,000.00
115	COUNTY ROAD REVENUE SUBTOTAL	24,689,000.00	23,984,655.06	704,344.94
118	WALLA WALLA FAIR			
308.00.00.0000	BEGINNING FUND BALANCE	8,281.00	15,643.76	-7,362.76
334.02.10.0000	GRANT - DEPT OF AGRICULTURE	40,000.00	40,000.00	0.00
336.02.11.0001	STATE RACE TAXES - SRM	31,600.00	31,578.94	21.06
336.02.11.0002	STATE RACING - F&FD	47,000.00	47,368.41	-368.41
336.02.11.0003	PARIMUTEL	12,650.00	12,182.55	467.45
336.02.11.0004	PARIMUTEL - F & D	20,000.00	17,543.55	2,456.45
336.02.11.0100	RACING PROJECT DONAHUE	8,500.00	8,960.23	-460.23
336.02.11.0200	STATE FAIR FUND	48,000.00	48,647.00	-647.00
347.40.00.0001	CONCERT	85,000.00	78,951.00	6,049.00
347.40.00.0002	RODEO	96,000.00	95,118.50	881.50
347.40.00.0003	DEMO	53,000.00	53,071.50	-71.50
347.40.00.0004	VENDOR ADMISSION	9,500.00	9,199.00	301.00
347.40.00.0005	GATE ADMISSION	182,000.00	177,875.00	4,125.00
347.40.02.0000	DEMO ENTRIES	9,000.00	8,418.00	582.00
347.40.03.0000	LIVESTOCK ENTRIES	3,000.00	3,461.00	-461.00
347.40.04.0000	CONCESSION RENTAL	58,000.00	61,079.64	-3,079.64
347.40.05.0000	PROGRAMS	3,600.00	3,285.75	314.25
347.40.06.0000	COMMERCIAL RENTAL	45,000.00	44,817.00	183.00
347.40.07.0000	MEMORABILIA SALES	5,000.00	5,330.74	-330.74
347.40.08.0000	CARNIVAL	100,000.00	103,520.40	-3,520.40
347.40.09.0000	FAIR ALLOCATIONS	111,883.00	100,000.00	11,883.00
347.40.10.0000	MISCELLANEOUS FAIR	20,000.00	38,933.59	-18,933.59
347.40.11.0000	CAMPING VENDORS	8,500.00	8,040.47	459.53
347.40.11.0001	SRM PROGRAM SALES	1,600.00	1,618.50	-18.50
347.40.11.0002	SRM CONCESSION	400.00	301.05	98.95
347.40.12.0000	CAMPING EXHIBITORS	31,000.00	33,234.64	-2,234.64
347.40.13.0000	PARKING LOT SALES	10,000.00	10,100.00	-100.00
347.40.14.0000	FALL EVENT	29,000.00	10,837.00	18,163.00
347.40.15.0000	SPECIAL EVENT	50,000.00	17,422.38	32,577.62
362.40.00.0100	EXPO BUILDING	51,000.00	51,494.50	-494.50
362.40.00.0200	COMMUNITY BUILDING	39,000.00	42,536.50	-3,536.50
362.40.00.0300	PAVILION	0.00	3,314.81	-3,314.81
362.40.00.0400	OUTDOOR ARENA	3,000.00	4,000.00	-1,000.00
362.40.00.0500	OTHER BUILDINGS	1,500.00	1,245.00	255.00
362.40.00.0600	CAMPING	10,000.00	8,365.00	1,635.00
362.40.00.0700	STALLS	25,000.00	20,030.00	4,970.00
362.40.00.0800	GROUND CONCESSION	2,000.00	1,256.03	743.97
362.40.00.0900	MISC GROUNDS	46,000.00	66,740.85	-20,740.85
397.00.00.0000	OPERATING TRANSFERS IN	10,000.00	0.00	10,000.00

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118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,315,014.00	1,285,522.29	29,491.71
119	HUMAN SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	3,496,696.00	3,496,696.11	-0.11
311.10.00.0000	REAL & PERS PROP TAX	89,000.00	87,979.25	1,020.75
331.14.20.2350	HUD SUPPORTED HOUSING	66,102.00	63,434.87	2,667.13
333.04.14.2280	CTED/CDBG PUBLIC SERVICE	136,000.00	149,842.03	-13,842.03
333.04.14.2290	CTED/CDBG PLANNING GRANT	0.00	1,200.00	-1,200.00
333.04.14.2610	CTED-HGAP CONTRACT - THE STAR PROJECT	45,000.00	46,475.11	-1,475.11
333.04.84.1810	ITEIP-EARLY INTERVENTION	52,000.00	56,385.72	-4,385.72
333.04.84.1860	CTED/ COMMUNITY MOBILIZATION	28,000.00	20,193.38	7,806.62
333.04.93.9590	DSHS/DASA	104,130.00	142,639.34	-38,509.34
333.99.58.0000	MH FEDERAL BLOCK	51,554.00	57,274.90	-5,720.90
334.03.50.0000	STATE HIGHWAY TRAFFIC SAFETY	25,000.00	29,017.06	-4,017.06
334.04.20.1860	DCD/COMMUNITY MOBILIZATION	21,000.00	28,127.35	-7,127.35
334.04.66.0100	DSHS ALCOHOL ADMIN	644,501.00	417,688.28	226,812.72
334.04.68.0000	DEVELOPMENTAL DISABILITIES PROGRAMS	957,667.00	967,293.90	-9,626.90
334.04.68.0002	DEV DISABILITIES/FAMILY RESOURCE	15,000.00	8,544.61	6,455.39
336.00.00.0000	STATE ENTITLEMENTS IMPACT PAYMENTS	0.00	3,676.00	-3,676.00
337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	3.94	-3.94
338.64.00.0000	MH-PHP	2,200,000.00	2,616,949.00	-416,949.00
338.64.00.0004	MH - STATE	904,680.00	824,949.00	79,731.00
338.64.00.0007	MH INPATIENT SAVINGS	154,000.00	287,197.00	-133,197.00
338.66.00.0000	WALLA WALLA COUNTY 2%	1,300.00	1,589.11	-289.11
338.66.03.0000	WAITSBURG 2%	260.00	284.14	-24.14
338.66.04.0000	PRESCOTT 2%	30.00	32.02	-2.02
338.66.05.0000	WALLA WALLA CITY 2%	8,200.00	7,245.07	954.93
338.66.06.0000	COLLEGE PLACE 2%	1,900.00	2,052.93	-152.93
346.30.00.0000	DWI VICTIMS PANEL	10,500.00	8,230.00	2,270.00
349.52.00.0000	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	3,600.00	4,902.37	-1,302.37
361.10.00.0000	INVESTMENT INTEREST	160,000.00	133,828.69	26,171.31
366.90.00.0000	REIMBURSEMENTS	20,000.00	15,987.37	4,012.63
367.00.00.0050	TRAFFIC SAFETY DONATIONS	2,200.00	3,501.93	-1,301.93
367.00.04.0000	FUND RAISERS	1,000.00	0.00	1,000.00
367.00.05.0000	KIWANIS	0.00	1,600.00	-1,600.00
367.00.07.0000	UNITED WAY P2P	0.00	828.20	-828.20
369.00.00.0001	PARENT TO PARENT GRANT	6,000.00	11,378.94	-5,378.94
369.00.00.0050	P2P ACTIVITY FEES REIMBURSEMENT	1,500.00	1,101.00	399.00
369.90.00.0000	OTHER MISC	10,000.00	19,541.39	-9,541.39
369.90.00.0001	OTHER MISC HUD-SAMS	0.00	1,912.00	-1,912.00
369.90.00.0009	FUNDRAISERS-P2P	500.00	1,672.00	-1,172.00
369.90.00.0010	MENTAL HEALTH WRAP AROUND	200.00	1,198.57	-998.57
369.90.00.0012	COMM CONN FLEX FUND REIMBURSEMENTS	0.00	60.00	-60.00
369.90.00.0100	MICS CD	2,400.00	2,208.52	191.48
119	HUMAN SERVICES REVENUE SUBTOTAL	9,219,920.00	9,524,721.10	-304,801.10
121	SOLDIER'S RELIEF			
308.00.00.0000	BEGINNING FUND BALANCE	29,648.00	44,271.87	-14,623.87
311.10.00.0000	REAL & PERS PROP TAX	40,000.00	39,540.46	459.54

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337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	1.77	-1.77
361.10.00.0000	INVESTMENT INTEREST	0.00	866.71	-866.71
397.00.00.0000	OPERATING TRANSFERS IN	16,490.00	16,490.00	0.00
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	86,138.00	101,170.81	-15,032.81
122	PROS CHILD SUPPORT			
308.00.00.0000	BEGINNING FUND BALANCE	13,895.00	68,989.85	-55,094.85
333.95.63.0000	DSHS CHILD SUPPORT ENFORCEMENT	246,197.00	220,603.00	25,594.00
334.04.60.0007	CHILD SUPPORT-DSHS	116,917.00	106,875.00	10,042.00
397.00.00.0000	OPERATING TRANSFERS IN	9,912.00	9,912.00	0.00
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	386,921.00	406,379.85	-19,458.85
123	FAIRGROUNDS PROPERTIES			
308.00.00.0000	BEGINNING FUND BALANCE	25,000.00	21,060.33	3,939.67
362.60.00.0000	HOUSING RENTALS & LEASES	25,000.00	24,166.52	833.48
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	50,000.00	45,226.85	4,773.15
124	YOUTH SPECIAL SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	65,000.00	112,325.62	-47,325.62
333.04.93.5560	STREET YOUTH SERVICES FUNDS	40,000.00	40,629.86	-629.86
333.16.50.0000	OFF JUV JUSTICE DSHS/DGS	15,000.00	8,334.00	6,666.00
333.16.52.3000	JUV ACCT INCENT BLOCK GRANT	0.00	1,666.00	-1,666.00
334.01.20.0700	BECCA BILL FUNDING	49,500.00	45,574.16	3,925.84
334.04.60.0000	DEPT OF SOCIAL AND HEALTH SERVICES	89,250.00	70,118.84	19,131.16
334.04.60.0100	SEXUAL OFFENDER	40,200.00	17,859.01	22,340.99
334.04.60.0200	OPTION B PROGRAM	27,500.00	6,260.00	21,240.00
334.04.60.0900	COMM JUV ACCT ACT	41,550.00	17,271.44	24,278.56
334.04.60.1000	BILL 3900 IMPACT	42,500.00	27,335.00	15,165.00
334.04.60.1100	CHEM DEP DISP ALT (CDDA)	40,000.00	58,784.00	-18,784.00
336.04.61.0100	JUVENILE DIAGNOSTICS	25,000.00	23,600.00	1,400.00
338.27.00.0000	COLUMBIA COUNTY	5,000.00	2,161.13	2,838.87
338.27.00.0002	INTERGOVERNMENTAL/WWCC	0.00	20,211.88	-20,211.88
342.70.00.0200	MISC EDUCATION CLASS FEES	1,500.00	826.00	674.00
347.30.00.0100	ROPES COURSE USE FEE	4,500.00	7,986.73	-3,486.73
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	2,500.00	17,041.48	-14,541.48
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	489,000.00	477,985.15	11,014.85
126	MILL CREEK FLOOD CONTROL			
308.00.00.0000	BEGINNING FUND BALANCE	819,000.00	861,020.24	-42,020.24
311.10.00.0000	REAL & PERS PROP TAX	50,000.00	49,273.79	726.21
361.10.00.0000	INVESTMENT INTEREST	37,000.00	28,457.29	8,542.71
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	906,000.00	938,751.32	-32,751.32
132	ELECTION EQUIPMENT RES			
308.00.00.0000	BEGINNING FUND BALANCE	130,000.00	143,234.96	-13,234.96
369.90.00.0000	OTHER MISC	14,000.00	18,068.14	-4,068.14



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132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	144,000.00	161,303.10	-17,303.10
133	WALLA WALLA COMMUNITY NETWORK			
133	WALLA WALLA COMMUNITY NETWORK REVENUE	0.00	0.00	0.00
	SUBTOTAL			
134	REET ELECTRONIC TECHNOLOGY			
308.00.00.0000	BEGINNING FUND BALANCE	75,000.00	74,642.49	357.51
336.00.97.0000	REET ELECTRONIC TECHNOLOGY	30,000.00	23,512.50	6,487.50
361.10.00.0000	INVESTMENT INTEREST	0.00	2,354.58	-2,354.58
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	105,000.00	100,509.57	4,490.43
135	TRIAL COURT IMPROVEMENT FUND			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	17,636.17	-17,636.17
336.01.29.0000	JUDICIAL SALARY CONTRIBUTION-STATE	28,354.00	30,754.00	-2,400.00
397.00.00.0000	OPERATING TRANSFERS IN	28,354.00	28,354.00	0.00
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	56,708.00	76,744.17	-20,036.17
136	CURRENT EXP-RETIREMENT FUND			
308.00.00.0000	BEGINNING FUND BALANCE	60,000.00	60,000.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	162.71	-162.71
397.00.00.0000	OPERATING TRANSFERS IN	0.00	40,000.00	-40,000.00
136	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	60,000.00	100,162.71	-40,162.71
137	EMERGENCY FUND			
308.00.00.0000	BEGINNING FUND BALANCE	551,000.00	551,000.00	0.00
137	EMERGENCY FUND REVENUE SUBTOTAL	551,000.00	551,000.00	0.00
146	EMERGENCY MEDICAL SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	30,000.00	54,173.64	-24,173.64
369.90.00.0000	OTHER MISC	0.00	519.75	-519.75
369.90.01.0001	EMS LEVY	146,546.00	172,298.69	-25,752.69
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	176,546.00	226,992.08	-50,446.08
147	EMS TAXES			
308.00.00.0000	BEGINNING FUND BALANCE	30,000.00	21,778.31	8,221.69
311.10.00.0000	REAL & PERS PROP TAX	2,012,516.00	1,841,469.53	171,046.47
312.10.00.0000	PRIVATE TIMBER HARVEST TAXES	68.00	0.00	68.00
317.20.00.0000	LEASEHOLD EXCISE TAX	3,500.00	0.00	3,500.00
318.20.00.0000	LEASEHOLD EXCISE TAX	13,208.00	15,236.00	-2,028.00
332.15.60.0000	U S FISH & WILDLIFE SERVICE	661.00	307.93	353.07
337.09.00.0000	IN LIEU TAXES - LOCAL	63.00	68.66	-5.66
147	EMS TAXES REVENUE SUBTOTAL	2,060,016.00	1,878,860.43	181,155.57
148	911 ENHNCD/PUB COM BLDG			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	8.50	-8.50
317.41.00.0000	ENHNCD 911/SWITCHED ACCESS LINES	166,920.00	143,617.13	23,302.87

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317.42.00.0000	ENHNCD 911/WIRELESS ACCESS LINES	180,000.00	180,541.97	-541.97
334.01.80.0011	WIRELESS OPERATIONS	122,718.00	51,424.33	71,293.67
334.01.80.0020	WIRELINE OPERATIONS	34,892.00	22,766.93	12,125.07
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	504,530.00	398,358.86	106,171.14
150	WWCO PUBLIC FAC IMPROV FUND			
308.00.00.0000	BEGINNING FUND BALANCE	600,000.00	1,123,556.21	-523,556.21
308.00.00.0001	BEGINNING FUND BALANCE - PORT	823,000.00	0.00	823,000.00
313.18.00.0001	RURAL COUNTY SALES TAX-COUNTY	200,974.00	250,566.44	-49,592.44
313.18.00.0002	RURAL COUNTY SALES TAX-PORT	401,949.00	501,132.87	-99,183.87
361.40.00.0000	INTEREST ON LOAN-PORT	0.00	4,694.70	-4,694.70
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	2,025,923.00	1,879,950.22	145,972.78
151	COMMUNITY OUTREACH			
308.00.00.0000	BEGINNING FUND BALANCE	175,000.00	175,000.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	6,724.37	-6,724.37
397.00.00.0000	OPERATING TRANSFERS IN	0.00	100,000.00	-100,000.00
151	COMMUNITY OUTREACH REVENUE SUBTOTAL	175,000.00	281,724.37	-106,724.37
152	INVESTMENT POOL			
361.19.00.0000	INVESTMENT FEES	41,500.00	67,074.13	-25,574.13
397.00.00.0000	OPERATING TRANSFERS IN	10,000.00	10,000.00	0.00
152	INVESTMENT POOL REVENUE SUBTOTAL	51,500.00	77,074.13	-25,574.13
155	WW CO WATERSHED PLANNING			
308.00.00.0000	BEGINNING FUND BALANCE	25,577.00	91,430.41	-65,853.41
308.00.00.0001	BEGINNING FUND BAL-CE	50,000.00	0.00	50,000.00
333.03.10.0025	WA DOE GAUGES	35,000.00	27,661.34	7,338.66
333.15.61.5000	FISH & WILDLIFE SEC 6	450,000.00	373,800.18	76,199.82
334.02.70.0056	WA ST SRSRB COORDINATION	70,000.00	34,991.43	35,008.57
334.03.10.0011	WA DOE PHASE IV PLANNING	214,022.00	191,809.11	22,212.89
334.04.20.0024	WA CTED - WWCC WATER CENTER	80,000.00	95,296.00	-15,296.00
369.00.00.0000	OTHER MISCELLANEOUS REVENUE	100.00	40.00	60.00
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	924,699.00	815,028.47	109,670.53
160	WW CO LOW INCOME HOUSING			
308.00.00.0000	BEGINNING FUND BALANCE	142,421.00	238,572.45	-96,151.45
341.26.00.0000	CO PORTION LOW INCOME HOUSING FEE	0.00	262.20	-262.20
341.26.00.0001	CO PORTION LOW INCOME HOUSING FEE	70,000.00	54,241.20	15,758.80
341.27.00.0001	COUNTY PORTION HOMELESS HOUSING	149,400.00	123,332.44	26,067.56
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	361,821.00	416,408.29	-54,587.29
190	JAIL INMATE WELFARE			
308.00.00.0000	BEGINNING FUND BALANCE	87,500.00	103,188.42	-15,688.42
361.10.00.0000	INVESTMENT INTEREST	20.00	65.60	-45.60
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	10,500.00	13,008.30	-2,508.30

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190	JAIL INMATE WELFARE REVENUE SUBTOTAL	98,020.00	116,262.32	-18,242.32
191	REWARD			
308.00.00.0000	BEGINNING FUND BALANCE	1,000.00	1,000.00	0.00
191	REWARD REVENUE SUBTOTAL	1,000.00	1,000.00	0.00
192	DARE/GREAT PROGRAMS			
308.00.00.0000	BEGINNING FUND BALANCE	4,572.00	7,117.98	-2,545.98
367.00.00.0000	PRIVATE CONTRIBUTIONS FEE	100.00	525.00	-425.00
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	4,672.00	7,642.98	-2,970.98
203	JUVENILE DETENTION DEBT SERV			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	69,230.73	-69,230.73
311.10.00.0000	REAL & PERS PROP TAX	0.00	297,688.66	-297,688.66
332.15.60.0000	U S FISH & WILDLIFE SERVICE	0.00	50.01	-50.01
337.09.00.0000	IN LIEU TAXES - LOCAL	0.00	11.15	-11.15
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0.00	366,980.55	-366,980.55
300	LAW & JUSTICE BUILDING			
308.00.00.0000	BEGINNING FUND BALANCE	251,359.00	371,358.71	-119,999.71
397.00.00.0000	OPERATING TRANSFERS IN	125,000.00	125,000.00	0.00
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	376,359.00	496,358.71	-119,999.71
301	CURRENT EXPENSE BUILDING			
308.00.00.0000	BEGINNING FUND BALANCE	2,277,000.00	2,277,501.84	-501.84
317.34.00.0000	REET	180,000.00	380,666.66	-200,666.66
334.04.20.0000	CTED - DESIGN GRANT	98,750.00	98,750.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	62,241.91	-62,241.91
369.90.00.0000	OTHER MISC	0.00	5,449.06	-5,449.06
397.00.00.0000	OPERATING TRANSFERS IN	180,000.00	480,000.00	-300,000.00
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	2,735,750.00	3,304,609.47	-568,859.47
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			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	701.75	-701.75
334.02.10.0000	PAVILION GRANT	1,000,000.00	974,999.99	25,000.01
361.10.00.0000	INVESTMENT INTEREST	0.00	2,508.53	-2,508.53
397.00.00.0000	OPERATING TRANSFERS IN	200,000.00	200,000.00	0.00
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	1,200,000.00	1,178,210.27	21,789.73
305	PUBLIC COMMUNICATIONS BLDG			
308.00.00.0000	BEGINNING FUND BALANCE	10,000.00	23,796.71	-13,796.71
362.50.00.1000	911 PUB COM BLDG	10,000.00	10,000.00	0.00

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305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	20,000.00	33,796.71	-13,796.71
306	CAPITAL IMPROVEMENTS			
308.00.00.0000	BEGINNING FUND BALANCE	415,000.00	415,000.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	15,904.84	-15,904.84
397.00.00.0000	OPERATING TRANSFERS IN	0.00	74,000.00	-74,000.00
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	415,000.00	504,904.84	-89,904.84
307	CE VEHICLE			
308.00.00.0000	BEGINNING FUND BALANCE	200,000.00	200,000.00	0.00
361.10.00.0000	INVESTMENT INTEREST	0.00	7,664.97	-7,664.97
397.00.00.0000	OPERATING TRANSFERS IN	0.00	150,000.00	-150,000.00
307	CE VEHICLE REVENUE SUBTOTAL	200,000.00	357,664.97	-157,664.97
502	EQUIP RENTAL & REVOLVING			
308.00.00.0000	BEGINNING FUND BALANCE	1,164,000.00	7,489,199.10	-6,325,199.10
349.00.01.0000	EQUIPMENT RENTAL	1,500,000.00	2,227,191.90	-727,191.90
349.00.03.0000	CENTRAL STORES SERVICES	960,000.00	1,001,175.26	-41,175.26
349.00.04.0000	MECHANICAL SHOP	12,000.00	13,731.76	-1,731.76
349.00.06.0000	PITS & QUARRIES	0.00	105.00	-105.00
361.10.00.0000	INVESTMENT INTEREST	28,000.00	36,346.02	-8,346.02
389.00.00.0000	OTHER NON-REVENUES	0.00	481.94	-481.94
395.40.00.0000	DISPOSITION OF CAPITAL ASSETS	70,000.00	34,000.66	35,999.34
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	3,734,000.00	10,802,231.64	-7,068,231.64
503	RISK MANAGEMENT			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	57,288.41	-57,288.41
338.74.00.0000	WELLNESS GRANT	1,500.00	850.00	650.00
363.00.00.0000	INSURANCE PREMIUMS AND RECOVERIES	456,000.00	0.00	456,000.00
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	2,167.98	27,832.02
365.80.00.0002	HUMAN SERVICES DEDUCTIBLE	20,000.00	0.00	20,000.00
369.90.00.0000	OTHER MISC	0.00	5,459.00	-5,459.00
372.00.00.0000	INSURANCE RECOVERIES	0.00	363,656.02	-363,656.02
389.00.00.0002	OTHER NON-REVENUE-SPEC EVENT PREM	3,000.00	1,972.84	1,027.16
397.00.00.0000	OPERATING TRANSFER IN	50,000.00	50,000.00	0.00
503	RISK MANAGEMENT REVENUE SUBTOTAL	610,500.00	481,394.25	129,105.75
504	CO UNEMPLOYMENT COMP			
308.00.00.0000	BEGINNING FUND BALANCE	0.00	5,544.96	-5,544.96
366.50.00.0000	INTERFUND REIMBURSEMENTS	50,000.00	28,899.50	21,100.50
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	50,000.00	34,444.46	15,555.54
505	TECHNOLOGY SERVICES			
308.00.00.0000	BEGINNING FUND BALANCE	233,000.00	685,005.99	-452,005.99
348.80.00.0000	TECHNOLOGY SERVICES CHARGES	0.00	26.33	-26.33
348.80.01.0000	CURRENT EXPENSE CHARGES	498,855.00	498,855.00	0.00

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
348.80.25.0000	COURT SERVICES	24,679.00	26,084.73	-1,405.73
348.80.32.0000	EMERGENCE MANAGEMENT	7,965.00	7,965.00	0.00
348.80.35.0000	EMS	3,157.00	3,157.00	0.00
348.80.40.0000	ENGINEERS	35,237.00	35,237.00	0.00
348.80.45.0000	W W FRONTIER DAYS	3,670.00	2,463.00	1,207.00
348.80.50.0000	PUBLIC HEALTH	35,486.00	35,486.00	0.00
348.80.52.0000	HUMAN SERVICES	80,055.00	78,704.50	1,350.50
348.80.55.0000	COMMUNITY DEVELOPMENT	15,668.00	15,668.00	0.00
348.80.56.0000	REGIONAL RECYCLING	2,625.00	1,531.25	1,093.75
348.80.57.0000	WATERSHED PLANNING	1,010.00	1,010.00	0.00
348.80.60.0000	PROSECUTING ATTORNEY/CHILD SUPPORT	316.00	289.67	26.33
348.80.65.0000	GIS	2,669.00	2,669.00	0.00
369.90.00.0000	OTHER MISC	0.00	4,861.55	-4,861.55
395.40.00.0000	DISPOSITION OF CAPITAL ASSETS	0.00	-2,884.74	2,884.74
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	944,392.00	1,396,129.28	-451,737.28
506	1993 CENTRAL SERVICES CAP FUND			
308.00.00.0000	BEGINNING FUND BALANCE	215,000.00	396,157.67	-181,157.67
397.00.00.0000	OPERATING TRANSFERS IN - TECH SERVICES	30,000.00	30,000.00	0.00
397.00.00.0002	OPER TRANS IN - LAW & JUSTICE	10,000.00	10,000.00	0.00
506	1993 CENTRAL SERVICES CAP FUND REVENUE SUBTOTAL	255,000.00	436,157.67	-181,157.67
		84,215,785.00	92,619,649.19	-8,403,864.19

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<b>010</b>	<b>CURRENT EXPENSE</b>			
00058	58-CURRENT EXP END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,789,947.00	4,769,354.39	-979,407.39
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	3,789,947.00	4,769,354.39	-979,407.39
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	66,419.00	66,438.25	-19.25
571.20.13	EXTRA LABOR	10,250.00	6,789.99	3,460.01
571.20.21	OTHER BENEFITS	19,976.00	19,640.37	335.63
571.20.31	OFFICE & OPERATING SUPPLIES	8,200.00	11,097.24	-2,897.24
571.20.41	PROFESSIONAL SERVICES	37,975.00	35,264.94	2,710.06
571.20.42	COMMUNICATIONS	1,500.00	1,918.04	-418.04
571.20.43	TRAVEL	2,000.00	1,273.14	726.86
571.20.45	OPERATING RENTALS & LEASES	1,700.00	805.00	895.00
571.20.48	REPAIRS & MAINTENANCE	4,500.00	3,448.60	1,051.40
571.20.49	MISCELLANEOUS	5,950.00	4,179.90	1,770.10
00100	100 - AGRICULTURIST SUBTOTAL	158,470.00	150,855.47	7,614.53
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	1,700.00	1,589.11	110.89
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,700.00	1,589.11	110.89
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	551,510.00	553,452.32	-1,942.32
514.24.21	OTHER BENEFITS	211,115.00	201,532.61	9,582.39
514.24.31	OFFICE & OPERATING SUPPLIES	4,000.00	4,353.84	-353.84
514.24.32	FUEL CONSUMED	2,000.00	1,835.89	164.11
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	3,280.71	-3,280.71
514.24.42	COMMUNICATIONS	7,900.00	11,868.44	-3,968.44
514.24.43	TRAVEL	5,000.00	5,265.62	-265.62
514.24.44	ADVERTISING	500.00	237.76	262.24
514.24.45	OPERATING RENTALS & LEASES	1,800.00	2,002.11	-202.11
514.24.46	INSURANCE	3,000.00	2,533.44	466.56
514.24.48	REPAIRS & MAINTENANCE	41,237.00	45,601.20	-4,364.20
514.24.49	MISCELLANEOUS	8,400.00	8,974.65	-574.65
594.14.64	MAJOR EQUIPMENT	19,000.00	12,699.96	6,300.04
00400	400 - ASSESSOR SUBTOTAL	855,462.00	853,638.55	1,823.45
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	285,462.00	285,003.56	458.44
514.23.21	OTHER BENEFITS	113,238.00	108,085.05	5,152.95
514.23.31	OFFICE & OPERATING SUPPLIES	9,500.00	8,580.20	919.80
514.23.41	PROFESSIONAL SERVICES	3,500.00	1,089.86	2,410.14
514.23.42	COMMUNICATIONS	19,000.00	20,468.84	-1,468.84
514.23.43	TRAVEL	4,000.00	3,561.51	438.49
514.23.44	ADVERTISING	200.00	0.00	200.00
514.23.45	OPERATING RENTALS & LEASES	300.00	208.00	92.00
514.23.48	REPAIRS & MAINTENANCE	7,000.00	5,452.52	1,547.48
514.23.49	MISCELLANEOUS	2,400.00	2,109.83	290.17
594.14.64	MAJOR EQUIPMENT	0.00	5,230.89	-5,230.89

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00500	500 - AUDITOR SUBTOTAL	444,600.00	439,790.26	4,809.74
00510	510 - ELECTIONS			
511.70.11	REGULAR SALARIES & WAGES	40,679.00	39,999.12	679.88
511.70.13	EXTRA LABOR	0.00	733.04	-733.04
511.70.21	OTHER BENEFITS	18,605.00	18,400.30	204.70
511.70.31	OFFICE & OPERATING SUPPLIES	95,000.00	77,535.74	17,464.26
511.70.41	PROFESSIONAL SERVICES	29,800.00	23,701.93	6,098.07
511.70.42	COMMUNICATIONS	25,000.00	20,748.77	4,251.23
511.70.43	TRAVEL	5,138.00	5,245.96	-107.96
511.70.44	ADVERTISING	5,500.00	2,576.30	2,923.70
511.70.48	REPAIRS & MAINTENANCE	4,500.00	3,790.66	709.34
511.70.49	MISCELLANEOUS	28,750.00	39,218.22	-10,468.22
00510	510 - ELECTIONS SUBTOTAL	252,972.00	231,950.04	21,021.96
00520	520 - VOTER REGISTRATION			
511.80.11	REGULAR SALARIES & WAGES	61,570.00	59,599.92	1,970.08
511.80.13	EXTRA LABOR	5,500.00	3,502.97	1,997.03
511.80.21	OTHER BENEFITS	25,805.00	23,126.86	2,678.14
511.80.31	OFFICE & OPERATING SUPPLIES	3,000.00	2,830.42	169.58
511.80.42	COMMUNICATIONS	9,500.00	5,246.59	4,253.41
511.80.43	TRAVEL	1,000.00	446.96	553.04
511.80.48	REPAIRS & MAINTENANCE	10,500.00	9,914.26	585.74
511.80.49	MISCELLANEOUS	600.00	0.00	600.00
00520	520 - VOTER REGISTRATION SUBTOTAL	117,475.00	104,667.98	12,807.02
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	12,431.00	12,610.54	-179.54
514.24.21	OTHER BENEFITS	4,850.00	4,837.82	12.18
514.24.31	OFFICE & OPERATING SUPPLIES	150.00	0.00	150.00
514.24.42	COMMUNICATIONS	125.00	83.12	41.88
514.24.43	TRAVEL	750.00	231.39	518.61
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	18,306.00	17,762.87	543.13
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	300.00	0.00	300.00
558.80.44	ADVERTISING	500.00	0.00	500.00
558.80.49	MISCELLANEOUS	0.00	45.00	-45.00
00680	680 - BOUNDARY REVIEW SUBTOTAL	2,750.00	45.00	2,705.00
00800	800 - CIVIL SERVICE COMMISSION			
516.20.31	OFFICE & OPERATING SUPPLIES	100.00	777.50	-677.50
516.20.41	PROFESSIONAL SERVICES	900.00	0.00	900.00
516.20.44	ADVERTISING	1,500.00	1,412.98	87.02
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	2,500.00	2,190.48	309.52
00900	900 - CLERK			
514.30.11	REGULAR SALARIES & WAGES	295,524.00	276,187.75	19,336.25
514.30.13	EXTRA LABOR	15,600.00	12,160.32	3,439.68

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514.30.21	OTHER BENEFITS	119,117.00	108,872.55	10,244.45
514.30.31	OFFICE & OPERATING SUPPLIES	10,000.00	9,113.28	886.72
514.30.42	COMMUNICATIONS	9,500.00	8,728.53	771.47
514.30.43	TRAVEL	5,500.00	4,600.14	899.86
514.30.48	REPAIRS & MAINTENANCE	8,700.00	3,947.32	4,752.68
514.30.49	MISCELLANEOUS	3,900.00	1,887.46	2,012.54
00900	900 - CLERK SUBTOTAL	467,841.00	425,497.35	42,343.65
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	245,754.00	245,822.46	-68.46
511.60.21	OTHER BENEFITS	78,696.00	76,495.06	2,200.94
511.60.31	OFFICE & OPERATING SUPPLIES	3,200.00	2,449.26	750.74
511.60.32	FUEL CONSUMED	200.00	0.00	200.00
511.60.42	COMMUNICATIONS	3,440.00	2,666.45	773.55
511.60.43	TRAVEL	7,500.00	5,681.61	1,818.39
511.60.44	ADVERTISING	1,000.00	2,613.23	-1,613.23
511.60.48	REPAIRS & MAINTENANCE	4,500.00	2,342.66	2,157.34
511.60.49	MISCELLANEOUS	1,600.00	1,218.26	381.74
594.11.64	MAJOR EQUIPMENT	500.00	1,720.89	-1,220.89
01000	1000 - COMMISSIONERS SUBTOTAL	346,390.00	341,009.88	5,380.12
01010	1010 COMMISSIONERS			
511.60.41	PROFESSIONAL SERVICES	336,000.00	303,501.64	32,498.36
01010	1010 COMMISSIONERS SUBTOTAL	336,000.00	303,501.64	32,498.36
01015	1015 - FAIR MANAGER			
514.23.11	REGULAR SALARIES & WAGES	66,135.00	61,870.51	4,264.49
514.23.21	OTHER BENEFITS	18,779.00	16,736.07	2,042.93
01015	1015 - FAIR MANAGER SUBTOTAL	84,914.00	78,606.58	6,307.42
01020	1020-PERSONNEL			
516.20.11	REGULAR SALARIES & WAGES	97,600.00	98,384.60	-784.60
516.20.21	OTHER BENEFITS	32,769.00	32,318.10	450.90
516.20.31	OFFICE & OPERATING SUPPLIES	1,500.00	1,543.77	-43.77
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	276.74	223.26
516.20.41	PROFESSIONAL SERVICES	10,000.00	1,653.95	8,346.05
516.20.42	COMMUNICATIONS	1,130.00	325.96	804.04
516.20.43	TRAVEL	1,500.00	2,605.82	-1,105.82
516.20.44	ADVERTISING	500.00	0.00	500.00
516.20.48	REPAIRS & MAINTENANCE	1,500.00	1,602.72	-102.72
516.20.49	MISCELLANEOUS	6,000.00	3,769.16	2,230.84
516.20.69	OTHER EQUIPMENT	500.00	0.00	500.00
01020	1020-PERSONNEL SUBTOTAL	153,499.00	142,480.82	11,018.18
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	143,100.00	120,752.75	22,347.25
01100	1100 - BURN CONTROL SUBTOTAL	143,100.00	120,752.75	22,347.25
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	40,950.00	40,950.00	0.00
563.20.13	EXTRA LABOR	15,500.00	15,170.43	329.57
563.20.21	OTHER BENEFITS	18,349.00	17,818.06	530.94



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563.20.31	OFFICE & OPERATING SUPPLIES	2,000.00	1,421.58	578.42
563.20.32	FUEL CONSUMED	1,800.00	1,121.14	678.86
563.20.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500.00	0.00	1,500.00
563.20.41	PROFESSIONAL SERVICES	42,000.00	41,846.85	153.15
563.20.42	COMMUNICATIONS	2,100.00	2,079.82	20.18
563.20.43	TRAVEL	2,000.00	1,019.50	980.50
563.20.46	INSURANCE	853.00	849.44	3.56
563.20.48	REPAIRS & MAINTENANCE	1,850.00	1,808.35	41.65
563.20.49	MISCELLANEOUS	1,000.00	566.25	433.75
01200	1200 - CORONER SUBTOTAL	129,902.00	124,651.42	5,250.58
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	230,756.00	231,488.73	-732.73
518.30.12	OVERTIME	2,500.00	706.05	1,793.95
518.30.13	EXTRA LABOR	0.00	4,060.50	-4,060.50
518.30.21	OTHER BENEFITS	98,964.00	91,650.16	7,313.84
518.30.22	UNIFORM & CLOTHING	1,400.00	1,453.92	-53.92
518.30.31	OFFICE & OPERATING SUPPLIES	25,000.00	24,328.09	671.91
518.30.32	FUEL CONSUMED	500.00	797.51	-297.51
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000.00	3,134.14	-134.14
518.30.42	COMMUNICATIONS	7,500.00	5,929.32	1,570.68
518.30.43	TRAVEL	800.00	548.28	251.72
518.30.46	INSURANCE	300.00	0.00	300.00
518.30.47	PUBLIC UTILITIES SERVICES	185,000.00	186,753.14	-1,753.14
518.30.48	REPAIRS & MAINTENANCE	117,497.00	109,151.86	8,345.14
518.30.49	MISCELLANEOUS	0.00	25.00	-25.00
594.18.64	MAJOR EQUIPMENT	1,500.00	1,545.88	-45.88
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	674,717.00	661,572.58	13,144.42
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	451,829.00	441,715.39	10,113.61
512.40.12	OVERTIME	7,950.00	3,983.75	3,966.25
512.40.13	EXTRA LABOR	9,540.00	1,575.00	7,965.00
512.40.21	OTHER BENEFITS	151,936.00	134,910.62	17,025.38
512.40.31	OFFICE & OPERATING SUPPLIES	13,780.00	12,409.19	1,370.81
512.40.41	PROFESSIONAL SERVICES	19,080.00	9,499.72	9,580.28
512.40.42	COMMUNICATIONS	8,480.00	5,740.77	2,739.23
512.40.43	TRAVEL	3,500.00	1,744.41	1,755.59
512.40.44	ADVERTISING	300.00	192.36	107.64
512.40.48	REPAIRS & MAINTENANCE	6,500.00	2,387.60	4,112.40
512.40.49	MISCELLANEOUS	15,340.00	6,073.79	9,266.21
594.12.64	MAJOR EQUIPMENT	10,000.00	28,581.72	-18,581.72
01600	1600 - DISTRICT COURT-WW SUBTOTAL	698,235.00	648,814.32	49,420.68
01700	1700 - HORTI PEST/DISEASE BRD			
531.90.31	OFFICE & OPERATING SUPPLIES	1,000.00	1,056.15	-56.15
531.90.41	PROFESSIONAL SERVICES	2,000.00	2,544.50	-544.50
531.90.42	COMMUNICATIONS	200.00	30.34	169.66
531.90.43	TRAVEL	400.00	58.50	341.50
531.90.44	ADVERTISING	100.00	0.00	100.00
531.90.49	MISCELLANEOUS	100.00	0.00	100.00

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01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	3,800.00	3,689.49	110.51
03000	3000 - INDIGENT LEGAL SERVICES			
515.10.41	PROFESSIONAL SERVICES	622,356.00	597,332.69	25,023.31
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	622,356.00	597,332.69	25,023.31
03100	3100 - LAW LIBRARY			
512.70.11	REGULAR SALARIES & WAGES	11,199.00	11,318.52	-119.52
512.70.21	OTHER BENEFITS	1,605.00	1,740.16	-135.16
512.70.31	OFFICE & OPERATING SUPPLIES	300.00	37.24	262.76
512.70.42	COMMUNICATIONS	50.00	49.98	0.02
594.12.64	MAJOR EQUIPMENT	33,000.00	30,699.40	2,300.60
03100	3100 - LAW LIBRARY SUBTOTAL	46,154.00	43,845.30	2,308.70
03200	3200 - MISCELLANEOUS			
519.90.02	UNCOLLECTIBLE TAXES	50,000.00	0.00	50,000.00
519.90.21	OTHER BENEFITS	20,000.00	5.57	19,994.43
519.90.41	PROFESSIONAL SERVICES	16,000.00	10,000.00	6,000.00
519.90.45	OPERATING RENTALS & LEASES	4,000.00	4,435.28	-435.28
519.90.46	INSURANCE	200,000.00	174,582.97	25,417.03
519.90.49	MISCELLANEOUS	158,380.00	160,393.42	-2,013.42
519.90.51	INTERGOVERNMENTAL PROF.SERVICES	20,000.00	20,000.00	0.00
519.90.70	DEBT SERVICE PRINCIPAL	0.00	14,001.76	-14,001.76
519.90.80	DEBT SERVICE-INTEREST	0.00	958.28	-958.28
519.90.91	INTERFUND PROFESSIONAL SERVICES	498,855.00	498,855.00	0.00
594.19.61	LAND	13,932.00	0.00	13,932.00
594.19.64	MAJOR EQUIPMENT	70,000.00	10,139.47	59,860.53
03200	3200 - MISCELLANEOUS SUBTOTAL	1,051,167.00	893,371.75	157,795.25
03300	3300 - PROSECUTING ATTORNEY			
515.20.11	REGULAR SALARIES & WAGES	694,906.00	677,675.31	17,230.69
515.20.13	EXTRA LABOR	16,000.00	10,733.52	5,266.48
515.20.21	OTHER BENEFITS	234,449.00	213,232.02	21,216.98
515.20.31	OFFICE & OPERATING SUPPLIES	12,000.00	10,231.90	1,768.10
515.20.41	PROFESSIONAL SERVICES	15,000.00	32,992.34	-17,992.34
515.20.42	COMMUNICATIONS	5,500.00	5,376.04	123.96
515.20.43	TRAVEL	10,000.00	8,099.43	1,900.57
515.20.44	ADVERTISING	5,000.00	2,786.96	2,213.04
515.20.45	OPERATING RENTALS & LEASES	1,500.00	954.00	546.00
515.20.48	REPAIRS & MAINTENANCE	15,770.00	12,062.69	3,707.31
515.20.49	MISCELLANEOUS	12,000.00	10,523.37	1,476.63
594.15.64	MAJOR EQUIPMENT	12,000.00	0.00	12,000.00
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,034,125.00	984,667.58	49,457.42
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	146,070.00	146,184.00	-114.00
521.10.21	OTHER BENEFITS	37,496.00	33,533.23	3,962.77
521.10.31	OFFICE & OPERATING SUPPLIES	500.00	86.36	413.64
521.10.41	PROFESSIONAL SERVICES	5,500.00	4,498.00	1,002.00
521.10.43	TRAVEL	3,750.00	3,371.12	378.88
521.10.45	OPERATING RENTALS & LEASES	100.00	0.00	100.00
521.10.48	REPAIRS & MAINTENANCE	700.00	0.00	700.00

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521.10.49	MISCELLANEOUS	3,350.00	2,503.71	846.29
03400	3400 - SHERIFF-ADMINSTRATION SUBTOTAL	197,466.00	190,176.42	7,289.58
03405	3405 - SHERIFF LEOFF I			
521.10.21	OTHER BENEFITS	78,000.00	57,311.37	20,688.63
521.10.31	OFFICE & OPERATING SUPPLIES	15,000.00	9,002.74	5,997.26
521.10.41	PROFESSIONAL SERVICES	8,500.00	17,627.65	-9,127.65
03405	3405 - SHERIFF LEOFF I SUBTOTAL	101,500.00	83,941.76	17,558.24
03410	SHERIFF-INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	178,674.00	178,272.00	402.00
521.21.12	OVERTIME	8,200.00	3,776.10	4,423.90
521.21.21	OTHER BENEFITS	68,216.00	53,862.73	14,353.27
521.21.22	UNIFORM & CLOTHING	1,050.00	766.39	283.61
521.21.31	OFFICE & OPERATING SUPPLIES	1,500.00	1,109.51	390.49
521.21.41	PROFESSIONAL SERVICES	1,100.00	1,147.24	-47.24
521.21.42	COMMUNICATIONS	1,000.00	365.13	634.87
521.21.43	TRAVEL	750.00	2.50	747.50
521.21.49	MISCELLANEOUS	225.00	75.00	150.00
03410	SHERIFF-INVESTIGATION SUBTOTAL	260,715.00	239,376.60	21,338.40
03415	DRUG PILOT PROGRAM			
521.22.11	REGULAR SALARIES & WAGES	64,272.00	64,344.00	-72.00
521.22.12	OVERTIME	2,000.00	1,690.34	309.66
521.22.21	OTHER BENEFITS	24,941.00	23,347.19	1,593.81
594.21.64	MAJOR EQUIPMENT	1,000.00	0.00	1,000.00
03415	DRUG PILOT PROGRAM SUBTOTAL	92,213.00	89,381.53	2,831.47
03420	SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	680,159.00	678,111.34	2,047.66
521.22.12	OVERTIME	73,000.00	45,032.91	27,967.09
521.22.21	OTHER BENEFITS	301,646.00	228,961.23	72,684.77
521.22.22	UNIFORM & CLOTHING	12,000.00	10,546.37	1,453.63
521.22.31	OFFICE & OPERATING SUPPLIES	17,000.00	10,503.90	6,496.10
521.22.32	FUEL CONSUMED	90,500.00	98,505.99	-8,005.99
521.22.41	PROFESSIONAL SERVICES	4,500.00	5,945.61	-1,445.61
521.22.42	COMMUNICATIONS	18,750.00	18,295.66	454.34
521.22.43	TRAVEL	1,000.00	23.91	976.09
521.22.45	OPERATING RENTALS & LEASES	1,000.00	1,000.00	0.00
521.22.46	INSURANCE	40,800.00	34,331.45	6,468.55
521.22.48	REPAIRS & MAINTENANCE	44,000.00	43,770.80	229.20
521.22.49	MISCELLANEOUS	750.00	135.00	615.00
594.21.64	MAJOR EQUIPMENT	73,900.00	68,926.14	4,973.86
03420	SHERIFF-PATROL SUBTOTAL	1,359,005.00	1,244,090.31	114,914.69
03430	SHERIFF-SPECIAL UNITS			
521.22.11	REGULAR SALARIES & WAGES	10,737.00	0.00	10,737.00
521.22.12	OVERTIME	500.00	0.00	500.00
521.22.21	OTHER BENEFITS	4,165.00	0.00	4,165.00
03430	SHERIFF-SPECIAL UNITS SUBTOTAL	15,402.00	0.00	15,402.00
03445	SHERIFF - TRAFFIC			

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521.22.11	REGULAR SALARIES & WAGES	99,526.00	99,149.86	376.14
521.22.12	OVERTIME	7,500.00	3,141.00	4,359.00
521.22.21	OTHER BENEFITS	44,596.00	38,531.27	6,064.73
03445	SHERIFF - TRAFFIC SUBTOTAL	151,622.00	140,822.13	10,799.87
03450	SHERIFF-TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	10,000.00	8,744.21	1,255.79
521.40.43	TRAVEL	13,500.00	6,864.62	6,635.38
521.40.49	MISCELLANEOUS	8,000.00	3,324.00	4,676.00
03450	SHERIFF-TRAINING SUBTOTAL	31,500.00	18,932.83	12,567.17
03460	SHERIFF-FACILITIES			
521.50.11	REGULAR SALARIES & WAGES	997,250.00	946,620.10	50,629.90
521.50.12	OVERTIME	60,000.00	57,760.95	2,239.05
521.50.21	OTHER BENEFITS	405,941.00	364,316.06	41,624.94
521.50.22	UNIFORM & CLOTHING	9,500.00	8,456.25	1,043.75
521.50.31	OFFICE & OPERATING SUPPLIES	236,750.00	253,275.16	-16,525.16
521.50.32	FUEL CONSUMED	11,500.00	7,818.81	3,681.19
521.50.41	PROFESSIONAL SERVICES	143,000.00	110,472.24	32,527.76
521.50.42	COMMUNICATIONS	2,000.00	1,340.57	659.43
521.50.43	TRAVEL	3,000.00	1,410.24	1,589.76
521.50.46	INSURANCE	80,000.00	5,166.82	74,833.18
521.50.48	REPAIRS & MAINTENANCE	36,200.00	39,460.24	-3,260.24
521.50.49	MISCELLANEOUS	2,500.00	775.00	1,725.00
594.21.64	MAJOR EQUIPMENT	10,450.00	10,962.40	-512.40
03460	SHERIFF-FACILITIES SUBTOTAL	1,998,091.00	1,807,834.84	190,256.16
03470	SHERIFF-CIVIL PROCESS			
521.90.31	OFFICE & OPERATING SUPPLIES	800.00	854.85	-54.85
521.90.42	COMMUNICATIONS	375.00	0.00	375.00
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	1,475.00	854.85	620.15
03480	SHERIFF-COMMUNICATIONS			
528.80.11	REGULAR SALARIES & WAGES	127,109.00	123,770.36	3,338.64
528.80.12	OVERTIME	2,000.00	0.00	2,000.00
528.80.21	OTHER BENEFITS	50,471.00	48,113.08	2,357.92
528.80.22	UNIFORM & CLOTHING	400.00	270.65	129.35
528.80.31	OFFICE & OPERATING SUPPLIES	5,500.00	4,880.48	619.52
528.80.42	COMMUNICATIONS	18,000.00	12,787.02	5,212.98
528.80.45	OPERATING RENTALS & LEASES	500.00	0.00	500.00
528.80.48	REPAIRS & MAINTENANCE	11,200.00	11,320.91	-120.91
03480	SHERIFF-COMMUNICATIONS SUBTOTAL	215,180.00	201,142.50	14,037.50
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	272,563.00	276,337.28	-3,774.28
512.21.21	OTHER BENEFITS	33,329.00	35,183.30	-1,854.30
512.21.31	OFFICE & OPERATING SUPPLIES	28,033.00	31,138.69	-3,105.69
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	344.22	-344.22
512.21.41	PROFESSIONAL SERVICES	269,840.00	195,447.90	74,392.10
512.21.42	COMMUNICATIONS	3,789.00	1,472.12	2,316.88

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512.21.43	TRAVEL	4,000.00	3,294.86	705.14
512.21.46	INSURANCE	666.00	500.00	166.00
512.21.48	REPAIRS & MAINTENANCE	8,000.00	7,533.40	466.60
512.21.49	MISCELLANEOUS	66,132.00	54,470.64	11,661.36
594.12.64	MAJOR EQUIPMENT	5,125.00	2,761.65	2,363.35
03700	3700 - SUPERIOR COURT SUBTOTAL	691,477.00	608,484.06	82,992.94
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	8,480.00	8,480.00	0.00
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	8,480.00	8,480.00	0.00
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	220,796.00	225,017.71	-4,221.71
514.22.13	EXTRA LABOR	2,000.00	0.00	2,000.00
514.22.21	OTHER BENEFITS	84,588.00	82,017.19	2,570.81
514.22.31	OFFICE & OPERATING SUPPLIES	12,368.00	11,812.12	555.88
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	606.48	-606.48
514.22.41	PROFESSIONAL SERVICES	8,900.00	5,836.61	3,063.39
514.22.42	COMMUNICATIONS	21,075.00	14,749.40	6,325.60
514.22.43	TRAVEL	3,700.00	4,643.67	-943.67
514.22.44	ADVERTISING	200.00	0.00	200.00
514.22.48	REPAIRS & MAINTENANCE	37,900.00	37,692.39	207.61
514.22.49	MISCELLANEOUS	2,100.00	3,431.39	-1,331.39
03800	3800 - TREASURER SUBTOTAL	393,627.00	385,806.96	7,820.04
03900	3900 - TRANSFERS			
597.00.49	MISCELLANEOUS	2,687,251.00	2,677,251.00	10,000.00
03900	3900 - TRANSFERS SUBTOTAL	2,687,251.00	2,677,251.00	10,000.00
<b>010</b>	<b>CURRENT EXPENSE EXPENDITURE TOTAL</b>	<b>19,641,386.00</b>	<b>19,638,214.09</b>	<b>3,171.91</b>
<b>101</b>	<b>COMMUNITY DEVELOPMENT</b>			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	471,001.00	417,657.90	53,343.10
558.60.12	OVERTIME	10,000.00	2,476.38	7,523.62
558.60.13	EXTRA LABOR	5,000.00	3,886.00	1,114.00
558.60.21	OTHER BENEFITS	173,934.00	146,466.42	27,467.58
558.60.31	OFFICE & OPERATING SUPPLIES	13,500.00	7,002.20	6,497.80
558.60.32	FUEL CONSUMED	5,000.00	8,039.32	-3,039.32
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500.00	2,607.52	-107.52
558.60.41	PROFESSIONAL SERVICES	100,100.00	41,488.94	58,611.06
558.60.42	COMMUNICATIONS	10,500.00	9,116.74	1,383.26
558.60.43	TRAVEL	10,000.00	6,595.21	3,404.79
558.60.44	ADVERTISING	30,000.00	40,868.73	-10,868.73
558.60.45	OPERATING RENTALS & LEASES	10,000.00	7,206.73	2,793.27
558.60.46	INSURANCE	5,000.00	4,627.88	372.12
558.60.48	REPAIRS & MAINTENANCE	163,000.00	169,031.76	-6,031.76
558.60.49	MISCELLANEOUS	29,069.00	33,016.71	-3,947.71
558.60.91	INTERFUND PROFESSIONAL SERVICES	15,500.00	15,668.00	-168.00
558.60.95	INTERFUND OPERATING RENTALS/LEASE	16,000.00	16,461.85	-461.85
594.58.64	MAJOR EQUIPMENT	6,000.00	6,767.60	-767.60

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10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	1,076,104.00	938,985.89	137,118.11
10110	COMM DEV COMPREHENSIVE PLAN			
558.60.11	REGULAR SALARIES & WAGES	153,446.00	112,986.07	40,459.93
558.60.12	OVERTIME	0.00	606.02	-606.02
558.60.13	EXTRA LABOR	2,300.00	0.00	2,300.00
558.60.21	OTHER BENEFITS	52,559.00	35,997.19	16,561.81
558.60.31	OFFICE & OPERATING SUPPLIES	5,000.00	1,464.10	3,535.90
558.60.41	PROFESSIONAL SERVICES	162,500.00	164,126.17	-1,626.17
558.60.42	COMMUNICATIONS	1,000.00	1,096.51	-96.51
558.60.43	TRAVEL	1,500.00	0.00	1,500.00
558.60.44	ADVERTISING	4,000.00	345.58	3,654.42
558.60.45	OPERATING RENTALS & LEASES	800.00	90.00	710.00
558.60.49	MISCELLANEOUS	6,000.00	3,326.37	2,673.63
10110	COMM DEV COMPREHENSIVE PLAN SUBTOTAL	389,105.00	320,038.01	69,066.99
10198	10100-GROWTH MNGMT END FND BAL			
508.00.00	ENDING FUND BALANCE	0.00	25,670.34	-25,670.34
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	0.00	25,670.34	-25,670.34
<b>101</b>	<b>COMMUNITY DEVELOPMENT EXPENDITURE TOTAL</b>	<b>1,465,209.00</b>	<b>1,284,694.24</b>	<b>180,514.76</b>
<b>102</b>	<b>WASTE MANAGEMENT</b>			
10200	10200 - WASTE MANAGEMENT			
558.60.11	REGULAR SALARIES & WAGES	50,626.00	0.00	50,626.00
558.60.21	OTHER BENEFITS	21,712.00	966.97	20,745.03
558.60.31	OFFICE & OPERATING SUPPLIES	12,510.00	628.49	11,881.51
558.60.32	FUEL CONSUMED	7,700.00	3,385.00	4,315.00
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,834.00	95.77	1,738.23
558.60.41	PROFESSIONAL SERVICES	658,712.00	57,696.14	601,015.86
558.60.42	COMMUNICATIONS	500.00	79.20	420.80
558.60.43	TRAVEL	1,000.00	0.00	1,000.00
558.60.44	ADVERTISING	5,000.00	0.00	5,000.00
558.60.45	OPERATING RENTALS & LEASES	1,900.00	219.00	1,681.00
558.60.46	INSURANCE	1,500.00	0.00	1,500.00
558.60.48	REPAIRS & MAINTENANCE	1,688.00	0.00	1,688.00
558.60.49	MISCELLANEOUS	4,500.00	232.60	4,267.40
558.60.91	INTERFUND PROFESSIONAL SERVICES	39,000.00	16,642.27	22,357.73
10200	10200 - WASTE MANAGEMENT SUBTOTAL	808,182.00	79,945.44	728,236.56
10298	10200 WASTE MANAGEMENT			
508.00.00	ENDING FUND BALANCE	0.00	72,886.20	-72,886.20
10298	10200 WASTE MANAGEMENT SUBTOTAL	0.00	72,886.20	-72,886.20
<b>102</b>	<b>WASTE MANAGEMENT EXPENDITURE TOTAL</b>	<b>808,182.00</b>	<b>152,831.64</b>	<b>655,350.36</b>
<b>103</b>	<b>EMERGENCY MANAGEMENT</b>			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	98,048.00	97,748.29	299.71
525.60.12	OVERTIME	1,000.00	296.08	703.92
525.60.21	OTHER BENEFITS	45,958.00	39,443.57	6,514.43

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525.60.31	OFFICE & OPERATING SUPPLIES	5,852.00	6,959.63	-1,107.63
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	4,500.00	2,571.28	1,928.72
525.60.41	PROFESSIONAL SERVICES	8,500.00	9,961.36	-1,461.36
525.60.42	COMMUNICATIONS	6,900.00	6,290.14	609.86
525.60.43	TRAVEL	5,700.00	4,458.43	1,241.57
525.60.44	ADVERTISING	800.00	632.28	167.72
525.60.45	OPERATING RENTALS & LEASES	5,400.00	5,700.41	-300.41
525.60.46	INSURANCE	2,200.00	2,622.15	-422.15
525.60.48	REPAIRS & MAINTENANCE	900.00	1,084.00	-184.00
525.60.49	MISCELLANEOUS	6,620.00	4,262.78	2,357.22
525.60.91	INTERFUND PROFESSIONAL SERVICES	7,965.00	9,221.36	-1,256.36
594.25.64	MAJOR EQUIPMENT	82,477.00	86,395.91	-3,918.91
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	282,820.00	277,647.67	5,172.33
10398	10300 -EMER MNGMT END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,716.00	42,397.56	-39,681.56
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	2,716.00	42,397.56	-39,681.56
<b>103</b>	<b>EMERGENCY MANAGEMENT EXPENDITURE TOTAL</b>	<b>285,536.00</b>	<b>320,045.23</b>	<b>-34,509.23</b>
<b>104</b>	<b>SHERIFFS BLOCK GRANTS</b>			
10405	2002-LLEBG DISPARITY			
594.21.64	MAJOR EQUIPMENT	5,000.00	0.00	5,000.00
10405	2002-LLEBG DISPARITY SUBTOTAL	5,000.00	0.00	5,000.00
10498	10498 SHERF BLCK GRNT END BAL			
508.00.00	SHERIFF BLOCK GRANT ENDING FUND BAL	14,100.00	21,269.23	-7,169.23
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	14,100.00	21,269.23	-7,169.23
<b>104</b>	<b>SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL</b>	<b>19,100.00</b>	<b>21,269.23</b>	<b>-2,169.23</b>
<b>105</b>	<b>HOTEL / MOTEL TAX</b>			
10500	10500 - HOTEL / MOTEL TAX			
508.00.00	ENDING FUND BALANCE	36,384.00	0.00	36,384.00
521.90.40	SERVICES	0.00	2,250.00	-2,250.00
521.90.41	PROFESSIONAL SERVICES	5,750.00	1,500.00	4,250.00
557.30.49	MISCELLANEOUS	4,600.00	1,479.51	3,120.49
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	46,734.00	5,229.51	41,504.49
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	0.00	57,773.12	-57,773.12
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	0.00	57,773.12	-57,773.12
<b>105</b>	<b>HOTEL / MOTEL TAX EXPENDITURE TOTAL</b>	<b>46,734.00</b>	<b>63,002.63</b>	<b>-16,268.63</b>
<b>107</b>	<b>JUVENILE JUSTICE CENTER</b>			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,126,655.00	1,112,208.20	14,446.80
527.80.12	OVERTIME	36,000.00	39,956.31	-3,956.31
527.80.13	EXTRA LABOR	15,100.00	13,644.79	1,455.21
527.80.14	SHIFT DIFFERENTIAL	2,500.00	4,056.28	-1,556.28

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527.80.21	OTHER BENEFITS	444,349.00	428,550.21	15,798.79
527.80.22	UNIFORM & CLOTHING	4,000.00	2,450.97	1,549.03
527.80.31	OFFICE & OPERATING SUPPLIES	33,000.00	34,155.54	-1,155.54
527.80.32	FUEL CONSUMED	3,000.00	2,581.56	418.44
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	9,000.00	7,556.40	1,443.60
527.80.41	PROFESSIONAL SERVICES	77,700.00	59,927.89	17,772.11
527.80.42	COMMUNICATIONS	7,100.00	3,165.48	3,934.52
527.80.43	TRAVEL	7,000.00	6,048.07	951.93
527.80.44	ADVERTISING	4,000.00	1,016.82	2,983.18
527.80.45	OPERATING RENTALS & LEASES	9,000.00	9,346.67	-346.67
527.80.46	INSURANCE	48,000.00	37,898.63	10,101.37
527.80.47	PUBLIC UTILITIES SERVICES	50,000.00	43,015.84	6,984.16
527.80.48	REPAIRS & MAINTENANCE	37,000.00	42,313.27	-5,313.27
527.80.49	MISCELLANEOUS	19,000.00	19,891.07	-891.07
527.80.91	INTERFUND PROFESSIONAL SERVICES	24,679.00	24,679.00	0.00
527.80.95	INTERFUND OPERATING RENTALS/LEASE	15,000.00	15,777.30	-777.30
594.27.64	MAJOR EQUIPMENT	2,000.00	960.62	1,039.38
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,974,083.00	1,909,200.92	64,882.08
10798	10700-JUV JUSTICE END FUND BAL			
508.00.00	ENDING FUND BALANCE	81,318.00	306,074.63	-224,756.63
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	81,318.00	306,074.63	-224,756.63
<b>107</b>	<b>JUVENILE JUSTICE CENTER EXPENDITURE TOTAL</b>	<b>2,055,401.00</b>	<b>2,215,275.55</b>	<b>-159,874.55</b>
<b>108</b>	<b>LAW &amp; JUSTICE</b>			
10800	LAW & JUSTICE			
521.90.11	REGULAR SALARIES & WAGES	753,100.00	744,819.29	8,280.71
521.90.12	OVERTIME	38,000.00	33,526.52	4,473.48
521.90.13	EXTRA LABOR	38,000.00	33,316.63	4,683.37
521.90.14	SHIFT DIFFERENTIAL - CRT SVCS	500.00	252.76	247.24
521.90.21	OTHER BENEFITS	330,061.00	273,607.25	56,453.75
521.90.31	OFFICE & OPERATING SUPPLIES	250.00	0.00	250.00
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	595.61	-595.61
521.90.41	PROFESSIONAL SERVICES	263,621.00	182,955.49	80,665.51
521.90.48	REPAIRS & MAINTENANCE	8,300.00	3,714.84	4,585.16
594.21.64	MAJOR EQUIPMENT	245,400.00	223,746.18	21,653.82
594.21.69	OTHER EQUIPMENT	7,000.00	0.00	7,000.00
597.90.49	MISCELLANEOUS	135,000.00	135,000.00	0.00
10800	LAW & JUSTICE SUBTOTAL	1,819,232.00	1,631,534.57	187,697.43
10898	10898 L & J ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	215,084.00	776,051.72	-560,967.72
10898	10898 L & J ENDING FUND BAL SUBTOTAL	215,084.00	776,051.72	-560,967.72
<b>108</b>	<b>LAW &amp; JUSTICE EXPENDITURE TOTAL</b>	<b>2,034,316.00</b>	<b>2,407,586.29</b>	<b>-373,270.29</b>
<b>109</b>	<b>AUDITORS M &amp; O</b>			
10900	AUDITORS M & O			
514.23.13	EXTRA LABOR	10,800.00	3,203.52	7,596.48
514.23.21	OTHER BENEFITS	1,400.00	335.50	1,064.50



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514.23.41	PROFESSIONAL SERVICES	176,000.00	157,486.87	18,513.13
514.23.48	REPAIRS & MAINTENANCE	17,000.00	21,635.45	-4,635.45
594.14.64	MAJOR EQUIPMENT	176,000.00	0.00	176,000.00
10900	AUDITORS M & O SUBTOTAL	381,200.00	182,661.34	198,538.66
10910	AUDITOR'S M&O CO PORTION			
514.23.41	PROFESSIONAL SERVICES	10,000.00	1,373.18	8,626.82
514.79.49	MISCELLANEOUS	13,779.00	13,777.00	2.00
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	23,779.00	15,150.18	8,628.82
10998	10900 - AUD M & O END FUND BAL			
508.00.00	ENDING FUND BALANCE COUNTY PORTION	20,576.00	202,483.22	-181,907.22
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	20,576.00	202,483.22	-181,907.22
<b>109</b>	<b>AUDITORS M &amp; O EXPENDITURE TOTAL</b>	<b>425,555.00</b>	<b>400,294.74</b>	<b>25,260.26</b>
<b>110</b>	<b>TREASURERS M &amp; O</b>			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	5,487.00	4,687.56	799.44
514.22.13	EXTRA LABOR	7,500.00	7,725.55	-225.55
514.22.21	OTHER BENEFITS	3,873.00	1,400.41	2,472.59
514.22.41	PROFESSIONAL SERVICES	13,000.00	3,586.85	9,413.15
514.22.44	ADVERTISING	2,000.00	0.00	2,000.00
514.22.49	MISCELLANEOUS	50.00	460.85	-410.85
11000	TREASURERS M & O SUBTOTAL	31,910.00	17,861.22	14,048.78
11098	11000 - TREAS M&O END FUND BAL			
508.00.00	ENDING FUND BALANCE	27,368.00	39,765.09	-12,397.09
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	27,368.00	39,765.09	-12,397.09
<b>110</b>	<b>TREASURERS M &amp; O EXPENDITURE TOTAL</b>	<b>59,278.00</b>	<b>57,626.31</b>	<b>1,651.69</b>
<b>111</b>	<b>PROS VICTIM-WITNESS</b>			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	47,806.00	41,870.48	5,935.52
515.70.21	OTHER BENEFITS	25,776.00	16,004.89	9,771.11
515.70.31	OFFICE & OPERATING SUPPLIES	3,000.00	1,646.71	1,353.29
515.70.41	PROFESSIONAL SERVICES	10,000.00	6,814.00	3,186.00
515.70.42	COMMUNICATIONS	1,000.00	950.64	49.36
515.70.43	TRAVEL	5,000.00	2,541.03	2,458.97
594.15.69	OTHER EQUIPMENT	5,000.00	0.00	5,000.00
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	97,582.00	69,827.75	27,754.25
11198	11100-PROS VIC-WIT END FND BAL			
508.00.00	ENDING FUND BALANCE	26,674.00	41,846.75	-15,172.75
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	26,674.00	41,846.75	-15,172.75
<b>111</b>	<b>PROS VICTIM-WITNESS EXPENDITURE TOTAL</b>	<b>124,256.00</b>	<b>111,674.50</b>	<b>12,581.50</b>
<b>112</b>	<b>PUBLIC HEALTH</b>			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	184,202.00	195,471.58	-11,269.58

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562.00.13	EXTRA LABOR	0.00	187.46	-187.46
562.00.21	OTHER BENEFITS	64,702.00	63,379.77	1,322.23
562.00.31	OFFICE & OPERATING SUPPLIES	9,000.00	10,966.78	-1,966.78
562.00.32	FUEL CONSUMED	720.00	472.53	247.47
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	1,092.54	-592.54
562.00.41	PROFESSIONAL SERVICES	43,500.00	11,296.81	32,203.19
562.00.42	COMMUNICATIONS	4,159.00	4,112.39	46.61
562.00.43	TRAVEL	5,000.00	8,098.60	-3,098.60
562.00.44	ADVERTISING	4,000.00	2,462.43	1,537.57
562.00.45	OPERATING RENTALS & LEASES	7,750.00	6,150.73	1,599.27
562.00.46	INSURANCE	31,000.00	29,353.63	1,646.37
562.00.48	REPAIRS & MAINTENANCE	30,950.00	31,990.19	-1,040.19
562.00.49	MISCELLANEOUS	6,250.00	43,368.65	-37,118.65
562.00.91	INTERFUND PROFESSIONAL SERVICES	32,400.00	35,486.00	-3,086.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,272.00	-647.41	1,919.41
581.20.00	INTERFUND LOAN PRINCIPAL	0.00	95,000.00	-95,000.00
594.62.64	MAJOR EQUIPMENT	2,500.00	13,921.64	-11,421.64
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	427,905.00	552,164.32	-124,259.32
11212	PERSONAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000.00	1,169.31	-169.31
562.00.32	FUEL CONSUMED	315.00	114.46	200.54
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	500.00	27.39	472.61
562.00.42	COMMUNICATIONS	2,300.00	2,115.02	184.98
562.00.43	TRAVEL	5,000.00	2,531.58	2,468.42
562.00.49	MISCELLANEOUS	3,750.00	3,376.80	373.20
562.00.95	INTERFUND OPERATING RENTALS/LEASE	553.00	468.77	84.23
594.62.64	MAJOR EQUIPMENT	1,000.00	3,514.32	-2,514.32
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	14,418.00	13,317.65	1,100.35
11215	ENVIRON HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	2,300.00	1,793.11	506.89
562.00.32	FUEL CONSUMED	420.00	153.68	266.32
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100.00	553.27	-453.27
562.00.42	COMMUNICATIONS	2,593.00	2,212.77	380.23
562.00.43	TRAVEL	500.00	280.00	220.00
562.00.45	OPERATING RENTALS & LEASES	0.00	2,227.01	-2,227.01
562.00.48	REPAIRS & MAINTENANCE	1,450.00	1,206.37	243.63
562.00.49	MISCELLANEOUS	2,500.00	1,394.38	1,105.62
562.00.95	INTERFUND OPERATING RENTALS/LEASE	975.00	751.96	223.04
594.62.64	MAJOR EQUIPMENT	1,000.00	0.00	1,000.00
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	11,838.00	10,572.55	1,265.45
11222	MICAH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	161,742.00	123,485.52	38,256.48
562.00.21	OTHER BENEFITS	53,448.00	35,959.20	17,488.80
562.00.31	OFFICE & OPERATING SUPPLIES	1,300.00	643.10	656.90
562.00.32	FUEL CONSUMED	2,300.00	654.38	1,645.62
562.00.42	COMMUNICATIONS	259.00	403.00	-144.00
562.00.43	TRAVEL	3,000.00	934.74	2,065.26
562.00.49	MISCELLANEOUS	1,500.00	5,038.41	-3,538.41

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562.00.95	INTERFUND OPERATING RENTALS/LEASE	3,731.00	3,044.52	686.48
594.62.69	OTHER EQUIPMENT	250.00	0.00	250.00
11222	MICAH PROGRAM SUBTOTAL	227,530.00	170,162.87	57,367.13
11224	ORAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	43,781.00	26,674.67	17,106.33
562.00.21	OTHER BENEFITS	11,003.00	8,198.69	2,804.31
562.00.31	OFFICE & OPERATING SUPPLIES	2,050.00	13,688.93	-11,638.93
562.00.32	FUEL CONSUMED	0.00	152.47	-152.47
562.00.41	PROFESSIONAL SERVICES	1,000.00	1,350.00	-350.00
562.00.42	COMMUNICATIONS	81.00	1,194.97	-1,113.97
562.00.43	TRAVEL	50.00	1,089.00	-1,039.00
562.00.45	OPERATING RENTALS & LEASES	0.00	80.69	-80.69
562.00.49	MISCELLANEOUS	200.00	3,471.76	-3,271.76
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0.00	291.11	-291.11
11224	ORAL HEALTH PROGRAM SUBTOTAL	58,165.00	56,192.29	1,972.71
11228	W I C PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	116,449.00	128,917.78	-12,468.78
562.00.21	OTHER BENEFITS	45,455.00	45,647.89	-192.89
562.00.31	OFFICE & OPERATING SUPPLIES	2,050.00	1,456.92	593.08
562.00.32	FUEL CONSUMED	300.00	198.43	101.57
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	0.00	50.00
562.00.41	PROFESSIONAL SERVICES	50.00	0.00	50.00
562.00.42	COMMUNICATIONS	497.00	569.75	-72.75
562.00.43	TRAVEL	300.00	480.00	-180.00
562.00.49	MISCELLANEOUS	230.00	900.82	-670.82
562.00.95	INTERFUND OPERATING RENTALS/LEASE	912.00	1,091.55	-179.55
594.62.64	MAJOR EQUIPMENT	250.00	2,452.29	-2,202.29
11228	W I C PROGRAM SUBTOTAL	166,543.00	181,715.43	-15,172.43
11232	IMMUNIZATION PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	124,461.00	117,674.76	6,786.24
562.00.21	OTHER BENEFITS	46,709.00	44,492.68	2,216.32
562.00.31	OFFICE & OPERATING SUPPLIES	200,100.00	142,622.53	57,477.47
562.00.32	FUEL CONSUMED	320.00	1,556.23	-1,236.23
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	0.00	50.00
562.00.42	COMMUNICATIONS	135.00	459.44	-324.44
562.00.43	TRAVEL	200.00	0.00	200.00
562.00.44	ADVERTISING	374.00	0.00	374.00
562.00.48	REPAIRS & MAINTENANCE	900.00	895.00	5.00
562.00.49	MISCELLANEOUS	500.00	4,189.74	-3,689.74
562.00.95	INTERFUND OPERATING RENTALS/LEASE	762.00	781.99	-19.99
594.62.64	MAJOR EQUIPMENT	1,000.00	1,212.83	-212.83
11232	IMMUNIZATION PROGRAM SUBTOTAL	375,511.00	313,885.20	61,625.80
11233	STD PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	500.00	184.63	315.37
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	300.00	434.01	-134.01
562.00.49	MISCELLANEOUS	200.00	343.97	-143.97

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11233	STD PROGRAM SUBTOTAL	1,025.00	962.61	62.39
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	3,025.00	753.24	2,271.76
562.00.32	FUEL CONSUMED	64.00	2,155.63	-2,091.63
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.41	PROFESSIONAL SERVICES	1,000.00	1,653.00	-653.00
562.00.42	COMMUNICATIONS	35.00	13.00	22.00
562.00.43	TRAVEL	25.00	969.04	-944.04
562.00.49	MISCELLANEOUS	10,500.00	582.99	9,917.01
562.00.95	INTERFUND OPERATING RENTALS/LEASE	51.00	371.98	-320.98
11234	TUBERCULOSIS PROGRAM SUBTOTAL	14,725.00	6,498.88	8,226.12
11235	HIV/AIDS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	35,458.00	26,731.88	8,726.12
562.00.21	OTHER BENEFITS	14,690.00	11,984.00	2,706.00
562.00.31	OFFICE & OPERATING SUPPLIES	1,225.00	129.85	1,095.15
562.00.32	FUEL CONSUMED	300.00	109.96	190.04
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.41	PROFESSIONAL SERVICES	14,000.00	13,336.22	663.78
562.00.42	COMMUNICATIONS	424.00	369.83	54.17
562.00.43	TRAVEL	250.00	0.00	250.00
562.00.49	MISCELLANEOUS	2,000.00	2,221.47	-221.47
562.00.95	INTERFUND OPERATING RENTALS/LEASE	423.00	497.88	-74.88
594.62.64	MAJOR EQUIPMENT	500.00	0.00	500.00
11235	HIV/AIDS PROGRAM SUBTOTAL	69,295.00	55,381.09	13,913.91
11236	CPS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	47,703.00	47,862.00	-159.00
562.00.21	OTHER BENEFITS	17,965.00	15,763.43	2,201.57
562.00.31	OFFICE & OPERATING SUPPLIES	25.00	8.26	16.74
562.00.32	FUEL CONSUMED	29.00	50.01	-21.01
562.00.43	TRAVEL	600.00	0.00	600.00
562.00.49	MISCELLANEOUS	300.00	0.00	300.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	23.00	213.02	-190.02
11236	CPS PROGRAM SUBTOTAL	66,645.00	63,896.72	2,748.28
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	50.00	0.00	50.00
562.00.32	FUEL CONSUMED	15.00	55.11	-40.11
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10.00	0.00	10.00
562.00.42	COMMUNICATIONS	18.00	59.87	-41.87
562.00.43	TRAVEL	25.00	134.50	-109.50
562.00.49	MISCELLANEOUS	200.00	0.00	200.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	30.00	299.12	-269.12
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	348.00	548.60	-200.60
11244	TOBACCO PREVENTION & CONTROL			
562.00.11	REGULAR SALARIES & WAGES	40,769.00	26,571.00	14,198.00
562.00.21	OTHER BENEFITS	15,471.00	10,657.01	4,813.99
562.00.31	OFFICE & OPERATING SUPPLIES	6,800.00	4,087.16	2,712.84
562.00.32	FUEL CONSUMED	244.00	190.64	53.36

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562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	379.04	-354.04
562.00.42	COMMUNICATIONS	95.00	38.30	56.70
562.00.43	TRAVEL	3,000.00	4,130.88	-1,130.88
562.00.45	OPERATING RENTALS & LEASES	0.00	335.74	-335.74
562.00.49	MISCELLANEOUS	600.00	3,630.59	-3,030.59
562.00.95	INTERFUND OPERATING RENTALS/LEASE	686.00	389.64	296.36
594.62.64	MAJOR EQUIPMENT	100.00	0.00	100.00
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	67,790.00	50,410.00	17,380.00
11252	WATER PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	83,006.00	81,788.00	1,218.00
562.00.21	OTHER BENEFITS	34,222.00	32,448.59	1,773.41
562.00.31	OFFICE & OPERATING SUPPLIES	550.00	281.58	268.42
562.00.32	FUEL CONSUMED	1,233.00	901.79	331.21
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	131.00	175.00	-44.00
562.00.43	TRAVEL	500.00	1,167.80	-667.80
562.00.49	MISCELLANEOUS	1,050.00	0.00	1,050.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	3,643.00	4,215.36	-572.36
11252	WATER PROGRAM SUBTOTAL	124,360.00	120,978.12	3,381.88
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.31	OFFICE & OPERATING SUPPLIES	30.00	0.00	30.00
562.00.32	FUEL CONSUMED	225.00	94.91	130.09
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	59.00	35.00	24.00
562.00.43	TRAVEL	15.00	222.53	-207.53
562.00.49	MISCELLANEOUS	75.00	35.00	40.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	913.00	477.23	435.77
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	1,332.00	864.67	467.33
11254	ON SITE SEWAGE PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	42,207.00	45,438.00	-3,231.00
562.00.21	OTHER BENEFITS	17,208.00	14,273.64	2,934.36
562.00.31	OFFICE & OPERATING SUPPLIES	75.00	216.75	-141.75
562.00.32	FUEL CONSUMED	1,770.00	1,085.14	684.86
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25.00	0.00	25.00
562.00.42	COMMUNICATIONS	518.00	375.00	143.00
562.00.43	TRAVEL	300.00	466.32	-166.32
562.00.49	MISCELLANEOUS	650.00	2,010.74	-1,360.74
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,863.00	4,904.33	-41.33
594.62.64	MAJOR EQUIPMENT	250.00	0.00	250.00
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	67,866.00	68,769.92	-903.92
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	85.00	0.00	85.00
562.00.32	FUEL CONSUMED	105.00	87.60	17.40
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	36.00	332.11	-296.11
562.00.43	TRAVEL	100.00	0.00	100.00
562.00.49	MISCELLANEOUS	100.00	299.09	-199.09

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562.00.95	INTERFUND OPERATING RENTALS/LEASE	334.00	309.25	24.75
594.62.69	OTHER EQUIPMENT	25.00	0.00	25.00
11255	VECTOR SUBTOTAL	800.00	1,028.05	-228.05
11256	FOOD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	107,476.00	107,544.00	-68.00
562.00.21	OTHER BENEFITS	36,055.00	35,929.57	125.43
562.00.31	OFFICE & OPERATING SUPPLIES	2,000.00	1,731.31	268.69
562.00.32	FUEL CONSUMED	1,505.00	751.15	753.85
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	27.68	22.32
562.00.42	COMMUNICATIONS	1,867.00	3,569.00	-1,702.00
562.00.43	TRAVEL	500.00	422.64	77.36
562.00.45	OPERATING RENTALS & LEASES	2,500.00	1,485.00	1,015.00
562.00.49	MISCELLANEOUS	1,550.00	1,336.03	213.97
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,036.00	4,287.44	-251.44
594.62.64	MAJOR EQUIPMENT	1,200.00	0.00	1,200.00
11256	FOOD PROGRAM SUBTOTAL	158,739.00	157,083.82	1,655.18
11258	LIVING ENVIRONMENT PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	325.00	144.30	180.70
562.00.32	FUEL CONSUMED	130.00	126.69	3.31
562.00.42	COMMUNICATIONS	129.00	131.35	-2.35
562.00.43	TRAVEL	50.00	0.00	50.00
562.00.49	MISCELLANEOUS	350.00	0.00	350.00
562.00.95	INTERFUND OPERATING RENTALS/LEASE	589.00	547.24	41.76
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	1,573.00	949.58	623.42
11271	VITAL RECORDS			
562.00.11	REGULAR SALARIES & WAGES	73,807.00	74,460.00	-653.00
562.00.21	OTHER BENEFITS	29,876.00	26,158.71	3,717.29
562.00.31	OFFICE & OPERATING SUPPLIES	525.00	393.79	131.21
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15.00	0.00	15.00
562.00.42	COMMUNICATIONS	819.00	1,205.68	-386.68
562.00.43	TRAVEL	300.00	0.00	300.00
562.00.49	MISCELLANEOUS	100.00	0.00	100.00
594.62.64	MAJOR EQUIPMENT	125.00	0.00	125.00
11271	VITAL RECORDS SUBTOTAL	105,567.00	102,218.18	3,348.82
11272	LABORATORY			
562.00.11	REGULAR SALARIES & WAGES	62,185.00	62,305.12	-120.12
562.00.21	OTHER BENEFITS	28,250.00	26,549.91	1,700.09
562.00.31	OFFICE & OPERATING SUPPLIES	5,300.00	9,887.26	-4,587.26
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50.00	0.00	50.00
562.00.42	COMMUNICATIONS	1,360.00	2,061.58	-701.58
562.00.48	REPAIRS & MAINTENANCE	500.00	0.00	500.00
562.00.49	MISCELLANEOUS	500.00	330.00	170.00
594.62.64	MAJOR EQUIPMENT	50.00	0.00	50.00
11272	LABORATORY SUBTOTAL	98,195.00	101,133.87	-2,938.87
11273	HEALTH EDUCATION			
562.00.11	REGULAR SALARIES & WAGES	34,709.00	38,948.00	-4,239.00
562.00.21	OTHER BENEFITS	14,636.00	13,938.22	697.78

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562.00.31	OFFICE & OPERATING SUPPLIES	0.00	5,237.69	-5,237.69
562.00.43	TRAVEL	0.00	1,734.55	-1,734.55
562.00.49	MISCELLANEOUS	0.00	14,450.24	-14,450.24
594.62.64	MAJOR EQUIPMENT	0.00	2,068.52	-2,068.52
11273	HEALTH EDUCATION SUBTOTAL	49,345.00	76,377.22	-27,032.22
11281	ASSESSMENT			
562.00.31	OFFICE & OPERATING SUPPLIES	0.00	269.85	-269.85
562.00.49	MISCELLANEOUS	0.00	950.00	-950.00
11281	ASSESSMENT SUBTOTAL	0.00	1,219.85	-1,219.85
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	5,500.00	3,549.34	1,950.66
562.00.32	FUEL CONSUMED	5.00	0.00	5.00
562.00.42	COMMUNICATIONS	1,343.00	621.14	721.86
562.00.43	TRAVEL	1,000.00	1,172.15	-172.15
562.00.49	MISCELLANEOUS	20,025.00	11,772.17	8,252.83
562.00.95	INTERFUND OPERATING RENTALS/LEASE	261.00	557.91	-296.91
594.62.64	MAJOR EQUIPMENT	1,000.00	1,239.72	-239.72
11288	BIOTERRORISM SUBTOTAL	29,134.00	18,912.43	10,221.57
11298	11200 - PUB HLTH END FUND BAL			
508.00.00	ENDING FUND BALANCE	128,754.00	561,409.59	-432,655.59
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	128,754.00	561,409.59	-432,655.59
<b>112</b>	<b>PUBLIC HEALTH EXPENDITURE TOTAL</b>	<b>2,267,403.00</b>	<b>2,686,653.51</b>	<b>-419,250.51</b>
<b>115</b>	<b>COUNTY ROAD</b>			
11501	OTHER GOVERNMENT SERVICES			
519.70.00	REIMBURSABLE WORK	175,000.00	37,149.27	137,850.73
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0.00	39,737.07	-39,737.07
519.70.12	REIMBURSABLE WORK-OVERTIME	0.00	1,589.23	-1,589.23
519.70.21	REIMBURSABLE WORK-BENEFITS	0.00	20,250.25	-20,250.25
519.70.93	REIMBURSABLE WORK-MATERIAL USED	0.00	6,523.74	-6,523.74
519.70.95	REIMBURSABLE WORK-EQUIPMENT RENTAL	0.00	14,902.11	-14,902.11
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	175,000.00	120,151.67	54,848.33
11502	CONSTRUCTION			
541.30.00	HAUL ROCK	30,000.00	0.00	30,000.00
595.11.00	CONSULTANT-NON-REIMBURSABLE	531,000.00	294,265.70	236,734.30
595.11.11	DESIGN-SALARY & WAGES	0.00	102,250.22	-102,250.22
595.11.12	DESIGN OVERTIME	0.00	16.46	-16.46
595.11.21	SURVEYING-BENEFITS	0.00	50,112.01	-50,112.01
595.11.95	DESIGN-EQUIPMENT RENTAL	0.00	21,967.52	-21,967.52
595.12.00	CONSULTANT NON-REIMBURSABLE	269,000.00	181,582.41	87,417.59
595.12.11	ADMINISTRATION-SALARY & WAGES	0.00	118,933.87	-118,933.87
595.12.12	ADMINISTRATION-OVERTIME	0.00	939.65	-939.65
595.12.14	INSPECTION-COMPTIME USED	0.00	34.56	-34.56
595.12.21	ADMINISTRATION-BENEFITS	0.00	58,774.73	-58,774.73
595.12.95	ADMINISTRATION-EQUIPMENT RENTAL	0.00	28,650.87	-28,650.87
595.21.00	PRELIMINARY ACTIVITY-R/W	1,000.00	0.00	1,000.00

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595.21.11	PRELIMINARY ACTIVITY R/W SALARY & WAGES	0.00	7,987.79	-7,987.79
595.21.21	PRELIMINARY ACTIVITY	0.00	3,871.44	-3,871.44
595.21.95	PRELIMINARY ACTIVITY R/W EQUIP RENTAL	0.00	597.72	-597.72
595.22.00	APPRAISAL R/W	3,000.00	8,200.00	-5,200.00
595.22.11	APPRAISAL R/W SALARY & WAGES	0.00	1,053.53	-1,053.53
595.22.21	APPRAISAL-FRINGE	0.00	516.23	-516.23
595.22.95	APPRAISAL R/W EQUIPMENT RENTAL	0.00	68.75	-68.75
595.23.00	ACQUISITION R/W	900,000.00	847,572.38	52,427.62
595.23.11	ACQUISITION R/W-SALARY & WAGES	0.00	29,708.27	-29,708.27
595.23.12	ACQUISITION R/W OVERTIME	0.00	1,043.85	-1,043.85
595.23.21	ACQUISITION- BENEFITS	0.00	15,068.69	-15,068.69
595.23.95	ACQUISITION R/W EQUIPMENT RENTAL	0.00	1,563.22	-1,563.22
595.24.00	CITY OF WALLA WALLA - UTILITIES	1,300,000.00	1,253,910.86	46,089.14
595.30.00	ROADWAY	9,441,000.00	7,031,594.05	2,409,405.95
595.30.11	DETOUR - SALARY & WAGES	0.00	8,779.69	-8,779.69
595.30.12	HAUL ROCK-OVERTIME	0.00	13.01	-13.01
595.30.21	HAUL ROCK	0.00	4,308.44	-4,308.44
595.30.93	ROADWAY-MATERIAL USED	0.00	2,773.27	-2,773.27
595.30.95	DETOUR-EQUIPMENT RENTAL	0.00	21,401.92	-21,401.92
595.35.00	GRAVEL CONVERSION	30,000.00	0.00	30,000.00
595.41.00	BRIDGES UNDER 20'-NON REIMBURSABLE	200,000.00	0.00	200,000.00
595.42.00	CULVERTS	0.00	24.34	-24.34
595.42.11	CULVERTS- SALARY & WAGES	0.00	143.36	-143.36
595.42.21	CULVERTS-BENEFITS	0.00	70.25	-70.25
595.42.93	CULVERTS-MATERIAL USED	0.00	3,992.90	-3,992.90
595.42.95	CULVERTS-EQUIPMENT RENTAL	0.00	727.77	-727.77
595.51.00	BRIDGES 20' AND OVER-NON-REIMBURSABLE	2,518,000.00	2,493,192.81	24,807.19
595.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0.00	18,530.13	-18,530.13
595.51.21	BRIDGES 20' AND OVER-BENEFITS	0.00	9,168.91	-9,168.91
595.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0.00	24,307.09	-24,307.09
595.51.95	BRIDGES 20' AND OVER-EQUIPMENT RENTAL	0.00	30,773.72	-30,773.72
595.62.00	SPECIAL PURPOSE PATHS	187,000.00	333,588.81	-146,588.81
595.64.00	TRAFFIC CONTROL	1,000.00	0.00	1,000.00
595.64.11	TRAFFIC CONTROL-SALARY & WAGES	0.00	2,609.30	-2,609.30
595.64.21	TRAFFIC CONTROL - BENEFITS	0.00	1,278.54	-1,278.54
595.64.93	TRAFFIC CONTROL-MATERIAL USED	0.00	3,047.46	-3,047.46
595.64.95	TRAFFIC CONTROL-EQUIPMENT RENTAL	0.00	1,794.70	-1,794.70
595.71.00	VEGETATION	0.00	17.04	-17.04
595.71.11	VEGETATION-SALARY & WAGES	0.00	417.70	-417.70
595.71.21	VEGETATION	0.00	204.67	-204.67
595.71.93	VEGETATION-MATERIAL USED	0.00	21.63	-21.63
595.71.95	VEGETATION-EQUIPMENT RENTAL	0.00	630.30	-630.30
595.90.00	CONSTRUCTION ADMINISTRATION	5,000.00	0.00	5,000.00
11502	CONSTRUCTION SUBTOTAL	15,416,000.00	13,022,102.54	2,393,897.46
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	8,000.00	3,551.14	4,448.86
11504	CELLULAR PHONE SUBTOTAL	8,000.00	3,551.14	4,448.86
11505	11505 - CRACK SEALING			



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542.34.00	CRACK SEALING	90,000.00	1,400.92	88,599.08
542.34.11	CRACK SEALING-SALARY & WAGES	0.00	31,082.60	-31,082.60
542.34.12	CRACK SEALING-OVERTIME	0.00	478.71	-478.71
542.34.21	CRACK SEALING-BENEFITS	0.00	15,464.80	-15,464.80
542.34.93	CRACK SEALING - MATERIAL USED	0.00	18,071.26	-18,071.26
542.34.95	CRACK SEALING - EQUIP RENTAL	0.00	15,342.39	-15,342.39
11505	11505 - CRACK SEALING SUBTOTAL	90,000.00	81,840.68	8,159.32
11509	TRAVELED WAY			
542.31.00	PATCH & PRELEVEL F/C 08	1,421,000.00	3,967.65	1,417,032.35
542.31.11	PATCH & PRELEVEL F/C 16 SALARY & WAGES	0.00	236,299.34	-236,299.34
542.31.12	PATCH & PRELEVEL F/C 07 OVERTIME	0.00	1,480.37	-1,480.37
542.31.21	ANIMAL REMOVAL-BENEFITS	0.00	117,883.69	-117,883.69
542.31.93	PATCH & PRELEVEL F/C 19- MATERIAL USED	0.00	487,926.55	-487,926.55
542.31.95	PATCH & PRELEVEL F/C 14-EQUIP RENTAL	0.00	453,855.90	-453,855.90
11509	TRAVELED WAY SUBTOTAL	1,421,000.00	1,301,413.50	119,586.50
11511	SHOULDERS			
542.32.00	SHOULDERS - REPAIR	475,000.00	0.00	475,000.00
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	0.00	104,966.17	-104,966.17
542.32.12	SHOULDERS-BLADING-OVERTIME	0.00	143.67	-143.67
542.32.21	SHOULDERS-BENEFITS	0.00	51,503.41	-51,503.41
542.32.93	SHOULDERS-BLADING-MATERIAL USED	0.00	93,063.16	-93,063.16
542.32.95	SHOULDERS-BLADING-EQUIPMENT RENTAL	0.00	192,086.23	-192,086.23
589.00.00	OTHER NONEXPENDITURES	0.00	467.46	-467.46
11511	SHOULDERS SUBTOTAL	475,000.00	442,230.10	32,769.90
11512	SEALING			
542.33.00	SEALING	1,150,000.00	635,302.76	514,697.24
542.33.11	SEALING-SALARY & WAGES	0.00	119,318.36	-119,318.36
542.33.12	SEALING-OVERTIME	0.00	1,755.61	-1,755.61
542.33.21	SEALING	0.00	59,326.20	-59,326.20
542.33.93	SEALING-MATERIAL USED	0.00	80,610.94	-80,610.94
542.33.95	SEALING-EQUIP RENTAL	0.00	249,957.67	-249,957.67
11512	SEALING SUBTOTAL	1,150,000.00	1,146,271.54	3,728.46
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	50,000.00	0.00	50,000.00
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	0.00	915.67	-915.67
542.41.21	BRIDGES UNDER 20' - BENEFITS	0.00	448.67	-448.67
542.41.95	BRIDGES UNDER 20' EQUIP RENTAL	0.00	957.39	-957.39
11513	BRIDGES UNDER 20' SUBTOTAL	50,000.00	2,321.73	47,678.27
11514	CULVERTS			
542.42.00	PLACEMENT	95,000.00	7.13	94,992.87
542.42.11	CULVERTS - CLEANING -SALARY & WAGES	0.00	32,589.11	-32,589.11
542.42.12	CULVERTS-PLACEMENT-OVERTIME	0.00	737.75	-737.75
542.42.21	PLACEMENT	0.00	16,500.02	-16,500.02
542.42.93	CULVERTS - CLEANING -MATERIAL USED	0.00	6,666.47	-6,666.47
542.42.95	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	0.00	56,240.83	-56,240.83
11514	CULVERTS SUBTOTAL	95,000.00	112,741.31	-17,741.31

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11515	DITCHES			
542.43.00	DITCHES	250,000.00	0.00	250,000.00
542.43.11	DITCHES-SALARY & WAGES	0.00	53,956.14	-53,956.14
542.43.12	DITCHES-OVERTIME	0.00	13.67	-13.67
542.43.21	DITCHES-BENEFITS	0.00	26,445.12	-26,445.12
542.43.93	DITCHES-MATERIAL USED	0.00	21,834.79	-21,834.79
542.43.95	DITCHES-EQUIPMENT RENTAL	0.00	111,847.50	-111,847.50
11515	DITCHES SUBTOTAL	250,000.00	214,097.22	35,902.78
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	30,000.00	179.09	29,820.91
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0.00	3,606.78	-3,606.78
542.51.21	BRIDGES 20' AND OVER-BENEFITS	0.00	1,767.28	-1,767.28
542.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0.00	1,746.43	-1,746.43
542.51.95	BRIDGES 20' AND OVER-EQUIP RENTAL	0.00	5,239.81	-5,239.81
11516	BRIDGES 20' & OVER SUBTOTAL	30,000.00	12,539.39	17,460.61
11518	ROAD LIGHTING			
542.63.00	ROAD LIGHTING	2,000.00	507.72	1,492.28
11518	ROAD LIGHTING SUBTOTAL	2,000.00	507.72	1,492.28
11519	TRAFFIC CONTROL			
542.64.00	GUARDRAIL	243,000.00	3,258.55	239,741.45
542.64.11	PRIVATE ROAD NAME SIGNS 911 SALARY & WAG	0.00	46,718.04	-46,718.04
542.64.12	STRIPING-OVERTIME	0.00	1,441.35	-1,441.35
542.64.21	STRIPING-BENEFITS	0.00	23,595.73	-23,595.73
542.64.93	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	0.00	79,717.02	-79,717.02
542.64.95	NEW ROAD NAME SIGNS-EQUIP RENTAL	0.00	64,934.74	-64,934.74
11519	TRAFFIC CONTROL SUBTOTAL	243,000.00	219,665.43	23,334.57
11520	SNOW & ICE			
542.66.00	SNOW & ICE	325,000.00	411.41	324,588.59
542.66.11	SNOW & ICE-SALARY & WAGES	0.00	59,084.58	-59,084.58
542.66.12	SNOW & ICE-OVERTIME	0.00	13,531.30	-13,531.30
542.66.21	SNOW & ICE-BENEFITS	0.00	35,580.99	-35,580.99
542.66.93	SNOW & WAGES-MATERIAL USED	0.00	40,484.11	-40,484.11
542.66.95	SNOW & ICE - EQUIPMENT RENTAL	0.00	263,505.94	-263,505.94
11520	SNOW & ICE SUBTOTAL	325,000.00	412,598.33	-87,598.33
11521	STREET CLEANING			
542.67.00	STREET CLEANING	50,000.00	0.00	50,000.00
542.67.11	STREET CLEANING-SALARY & WAGES	0.00	10,777.49	-10,777.49
542.67.12	STREET CLEANING-OVERTIME	0.00	22.60	-22.60
542.67.21	STREET CLEANING-BENEFITS	0.00	5,292.02	-5,292.02
542.67.95	STREET CLEANING-EQUIPMENT RENTAL	0.00	14,661.00	-14,661.00
11521	STREET CLEANING SUBTOTAL	50,000.00	30,753.11	19,246.89
11522	MOWING WEEDS			
542.71.00	MOWING WEEDS	20,000.00	0.00	20,000.00
542.71.11	MOWING WEEDS-SALARY & WAGES	0.00	1,969.73	-1,969.73
542.71.21	MOWING WEEDS-BENEFITS	0.00	965.18	-965.18
542.71.95	MOWING WEEDS-EQUIPOMENT RENTAL	0.00	9,990.85	-9,990.85

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11522	MOWING WEEDS SUBTOTAL	20,000.00	12,925.76	7,074.24
11523	CHEMICAL WEED CONTROL			
542.71.00	CHEMICAL WEED CONTROL	225,000.00	3,972.39	221,027.61
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0.00	31,608.84	-31,608.84
542.71.12	CHEMICAL WEED CONTROL-OVERTIME	0.00	77.60	-77.60
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	0.00	18,363.67	-18,363.67
542.71.93	CHEMICAL WEED CONTROL-MATERIAL USED	0.00	136,981.68	-136,981.68
542.71.95	WEED CONTROL-EQUIP RENTAL	0.00	42,542.65	-42,542.65
11523	CHEMICAL WEED CONTROL SUBTOTAL	225,000.00	233,546.83	-8,546.83
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	140,000.00	2,566.82	137,433.18
542.71.11	OTHER VEGETATION CONTROL - S&W	0.00	76,801.21	-76,801.21
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0.00	2,667.06	-2,667.06
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	0.00	38,938.81	-38,938.81
542.71.95	OTHER VEGETATION CONTROL-EQUIP RENTAL	0.00	90,278.72	-90,278.72
11524	OTHER VEGETATION CONTROL SUBTOTAL	140,000.00	211,252.62	-71,252.62
11525	RETAINING WALLS			
542.73.00	RETAINING WALLS	2,000.00	0.00	2,000.00
11525	RETAINING WALLS SUBTOTAL	2,000.00	0.00	2,000.00
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	10,000.00	1,337.37	8,662.63
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0.00	3,287.35	-3,287.35
542.75.21	LITTER CLEAN-UP-BENEFITS	0.00	1,610.81	-1,610.81
542.75.95	LITTER CLEAN UP-EQUIPMENT USED	0.00	3,289.15	-3,289.15
11526	LITTER CLEAN-UP SUBTOTAL	10,000.00	9,524.68	475.32
11527	CONTOUR CONTROL			
542.76.11	CONTOUR CONTROL-SALARY & WAGES	0.00	108.88	-108.88
542.76.21	CONTROL CONTROL-BENEFITS	0.00	53.35	-53.35
542.76.95	CONTOUR CONTROL EQUIPMENT RENTAL	0.00	91.56	-91.56
11527	CONTOUR CONTROL SUBTOTAL	0.00	253.79	-253.79
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	400,000.00	6,531.75	393,468.25
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0.00	220,007.57	-220,007.57
542.90.12	MAINTENANCE ADMIN-OVERTIME	0.00	51.03	-51.03
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0.00	1,505.75	-1,505.75
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	0.00	108,566.08	-108,566.08
542.90.95	MAINTENANCE ADMIN-EQUIP RENTAL	0.00	37,133.88	-37,133.88
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	400,000.00	373,796.06	26,203.94
11533	COMPUTER MAINT/ADMIN			
543.30.00	COUNTY SUPPORT	120,000.00	12,836.62	107,163.38
543.30.11	TECH SERVICES MEETINGS/SUPPORT	0.00	35,586.14	-35,586.14
543.30.14	TECH SERVICES MEETINGS/SUPPORT	0.00	12.48	-12.48
543.30.21	TECH SERVICES MEETINGS/SUPPORT-BENEFITS	0.00	17,443.28	-17,443.28
543.30.95	COMPUTER MAINT/ADMIN - EQUIP RENTAL	0.00	2,465.48	-2,465.48
11533	COMPUTER MAINT/ADMIN SUBTOTAL	120,000.00	68,344.00	51,656.00

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11539	GPS/GIS			
544.40.00	GIS DATABASE ADMINISTRATION	232,000.00	31,688.75	200,311.25
544.40.11	GPS/GIS SALARY & WAGES	0.00	81,759.46	-81,759.46
544.40.14	GIS DATABASE ADMINISTRATION- COMPTIME USED	0.00	367.42	-367.42
544.40.21	GIS TRAINING-BENEFITS	0.00	40,245.32	-40,245.32
544.40.95	GIS SERVICES - EQUIPMENT RENTAL	0.00	12,881.01	-12,881.01
11539	GPS/GIS SUBTOTAL	232,000.00	166,941.96	65,058.04
11540	MANAGEMENT			
543.11.00	CLAIMS - RESOLUTION	350,000.00	22,970.22	327,029.78
543.11.11	CLAIMS-RESOLUTION-SALARY & WAGES	15,000.00	143,561.92	-128,561.92
543.11.12	CLAIMS-INVESTIGATION-OVERTIME	0.00	115.20	-115.20
543.11.21	ADMIN LEAVE/DIRECTOR-BENEFITS	0.00	70,401.77	-70,401.77
543.11.95	CLAIMS-RESOLUTION-EQUIPMENT RENTAL	0.00	11,240.02	-11,240.02
11540	MANAGEMENT SUBTOTAL	365,000.00	248,289.13	116,710.87
11541	UNDISTRIBUTED ENGINEERING			
544.21.00	SURVEYING	100,000.00	2,204.17	97,795.83
544.21.11	SURVEYING-SALARY & WAGES	0.00	46,827.03	-46,827.03
544.21.12	MISCELLANEOUS ENGINEERING-OVERTIME	0.00	113.77	-113.77
544.21.21	COUNTER WORK	0.00	22,986.70	-22,986.70
544.21.93	DRAFTING-MATERIAL USED	0.00	72.29	-72.29
544.21.95	DRAFTING-EQUIP RENTAL	0.00	4,994.03	-4,994.03
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	100,000.00	77,197.99	22,802.01
11546	ACCOUNTING			
543.30.00	ACCOUNTING	200,000.00	492.80	199,507.20
543.30.11	ACCOUNTING	0.00	104,943.30	-104,943.30
543.30.14	ACCOUNTING-COMPTIME USED	0.00	70.50	-70.50
543.30.21	ACCOUNTING-BENEFITS	0.00	51,386.90	-51,386.90
543.30.95	ACCOUNTING- EQUIP RENTAL	0.00	17,002.93	-17,002.93
11546	ACCOUNTING SUBTOTAL	200,000.00	173,896.43	26,103.57
11547	LABOR NEGOTIATIONS			
543.30.00	LABOR NEGOTIATIONS	25,000.00	0.00	25,000.00
11547	LABOR NEGOTIATIONS SUBTOTAL	25,000.00	0.00	25,000.00
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	16,500.00	6,210.00	10,290.00
11548	OFFICE EQUIPMENT SUBTOTAL	16,500.00	6,210.00	10,290.00
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	30,000.00	15,017.43	14,982.57
11549	OFFICE SUPPLIES SUBTOTAL	30,000.00	15,017.43	14,982.57
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	100,000.00	81,165.08	18,834.92
11551	PROFESSIONAL SERVICES SUBTOTAL	100,000.00	81,165.08	18,834.92
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	10,000.00	20,252.41	-10,252.41
11552	COMMUNICATIONS SUBTOTAL	10,000.00	20,252.41	-10,252.41
11553	ADVERTISING			

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543.30.44	ADVERTISING	7,000.00	3,791.57	3,208.43
11553	ADVERTISING SUBTOTAL	7,000.00	3,791.57	3,208.43
11554	INSURANCE			
543.30.46	INSURANCE	80,000.00	53,569.29	26,430.71
11554	INSURANCE SUBTOTAL	80,000.00	53,569.29	26,430.71
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	2,000.00	667.34	1,332.66
11555	REPAIRS & MAINTENANCE SUBTOTAL	2,000.00	667.34	1,332.66
11557	ROAD INVENTORY			
544.41.00	BRIDGES	39,000.00	805.25	38,194.75
544.41.11	CULVERTS - SALARY & WAGES	0.00	32,597.04	-32,597.04
544.41.21	BRIDGES-BENEFITS	0.00	15,896.37	-15,896.37
544.41.95	CRIS-EQUIPMENT RENTAL	0.00	9,179.25	-9,179.25
11557	ROAD INVENTORY SUBTOTAL	39,000.00	58,477.91	-19,477.91
11558	PROFESSIONAL DEVELOPMENT			
543.61.00	PROFESSIONAL DEVELOPMENT	65,000.00	17,050.00	47,950.00
543.61.11	SCHOOLS/SEMINARS-SALARY & WAGES	0.00	40,688.25	-40,688.25
543.61.14	SCHOOLS/SEMINARS-COMPTIME USED	0.00	1,045.91	-1,045.91
543.61.21	SCHOOLS & SEMINARS-BENEFITS	0.00	20,449.76	-20,449.76
543.61.95	SCHOOLS/SEMINARS-EQUIPMENT RENTAL	0.00	3,017.95	-3,017.95
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	65,000.00	82,251.87	-17,251.87
11559	FIRST AID-SAFETY			
543.62.00	FIRST AID-SAFETY	47,000.00	7,443.24	39,556.76
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	0.00	8,643.45	-8,643.45
543.62.21	FIRST AID & SAFETY-BENEFITS	0.00	4,200.77	-4,200.77
543.62.95	FIRST AID/SAFETY-EQUIPMENT RENTAL	0.00	604.14	-604.14
11559	FIRST AID-SAFETY SUBTOTAL	47,000.00	20,891.60	26,108.40
11560	VACATION LEAVE			
543.71.11	VACATION LEAVE-SALARY & WAGES	250,000.00	189,737.41	60,262.59
543.71.21	VACATION LEAVE-BENEFITS	0.00	92,982.56	-92,982.56
11560	VACATION LEAVE SUBTOTAL	250,000.00	282,719.97	-32,719.97
11561	SICK LEAVE			
543.71.11	SICK LEAVE-SALARY & WAGES	225,000.00	97,865.39	127,134.61
543.71.21	SICK LEAVE-BENEFITS	0.00	48,060.42	-48,060.42
11561	SICK LEAVE SUBTOTAL	225,000.00	145,925.81	79,074.19
11562	HOLIDAY			
543.71.11	HOLIDAY-SALARY & WAGES	155,000.00	113,251.27	41,748.73
543.71.21	HOLIDAY-BENEFITS	0.00	55,491.43	-55,491.43
11562	HOLIDAY SUBTOTAL	155,000.00	168,742.70	-13,742.70
11563	FLOATING HOLIDAY			
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	10,000.00	12,141.51	-2,141.51
543.71.21	FLOATING HOLIDAY-BENEFITS	0.00	5,949.34	-5,949.34
11563	FLOATING HOLIDAY SUBTOTAL	10,000.00	18,090.85	-8,090.85
11564	MILITARY LEAVE			

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543.71.11	BEREAVEMENT-SALARY & WAGES	2,500.00	583.29	1,916.71
543.71.21	BEREAVEMENT	0.00	285.81	-285.81
11564	MILITARY LEAVE SUBTOTAL	2,500.00	869.10	1,630.90
11565	JURY LEAVE			
543.71.11	JURY LEAVE-SALARY & WAGES	2,000.00	891.87	1,108.13
543.71.21	JURY DUTY-BENEFITS	0.00	398.56	-398.56
11565	JURY LEAVE SUBTOTAL	2,000.00	1,290.43	709.57
11566	STATE RETIREMENT			
543.72.21	STATE RETIREMENT	175,500.00	208,903.01	-33,403.01
11566	STATE RETIREMENT SUBTOTAL	175,500.00	208,903.01	-33,403.01
11567	F I C A			
543.73.21	FICA	219,000.00	226,178.87	-7,178.87
11567	F I C A SUBTOTAL	219,000.00	226,178.87	-7,178.87
11568	INDUSTRIAL INSURANCE			
543.74.21	INDUSTRIAL INSURANCE	82,500.00	69,449.57	13,050.43
11568	INDUSTRIAL INSURANCE SUBTOTAL	82,500.00	69,449.57	13,050.43
11569	HEALTH INSURANCE			
543.75.21	HEALTH INSURANCE	500,000.00	459,786.84	40,213.16
11569	HEALTH INSURANCE SUBTOTAL	500,000.00	459,786.84	40,213.16
11570	LIFE INSURANCE			
543.75.21	LIFE INSURANCE	4,500.00	2,707.20	1,792.80
11570	LIFE INSURANCE SUBTOTAL	4,500.00	2,707.20	1,792.80
11571	DENTAL INSURANCE			
543.75.21	DENTAL INSURANCE	68,000.00	73,868.13	-5,868.13
11571	DENTAL INSURANCE SUBTOTAL	68,000.00	73,868.13	-5,868.13
11572	UNEMPLOYMENT COMPENSATION			
543.75.21	UNEMPLOYMENT COMP	4,000.00	6,610.44	-2,610.44
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	4,000.00	6,610.44	-2,610.44
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #3	141,000.00	109,503.36	31,496.64
543.50.11	MAINT OF FACILITIES#8-SALARY & WAGES	0.00	32,275.43	-32,275.43
543.50.12	MAINT OF FACILITIES#2-OVERTIME	0.00	60.27	-60.27
543.50.21	MAINT OF FACILITIES #3-BENEFITS	0.00	15,844.51	-15,844.51
543.50.93	MAINT OF FACILITIES#8-MATERIAL USED	0.00	2,603.16	-2,603.16
543.50.95	MAINT OF FACILITIES#8-EQUIP RENTAL	0.00	17,972.00	-17,972.00
594.00.11	CONSTR OF FACILITIES #1-SALARY & WAGES	0.00	15,284.34	-15,284.34
594.00.21	CONSTRUCTION OF FACILITIES-WW	0.00	7,489.39	-7,489.39
594.00.62	CONSTRUCTION OF FACILITIES #1	75,000.00	6,997.78	68,002.22
594.00.95	CONSTRUCTION OF FACILITIES	0.00	20,050.40	-20,050.40
11575	MAINTENANCE OF FACILITIES SUBTOTAL	216,000.00	228,080.64	-12,080.64
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	0.00	122.22	-122.22
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	0.00	122.22	-122.22
11577	VISION INSURANCE			

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543.75.21	VISION INSURANCE	8,500.00	5,951.26	2,548.74
11577	VISION INSURANCE SUBTOTAL	8,500.00	5,951.26	2,548.74
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	DRIVEWAYS	170,000.00	212.33	169,787.67
544.22.11	LONG PLATS-SALARY & WAGES	0.00	57,281.84	-57,281.84
544.22.14	DRIVEWAYS-COMPTIME USED	0.00	57.60	-57.60
544.22.21	SHORT PLATS-BENEFITS	0.00	28,097.02	-28,097.02
544.22.95	PRIVATE ROADS-EQUIPMENT RENTAL	0.00	14,030.09	-14,030.09
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	170,000.00	99,678.88	70,321.12
11579	PERMITS			
544.24.00	FRANCHISES	55,000.00	1,839.82	53,160.18
544.24.11	RIGHT OF WAY PERMITS-SALARY & WAGES	0.00	34,400.98	-34,400.98
544.24.14	FRANCHISES - COMPTIME USED	0.00	339.24	-339.24
544.24.21	RIGHT OF WAY PERMITS-BENEFITS	0.00	17,022.25	-17,022.25
544.24.95	RIGHT OF WAY PERMITS-EQUIP RENTAL	0.00	6,227.06	-6,227.06
11579	PERMITS SUBTOTAL	55,000.00	59,829.35	-4,829.35
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	5,000.00	0.00	5,000.00
544.26.11	R/W INVESTIGATION-SALARY & WAGES	0.00	4,876.45	-4,876.45
544.26.21	R/W INVESTIGATION-BENEFITS	0.00	2,389.67	-2,389.67
544.26.95	R/W INVESTIGATION - EQUIPMENT RENTAL	0.00	540.61	-540.61
11580	R/W INVESTIGATION SUBTOTAL	5,000.00	7,806.73	-2,806.73
11581	PLANNING			
544.42.00	PLANNING	120,000.00	73,161.07	46,838.93
544.42.11	MULTI-PURPOSES-SALARY & WAGES	0.00	25,422.95	-25,422.95
544.42.21	TRANSPORTATION PLANNING-BENEFITS	0.00	12,457.30	-12,457.30
544.42.95	TRANSPORTATION PLANNING-EQUIPMENT	0.00	6,504.67	-6,504.67
11581	PLANNING SUBTOTAL	120,000.00	117,545.99	2,454.01
11583	STORMWATER FEES			
544.71.49	STORMWATER FEES	1,600.00	1,602.09	-2.09
11583	STORMWATER FEES SUBTOTAL	1,600.00	1,602.09	-2.09
11585	UNDIST LABOR-COUNTY ROAD			
549.00.00	UNDIST LABOR-COUNTY ROAD	-1,767,500.00	-1,469,110.84	-298,389.16
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,767,500.00	-1,469,110.84	-298,389.16
11591	11591- CNTY RD DISB OF FUNDS			
598.00.52	DISBURSEMENT OF FUNDS	0.00	18,084.00	-18,084.00
11591	11591- CNTY RD DISB OF FUNDS SUBTOTAL	0.00	18,084.00	-18,084.00
11592	11592 - COUNTY RD LONGEVITY			
543.75.11	LONGEVITY	61,000.00	39,080.00	21,920.00
543.75.21	LONGEVITY-BENEFITS	0.00	19,149.20	-19,149.20
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	61,000.00	58,229.20	2,770.80
11594	COST ALLOCATION			
543.70.00	CURRENT EXP COST ALLOCATION	75,000.00	67,166.00	7,834.00
11594	COST ALLOCATION SUBTOTAL	75,000.00	67,166.00	7,834.00

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11598	COUNTY RD ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	2,030,900.00	4,083,477.46	-2,052,577.46
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	2,030,900.00	4,083,477.46	-2,052,577.46
<b>115</b>	<b>COUNTY ROAD EXPENDITURE TOTAL</b>	<b>24,689,000.00</b>	<b>23,984,655.06</b>	<b>704,344.94</b>
<b>118</b>	<b>WALLA WALLA FAIR</b>			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	92,000.00	102,110.00	-10,110.00
573.70.44	ADVERTISING	500.00	362.85	137.15
573.70.48	REPAIRS & MAINTENANCE	100.00	0.00	100.00
573.70.49	MISCELLANEOUS	10,900.00	10,806.09	93.91
11801	11801 - RODEO SUBTOTAL	103,500.00	113,278.94	-9,778.94
11802	11802 - RACES			
573.70.41	PROFESSIONAL SERVICES	7,500.00	7,944.05	-444.05
573.70.44	ADVERTISING	1,000.00	663.05	336.95
573.70.45	OPERATING RENTALS & LEASES	6,700.00	6,645.00	55.00
573.70.46	INSURANCE	16,050.00	18,100.57	-2,050.57
573.70.49	MISCELLANEOUS	51,500.00	51,019.78	480.22
11802	11802 - RACES SUBTOTAL	82,750.00	84,372.45	-1,622.45
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	16,931.00	16,040.26	890.74
573.70.12	OVERTIME	3,000.00	2,465.71	534.29
573.70.13	EXTRA LABOR	5,500.00	6,067.49	-567.49
573.70.21	OTHER BENEFITS	5,967.00	4,614.54	1,352.46
573.70.31	OFFICE & OPERATING SUPPLIES	600.00	394.39	205.61
573.70.41	PROFESSIONAL SERVICES	5,500.00	4,801.46	698.54
573.70.43	TRAVEL	200.00	148.47	51.53
573.70.44	ADVERTISING	500.00	282.70	217.30
573.70.48	REPAIRS & MAINTENANCE	500.00	232.85	267.15
573.70.49	MISCELLANEOUS	30,000.00	34,807.42	-4,807.42
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	68,698.00	69,855.29	-1,157.29
11805	11805 - SPECIAL EVENTS			
573.70.12	OVERTIME	500.00	0.00	500.00
573.70.13	EXTRA LABOR	3,000.00	2,111.85	888.15
573.70.21	OTHER BENEFITS	670.00	261.56	408.44
573.70.31	OFFICE & OPERATING SUPPLIES	500.00	0.00	500.00
573.70.41	PROFESSIONAL SERVICES	41,600.00	3,256.99	38,343.01
573.70.44	ADVERTISING	5,000.00	3,394.35	1,605.65
573.70.45	OPERATING RENTALS & LEASES	3,000.00	666.00	2,334.00
573.70.49	MISCELLANEOUS	10,000.00	7,543.43	2,456.57
11805	11805 - SPECIAL EVENTS SUBTOTAL	64,270.00	17,234.18	47,035.82
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	99,131.00	109,153.09	-10,022.09
573.70.12	OVERTIME	20,000.00	30,186.21	-10,186.21
573.70.13	EXTRA LABOR	53,000.00	50,147.06	2,852.94
573.70.21	OTHER BENEFITS	61,968.00	61,871.33	96.67



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573.70.31	OFFICE & OPERATING SUPPLIES	12,000.00	21,604.58	-9,604.58
573.70.32	FUEL CONSUMED	8,000.00	9,336.75	-1,336.75
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000.00	1,625.51	1,374.49
573.70.41	PROFESSIONAL SERVICES	54,000.00	68,359.16	-14,359.16
573.70.42	COMMUNICATIONS	4,000.00	3,942.50	57.50
573.70.43	TRAVEL	500.00	300.11	199.89
573.70.44	ADVERTISING	20,000.00	4,060.97	15,939.03
573.70.45	OPERATING RENTALS & LEASES	15,000.00	24,285.07	-9,285.07
573.70.47	PUBLIC UTILITIES SERVICES	33,000.00	37,434.45	-4,434.45
573.70.48	REPAIRS & MAINTENANCE	40,000.00	35,172.00	4,828.00
573.70.49	MISCELLANEOUS	20,800.00	23,984.95	-3,184.95
573.70.91	INTERFUND PROFESSIONAL SERVICES	2,500.00	1,026.25	1,473.75
11806	11806 - FAIR-GENERAL SUBTOTAL	446,899.00	482,489.99	-35,590.99
11807	11807 - CONCERT			
573.70.13	EXTRA LABOR	500.00	395.44	104.56
573.70.21	OTHER BENEFITS	90.00	65.14	24.86
573.70.41	PROFESSIONAL SERVICES	76,000.00	69,104.43	6,895.57
573.70.44	ADVERTISING	5,760.00	10,386.42	-4,626.42
573.70.45	OPERATING RENTALS & LEASES	1,500.00	2,057.20	-557.20
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	2,000.00	3,018.97	-1,018.97
11807	11807 - CONCERT SUBTOTAL	88,550.00	85,027.60	3,522.40
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	14,000.00	15,946.16	-1,946.16
573.70.21	OTHER BENEFITS	2,400.00	2,741.53	-341.53
573.70.49	MISCELLANEOUS	200.00	0.00	200.00
11808	11808 - SECURITY SUBTOTAL	16,600.00	18,687.69	-2,087.69
11809	11809 - SPRING RACE MEET			
573.70.13	EXTRA LABOR	2,500.00	0.00	2,500.00
573.70.21	OTHER BENEFITS	415.00	0.00	415.00
573.70.31	OFFICE & OPERATING SUPPLIES	50.00	0.00	50.00
573.70.32	FUEL CONSUMED	525.00	500.00	25.00
573.70.41	PROFESSIONAL SERVICES	9,500.00	7,169.26	2,330.74
573.70.44	ADVERTISING	1,300.00	1,822.36	-522.36
573.70.45	OPERATING RENTALS & LEASES	6,700.00	5,440.00	1,260.00
573.70.46	INSURANCE	10,700.00	11,335.10	-635.10
573.70.48	REPAIRS & MAINTENANCE	400.00	0.00	400.00
573.70.49	MISCELLANEOUS	34,000.00	33,789.57	210.43
11809	11809 - SPRING RACE MEET SUBTOTAL	66,090.00	60,056.29	6,033.71
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	92,085.00	86,579.93	5,505.07
573.70.12	OVERTIME	2,000.00	0.00	2,000.00
573.70.13	EXTRA LABOR	12,000.00	8,249.63	3,750.37
573.70.21	OTHER BENEFITS	44,062.00	40,123.91	3,938.09
573.70.31	OFFICE & OPERATING SUPPLIES	7,500.00	2,994.67	4,505.33
573.70.32	FUEL CONSUMED	7,000.00	8,627.27	-1,627.27

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573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000.00	1,345.21	-345.21
573.70.41	PROFESSIONAL SERVICES	10,000.00	14,441.95	-4,441.95
573.70.42	COMMUNICATIONS	6,000.00	7,286.83	-1,286.83
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	2,325.28	674.72
573.70.46	INSURANCE	25,000.00	20,635.87	4,364.13
573.70.47	PUBLIC UTILITIES SERVICES	65,000.00	70,298.40	-5,298.40
573.70.48	REPAIRS & MAINTENANCE	40,000.00	29,735.57	10,264.43
573.70.49	MISCELLANEOUS	1,000.00	2,290.59	-1,290.59
573.70.91	INTERFUND PROFESSIONAL SERVICES	2,500.00	1,436.75	1,063.25
594.73.62	BUILDINGS	40,000.00	40,000.00	0.00
594.73.63	OTHER IMPROVEMENTS	5,000.00	0.00	5,000.00
594.73.64	MAJOR EQUIPMENT	5,000.00	1,438.89	3,561.11
594.75.70	DEBT SERVICE PRINCIPAL	0.00	2,164.28	-2,164.28
594.75.80	DEBT SERVICE-INTEREST	0.00	221.84	-221.84
11810	11810 - GENERAL GROUNDS SUBTOTAL	368,547.00	340,196.87	28,350.13
11813	11813 - DEMO			
573.70.13	EXTRA LABOR	900.00	615.00	285.00
573.70.21	OTHER BENEFITS	110.00	61.33	48.67
573.70.41	PROFESSIONAL SERVICES	1,250.00	900.00	350.00
573.70.44	ADVERTISING	500.00	483.13	16.87
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	5,750.00	5,398.00	352.00
11813	11813 - DEMO SUBTOTAL	9,110.00	7,457.46	1,652.54
11898	11898 - WW FAIR END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	9,029.81	-9,029.81
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0.00	9,029.81	-9,029.81
<b>118</b>	<b>WALLA WALLA FAIR EXPENDITURE TOTAL</b>	<b>1,315,014.00</b>	<b>1,287,686.57</b>	<b>27,327.43</b>
<b>119</b>	<b>HUMAN SERVICES</b>			
11905	11905 - PERSONNEL EXPENSE			
560.30.11	REGULAR SALARIES & WAGES	2,486,325.00	2,234,795.98	251,529.02
560.30.13	EXTRA LABOR	99,000.00	72,227.88	26,772.12
560.30.21	OTHER BENEFITS	1,046,500.00	732,196.02	314,303.98
560.30.42	COMMUNICATIONS	0.00	300.00	-300.00
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	3,631,825.00	3,039,519.88	592,305.12
11910	11910 - SUBSTANCE ABUSE			
566.10.31	OFFICE & OPERATING SUPPLIES	0.00	1,697.80	-1,697.80
566.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	46.70	-46.70
566.10.41	PROFESSIONAL SERVICES	0.00	1,899.13	-1,899.13
566.10.42	COMMUNICATIONS	0.00	1,782.08	-1,782.08
566.10.43	TRAVEL	0.00	10,790.25	-10,790.25
566.10.44	ADVERTISING	0.00	179.15	-179.15
566.10.45	OPERATING RENTALS & LEASES	0.00	1,446.28	-1,446.28
566.10.48	REPAIRS & MAINTENANCE	0.00	259.16	-259.16

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566.10.49	MISCELLANEOUS	0.00	756.84	-756.84
566.10.91	INTERFUND PROFESSIONAL SERVICES	0.00	7,470.52	-7,470.52
566.10.96	INTERFUND INSURANCE SERVICES	0.00	1,661.55	-1,661.55
566.21.31	OFFICE & OPERATING SUPPLIES	0.00	7,275.77	-7,275.77
566.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	297.80	-297.80
566.21.41	PROFESSIONAL SERVICES	0.00	12,207.26	-12,207.26
566.21.42	COMMUNICATIONS	0.00	173.55	-173.55
566.21.43	TRAVEL	0.00	5,557.78	-5,557.78
566.21.45	OPERATING RENTALS & LEASES	0.00	10,390.04	-10,390.04
566.21.49	MISCELLANEOUS	0.00	700.00	-700.00
566.22.41	PROFESSIONAL SERVICES	0.00	2,342.14	-2,342.14
566.30.31	OFFICE & OPERATING SUPPLIES	9,240.00	0.00	9,240.00
566.30.32	FUEL CONSUMED	400.00	0.00	400.00
566.30.35	SMALL TOOLS AND MINOR EQUIPMENT	200.00	0.00	200.00
566.30.41	PROFESSIONAL SERVICES	1,400.00	0.00	1,400.00
566.30.42	COMMUNICATIONS	3,500.00	0.00	3,500.00
566.30.43	TRAVEL	15,000.00	0.00	15,000.00
566.30.44	ADVERTISING	2,035.00	0.00	2,035.00
566.30.45	OPERATING RENTALS & LEASES	300.00	0.00	300.00
566.30.46	INSURANCE	4,000.00	0.00	4,000.00
566.30.48	REPAIRS & MAINTENANCE	3,200.00	0.00	3,200.00
566.30.49	MISCELLANEOUS	501,870.00	0.00	501,870.00
566.30.51	INTERGOVERNMENTAL PROF.SERVICES	8,900.00	0.00	8,900.00
566.30.91	INTERFUND PROFESSIONAL SERVICES	6,000.00	0.00	6,000.00
566.31.41	PROFESSIONAL SERVICES	0.00	235.00	-235.00
566.35.41	PROFESSIONAL SERVICES	0.00	2,625.08	-2,625.08
566.36.41	PROFESSIONAL SERVICES	0.00	26,411.21	-26,411.21
566.41.41	PROFESSIONAL SERVICES	0.00	3,617.50	-3,617.50
566.42.41	PROFESSIONAL SERVICES	0.00	13,320.00	-13,320.00
566.51.41	PROFESSIONAL SERVICES	0.00	56,334.91	-56,334.91
566.52.41	PROFESSIONAL SERVICES	0.00	8,315.39	-8,315.39
566.53.41	PROFESSIONAL SERVICES	0.00	151,898.32	-151,898.32
566.54.41	PROFESSIONAL SERVICES	0.00	19,475.59	-19,475.59
566.57.41	PROFESSIONAL SERVICES	0.00	1,569.40	-1,569.40
566.58.41	PROFESSIONAL SERVICES	0.00	202.94	-202.94
566.62.41	PROFESSIONAL SERVICES	0.00	8,875.11	-8,875.11
566.63.41	PROFESSIONAL SERVICES	0.00	20,000.00	-20,000.00
566.64.41	PROFESSIONAL SERVICES	0.00	2,975.19	-2,975.19
566.66.41	PROFESSIONAL SERVICES	0.00	60.72	-60.72
566.71.41	PROFESSIONAL SERVICES	0.00	24,838.94	-24,838.94
566.72.41	PROFESSIONAL SERVICES	0.00	4,615.97	-4,615.97
566.74.41	PROFESSIONAL SERVICES	0.00	821.02	-821.02
566.77.41	PROFESSIONAL SERVICES	0.00	3,105.75	-3,105.75
566.78.41	PROFESSIONAL SERVICES	0.00	1,603.83	-1,603.83
566.81.41	PROFESSIONAL SERVICES	0.00	15,510.96	-15,510.96
566.91.49	MISCELLANEOUS	46,344.00	0.00	46,344.00
566.94.41	PROFESSIONAL SERVICES	0.00	46,344.00	-46,344.00
566.95.41	PROFESSIONAL SERVICES	0.00	44,400.00	-44,400.00
566.95.45	OPERATING RENTALS & LEASES	0.00	1,277.54	-1,277.54

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594.66.64	MAJOR EQUIPMENT	500.00	0.00	500.00
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	602,889.00	525,368.17	77,520.83
11920	11920 - DEVELOPMENTAL DISABLT Y			
568.10.31	OFFICE & OPERATING SUPPLIES	0.00	10,606.89	-10,606.89
568.10.32	FUEL CONSUMED	0.00	68.85	-68.85
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	71.50	-71.50
568.10.41	PROFESSIONAL SERVICES	0.00	9,019.10	-9,019.10
568.10.42	COMMUNICATIONS	0.00	3,123.72	-3,123.72
568.10.43	TRAVEL	0.00	2,844.64	-2,844.64
568.10.44	ADVERTISING	0.00	274.24	-274.24
568.10.45	OPERATING RENTALS & LEASES	0.00	15,552.70	-15,552.70
568.10.48	REPAIRS & MAINTENANCE	0.00	394.85	-394.85
568.10.49	MISCELLANEOUS	0.00	3,713.40	-3,713.40
568.10.91	INTERFUND PROFESSIONAL SERVICES	0.00	11,195.67	-11,195.67
568.10.96	INTERFUND INSURANCE SERVICES	0.00	2,543.45	-2,543.45
568.30.31	OFFICE & OPERATING SUPPLIES	10,646.00	0.00	10,646.00
568.30.32	FUEL CONSUMED	100.00	0.00	100.00
568.30.35	SMALL TOOLS AND MINOR EQUIPMENT	266.00	0.00	266.00
568.30.41	PROFESSIONAL SERVICES	37,051.00	0.00	37,051.00
568.30.42	COMMUNICATIONS	3,400.00	0.00	3,400.00
568.30.43	TRAVEL	4,300.00	0.00	4,300.00
568.30.44	ADVERTISING	200.00	0.00	200.00
568.30.45	OPERATING RENTALS & LEASES	100.00	0.00	100.00
568.30.46	INSURANCE	5,000.00	0.00	5,000.00
568.30.48	REPAIRS & MAINTENANCE	2,700.00	0.00	2,700.00
568.30.49	MISCELLANEOUS	794,736.00	0.00	794,736.00
568.30.91	INTERFUND PROFESSIONAL SERVICES	9,777.00	0.00	9,777.00
568.40.41	PROFESSIONAL SERVICES	0.00	7,438.28	-7,438.28
568.51.41	PROFESSIONAL SERVICES	0.00	325.00	-325.00
568.51.42	COMMUNICATIONS	0.00	25.27	-25.27
568.51.43	TRAVEL	0.00	382.34	-382.34
568.51.44	ADVERTISING	0.00	159.20	-159.20
568.51.45	OPERATING RENTALS & LEASES	0.00	7,111.70	-7,111.70
568.61.41	PROFESSIONAL SERVICES	0.00	4,841.58	-4,841.58
568.62.41	PROFESSIONAL SERVICES	0.00	251,845.00	-251,845.00
568.63.41	PROFESSIONAL SERVICES	0.00	107,496.31	-107,496.31
568.64.41	PROFESSIONAL SERVICES	0.00	95,579.75	-95,579.75
568.66.41	PROFESSIONAL SERVICES	0.00	243,506.00	-243,506.00
568.67.41	PROFESSIONAL SERVICES	0.00	47,915.00	-47,915.00
568.90.31	OFFICE & OPERATING SUPPLIES	0.00	1,281.58	-1,281.58
568.90.41	PROFESSIONAL SERVICES	0.00	22,924.56	-22,924.56
568.90.42	COMMUNICATIONS	0.00	412.19	-412.19
568.90.43	TRAVEL	0.00	963.84	-963.84
568.90.45	OPERATING RENTALS & LEASES	0.00	1,321.91	-1,321.91
568.90.49	MISCELLANEOUS	0.00	364.95	-364.95
594.68.64	MAJOR EQUIPMENT	400.00	0.00	400.00
11920	11920 - DEVELOPMENTAL DISABLT Y SUBTOTAL	868,676.00	853,303.47	15,372.53
11930	11930 - MENTAL HEALTH			

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.10.21	OTHER BENEFITS	0.00	6,277.61	-6,277.61
564.10.31	OFFICE & OPERATING SUPPLIES	0.00	32,810.23	-32,810.23
564.10.32	FUEL CONSUMED	0.00	5,364.56	-5,364.56
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	5,203.70	-5,203.70
564.10.41	PROFESSIONAL SERVICES	0.00	112,262.68	-112,262.68
564.10.42	COMMUNICATIONS	0.00	27,012.70	-27,012.70
564.10.43	TRAVEL	0.00	20,269.88	-20,269.88
564.10.44	ADVERTISING	0.00	4,002.65	-4,002.65
564.10.45	OPERATING RENTALS & LEASES	0.00	22,894.06	-22,894.06
564.10.46	INSURANCE	0.00	6,407.45	-6,407.45
564.10.47	PUBLIC UTILITIES SERVICES	0.00	2,151.33	-2,151.33
564.10.48	REPAIRS & MAINTENANCE	0.00	15,103.50	-15,103.50
564.10.49	MISCELLANEOUS	0.00	31,122.40	-31,122.40
564.10.91	INTERFUND PROFESSIONAL SERVICES	0.00	153,172.26	-153,172.26
564.10.96	INTERFUND INSURANCE SERVICES	0.00	37,090.95	-37,090.95
564.22.41	PROFESSIONAL SERVICES	0.00	5,549.36	-5,549.36
564.25.41	PROFESSIONAL SERVICES	0.00	4,234.11	-4,234.11
564.25.49	MISCELLANEOUS	0.00	16,680.00	-16,680.00
564.27.31	OFFICE & OPERATING SUPPLIES	0.00	3,779.90	-3,779.90
564.27.32	FUEL CONSUMED	0.00	1,276.96	-1,276.96
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	268.58	-268.58
564.27.42	COMMUNICATIONS	0.00	380.30	-380.30
564.27.44	ADVERTISING	0.00	1,054.80	-1,054.80
564.27.45	OPERATING RENTALS & LEASES	0.00	524.24	-524.24
564.27.47	PUBLIC UTILITIES SERVICES	0.00	22,413.48	-22,413.48
564.27.49	MISCELLANEOUS	0.00	21,415.71	-21,415.71
564.30.31	OFFICE & OPERATING SUPPLIES	32,665.00	0.00	32,665.00
564.30.32	FUEL CONSUMED	4,787.00	0.00	4,787.00
564.30.35	SMALL TOOLS AND MINOR EQUIPMENT	13,300.00	0.00	13,300.00
564.30.41	PROFESSIONAL SERVICES	129,000.00	0.00	129,000.00
564.30.42	COMMUNICATIONS	55,000.00	0.00	55,000.00
564.30.43	TRAVEL	30,000.00	0.00	30,000.00
564.30.44	ADVERTISING	5,000.00	0.00	5,000.00
564.30.45	OPERATING RENTALS & LEASES	11,644.00	0.00	11,644.00
564.30.46	INSURANCE	39,800.00	0.00	39,800.00
564.30.48	REPAIRS & MAINTENANCE	24,384.00	0.00	24,384.00
564.30.49	MISCELLANEOUS	318,095.00	0.00	318,095.00
564.30.91	INTERFUND PROFESSIONAL SERVICES	125,848.00	0.00	125,848.00
564.32.41	PROFESSIONAL SERVICES	0.00	117,636.96	-117,636.96
564.33.42	COMMUNICATIONS	0.00	5,033.58	-5,033.58
564.37.41	PROFESSIONAL SERVICES	0.00	4,090.85	-4,090.85
564.44.31	OFFICE & OPERATING SUPPLIES	0.00	10,962.60	-10,962.60
564.44.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	1,391.42	-1,391.42
564.44.41	PROFESSIONAL SERVICES	0.00	51,822.02	-51,822.02
564.44.42	COMMUNICATIONS	0.00	39,439.52	-39,439.52
564.44.43	TRAVEL	0.00	13,344.72	-13,344.72
564.44.44	ADVERTISING	0.00	889.20	-889.20
564.44.45	OPERATING RENTALS & LEASES	0.00	216,608.39	-216,608.39
564.44.47	PUBLIC UTILITIES SERVICES	0.00	2,382.20	-2,382.20

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564.44.49	MISCELLANEOUS	0.00	9,734.48	-9,734.48
594.64.64	MAJOR EQUIPMENT	9,100.00	1,739.29	7,360.71
11930	11930 - MENTAL HEALTH SUBTOTAL	798,623.00	1,033,798.63	-235,175.63
11960	11960 - COMM CONNECTIOS COORD			
560.30.49	MISCELLANEOUS	1,144.00	0.00	1,144.00
562.29.49	MISCELLANEOUS	0.00	245.04	-245.04
11960	11960 - COMM CONNECTIOS COORD SUBTOTAL	1,144.00	245.04	898.96
11970	11970 - OTHER SERVICES			
559.10.41	PROFESSIONAL SERVICES	0.00	593.75	-593.75
559.10.49	MISCELLANEOUS	0.00	16.25	-16.25
559.20.41	PROFESSIONAL SERVICES	0.00	160,678.58	-160,678.58
559.30.42	COMMUNICATIONS	0.00	46.62	-46.62
559.30.49	MISCELLANEOUS	181,071.00	1,270.73	179,800.27
11970	11970 - OTHER SERVICES SUBTOTAL	181,071.00	162,605.93	18,465.07
11998	11998 -HUMAN SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,135,692.00	3,909,879.98	-774,187.98
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	3,135,692.00	3,909,879.98	-774,187.98
<b>119</b>	<b>HUMAN SERVICES EXPENDITURE TOTAL</b>	<b>9,219,920.00</b>	<b>9,524,721.10</b>	<b>-304,801.10</b>
<b>121</b>	<b>SOLDIER'S RELIEF</b>			
12101	12101 - SOLDIERS RELIEF			
553.60.31	OFFICE & OPERATING SUPPLIES	700.00	291.29	408.71
553.60.40	SERVICES	25.00	0.00	25.00
553.60.42	COMMUNICATIONS	200.00	112.22	87.78
553.60.45	OPERATING RENTALS & LEASES	1,350.00	1,344.46	5.54
553.60.49	MISCELLANEOUS	41,157.00	39,556.82	1,600.18
553.60.91	INTERFUND PROFESSIONAL SERVICES	6,700.00	5,006.30	1,693.70
12101	12101 - SOLDIERS RELIEF SUBTOTAL	50,132.00	46,311.09	3,820.91
12198	12198-SOLDR RELIEF END FND BAL			
508.00.00	ENDING FUND BALANCE	36,006.00	54,859.72	-18,853.72
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	36,006.00	54,859.72	-18,853.72
<b>121</b>	<b>SOLDIER'S RELIEF EXPENDITURE TOTAL</b>	<b>86,138.00</b>	<b>101,170.81</b>	<b>-15,032.81</b>
<b>122</b>	<b>PROS CHILD SUPPORT</b>			
12200	12200 - PROS CHILD SUPPORT			
508.00.00	ENDING FUND BALANCE	6,823.00	86,184.32	-79,361.32
515.80.11	REGULAR SALARIES & WAGES	215,196.00	198,163.55	17,032.45
515.80.21	OTHER BENEFITS	87,461.00	81,621.46	5,839.54
515.80.31	OFFICE & OPERATING SUPPLIES	14,000.00	8,466.29	5,533.71
515.80.41	PROFESSIONAL SERVICES	15,000.00	5,030.27	9,969.73
515.80.42	COMMUNICATIONS	5,000.00	4,278.52	721.48
515.80.43	TRAVEL	6,000.00	2,713.31	3,286.69
515.80.44	ADVERTISING	3,500.00	0.00	3,500.00
515.80.45	OPERATING RENTALS & LEASES	3,000.00	1,168.29	1,831.71
515.80.48	REPAIRS & MAINTENANCE	10,000.00	5,874.65	4,125.35
515.80.49	MISCELLANEOUS	3,441.00	1,214.57	2,226.43

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515.80.91	INTERFUND PROFESSIONAL SERVICES	2,500.00	316.00	2,184.00
594.15.64	MAJOR EQUIPMENT	15,000.00	11,348.62	3,651.38
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	386,921.00	406,379.85	-19,458.85
<b>122</b>	<b>PROS CHILD SUPPORT EXPENDITURE TOTAL</b>	386,921.00	406,379.85	-19,458.85
<b>123</b>	<b>FAIRGROUNDS PROPERTIES</b>			
12300	12300 - FAIRGROUND PROPERTIES			
573.70.11	REGULAR SALARIES & WAGES	7,055.00	6,562.40	492.60
573.70.13	EXTRA LABOR	2,000.00	0.00	2,000.00
573.70.21	OTHER BENEFITS	2,852.00	2,468.69	383.31
573.70.41	PROFESSIONAL SERVICES	20,000.00	0.00	20,000.00
573.70.47	PUBLIC UTILITIES SERVICES	1,000.00	2,019.64	-1,019.64
573.70.48	REPAIRS & MAINTENANCE	2,000.00	2,252.72	-252.72
573.70.49	MISCELLANEOUS	500.00	1,068.36	-568.36
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	35,407.00	14,371.81	21,035.19
12398	12300 - FAIR PROP END FUND BAL			
508.00.00	ENDING FUND BALANCE	14,593.00	30,855.04	-16,262.04
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	14,593.00	30,855.04	-16,262.04
<b>123</b>	<b>FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL</b>	50,000.00	45,226.85	4,773.15
<b>124</b>	<b>YOUTH SPECIAL SERVICES</b>			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500.00	1,242.66	257.34
527.40.32	FUEL CONSUMED	1,500.00	1,876.65	-376.65
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000.00	3,242.50	-1,242.50
527.40.41	PROFESSIONAL SERVICES	3,000.00	891.71	2,108.29
527.40.42	COMMUNICATIONS	1,000.00	3,478.02	-2,478.02
527.40.43	TRAVEL	1,000.00	154.00	846.00
527.40.44	ADVERTISING	200.00	0.00	200.00
527.40.45	OPERATING RENTALS & LEASES	1,200.00	594.49	605.51
527.40.46	INSURANCE	500.00	100.00	400.00
527.40.47	PUBLIC UTILITIES SERVICES	1,000.00	100.00	900.00
527.40.48	REPAIRS & MAINTENANCE	3,000.00	104.76	2,895.24
527.40.49	MISCELLANEOUS	1,200.00	4,386.89	-3,186.89
527.40.90	INTERFUND PAYMENTS FOR SERVICES	85,000.00	69,294.55	15,705.45
527.40.95	INTERFUND OPERATING RENTALS/LEASE	2,000.00	1,200.00	800.00
594.27.64	MAJOR EQUIPMENT	3,000.00	20,085.32	-17,085.32
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	107,100.00	106,751.55	348.45
12410	12410 - BILL 3900 IMPACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500.00	2,003.00	-503.00
527.40.32	FUEL CONSUMED	1,500.00	1,850.77	-350.77
527.40.41	PROFESSIONAL SERVICES	1,100.00	0.00	1,100.00
527.40.42	COMMUNICATIONS	1,500.00	1,501.59	-1.59
527.40.43	TRAVEL	500.00	251.03	248.97
527.40.45	OPERATING RENTALS & LEASES	1,500.00	1,609.25	-109.25
527.40.46	INSURANCE	100.00	100.00	0.00
527.40.47	PUBLIC UTILITIES SERVICES	1,200.00	1,200.00	0.00

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527.40.48	REPAIRS & MAINTENANCE	700.00	650.58	49.42
527.40.49	MISCELLANEOUS	2,300.00	1,456.59	843.41
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000.00	24,837.29	5,162.71
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600.00	150.00	450.00
12410	12410 - BILL 3900 IMPACT SUBTOTAL	42,500.00	35,610.10	6,889.90
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500.00	1,486.23	1,013.77
527.40.32	FUEL CONSUMED	500.00	22.97	477.03
527.40.41	PROFESSIONAL SERVICES	100.00	0.00	100.00
527.40.42	COMMUNICATIONS	200.00	134.20	65.80
527.40.43	TRAVEL	1,500.00	149.26	1,350.74
527.40.45	OPERATING RENTALS & LEASES	500.00	217.71	282.29
527.40.49	MISCELLANEOUS	0.00	319.22	-319.22
527.40.90	INTERFUND PAYMENTS FOR SERVICES	35,000.00	14,392.33	20,607.67
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,250.00	550.00	700.00
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	41,550.00	17,271.92	24,278.08
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500.00	537.91	-37.91
527.40.32	FUEL CONSUMED	500.00	37.22	462.78
527.40.41	PROFESSIONAL SERVICES	700.00	0.00	700.00
527.40.42	COMMUNICATIONS	500.00	228.86	271.14
527.40.43	TRAVEL	200.00	452.70	-252.70
527.40.45	OPERATING RENTALS & LEASES	200.00	0.00	200.00
527.40.48	REPAIRS & MAINTENANCE	400.00	0.00	400.00
527.40.49	MISCELLANEOUS	300.00	1,740.00	-1,440.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	45,000.00	42,779.69	2,220.31
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,200.00	550.00	650.00
12420	12420 - BECCA BILL SUBTOTAL	49,500.00	46,326.38	3,173.62
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000.00	2,072.72	-72.72
527.40.32	FUEL CONSUMED	2,000.00	1,550.36	449.64
527.40.41	PROFESSIONAL SERVICES	3,750.00	2,081.43	1,668.57
527.40.42	COMMUNICATIONS	2,500.00	1,635.79	864.21
527.40.43	TRAVEL	1,000.00	251.05	748.95
527.40.44	ADVERTISING	250.00	0.00	250.00
527.40.45	OPERATING RENTALS & LEASES	2,000.00	1,404.51	595.49
527.40.46	INSURANCE	1,000.00	100.00	900.00
527.40.47	PUBLIC UTILITIES SERVICES	2,500.00	1,100.00	1,400.00
527.40.48	REPAIRS & MAINTENANCE	2,000.00	711.57	1,288.43
527.40.49	MISCELLANEOUS	3,500.00	1,541.16	1,958.84
527.40.90	INTERFUND PAYMENTS FOR SERVICES	65,000.00	57,575.57	7,424.43
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,250.00	550.00	700.00
594.27.64	MAJOR EQUIPMENT	500.00	0.00	500.00
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	89,250.00	70,574.16	18,675.84
12430	12430 - OPTION B			
527.40.41	PROFESSIONAL SERVICES	5,500.00	30.00	5,470.00
527.40.49	MISCELLANEOUS	500.00	0.00	500.00



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527.40.90	INTERFUND PAYMENTS FOR SERVICES	20,000.00	7,999.45	12,000.55
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,500.00	1,100.00	400.00
12430	12430 - OPTION B SUBTOTAL	27,500.00	9,129.45	18,370.55
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	600.00	397.46	202.54
527.40.32	FUEL CONSUMED	1,500.00	1,512.62	-12.62
527.40.41	PROFESSIONAL SERVICES	8,900.00	2,713.84	6,186.16
527.40.42	COMMUNICATIONS	1,200.00	707.62	492.38
527.40.43	TRAVEL	200.00	23.40	176.60
527.40.45	OPERATING RENTALS & LEASES	1,500.00	1,404.51	95.49
527.40.46	INSURANCE	200.00	100.00	100.00
527.40.47	PUBLIC UTILITIES SERVICES	1,200.00	1,100.00	100.00
527.40.48	REPAIRS & MAINTENANCE	700.00	0.00	700.00
527.40.49	MISCELLANEOUS	500.00	0.00	500.00
527.40.90	INTERFUND PAYMENTS FOR SERVICES	23,000.00	9,899.75	13,100.25
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700.00	0.00	700.00
12435	12435 - SSODA SUBTOTAL	40,200.00	17,859.20	22,340.80
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500.00	1,372.88	127.12
527.40.32	FUEL CONSUMED	1,500.00	1,832.92	-332.92
527.40.41	PROFESSIONAL SERVICES	2,200.00	868.68	1,331.32
527.40.42	COMMUNICATIONS	2,000.00	1,635.47	364.53
527.40.43	TRAVEL	500.00	35.40	464.60
527.40.45	OPERATING RENTALS & LEASES	2,000.00	1,608.99	391.01
527.40.46	INSURANCE	300.00	100.00	200.00
527.40.47	PUBLIC UTILITIES SERVICES	1,200.00	1,200.00	0.00
527.40.48	REPAIRS & MAINTENANCE	700.00	646.20	53.80
527.40.49	MISCELLANEOUS	1,600.00	1,242.90	357.10
527.40.90	INTERFUND PAYMENTS FOR SERVICES	25,000.00	35,287.82	-10,287.82
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,500.00	650.00	850.00
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	40,000.00	46,481.26	-6,481.26
12451	12451-JUV ACCT INCENT BLK GRNT			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	15,000.00	9,996.00	5,004.00
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	15,000.00	9,996.00	5,004.00
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000.00	217.27	782.73
527.40.41	PROFESSIONAL SERVICES	500.00	1,344.25	-844.25
527.40.42	COMMUNICATIONS	200.00	0.00	200.00
527.40.43	TRAVEL	100.00	0.00	100.00
527.40.49	MISCELLANEOUS	100.00	4,010.19	-3,910.19
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600.00	0.00	600.00
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	2,500.00	5,571.71	-3,071.71
12498	12498 - YTH SPEC SVC END FUND			
508.00.00	ENDING FUND BALANCE	33,900.00	112,413.42	-78,513.42
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	33,900.00	112,413.42	-78,513.42

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<b>124</b>	<b>YOUTH SPECIAL SERVICES EXPENDITURE TOTAL</b>	489,000.00	477,985.15	11,014.85
<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	50,000.00	7,079.82	42,920.18
531.30.11	REGULAR SALARIES & WAGES	0.00	15,803.00	-15,803.00
531.30.21	OTHER BENEFITS	0.00	7,743.54	-7,743.54
531.30.93	INTERFUND SUPPLIES	0.00	33.11	-33.11
531.30.95	INTERFUND OPERATING RENTALS/LEASE	0.00	14,624.52	-14,624.52
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	50,000.00	45,283.99	4,716.01
12698	12698 - MILLCRK FLD CNTRL END			
508.00.00	ENDING FUND BALANCE	856,000.00	893,467.33	-37,467.33
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	856,000.00	893,467.33	-37,467.33
<b>126</b>	<b>MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL</b>	906,000.00	938,751.32	-32,751.32
<b>132</b>	<b>ELECTION EQUIPMENT RES</b>			
13200	13200 - ELECTION EQUIPMENT RES			
514.85.31	OFFICE & OPERATING SUPPLIES	0.00	375.71	-375.71
594.19.64	MAJOR EQUIPMENT	30,000.00	11,745.14	18,254.86
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	30,000.00	12,120.85	17,879.15
13298	13200 - ELEC EQUIP RES FND BAL			
508.00.00	ENDING FUND BALANCE	114,000.00	149,182.25	-35,182.25
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	114,000.00	149,182.25	-35,182.25
<b>132</b>	<b>ELECTION EQUIPMENT RES EXPENDITURE TOTAL</b>	144,000.00	161,303.10	-17,303.10
<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	105,000.00	100,509.57	4,490.43
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	105,000.00	100,509.57	4,490.43
<b>134</b>	<b>REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL</b>	105,000.00	100,509.57	4,490.43
<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND</b>			
13500	TRIAL COURT IMPROVEMENT FUND			
508.00.00	ENDING FUND BALANCE	14,200.00	35,130.79	-20,930.79
512.40.11	REGULAR SALARIES & WAGES	28,565.00	28,572.00	-7.00
512.40.12	OVERTIME	300.00	0.00	300.00
512.40.21	OTHER BENEFITS	13,643.00	13,041.38	601.62
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	56,708.00	76,744.17	-20,036.17
<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL</b>	56,708.00	76,744.17	-20,036.17
<b>136</b>	<b>CURRENT EXP-RETIREMENT FUND</b>			
13600	CURRENT EXP-RETIREMENT FUND			

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519.90.21	OTHER BENEFITS	25,000.00	0.00	25,000.00
13600	CURRENT EXP-RETIREMENT FUND SUBTOTAL	25,000.00	0.00	25,000.00
13698	CE-RETIREMENT FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	35,000.00	100,162.71	-65,162.71
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	35,000.00	100,162.71	-65,162.71
	SUBTOTAL			
<b>136</b>	<b>CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL</b>	<b>60,000.00</b>	<b>100,162.71</b>	<b>-40,162.71</b>
<b>137</b>	<b>EMERGENCY FUND</b>			
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	551,000.00	551,000.00	0.00
13798	EMERGENCY FUND ENDING FUND BALANCE	551,000.00	551,000.00	0.00
	SUBTOTAL			
<b>137</b>	<b>EMERGENCY FUND EXPENDITURE TOTAL</b>	<b>551,000.00</b>	<b>551,000.00</b>	<b>0.00</b>
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES</b>			
14600	EMERGENCY MEDICAL SERVICES			
526.00.11	REGULAR SALARIES & WAGES	70,937.00	72,905.88	-1,968.88
526.00.21	OTHER BENEFITS	24,274.00	22,535.59	1,738.41
526.00.31	OFFICE & OPERATING SUPPLIES	1,479.00	929.70	549.30
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150.00	54.14	95.86
526.00.41	PROFESSIONAL SERVICES	7,417.00	7,440.00	-23.00
526.00.42	COMMUNICATIONS	2,232.00	924.93	1,307.07
526.00.43	TRAVEL	2,550.00	1,955.55	594.45
526.00.44	ADVERTISING	300.00	0.00	300.00
526.00.46	INSURANCE	2,263.00	1,215.53	1,047.47
526.00.48	REPAIRS & MAINTENANCE	2,979.00	1,559.60	1,419.40
526.00.49	MISCELLANEOUS	3,800.00	30,316.31	-26,516.31
526.00.51	INTERGOVERNMENTAL PROF.SERVICES	50,000.00	20,418.58	29,581.42
526.00.91	INTERFUND PROFESSIONAL SERVICES	3,157.00	3,171.48	-14.48
594.26.64	MAJOR EQUIPMENT	2,000.00	1,177.22	822.78
594.26.69	OTHER EQUIPMENT	550.00	0.00	550.00
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	174,088.00	164,604.51	9,483.49
14698	14600-EMG MED SVC END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,458.00	62,387.57	-59,929.57
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	2,458.00	62,387.57	-59,929.57
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL</b>	<b>176,546.00</b>	<b>226,992.08</b>	<b>-50,446.08</b>
<b>147</b>	<b>EMS TAXES</b>			
14700	EMS TAXES			
508.00.00	ENDING FUND BALANCE	0.00	29,308.06	-29,308.06
526.00.02	UNCOLLECTIBLE TAXES	186,089.00	0.00	186,089.00
526.00.49	MISCELLANEOUS	0.00	1,849,552.37	-1,849,552.37
589.00.00	OTHER NONEXPENDITURES	1,873,927.00	0.00	1,873,927.00
14700	EMS TAXES SUBTOTAL	2,060,016.00	1,878,860.43	181,155.57

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<b>147</b>	<b>EMS TAXES EXPENDITURE TOTAL</b>	2,060,016.00	1,878,860.43	181,155.57
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG</b>			
14800	911 ENHNCD/PUB COM BLDG			
526.60.41	PROFESSIONAL SERVICES	504,530.00	398,350.39	106,179.61
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	504,530.00	398,350.39	106,179.61
14898	14800 -911 ENHNCD END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	8.47	-8.47
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0.00	8.47	-8.47
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL</b>	504,530.00	398,358.86	106,171.14
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND</b>			
15000	15000 -WW PUB FAC IMPROV FUND			
594.00.00	CAPITAL OUTLAY - COUNTY	550,000.00	150,000.00	400,000.00
597.00.49	MISCELLANEOUS	180,000.00	180,000.00	0.00
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	730,000.00	330,000.00	400,000.00
15098	15000 -PUB FAC IMPROV END BAL			
508.00.00	ENDING FUND BALANCE - PORT	1,295,923.00	1,549,950.22	-254,027.22
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	1,295,923.00	1,549,950.22	-254,027.22
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL</b>	2,025,923.00	1,879,950.22	145,972.78
<b>151</b>	<b>COMMUNITY OUTREACH</b>			
15100	COMMUNITY OUTREACH			
551.10.49	MISCELLANEOUS	75,000.00	0.00	75,000.00
15100	COMMUNITY OUTREACH SUBTOTAL	75,000.00	0.00	75,000.00
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.00.00	COMM OUTREACH FUND ENDING FUND BAL	100,000.00	281,724.37	-181,724.37
15198	COMMUNITY OUTREACH ENDING FUND BALANCE SUBTOTAL	100,000.00	281,724.37	-181,724.37
<b>151</b>	<b>COMMUNITY OUTREACH EXPENDITURE TOTAL</b>	175,000.00	281,724.37	-106,724.37
<b>152</b>	<b>INVESTMENT POOL</b>			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	12,845.00	12,165.42	679.58
514.22.21	OTHER BENEFITS	5,623.00	5,155.55	467.45
514.22.31	OFFICE & OPERATING SUPPLIES	232.00	0.00	232.00
514.22.41	PROFESSIONAL SERVICES	5,500.00	4,068.00	1,432.00
514.22.42	COMMUNICATIONS	1,500.00	0.00	1,500.00
514.22.43	TRAVEL	2,800.00	3,439.68	-639.68
514.22.48	REPAIRS & MAINTENANCE	13,000.00	13,000.00	0.00
15200	INVESTMENT POOL SUBTOTAL	41,500.00	37,828.65	3,671.35
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	10,000.00	39,245.48	-29,245.48
15298	INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL	10,000.00	39,245.48	-29,245.48

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<b>152</b>	<b>INVESTMENT POOL EXPENDITURE TOTAL</b>	51,500.00	77,074.13	-25,574.13
<b>155</b>	<b>WW CO WATERSHED PLANNING</b>			
15500	WW CO WATERSHED PLANNING			
558.60.11	REGULAR SALARIES & WAGES	159,899.00	151,784.28	8,114.72
558.60.21	OTHER BENEFITS	52,212.00	44,067.49	8,144.51
558.60.31	OFFICE & OPERATING SUPPLIES	2,500.00	1,121.56	1,378.44
558.60.32	FUEL CONSUMED	600.00	464.92	135.08
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000.00	0.00	2,000.00
558.60.41	PROFESSIONAL SERVICES	598,413.00	493,013.95	105,399.05
558.60.42	COMMUNICATIONS	5,750.00	5,429.70	320.30
558.60.43	TRAVEL	4,500.00	5,449.40	-949.40
558.60.44	ADVERTISING	500.00	106.75	393.25
558.60.45	OPERATING RENTALS & LEASES	11,577.00	11,307.33	269.67
558.60.46	INSURANCE	2,000.00	0.00	2,000.00
558.60.49	MISCELLANEOUS	1,500.00	844.00	656.00
558.60.90	INTERFUND PAYMENTS FOR SERVICES	5,948.00	4,311.00	1,637.00
558.60.91	INTERFUND PROFESSIONAL SERVICES	2,300.00	2,266.36	33.64
558.60.96	INTERFUND INSURANCE SERVICES	0.00	2,316.88	-2,316.88
15500	WW CO WATERSHED PLANNING SUBTOTAL	849,699.00	722,483.62	127,215.38
15598	WW CO WATERSHED ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE - CE	75,000.00	92,544.85	-17,544.85
15598	WW CO WATERSHED ENDING FUND BALANCE	75,000.00	92,544.85	-17,544.85
	SUBTOTAL			
<b>155</b>	<b>WW CO WATERSHED PLANNING EXPENDITURE TOTAL</b>	924,699.00	815,028.47	109,670.53
<b>160</b>	<b>WW CO LOW INCOME HOUSING</b>			
16000	WW CO LOW INCOME HOUSING			
559.20.49	MISCELLANEOUS	122,000.00	109,506.06	12,493.94
16000	WW CO LOW INCOME HOUSING SUBTOTAL	122,000.00	109,506.06	12,493.94
16010	HOMELESS HOUSING			
559.20.31	OFFICE & OPERATING SUPPLIES	2,000.00	0.00	2,000.00
559.20.41	PROFESSIONAL SERVICES	90,000.00	93,955.15	-3,955.15
559.20.49	MISCELLANEOUS	15,500.00	5,821.45	9,678.55
16010	HOMELESS HOUSING SUBTOTAL	107,500.00	99,776.60	7,723.40
16098	16098 LOW INC HOUSING END FUND			
508.00.00	ENDING FUND BALANCE	132,321.00	207,125.63	-74,804.63
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	132,321.00	207,125.63	-74,804.63
<b>160</b>	<b>WW CO LOW INCOME HOUSING EXPENDITURE TOTAL</b>	361,821.00	416,408.29	-54,587.29
<b>190</b>	<b>JAIL INMATE WELFARE</b>			
19000	JAIL INMATE WELFARE			
523.92.12	OVERTIME	6,500.00	0.00	6,500.00
523.92.31	OFFICE & OPERATING SUPPLIES	7,500.00	4,400.85	3,099.15
19000	JAIL INMATE WELFARE SUBTOTAL	14,000.00	4,400.85	9,599.15
19098	19000-JAIL INMATE END FUND BAL			

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508.00.00	ENDING FUND BALANCE	84,020.00	111,861.47	-27,841.47
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	84,020.00	111,861.47	-27,841.47
<b>190</b>	<b>JAIL INMATE WELFARE EXPENDITURE TOTAL</b>	98,020.00	116,262.32	-18,242.32
<b>191</b>	<b>REWARD</b>			
19100	19100 - REWARD			
508.00.00	ENDING FUND BALANCE	250.00	1,000.00	-750.00
521.30.31	OFFICE & OPERATING SUPPLIES	750.00	0.00	750.00
19100	19100 - REWARD SUBTOTAL	1,000.00	1,000.00	0.00
<b>191</b>	<b>REWARD EXPENDITURE TOTAL</b>	1,000.00	1,000.00	0.00
<b>192</b>	<b>DARE/GREAT PROGRAMS</b>			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	1,100.00	1,347.26	-247.26
521.30.43	TRAVEL	250.00	0.00	250.00
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,350.00	1,347.26	2.74
19298	19298 - DARE/GRT END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,322.00	6,295.72	-2,973.72
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	3,322.00	6,295.72	-2,973.72
<b>192</b>	<b>DARE/GREAT PROGRAMS EXPENDITURE TOTAL</b>	4,672.00	7,642.98	-2,970.98
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV</b>			
20300	20300 - JUV DET DEBT SERV			
508.00.00	ENDING FUND BALANCE	0.00	29,494.34	-29,494.34
589.00.00	OTHER NON EXPENDITURES	0.00	176.21	-176.21
591.27.71	REDEMPTION OF LONG-TERM DEBT	0.00	290,000.00	-290,000.00
592.27.83	INTEREST ON LONG-TERM DEBT	0.00	47,310.00	-47,310.00
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0.00	366,980.55	-366,980.55
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL</b>	0.00	366,980.55	-366,980.55
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING</b>			
30000	30000 - LAW & JUSTICE BLDG			
521.90.48	REPAIRS & MAINTENANCE	35,500.00	8,218.57	27,281.43
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	35,500.00	8,218.57	27,281.43
30098	30098 L&J BLDG FUND END BAL			
508.00.00	ENDING FUND BALANCE	340,859.00	488,140.14	-147,281.14
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	340,859.00	488,140.14	-147,281.14
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING EXPENDITURE TOTAL</b>	376,359.00	496,358.71	-119,999.71
<b>301</b>	<b>CURRENT EXPENSE BUILDING</b>			
30100	CURRENT EXPENSE BUILDING			
521.90.41	PROFESSIONAL SERVICES	100,000.00	19,656.31	80,343.69
521.90.48	REPAIRS & MAINTENANCE	0.00	26,066.76	-26,066.76
521.90.70	DEBT SERVICE PRINCIPAL	0.00	225,128.27	-225,128.27

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521.90.80	DEBT SERVICE-INTEREST	0.00	139,891.01	-139,891.01
594.21.62	BUILDINGS	1,750,000.00	1,289,820.53	460,179.47
594.21.64	MAJOR EQUIPMENT	2,500.00	0.00	2,500.00
30100	CURRENT EXPENSE BUILDING SUBTOTAL	1,852,500.00	1,700,562.88	151,937.12
30198	30100- C.E. BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	883,250.00	1,604,046.59	-720,796.59
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	883,250.00	1,604,046.59	-720,796.59
<b>301</b>	<b>CURRENT EXPENSE BUILDING EXPENDITURE TOTAL</b>	<b>2,735,750.00</b>	<b>3,304,609.47</b>	<b>-568,859.47</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			
575.40.13	EXTRA LABOR	0.00	57,132.85	-57,132.85
575.40.21	OTHER BENEFITS	0.00	11,365.21	-11,365.21
594.27.62	BUILDINGS	1,000,000.00	908,110.33	91,889.67
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	1,000,000.00	976,608.39	23,391.61
30498	30498 FAIR BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	200,000.00	201,601.88	-1,601.88
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	200,000.00	201,601.88	-1,601.88
<b>304</b>	<b>FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL</b>	<b>1,200,000.00</b>	<b>1,178,210.27</b>	<b>21,789.73</b>
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG</b>			
30500	PUBLIC COMMUNICATIONS BLDG			
526.00.48	REPAIRS & MAINTENANCE	0.00	1,185.89	-1,185.89
594.26.62	BUILDINGS	10,000.00	0.00	10,000.00
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	10,000.00	1,185.89	8,814.11
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	10,000.00	32,610.82	-22,610.82
30598	PUB COMM BLDG-ENDING FUND BALANCE	10,000.00	32,610.82	-22,610.82
	SUBTOTAL			
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL</b>	<b>20,000.00</b>	<b>33,796.71</b>	<b>-13,796.71</b>
<b>306</b>	<b>CAPITAL IMPROVEMENTS</b>			
30600	CAPITAL IMPROVEMENTS			
594.19.64	MAJOR EQUIPMENT	50,000.00	0.00	50,000.00
30600	CAPITAL IMPROVEMENTS SUBTOTAL	50,000.00	0.00	50,000.00
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	365,000.00	504,904.84	-139,904.84
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	365,000.00	504,904.84	-139,904.84
	SUBTOTAL			

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<b>306</b>	<b>CAPITAL IMPROVEMENTS EXPENDITURE TOTAL</b>	415,000.00	504,904.84	-89,904.84
<b>307</b>	<b>CE VEHICLE</b>			
30700	CE VEHICLE			
594.19.64	MAJOR EQUIPMENT	75,000.00	0.00	75,000.00
30700	CE VEHICLE SUBTOTAL	75,000.00	0.00	75,000.00
30798	CE VEHICLE ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	125,000.00	357,664.97	-232,664.97
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	125,000.00	357,664.97	-232,664.97
<b>307</b>	<b>CE VEHICLE EXPENDITURE TOTAL</b>	200,000.00	357,664.97	-157,664.97
<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING</b>			
50200	50200-EQUIP RENTAL & REVOLVING			
548.60.01	DEPRECIATION	0.00	341,778.33	-341,778.33
589.00.00	OTHER NONEXPENDITURES	0.00	206,471.55	-206,471.55
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0.00	548,249.88	-548,249.88
50201	EQUIPMENT MAINTENANCE			
548.65.00	MAINTENANCE OF EQUIPMENT	490,000.00	89.43	489,910.57
548.65.30	SUPPLIES	0.00	281,143.76	-281,143.76
548.65.40	SERVICES	0.00	144,044.69	-144,044.69
50201	EQUIPMENT MAINTENANCE SUBTOTAL	490,000.00	425,277.88	64,722.12
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	25,000.00	0.00	25,000.00
548.60.11	REGULAR SALARIES & WAGES	0.00	1,222.59	-1,222.59
548.60.21	OTHER BENEFITS	0.00	599.06	-599.06
548.60.40	SERVICES	0.00	92.00	-92.00
548.60.95	INTERFUND OPERATING RENTALS/LEASE	0.00	340.60	-340.60
594.00.64	MAJOR EQUIPMENT	380,000.00	1,958.06	378,041.94
50202	EQUIPMENT PURCHASE SUBTOTAL	405,000.00	4,212.31	400,787.69
50211	CENTRAL STORES			
519.55.00	CENTRAL STORES - MAINT OF FACILITIES	5,000.00	0.00	5,000.00
519.55.11	REGULAR SALARIES & WAGES	0.00	1,326.36	-1,326.36
519.55.21	OTHER BENEFITS	0.00	649.92	-649.92
519.55.40	SERVICES	0.00	467.16	-467.16
519.55.93	INTERFUND SUPPLIES	0.00	266.28	-266.28
519.55.95	INTERFUND OPERATING RENTALS/LEASE	0.00	6,308.42	-6,308.42
519.58.00	CENTRAL STORES - OPERATIONS	250,000.00	0.00	250,000.00
519.58.11	REGULAR SALARIES & WAGES	0.00	20,834.78	-20,834.78
519.58.12	OVERTIME	0.00	95.66	-95.66
519.58.21	OTHER BENEFITS	0.00	10,255.89	-10,255.89
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	520,000.00	512,629.32	7,370.68
519.58.40	SERVICES	0.00	3,477.62	-3,477.62
519.58.95	INTERFUND OPERATING RENTALS/LEASE	0.00	51,156.65	-51,156.65
50211	CENTRAL STORES SUBTOTAL	775,000.00	607,468.06	167,531.94
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	40,000.00	51.94	39,948.06



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548.35.11	REGULAR SALARIES & WAGES	0.00	9,167.47	-9,167.47
548.35.21	OTHER BENEFITS	0.00	4,492.09	-4,492.09
548.35.30	SUPPLIES	0.00	2,131.41	-2,131.41
548.35.40	SERVICES	0.00	34,987.72	-34,987.72
548.35.93	INTERFUND SUPPLIES	0.00	494.89	-494.89
548.35.95	INTERFUND OPERATING RENTALS/LEASE	0.00	3,969.65	-3,969.65
548.38.00	MECHANICAL SHOP - OPERATIONS-GENERAL	550,000.00	1,426.72	548,573.28
548.38.11	REGULAR SALARIES & WAGES	0.00	280,752.00	-280,752.00
548.38.12	OVERTIME	0.00	1,227.57	-1,227.57
548.38.14	MECHANICAL SHOP-OP GENERAL COMPTIME USED	0.00	185.94	-185.94
548.38.21	OTHER BENEFITS	0.00	138,872.42	-138,872.42
548.38.30	SUPPLIES	0.00	6,866.02	-6,866.02
548.38.40	SERVICES	0.00	8,465.20	-8,465.20
548.38.95	INTERFUND OPERATING RENTALS/LEASE	0.00	60,336.78	-60,336.78
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000.00	10,748.87	-748.87
548.48.00	PARTS OPERATIONS-GENERAL	65,000.00	250.00	64,750.00
548.48.11	REGULAR SALARIES & WAGES	0.00	35,746.70	-35,746.70
548.48.12	OVERTIME	0.00	130.56	-130.56
548.48.21	OTHER BENEFITS	0.00	17,701.94	-17,701.94
548.48.30	SUPPLIES	0.00	-2.37	2.37
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	80,000.00	59,847.03	20,152.97
548.48.95	INTERFUND OPERATING RENTALS/LEASE	0.00	4,933.25	-4,933.25
548.55.40	SERVICES	0.00	2,219.29	-2,219.29
548.55.48	REPAIRS & MAINTENANCE	2,000.00	380.54	1,619.46
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	410,000.00	369,295.16	40,704.84
50221	MECHANICAL SHOP SUBTOTAL	1,157,000.00	1,054,678.79	102,321.21
50231	50200-PITS,QUARIES,ASPHLT PLNT			
548.25.00	PITDS & QUARRIES - MAINT OF FACILITIES	60,000.00	0.00	60,000.00
548.25.11	REGULAR SALARIES & WAGES	0.00	20,353.02	-20,353.02
548.25.21	OTHER BENEFITS	0.00	9,973.66	-9,973.66
548.25.30	SUPPLIES	0.00	8,174.72	-8,174.72
548.25.40	SERVICES	0.00	2,605.36	-2,605.36
548.25.93	INTERFUND SUPPLIES	0.00	902.77	-902.77
548.25.95	INTERFUND OPERATING RENTALS/LEASE	0.00	55,378.41	-55,378.41
548.28.00	PITS & QUARRIES - PIT DEVELOPMENT	600,000.00	20.10	599,979.90
548.28.11	REGULAR SALARIES & WAGES	0.00	90,332.58	-90,332.58
548.28.21	OTHER BENEFITS	0.00	44,264.00	-44,264.00
548.28.30	SUPPLIES	0.00	3,323.96	-3,323.96
548.28.40	SERVICES	0.00	101,525.39	-101,525.39
548.28.93	INTERFUND SUPPLIES	0.00	303.04	-303.04
548.28.95	INTERFUND OPERATING RENTALS/LEASE	0.00	322,350.54	-322,350.54
50231	50200-PITS,QUARIES,ASPHLT PLNT SUBTOTAL	660,000.00	659,507.55	492.45
50298	50200 EQUIP R&R END FUND BAL			
508.00.00	ENDING FUND BALANCE	247,000.00	7,502,837.17	-7,255,837.17
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	247,000.00	7,502,837.17	-7,255,837.17
<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING EXPENDITURE TOTAL</b>	<b>3,734,000.00</b>	<b>10,802,231.64</b>	<b>-7,068,231.64</b>

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<b>503</b>	<b>RISK MANAGEMENT</b>			
50300	RISK MANAGEMENT			
514.71.49	MISCELLANEOUS	1,500.00	0.00	1,500.00
514.76.46	INSURANCE	459,000.00	365,789.04	93,210.96
514.77.46	INSURANCE	50,000.00	23,338.12	26,661.88
514.78.46	INSURANCE	50,000.00	26,062.10	23,937.90
514.79.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	328.92	-328.92
50300	RISK MANAGEMENT SUBTOTAL	560,500.00	415,518.18	144,981.82
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	50,000.00	65,876.07	-15,876.07
50398	RISK MANAGEMENT-ENDING FUND BAL	50,000.00	65,876.07	-15,876.07
<b>503</b>	<b>RISK MANAGEMENT EXPENDITURE TOTAL</b>	610,500.00	481,394.25	129,105.75
<b>504</b>	<b>CO UNEMPLOYMENT COMP</b>			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	50,000.00	28,938.99	21,061.01
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	50,000.00	28,938.99	21,061.01
50498	50400 UNEMP COMP END FUND BAL			
508.00.00	ENDING FUND BALANCE	0.00	5,505.47	-5,505.47
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	0.00	5,505.47	-5,505.47
<b>504</b>	<b>CO UNEMPLOYMENT COMP EXPENDITURE TOTAL</b>	50,000.00	34,444.46	15,555.54
<b>505</b>	<b>TECHNOLOGY SERVICES</b>			
50500	TECHNOLOGY SERVICES			
518.88.01	DEPRECIATION	0.00	193,513.18	-193,513.18
518.88.11	REGULAR SALARIES & WAGES	297,364.00	298,721.28	-1,357.28
518.88.12	OVERTIME	8,000.00	2,717.85	5,282.15
518.88.21	OTHER BENEFITS	90,408.00	88,342.66	2,065.34
518.88.31	OFFICE & OPERATING SUPPLIES	10,000.00	5,501.48	4,498.52
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	0.00	1,405.73	-1,405.73
518.88.41	PROFESSIONAL SERVICES	15,327.00	9,357.13	5,969.87
518.88.42	COMMUNICATIONS	28,591.00	24,579.48	4,011.52
518.88.43	TRAVEL	10,400.00	2,811.77	7,588.23
518.88.44	ADVERTISING	2,000.00	0.00	2,000.00
518.88.45	OPERATING RENTALS & LEASES	19,000.00	4,947.15	14,052.85
518.88.46	INSURANCE	3,850.00	3,883.72	-33.72
518.88.48	REPAIRS & MAINTENANCE	179,893.00	188,243.23	-8,350.23
518.88.49	MISCELLANEOUS	1,110.00	1,024.16	85.84
594.18.64	MAJOR EQUIPMENT	126,086.00	-6,474.16	132,560.16
50500	TECHNOLOGY SERVICES SUBTOTAL	792,029.00	818,574.66	-26,545.66
50597	OPERATING TRANSFERS OUT			
597.00.00	OPERATING TRANSFER OUT	30,000.00	30,000.00	0.00
50597	OPERATING TRANSFERS OUT SUBTOTAL	30,000.00	30,000.00	0.00
50598	50500-CNTRL SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	122,363.00	547,554.62	-425,191.62

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50598	50500-CNTRL SVCS END FUND BAL SUBTOTAL	122,363.00	547,554.62	-425,191.62
<b>505</b>	<b>TECHNOLOGY SERVICES EXPENDITURE TOTAL</b>	944,392.00	1,396,129.28	-451,737.28
<b>506</b>	<b>1993 CENTRAL SERVICES CAP FUND</b>			
50600	CENTRAL SERVICES CAP FUND			
518.80.01	DEPRECIATION	0.00	13,706.52	-13,706.52
594.18.64	MAJOR EQUIPMENT	50,000.00	1,958.06	48,041.94
50600	CENTRAL SERVICES CAP FUND SUBTOTAL	50,000.00	15,664.58	34,335.42
50698	50698-CNTRL SVC CAP END FN BAL			
508.00.00	ENDING FUND BALANCE	205,000.00	420,493.09	-215,493.09
50698	50698-CNTRL SVC CAP END FN BAL SUBTOTAL	205,000.00	420,493.09	-215,493.09
<b>506</b>	<b>1993 CENTRAL SERVICES CAP FUND EXPENDITURE TOTAL</b>	255,000.00	436,157.67	-181,157.67
		84,215,785.00	92,619,649.19	-8,403,864.19

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010	CURRENT EXPENSE	277,873.36	8,270,525.94	8,175,741.65	0.00	372,657.65
101	COMMUNITY DEVELOPMENT	68,994.44	870,259.87	926,376.55	0.00	12,877.76
102	WASTE MANAGEMENT	24.75	80,296.81	80,321.56	0.00	0.00
103	EMERGENCY MANAGEMENT	618.90	200,945.97	201,032.17	0.00	532.70
105	HOTEL / MOTEL TAX	894.00	5,229.51	6,123.51	0.00	0.00
107	JUVENILE JUSTICE CENTER	23,762.44	1,088,404.16	1,095,302.14	0.00	16,864.46
108	LAW & JUSTICE	9,901.31	936,221.56	920,860.01	0.00	25,262.86
109	AUDITORS M & O	8,706.27	195,422.52	195,282.83	0.00	8,845.96
110	TREASURERS M & O	0.00	8,694.77	8,694.77	0.00	0.00
111	PROS VICTIM-WITNESS	366.23	38,445.09	38,566.21	0.00	245.11
112	PUBLIC HEALTH	21,382.32	1,369,749.94	1,389,199.50	0.00	1,932.76
115	COUNTY ROAD	0.00	18,471,107.75	18,471,107.75	0.00	0.00
118	WALLA WALLA FAIR	10,015.06	1,041,980.33	1,039,847.93	0.00	12,147.46
119	HUMAN SERVICES	130,027.13	3,990,485.68	4,024,378.43	0.00	96,134.38
121	SOLDIER'S RELIEF	2,355.73	46,311.09	47,300.52	0.00	1,366.30
122	PROS CHILD SUPPORT	3,057.79	186,345.43	185,924.64	0.00	3,478.58
123	FAIRGROUNDS PROPERTIES	412.65	9,554.15	9,958.17	0.00	8.63
124	YOUTH SPECIAL SERVICES	24,365.49	365,571.73	357,335.59	0.00	32,601.63
126	MILL CREEK FLOOD CONTROL	0.00	26,500.41	26,500.41	0.00	0.00
132	ELECTION EQUIPMENT RES	0.00	12,120.85	12,114.09	0.00	6.76
135	TRIAL COURT IMPROVEMENT F	0.00	18,125.88	18,125.88	0.00	0.00
146	EMERGENCY MEDICAL SERVIC	2,054.71	108,574.14	109,925.48	0.00	703.37
148	911 ENHNCD/PUB COM BLDG	26,412.28	398,350.39	424,762.67	0.00	0.00
150	WWCO PUBLIC FAC IMPROV FU	0.00	150,000.00	150,000.00	0.00	0.00
152	INVESTMENT POOL	0.00	21,820.83	21,820.83	0.00	0.00
155	WW CO WATERSHED PLANNING	71,143.54	602,545.56	668,776.34	0.00	4,912.76
160	WW CO LOW INCOME HOUSING	12,855.70	209,282.66	217,300.21	0.00	4,838.15
190	JAIL INMATE WELFARE	90.21	4,400.85	4,448.78	0.00	42.28
192	DARE/GREAT PROGRAMS	42.94	1,347.26	650.11	0.00	740.09
300	LAW & JUSTICE BUILDING	0.00	8,218.57	8,218.57	0.00	0.00
301	CURRENT EXPENSE BUILDING	323,188.27	1,702,838.89	2,021,859.04	0.00	4,168.12
304	FAIRGROUNDS BUILDING FUND	5,539.60	909,541.24	836,984.63	0.00	78,096.21
305	PUBLIC COMMUNICATIONS BLD	0.00	1,185.89	1,185.89	0.00	0.00
502	EQUIP RENTAL & REVOLVING	0.00	2,569,456.62	2,569,456.62	0.00	0.00
503	RISK MANAGEMENT	7,391.01	415,518.18	409,044.83	0.00	13,864.36
504	CO UNEMPLOYMENT COMP	0.00	28,938.99	28,938.99	0.00	0.00
505	TECHNOLOGY SERVICES	80,496.11	589,314.37	557,997.95	0.00	111,812.53
506	1993 CENTRAL SERVICES CAP FU	0.00	1,958.06	1,958.06	0.00	0.00
623	RURAL LIBRARY	0.00	709,374.01	709,374.01	0.00	0.00
624	TOUCHET LOWDEN MOSQUITO	0.00	26,784.29	26,784.29	0.00	0.00
625	COLUMBIA MOSQUITO CONTRO	0.00	283,227.11	283,227.11	0.00	0.00
626	WW CEMETERY DISTRICT	0.00	5,296.92	5,296.92	0.00	0.00
628	WW NOXIOUS WEED CNTL	49.38	25,735.62	25,743.41	0.00	41.59
629	VALLEY TRANSIT	0.00	3,833,094.73	3,833,094.73	0.00	0.00
635	PRESCOTT PARK & REC	0.00	171,059.27	171,059.27	0.00	0.00
650	AUDITOR'S WARRANT CLEARIN	1,479,979.33	66,745,608.80	67,102,512.14	0.00	1,123,075.99
660	WALLULA WATER DIST 1	0.00	28,899.18	28,899.18	0.00	0.00
664	WW WATER DIST 2 MAINT	0.00	27,542.81	27,542.81	0.00	0.00
668	SUN HARBOR WATER 3	0.00	583,697.88	583,697.88	0.00	0.00
669	BOLLES PRESCOTT FLOOD	0.00	121.21	121.21	0.00	0.00
677	BURBANK WATER DIST 4	0.00	440.46	440.46	0.00	0.00

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680	FIRE DIST 1 EXPENSE	0.00	43,654.90	43,654.90	0.00	0.00
683	FIRE DIST 2 EXPENSE	0.00	83,620.00	83,620.00	0.00	0.00
684	FIRE DIST 3 EXPENSE	0.00	194,767.70	194,767.70	0.00	0.00
686	FIRE DIST 4 EXPENSE	0.00	1,041,533.99	1,041,533.99	0.00	0.00
689	FIRE DIST 5 EXPENSE	844.99	1,042,188.50	1,042,188.50	0.00	844.99
693	FIRE DIST 6 EXPENSE	0.00	92,808.65	92,808.65	0.00	0.00
695	FIRE DIST 7 EXPENSE	0.00	45,612.89	45,612.89	0.00	0.00
697	FIRE DIST 8 EXPENSE	0.00	171,061.48	171,061.48	0.00	0.00
710	IRRIGATION DIST 2 MAINT	0.00	9,459.53	9,459.53	0.00	0.00
711	IRRIGATION DIST 3 MAINT	0.00	13,008.32	13,008.32	0.00	0.00
713	IRRIGATION DIST 4 MAINT	0.00	51,520.04	51,520.04	0.00	0.00
717	IRRIGATION DIST 5 MAINT	0.00	33,351.89	33,351.89	0.00	0.00
718	IRRIGATION DIST 6 MAINT	0.00	23,419.86	23,419.86	0.00	0.00
719	IRRIGATION DIST 7 MAINT	0.00	1,010.43	1,010.43	0.00	0.00
720	IRRIGATION DIST 8 MAINT	0.00	47,832.12	47,832.12	0.00	0.00
721	IRRIGATION DIST 9 MAINT	0.00	29,365.34	29,365.34	0.00	0.00
722	IRRIGATION DIST 9 CONST	0.00	10,036.90	10,036.90	0.00	0.00
724	IRRIGATION DIST 10 MAINT	0.00	33,331.37	33,331.37	0.00	0.00
726	IRRIGATION DIST 11 MAINT	0.00	41,622.60	41,622.60	0.00	0.00
727	IRRIGATION DIST 11 CONST	0.00	2,500.00	2,500.00	0.00	0.00
728	IRRIGATION DIST 12 MAINT	0.00	34,042.61	34,042.61	0.00	0.00
729	IRRIGATION DIST 13 MAINT	0.00	304,406.61	304,406.61	0.00	0.00
731	IRRIGATION DIST 14 MAINT	0.00	90,125.11	90,125.11	0.00	0.00
732	IRRIGATION DIST 14 CONST	0.00	362,776.28	362,776.28	0.00	0.00
740	BLUE MOUNTAIN INS CO-OP FU	87.88	0.00	0.00	0.00	87.88
750	SCH DIST 101 GENERAL	14,592.18	665,374.13	657,457.74	0.00	22,508.57
760	SCH DIST 140 GENERAL	3,847,083.87	57,403,389.92	59,721,003.99	24,413.84	1,505,055.96
761	SCH DIST 140 ASB	106.28	810,418.39	799,408.54	6,732.32	4,383.81
762	SCH DIST 140 CAPITAL PROJECT	617,682.44	5,991,088.22	5,884,568.85	0.00	724,201.81
766	SCH DIST 140 TRANS VEHICLE	0.00	501,678.21	501,678.21	0.00	0.00
769	SCH 140 NON EXPENDABLE	0.00	533.70	533.70	0.00	0.00
770	SCH DIST 250 GENERAL	236,144.39	8,153,725.64	8,165,037.42	95.36	224,737.25
771	SCH DIST 250 ASB	526.61	23,447.49	23,974.10	0.00	0.00
774	SCH DIST 250 TRANS VEHICLE	0.00	92,375.74	92,375.74	0.00	0.00
780	SCH DIST 300 GENERAL	171,610.19	3,548,465.00	3,594,430.61	0.00	125,644.58
781	SCH DIST 300 ASB	6,247.93	75,596.48	72,315.69	0.00	9,528.72
786	SCH DIST 300 TRANS VEHICLE	96,656.04	1,660.00	98,316.04	0.00	0.00
790	SCH DIST 400 GENERAL	496,593.91	8,691,492.62	8,851,753.75	1,639.17	334,693.61
791	SCH DIST 400 ASB	9,146.30	108,996.15	102,745.93	0.00	15,396.52
792	SCH DIST 400 CAPITAL PROJECT	20,856.04	472,252.29	482,589.71	3,440.00	7,078.62
796	SCH DIST 400 TRANS VEHICLE	0.00	68,007.91	68,007.91	0.00	0.00
800	SCH DIST 401 GENERAL	65,933.33	3,858,860.97	3,819,697.65	4,024.63	101,072.02
801	SCH DIST 401 ASB	893.34	92,373.07	92,135.08	800.47	330.86
804	SCH DIST 401 TRANS VEHICLE	0.00	111,728.80	111,728.80	0.00	0.00
805	SCH DIST 401 CAPITAL PROJECT	0.00	8,627.72	8,627.72	0.00	0.00
810	SCH DIST 402 GENERAL	103,909.24	3,429,507.19	3,474,276.29	2,604.00	56,536.14
811	SCH DIST 402 ASB	506.85	17,992.22	18,499.07	0.00	0.00
812	SCH DIST 402 TRANS VEHICLE	101,416.01	108,480.18	209,896.19	0.00	0.00
813	SCH DIST 402 CAPITAL PROJECT	122,650.85	5,669,742.82	5,235,100.95	0.00	557,292.72
TOTALS		8,505,489.62	221,105,346.21	223,950,433.53	43,749.79	5,616,652.51

## Schedule Of Long-term Debt

For The Year Ended December 31, 2008

X G.O. Debt  
 \_\_\_Revenue Debt  
 \_\_\_Assessment Debt

ID. No.	Date of Original Issue	Date of Maturity	Beginning Outstanding Debt 1/1	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
Walla Walla County:										
251.12	12/95	12/10	\$945,000.00	\$0.00			\$290,000.00	591.27.71	203	\$655,000.00

**WALLA WALLA COUNTY**  
**Schedule Of Limitation Of Indebtedness**  
**As Of December 31, 2008**

**Total Taxable Property Value**                      **\$4,821,256,863**

**Remaining Debt Capacity**

2.5% general purposes limit is allocated between:                      \$120,531,421.58

*Up to 1.5% debt without a vote*                      \$72,318,852.95

Less: outstanding debt                      **(\$1,453,782.00)**

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

Add: available assets                      \$15,245,228.00

Equals: remaining debt capacity without a vote                      \$86,110,298.95

*Up to 2.5% debt with a vote*                      \$48,212,568.63

Less: outstanding debt                      **(\$655,000.00)**

Add: assets available                      \$42,293.00

Equals: remaining debt capacity with a vote                      \$47,599,861.63

**WALLA WALLA COUNTY**  
**SCHEDULE OF CASH ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
Fund No	Description	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	4,742,249.69	15,116,964.85	0.00	0.00	0.00	12,097,021.00	2,677,251.00	4,967.50	5,079,975.04	
010.001	CURRENT EXPENSE	6,372.50	0.00	0.00	0.00	0.00	0.00	0.00	-200.00	6,572.50	
101.001	COMMUNITY DEVELOPMEN	139,923.71	728,360.22	0.00	483,478.00	0.00	1,314,722.43	0.00	75.00	36,964.50	
101.001	COMMUNITY DEVELOPMEN	3,150.00	0.00	0.00	0.00	0.00	0.00	0.00	-75.00	3,225.00	
102.001	WASTE MANAGEMENT	-5,802.03	151,593.79	0.00	0.00	0.00	80,321.56	0.00	0.00	65,470.20	
103.001	EMERGENCY MANAGEMEN	39,095.41	232,811.72	0.00	33,748.00	0.00	277,733.87	0.00	0.00	27,921.26	
104.001	SHERIFFS BLOCK GRANTS	-301.63	7,399.86	0.00	0.00	0.00	0.00	0.00	0.00	7,098.23	
105.001	HOTEL / MOTEL TAX	40,816.13	23,080.50	0.00	0.00	0.00	6,123.51	0.00	0.00	57,773.12	
107.001	JUVENILE JUSTICE CENTER	213,434.24	1,339,351.85	0.00	677,926.00	0.00	1,916,098.90	0.00	0.00	314,613.19	
107.001	JUVENILE JUSTICE CENTER	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
108.001	LAW & JUSTICE	617,542.17	1,799,945.43	0.00	0.00	0.00	1,481,173.02	135,000.00	0.00	801,314.58	
109.001	AUDITORS M & O	309,725.38	99,275.63	0.00	0.00	0.00	197,671.83	0.00	0.00	211,329.18	
110.001	TREASURERS M & O	44,805.49	12,820.82	0.00	0.00	0.00	17,755.22	0.00	106.00	39,765.09	
111.001	PROS VICTIM-WITNESS	41,800.47	66,303.26	0.00	0.00	0.00	69,948.87	0.00	0.00	38,154.86	
112.001	PUBLIC HEALTH	421,520.38	1,649,774.16	0.00	420,343.00	0.00	2,144,549.19	0.00	0.00	347,088.35	
112.001	PUBLIC HEALTH	1,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,740.00	
115.001	COUNTY ROAD	594,057.81	19,659,640.25	32,700,000.00	83,000.00	32,200,000.00	19,900,710.14	0.00	0.00	935,987.92	
115.001	COUNTY ROAD	3,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,020.00	
118.001	WALLA WALLA FAIR	27,095.60	1,269,878.53	0.00	0.00	0.00	1,276,524.36	0.00	0.00	20,449.77	
118.001	WALLA WALLA FAIR	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	
119.001	HUMAN SERVICES	3,278,466.24	6,013,747.99	0.00	0.00	0.00	5,648,733.87	0.00	-750.00	3,644,230.36	
119.001	HUMAN SERVICES	7,250.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	6,500.00	
121.001	SOLDIER'S RELIEF	46,627.60	40,408.94	0.00	16,490.00	0.00	47,300.52	0.00	0.00	56,226.02	
122.001	PROS CHILD SUPPORT	51,835.64	328,363.00	0.00	9,912.00	0.00	319,774.74	0.00	0.00	70,335.90	
123.001	FAIRGROUNDS PROPERTIES	21,472.98	24,166.52	0.00	0.00	0.00	14,775.83	0.00	0.00	30,863.67	
124.001	YOUTH SPECIAL SERVICES	83,445.11	375,763.53	0.00	0.00	0.00	357,335.59	0.00	0.00	101,873.05	
126.001	MILL CREEK FLOOD CONTR	10,020.24	77,731.08	4,654,000.00	0.00	4,689,000.00	45,283.99	0.00	0.00	7,467.33	
132.001	ELECTION EQUIPMENT RES	143,234.96	18,068.14	0.00	0.00	0.00	12,114.09	0.00	0.00	149,189.01	
134.001	REET ELECTRONIC TECHNO	74,642.49	25,867.08	0.00	0.00	0.00	0.00	0.00	0.00	100,509.57	
135.001	TRIAL COURT IMPROVEMEN	17,636.17	30,754.00	0.00	28,354.00	0.00	41,613.38	0.00	0.00	35,130.79	
136.001	CURRENT EXP-RETIREMENT	60,000.00	162.71	0.00	40,000.00	0.00	0.00	0.00	0.00	100,162.71	
137.001	EMERGENCY FUND	551,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	551,000.00	
146.001	EMERGENCY MEDICAL SER	56,228.35	519.75	0.00	172,298.69	0.00	165,955.85	0.00	0.00	63,090.94	
147.001	EMS TAXES	21,778.31	1,857,082.12	0.00	0.00	0.00	0.00	750,350.80	1,099,201.57	29,308.06	
148.001	911 ENHNCD/PUB COM BLDG	26,420.78	398,350.36	0.00	0.00	0.00	424,762.67	0.00	0.00	8.47	
150.001	WWCO PUBLIC FAC IMPROV	963,556.21	916,394.01	0.00	0.00	0.00	150,000.00	180,000.00	0.00	1,549,950.22	



WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2008

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
Fund No	Description	Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
151.001	COMMUNITY OUTREACH	175,000.00	6,724.37	0.00	100,000.00	0.00	0.00	0.00	0.00	281,724.37	
152.001	INVESTMENT POOL	0.00	67,074.13	0.00	10,000.00	0.00	37,828.65	0.00	0.00	39,245.48	
155.001	WW CO WATERSHED PLANN	78,922.95	784,395.06	0.00	0.00	0.00	788,714.40	0.00	0.00	74,603.61	
160.001	WW CO LOW INCOME HOUS	251,428.15	177,835.84	0.00	0.00	0.00	217,300.21	0.00	0.00	211,963.78	
190.001	JAIL INMATE WELFARE	100,278.63	13,073.90	0.00	0.00	0.00	4,448.78	0.00	0.00	108,903.75	
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	7,160.92	525.00	0.00	0.00	0.00	650.11	0.00	0.00	7,035.81	
203.004	JUVENILE DETENTION DEB	69,230.73	297,749.82	0.00	0.00	0.00	0.00	337,310.00	176.21	29,494.34	
203.011	JUVENILE DETENTION DEB	0.00	0.00	0.00	337,310.00	0.00	0.00	0.00	337,310.00	0.00	
300.003	LAW & JUSTICE BUILDING	371,358.71	0.00	0.00	125,000.00	0.00	8,218.57	0.00	0.00	488,140.14	
301.003	CURRENT EXPENSE BUILDIN	2,600,690.11	547,107.63	0.00	480,000.00	0.00	2,019,583.03	0.00	0.00	1,608,214.71	
303.003	JUVENILE DETENTION BLDG	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	
304.003	FAIRGROUNDS BUILDING FI	6,241.35	949,950.52	0.00	200,000.00	0.00	904,051.78	0.00	0.00	252,140.09	
305.003	PUBLIC COMMUNICATIONS	23,796.71	10,000.00	0.00	0.00	0.00	1,185.89	0.00	0.00	32,610.82	
306.003	CAPITAL IMPROVEMENTS	415,000.00	15,904.84	0.00	74,000.00	0.00	0.00	0.00	0.00	504,904.84	
307.003	CE VEHICLE	200,000.00	7,664.97	0.00	150,000.00	0.00	0.00	0.00	0.00	357,664.97	
502.001	EQUIP RENTAL & REVOLVIN	212,122.55	3,352,869.94	7,350,000.00	0.00	7,750,000.00	3,114,851.24	0.00	0.00	50,141.25	
503.001	RISK MANAGEMENT	64,679.42	374,105.84	0.00	50,000.00	0.00	409,044.83	0.00	0.00	79,740.43	
504.001	CO UNEMPLOYMENT COMP	5,544.96	28,899.50	0.00	0.00	0.00	28,938.99	0.00	0.00	5,505.47	
505.001	TECHNOLOGY SERVICES	251,462.53	714,008.03	0.00	0.00	0.00	733,533.14	30,000.00	0.00	201,937.42	
506.001	1993 CENTRAL SERVICES CA	327,718.97	0.00	0.00	40,000.00	0.00	1,958.06	0.00	0.00	365,760.91	
600.001	STATE SCHOOL	47,726.40	12,963,692.18	0.00	0.00	0.00	0.00	0.00	12,923,829.25	87,589.33	
601.001	STATE GENERAL	85,016.92	1,144,242.03	0.00	0.00	0.00	0.00	0.00	1,134,487.62	94,771.33	
603.001	STATE G T E REFUND LEVY	599.85	1,350.94	0.00	0.00	0.00	0.00	0.00	1,484.02	466.77	
608.001	FOREST PATROL	42.00	16,167.04	0.00	0.00	0.00	0.00	0.00	15,996.42	212.62	
609.001	LEASEHOLD EXCISE	585.52	3,397.84	0.00	0.00	0.00	0.00	0.00	2,454.10	1,529.26	
610.001	SOIL CONSERVATION DISTR	67.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.11	
612.001	W W TIMBER TAX ACCOUNT	6,293.73	5,723.35	0.00	0.00	0.00	0.00	0.00	0.00	12,017.08	
615.001	SHERIFFS DRUG INVESTIGA	100.08	20.78	0.00	0.00	0.00	0.00	0.00	0.00	120.86	
621.001	ADVANCE TAX	24,456.20	15,589.34	0.00	0.00	0.00	0.00	0.00	5,010.29	35,035.25	
622.007	SUSPENSE FUND	61,212.11	245,919.53	0.00	0.00	0.00	0.00	0.00	104,993.48	202,138.16	
623.001	RURAL LIBRARY	641,810.88	1,062,563.49	1,835,000.00	0.00	2,590,000.00	932,638.38	0.00	0.00	16,735.99	
624.001	TOUCHET LOWDEN MOSQU	1,741.88	38,738.02	0.00	0.00	0.00	26,784.29	0.00	0.00	13,695.61	
625.001	COLUMBIA MOSQUITO CON	134,711.55	283,822.78	95,000.00	0.00	115,000.00	283,227.11	0.00	0.00	115,307.22	
626.001	WW CEMETERY DISTRICT	23,269.12	13,446.23	0.00	0.00	0.00	5,296.92	0.00	0.00	31,418.43	
628.001	WW NOXIOUS WEED CNTL	43,554.85	33,876.88	0.00	0.00	0.00	25,743.41	0.00	0.00	51,688.32	
629.001	VALLEY TRANSIT	19,168.29	2,901,971.84	5,730,000.00	541,991.15	5,365,000.00	3,833,094.73	0.00	0.00	-4,963.45	
630.001	COL CO HOSPITAL REG	239.95	52,757.62	0.00	0.00	0.00	0.00	0.00	52,593.25	404.32	
631.001	CITY OF WALLA WALLA	68,346.45	4,574,792.52	0.00	0.00	0.00	0.00	0.00	4,582,446.50	60,692.47	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2008

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
Fund No	Description	Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
632.001	CITY OF COLLEGE PLACE	10,098.93	1,086,894.63	0.00	0.00	0.00	0.00	0.00	1,072,938.48	24,055.08	
633.001	CITY OF PRESCOTT	429.33	28,084.13	0.00	0.00	0.00	0.00	0.00	28,270.05	243.41	
634.001	CITY OF WAITSBURG	1,094.98	136,942.09	0.00	0.00	0.00	0.00	0.00	136,733.55	1,303.52	
635.001	PRESCOTT PARK & REC	73,908.95	174,853.68	0.00	0.00	0.00	171,059.27	0.00	0.00	77,703.36	
636.001	VALLEY TRAN VEHICLE AQ	52,235.61	40,842.80	3,342,000.00	0.00	3,232,000.00	0.00	186,239.76	0.00	16,838.65	
637.001	COL CO HOSPITAL SPEC	226.40	104.98	0.00	0.00	0.00	0.00	0.00	161.46	169.92	
638.001	WAITSBURG PARK & REC	1,841.74	4.21	0.00	0.00	0.00	0.00	0.00	0.00	1,845.95	
639.201	V T CAPITAL PURCH & REPA	65,049.32	53,839.85	3,753,000.00	0.00	3,501,000.00	0.00	355,751.39	0.00	15,137.78	
640.001	PORT GENERAL FUND	13,419.73	1,665,029.85	0.00	0.00	0.00	0.00	0.00	1,662,649.45	15,800.13	
643.001	CITY OF WALLA WALLA BO	2,219.72	346,370.31	0.00	0.00	0.00	0.00	0.00	346,210.38	2,379.65	
644.001	CITY OF CP BOND	687.56	204,213.88	0.00	0.00	0.00	0.00	0.00	200,671.21	4,230.23	
647.001	COL CO HOSPITAL BOND	386.39	70,690.06	0.00	0.00	0.00	0.00	0.00	70,699.86	376.59	
650.001	AUDITOR'S WARRANT CLEA	1,479,979.33	0.00	0.00	66,745,608.80	0.00	0.00	0.00	67,102,512.14	1,123,075.99	
660.001	WALLULA WATER DIST 1	38,090.81	26,638.48	0.00	0.00	0.00	28,899.18	0.00	0.00	35,830.11	
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	24,457.58	95.74	0.00	0.00	0.00	0.00	0.00	0.00	24,553.32	
664.001	WW WATER DIST 2 MAINT	43,276.07	16,250.43	0.00	10,000.00	0.00	27,542.81	0.00	0.00	41,983.69	
666.004	W W WATER 2 '79 REVENUE	145,330.16	18,153.39	0.00	0.00	0.00	0.00	10,000.00	0.00	153,483.55	
667.204	W W WATER 2 79 REVE BON	3,126.45	179.26	0.00	0.00	0.00	0.00	0.00	0.00	3,305.71	
668.001	SUN HARBOR WATER 3	61,404.38	501,838.60	0.00	34,185.22	0.00	583,697.88	3,300.00	0.00	10,430.32	
669.001	BOLLES PRESCOTT FLOOD	8,835.13	0.19	0.00	0.00	0.00	121.21	0.00	0.00	8,714.11	
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	9,811.86	0.00	0.00	
675.101	SUN HARBOR WATER 3 LOA	21,073.36	0.00	0.00	3,300.00	0.00	0.00	24,373.36	0.00	0.00	
677.001	BURBANK WATER DIST 4	9,615.65	0.00	0.00	0.00	0.00	440.46	0.00	0.00	9,175.19	
680.001	FIRE DIST 1 EXPENSE	3,899.87	71,766.01	910,600.00	12,134.96	938,150.00	58,713.10	0.00	0.00	1,537.74	
681.201	FIRE DIST 1 RESERVE	93.82	282.23	116,300.00	0.00	116,675.00	0.00	0.00	0.00	1.05	
683.001	FIRE DIST 2 EXPENSE	23,511.71	31,697.94	45,000.00	10,261.56	0.00	83,620.00	0.00	0.00	26,851.21	
684.001	FIRE DIST 3 EXPENSE	4,093.29	186,126.88	3,167,500.00	24,838.50	3,157,000.00	218,836.77	0.00	0.00	6,721.90	
685.201	FIRE DIST 3 RESERVE	84.13	796.02	364,500.00	0.00	365,300.00	0.00	0.00	0.00	80.15	
686.001	FIRE DIST 4 EXPENSE	50,364.19	1,392,304.02	2,405,000.00	240,208.43	2,355,000.00	1,388,206.72	296,500.00	0.00	48,169.92	
687.002	FIRE 4 DEBT SERVICE	3,631.37	212,898.55	198,856.00	1,500.00	165,000.00	0.00	248,865.00	173.50	2,847.42	
687.011	FIRE 4 DEBT SERVICE FISCA	0.00	0.00	0.00	248,865.00	0.00	0.00	0.00	248,865.00	0.00	
688.201	FIRE DIST 4 RESERVE	7,811.90	55,960.33	2,480,000.00	295,000.00	2,835,000.00	0.00	0.00	0.00	3,772.23	
689.001	FIRE DIST 5 EXPENSE	34,379.78	865,236.08	7,650,950.60	204,661.30	7,374,230.00	1,275,640.48	62,264.49	0.00	43,092.79	
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	62,264.49	0.00	0.00	62,264.49	0.00	0.00	
691.011	FIRE 5 DEBT SERVICE FISCA	0.00	0.00	0.00	62,264.49	0.00	0.00	0.00	62,264.49	0.00	
692.201	FIRE DIST 5 RESERVE	2,067.44	28,832.84	2,295,905.00	0.00	2,326,785.00	0.00	0.00	0.00	20.28	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2008

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
Fund No	Description	Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
693.001	FIRE DIST 6 EXPENSE	206,070.59	178,489.94	0.00	51,005.14	0.00	110,929.91	0.00	0.00	324,635.76	
694.201	FIRE DIST 6 RESERVE	43,158.33	26,707.04	3,400,000.00	0.00	3,400,000.00	0.00	0.00	0.00	69,865.37	
695.001	FIRE DIST 7 EXPENSE	64,052.06	50,095.32	0.00	10,133.34	0.00	50,676.28	0.00	0.00	73,604.44	
696.201	FIRE DIST 7 RESERVE	30,461.34	1,167.57	0.00	0.00	0.00	0.00	0.00	0.00	31,628.91	
697.001	FIRE DIST 8 EXPENSE	83,068.59	145,974.70	0.00	24,808.88	0.00	185,187.43	0.00	0.00	68,664.74	
698.201	FIRE DIST 8 RESERVE	189.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.39	
710.001	IRRIGATION DIST 2 MAINT	10,521.79	10,604.35	0.00	0.00	0.00	9,459.53	0.00	0.00	11,666.61	
711.001	IRRIGATION DIST 3 MAINT	10,222.09	17,240.25	0.00	0.00	5,000.00	13,008.32	0.00	0.00	9,454.02	
712.003	IRRIGATION DIST 3 CONST	471.50	54.66	0.00	0.00	0.00	0.00	0.00	0.00	526.16	
713.001	IRRIGATION DIST 4 MAINT	13,138.08	79,662.86	23,000.00	0.00	44,800.00	51,520.04	5,850.00	0.00	13,630.90	
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	99.56	966.50	0.00	5,850.00	0.00	0.00	0.00	6,800.00	116.06	
716.204	IRRIGATIONS DIST 4 BOND I	153.17	22.41	0.00	0.00	150.00	0.00	0.00	0.00	25.58	
717.001	IRRIGATION DIST 5 MAINT	22,407.82	20,107.31	0.00	0.00	0.00	33,351.89	0.00	0.00	9,163.24	
718.001	IRRIGATION DIST 6 MAINT	18,772.25	17,835.57	0.00	0.00	0.00	23,419.86	0.00	0.00	13,187.96	
719.001	IRRIGATION DIST 7 MAINT	981.57	2,147.99	0.00	0.00	0.00	1,010.43	0.00	0.00	2,119.13	
720.001	IRRIGATION DIST 8 MAINT	25,454.37	65,626.13	0.00	0.00	35,000.00	47,832.12	0.00	0.00	8,248.38	
721.001	IRRIGATION DIST 9 MAINT	12,085.24	25,554.40	0.00	0.00	0.00	29,365.34	0.00	0.00	8,274.30	
722.003	IRRIGATION DIST 9 CONST	26,146.31	5,625.00	0.00	0.00	0.00	10,036.90	0.00	0.00	21,734.41	
723.004	IRRIGATION DIST 9 BOND	31,710.01	28,446.32	0.00	0.00	0.00	0.00	0.00	32,822.92	27,333.41	
724.001	IRRIGATION DIST 10 MAINT	29,847.76	19,605.99	0.00	0.00	0.00	33,331.37	0.00	0.00	16,122.38	
725.003	IRRIGATION DIST 10 CONST	67,801.24	18,783.34	0.00	0.00	0.00	0.00	0.00	0.00	86,584.58	
726.001	IRRIGATION DIST 11 MAINT	22,313.71	47,798.39	0.00	0.00	0.00	41,622.60	0.00	0.00	28,489.50	
727.003	IRRIGATION DIST 11 CONST	25,681.74	45,912.08	0.00	0.00	0.00	2,500.00	40,000.00	0.00	29,093.82	
728.001	IRRIGATION DIST 12 MAINT	33,151.80	25,640.15	0.00	0.00	0.00	34,042.61	0.00	0.00	24,749.34	
729.001	IRRIGATION DIST 13 MAINT	93,350.47	342,164.88	954,000.00	0.00	928,000.00	370,524.64	0.00	0.00	90,990.71	
731.001	IRRIGATION DIST 14 MAINT	256.24	223,585.21	8,991,000.00	0.00	9,088,000.00	113,138.42	0.00	0.00	13,703.03	
732.003	IRRIGATION DIST 14 CONST	0.00	451,736.79	346,000.00	0.00	346,000.00	362,776.28	0.00	0.00	88,960.51	
733.001	IRRIGATION DIST 16 MAINT	12,428.32	1,425.11	0.00	0.00	0.00	0.00	0.00	0.00	13,853.43	
736.204	IRRIGATION #11 DEBT SERV	9,103.57	0.00	0.00	40,000.00	0.00	0.00	0.00	40,573.36	8,530.21	
740.001	BLUE MOUNTAIN INS CO-OF	3,177.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,177.06	
750.001	SCH DIST 101 GENERAL	121,284.86	674,937.74	0.00	0.00	0.00	0.00	0.00	657,457.74	138,764.86	
753.009	SCH DIST 101 TRANSP VEHIC	93,981.20	25,289.40	0.00	0.00	0.00	0.00	0.00	0.00	119,270.60	
760.001	SCH DIST 140 GENERAL	8,176,969.76	57,960,624.94	0.00	0.00	0.00	0.00	454,904.00	59,822,548.99	5,860,141.71	
761.010	SCH DIST 140 ASB	597,597.05	802,731.92	0.00	0.00	0.00	0.00	0.00	808,408.54	591,920.43	
762.005	SCH DIST 140 CAPITAL PROJ	2,536,906.00	859,928.11	22,847,105.78	0.00	9,500,000.00	0.00	0.00	5,884,568.85	10,859,371.04	
763.015	SCH140 EXPENDABLE TRUS'	376.71	14.44	0.00	0.00	0.00	0.00	0.00	0.00	391.15	
764.002	SCH DIST 140 BOND	2,483,860.57	3,622,529.59	0.00	484,904.00	0.00	0.00	4,672,362.96	1,622.09	1,917,309.11	
764.011	SCH DIST 140 BOND FISCAL	0.00	0.00	0.00	4,672,362.96	0.00	0.00	0.00	4,672,362.96	0.00	

WALLA WALLA COUNTY  
SCHEDULE OF CASH ACTIVITY  
FOR THE YEAR ENDED DECEMBER 31, 2008

		Beginning	Cash Activity-In				Cash Activity-Out				Ending
Fund No	Description	Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
765.015	140 2000 EXPENDABLE TRUS	1,265.84	48.51	0.00	0.00	0.00	0.00	0.00	0.00	1,314.35	
766.009	SCH DIST 140 TRANS VEHIC	446,827.94	209,304.61	0.00	110,000.00	0.00	0.00	140,000.00	501,678.21	124,454.34	
769.015	SCH 140 NON EXPENDABLE	7,748.74	462.32	0.00	0.00	0.00	0.00	0.00	533.70	7,677.36	
770.001	SCH DIST 250 GENERAL	717,351.72	8,427,080.11	0.00	0.00	0.00	0.00	31,430.23	8,165,037.42	947,964.18	
771.010	SCH DIST 250 ASB	22,135.90	22,365.44	0.00	0.00	0.00	0.00	0.00	23,974.10	20,527.24	
772.005	SCH DIST 250 CAPITAL PROJ	11,163.21	427.83	0.00	0.00	0.00	0.00	0.00	0.00	11,591.04	
773.002	SCH DIST 250 BOND	216,827.71	748,074.98	0.00	31,430.23	0.00	0.00	764,562.44	607.00	231,163.48	
773.011	SCH DIST 250 BOND FISCAL	0.00	0.00	0.00	764,562.44	0.00	0.00	0.00	764,562.44	0.00	
774.009	SCH DIST 250 TRANS VEHIC	91,852.73	70,024.45	0.00	0.00	0.00	0.00	0.00	92,375.74	69,501.44	
780.001	SCH DIST 300 GENERAL	186,918.89	3,522,581.52	370,000.00	0.00	230,000.00	0.00	0.00	3,594,430.61	255,069.80	
781.010	SCH DIST 300 ASB	8,648.84	73,294.91	18,000.00	0.00	13,000.00	0.00	0.00	72,315.69	14,628.06	
782.005	SCH DIST 300 CAPITAL PROJ	8.33	15.17	2,700.00	0.00	1,800.00	0.00	0.00	0.00	923.50	
783.004	SCH DIST 300 BOND	6,949.40	279,544.38	339,000.00	0.00	249,000.00	0.00	345,387.54	607.00	30,499.24	
783.011	SCH DIST 300 BOND FISCAL	0.00	0.00	0.00	345,387.54	0.00	0.00	0.00	345,387.54	0.00	
786.009	SCH DIST 300 TRANS VEHIC	97,716.52	91,989.89	238,900.00	0.00	170,900.00	0.00	0.00	98,316.04	159,390.37	
790.001	SCH DIST 400 GENERAL	718,907.34	8,629,499.60	0.00	0.00	0.00	0.00	0.00	8,851,753.75	496,653.19	
791.010	SCH DIST 400 ASB	96,033.42	119,243.56	0.00	0.00	0.00	0.00	0.00	102,745.93	112,531.05	
792.005	SCH DIST 400 CAPITAL PROJ	558,818.47	289,925.83	0.00	0.00	0.00	0.00	0.00	482,589.71	366,154.59	
793.002	SCH DIST 400 BOND	292,355.06	1,760,293.02	0.00	0.00	0.00	0.00	1,738,252.50	1,212.25	313,183.33	
793.011	SCH DIST 400 BOND FISCAL	0.00	0.00	0.00	1,738,252.50	0.00	0.00	0.00	1,738,252.50	0.00	
796.009	SCH DIST 400 TRANS VEHIC	142,291.88	60,771.27	0.00	0.00	0.00	0.00	0.00	68,007.91	135,055.24	
800.001	SCH DIST 401 GENERAL	643,619.49	3,915,468.88	0.00	0.00	0.00	0.00	11,500.00	3,819,697.65	727,890.72	
801.010	SCH DIST 401 ASB	68,192.25	108,958.41	0.00	0.00	0.00	0.00	0.00	92,135.08	85,015.58	
804.009	SCH DIST 401 TRANS VEHIC	106,701.97	55,068.67	0.00	4,000.00	0.00	0.00	0.00	111,728.80	54,041.84	
805.005	SCH DIST 401 CAPITAL PROJ	55,770.55	2,070.89	0.00	7,500.00	0.00	0.00	0.00	8,627.72	56,713.72	
806.002	SCH DIST 401 BOND	26,842.87	314,097.95	0.00	0.00	0.00	0.00	314,665.00	303.50	25,972.32	
806.011	SCH DIST 401 BOND FISCAL	0.00	0.00	0.00	314,665.00	0.00	0.00	0.00	314,665.00	0.00	
810.001	SCH DIST 402 GENERAL	384,619.88	3,503,774.24	0.00	0.00	0.00	0.00	0.00	3,474,276.29	414,117.83	
811.010	SCH DIST 402 ASB	29,979.78	19,137.79	0.00	0.00	0.00	0.00	0.00	18,499.07	30,618.50	
812.009	SCH DIST 402 TRANS VEHIC	717,552.60	88,988.52	0.00	0.00	0.00	0.00	0.00	209,896.19	596,644.93	
813.005	SCH DIST 402 CAPITAL PROJ	4,691,977.68	1,182,514.22	0.00	0.00	0.00	0.00	0.00	5,235,100.95	639,390.95	
814.002	SCH DIST 402 BOND	12,917.67	350,446.68	0.00	0.00	0.00	0.00	246,246.04	300.00	116,818.31	
814.011	SCH DIST 402 BOND FISCAL	0.00	0.00	0.00	246,246.04	0.00	0.00	0.00	246,246.04	0.00	
830.004	PRESCOTT PARK & REC BON	1,351.80	1.09	0.00	0.00	0.00	0.00	0.00	0.00	1,352.89	
TOTALS		46,505,251.46	189,831,980.50	116,623,317.38	80,880,051.66	103,086,790.00	66,745,608.80	14,134,442.86	201,560,035.06	48,313,724.28	

**WALLA WALLA COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Fund #</u>	<u>Description</u>	<u>Beginning Balance</u>	Investments <u>Acquired</u>	Investments <u>Liquidated</u>	<u>Ending Balance</u>
104.00	SHERIFFS BLOCK GRANTS	14,171.00	0.00	0.00	14,171.00
115.00	COUNTY ROAD	2,500,000.00	32,200,000.00	32,700,000.00	2,000,000.00
126.00	MILL CREEK FLOOD CONTROL	851,000.00	4,689,000.00	4,654,000.00	886,000.00
190.00	JAIL INMATE WELFARE	3,000.00	0.00	0.00	3,000.00
502.00	EQUIP RENTAL & REVOLVING	1,150,000.00	7,750,000.00	7,350,000.00	1,550,000.00
615.00	SHERIFFS DRUG INVESTIGATIVE F	950.00	0.00	0.00	950.00
623.00	RURAL LIBRARY	1,875,000.00	2,590,000.00	1,835,000.00	2,630,000.00
625.00	COLUMBIA MOSQUITO CONTROL	60,000.00	115,000.00	95,000.00	80,000.00
626.00	WW CEMETERY DISTRICT	2,600.00	0.00	0.00	2,600.00
628.00	WW NOXIOUS WEED CNTL	10,400.00	0.00	0.00	10,400.00
629.00	VALLEY TRANSIT	1,800,000.00	5,365,000.00	5,730,000.00	1,435,000.00
636.00	VALLEY TRAN VEHICLE AQUISITI	1,200,000.00	3,232,000.00	3,342,000.00	1,090,000.00
639.20	V T CAPITAL PURCH & REPAIRS	1,600,000.00	3,501,000.00	3,753,000.00	1,348,000.00
667.20	W W WATER 2 79 REVE BOND RES	8,198.00	0.00	0.00	8,198.00
668.00	SUN HARBOR WATER 3	30,000.00	0.00	0.00	30,000.00
680.00	FIRE DIST 1 EXPENSE	123,000.00	938,150.00	910,600.00	150,550.00
681.20	FIRE DIST 1 RESERVE	16,500.00	116,675.00	116,300.00	16,875.00
683.00	FIRE DIST 2 EXPENSE	50,000.00	0.00	45,000.00	5,000.00
684.00	FIRE DIST 3 EXPENSE	306,600.00	3,157,000.00	3,167,500.00	296,100.00
685.20	FIRE DIST 3 RESERVE	30,000.00	365,300.00	364,500.00	30,800.00
686.00	FIRE DIST 4 EXPENSE	206,600.00	2,355,000.00	2,405,000.00	156,600.00
687.00	FIRE 4 DEBT SERVICE	33,856.00	165,000.00	198,856.00	0.00
688.20	FIRE DIST 4 RESERVE	1,187,622.00	2,835,000.00	2,480,000.00	1,542,622.00
689.00	FIRE DIST 5 EXPENSE	823,380.60	7,374,230.00	7,650,950.60	546,660.00
692.20	FIRE DIST 5 RESERVE	752,885.00	2,326,785.00	2,295,905.00	783,765.00
694.20	FIRE DIST 6 RESERVE	700,000.00	3,400,000.00	3,400,000.00	700,000.00
711.00	IRRIGATION DIST 3 MAINT	7,500.00	5,000.00	0.00	12,500.00
712.00	IRRIGATION DIST 3 CONST	2,500.00	0.00	0.00	2,500.00
713.00	IRRIGATION DIST 4 MAINT	89,005.00	44,800.00	23,000.00	110,805.00
716.20	IRRIGATIONS DIST 4 BOND RES	887.00	150.00	0.00	1,037.00
717.00	IRRIGATION DIST 5 MAINT	4,475.00	0.00	0.00	4,475.00
718.00	IRRIGATION DIST 6 MAINT	12,000.00	0.00	0.00	12,000.00
720.00	IRRIGATION DIST 8 MAINT	802.00	35,000.00	0.00	35,802.00
721.00	IRRIGATION DIST 9 MAINT	10,000.00	0.00	0.00	10,000.00
729.00	IRRIGATION DIST 13 MAINT	86,000.00	928,000.00	954,000.00	60,000.00
731.00	IRRIGATION DIST 14 MAINT	584,000.00	9,088,000.00	8,991,000.00	681,000.00
732.00	IRRIGATION DIST 14 CONST	0.00	346,000.00	346,000.00	0.00
733.00	IRRIGATION DIST 16 MAINT	64,500.00	0.00	0.00	64,500.00
762.00	SCH DIST 140 CAPITAL PROJECTS	15,815,635.78	9,500,000.00	22,847,105.78	2,468,530.00
780.00	SCH DIST 300 GENERAL	140,000.00	230,000.00	370,000.00	0.00
781.01	SCH DIST 300 ASB	5,000.00	13,000.00	18,000.00	0.00
782.00	SCH DIST 300 CAPITAL PROJECTS	900.00	1,800.00	2,700.00	0.00
783.00	SCH DIST 300 BOND	90,000.00	249,000.00	339,000.00	0.00
786.00	SCH DIST 300 TRANS VEHICLE	68,000.00	170,900.00	238,900.00	0.00
	TOTALS	32,316,967.38	103,086,790.00	116,623,317.38	18,780,440.00

**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2008**

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	\$9,195		\$9,195	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$19,036		\$19,036	
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C14969	\$133,311		\$133,311	2
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C14969	\$199		\$199	2
U.S. Dept of Housing and Urban Development/ pass-through from WA St CTED	Community Development	14.228	06-64007-010	\$14,613		\$14,613	
	Block Grants/States	14.228	08-64008-010	\$135,229		\$135,229	5
	Program	14.228	06-64006-039	\$1,200		\$1,200	5
		14.228	06-64006-031	\$272,340		\$272,340	5
	Total CFDA 14.228			\$423,382		\$423,382	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA01B701006		\$44,216	\$44,216	
		14.235	WA01B601022		\$19,219	\$19,219	5
	Total CFDA 14.235				\$63,435	\$63,435	
U.S. Dept of Interior/ pass-through from WA St Dept of Fish and Wildlife	Cooperative Endangered Species Conservation Fund	15.615	06-1974/Am #1 & #2	\$373,800		\$373,800	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Accountability	16.523	0663-98471-01	\$5,002		\$5,002	
	Incentive Block Grant	16.523	0663-98471-02	\$4,998		\$4,998	
	Total CFDA 15.631			\$10,000		\$10,000	
U.S. Dept of Justice/ pass-through from WA St CTED	Violence Against Women	16.588	F08-31103-048	\$11,772		\$11,772	
	Formula Grants	16.588	F07-31103-037	\$3,540		\$3,540	
		16.588	IAA07093	\$215		\$215	5
	Total CFDA 16.588			\$15,527		\$15,527	
U.S. Dept of Transportation/pass- through WA St DOT	Highway Planning and	20.205	LA-4683	\$125,531		\$125,531	
	Construction	20.205	LA-5265	\$2,482		\$2,482	
		20.205	LA-5465	\$3,245		\$3,245	
		20.205	LA-5675	\$999,746		\$999,746	
		20.205	LA-6433	\$223,361		\$223,361	
		20.205	LA-6529	\$1,029		\$1,029	
		20.205	LA-6693	\$22,733		\$22,733	
		20.205	LA-6500	\$306,682		\$306,682	
		20.205	LA-6530	\$558,314		\$558,314	
		20.205	LA-6526	\$595,267		\$595,267	
		20.205	LA-6291	\$22,150		\$22,150	
		20.205	LA-05853	\$113,938		\$113,938	
	Total CFDA 20.205			\$2,974,478		\$2,974,478	

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, 2008**

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 Homeland Security/pass-through from WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E08-106	\$3,200		\$3,200	
U.S. Environmental Protection Agency/pass- through from WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14969	\$2,250		\$2,250	2
U.S. Dept of Education/ pass-through from WA St DSHS	Special Education - Grants for Infants and Families with Disabilities	84.181	0663-98487-03	\$56,386		\$56,386	
U.S. Dept of Education/ pass-through from WA St CTED	Safe and Drug-Free School and Communities State Grants	84.186	M08-66100-136A	\$20,193		\$20,193	5
U.S. Election Assistance Commission/pass-through from WA Secretary of State	Help America Vote Act Requirements Payments	90.401	G-2860	\$1,389		\$1,389	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Immunization Grants	93.268	C14969	\$18,978		\$18,978	2
		93.268	C14969	<u>\$107,251</u>		<u>\$107,251</u>	2,4
	Total CFDA 93.268			\$126,229		\$126,229	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	C14969	\$72,153		\$72,153	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Promoting Safe and Stable Families	93.556	0763-18718	\$20,643		\$20,643	
		93.556	0863-48007	<u>\$19,987</u>		<u>\$19,987</u>	
	Total CFDA 93.556			\$40,630		\$40,630	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Temporary Assistance for Needy Families	93.558	0763-19525-01	\$853		\$853	2
		93.558	0763-19525	<u>\$1,403</u>		<u>\$1,403</u>	2
	Total CFDA 93.558			\$2,256		\$2,256	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Child Support Enforcement	93.563		\$220,603		\$220,603	
		93.563	0763-15058	\$14,186		\$14,186	
		93.563	2210-66608	<u>\$26,089</u>		<u>\$26,089</u>	
	Total CFDA 93.563			\$260,878		\$260,878	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Child Care and Development Block Grant	93.575	C14969	\$16,787		\$16,787	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Medical Assistance Program	93.778	0563-78760	\$133,568		\$133,568	
		93.778	0763-19934	\$3,268		\$3,268	
		93.778	2066CS-63	<u>\$4,491</u>		<u>\$4,491</u>	
	Total CFDA 93.778			\$141,327		\$141,327	2

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, 2008**

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	National Bioterrorism Hospital Preparedness Program	93.889	C14969	\$5,912		\$5,912	2
U.S. Dept of Health and Human Services/pass- through from Greater Columbia Behavioral Health	Block Grant for Community	93.958	WW-MHBG-07/08-00	\$35,633		\$35,633	5
	Mental Health Services	93.958	WW-MHBG-08/09-00	<u>\$21,642</u>		<u>\$21,642</u>	5
	Total CFDA 93.958			\$57,275		\$57,275	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	0763-20363-01	\$142,640		\$142,640	5
U.S. Dept of Health and Human Services/pass- through from WA St	Maternal and Child Health Services Block Grant to States	93.994	C14969	\$50,476		\$50,476	2
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Emergency Management Performance Grants	97.042	E08-347	\$13,908		\$13,908	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Homeland Security Grant	97.067	OFM No 860-07	\$6,182		\$6,182	
	Program	97.067	E08-097	<u>\$63,314</u>		<u>\$63,314</u>	
	Total CFDA 97.067			\$69,496		\$69,496	
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Law Enforcement Terrorism	97.074	C080681FED	\$18,892		\$18,892	5
	Prevention Program	97.074	C0070803FED	<u>\$22,725</u>		<u>\$22,725</u>	5
	Total CFDA 97.074			\$41,617		\$41,617	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>				<u><b>\$5,083,930</b></u>	<u><b>\$63,435</b></u>	<u><b>\$5,147,365</b></u>	

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, 2008**

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
<b>WA STATE ATTORNEY GENERAL:</b>		
Dependency Cases		<u><b>\$82,585</b></u>
 <b>WA DEPT OF SOCIAL &amp; HEALTH SERVICES:</b>		
Child Support Enforcement		\$106,875
Child Support Enforcement	2210-66608	\$4,626
Bill 3900 Impact Funds	0863-34087	\$13,677
Bill 3900 Impact Funds	0863-34087	\$13,658
Diagnostic Evaluations	0863-34087	\$6,600
Diagnostic Evaluations	0863-34087	\$17,000
CJAA	0863-34069	\$10,352
CJAA	0863-34069	\$6,919
CDDA	0863-34069	\$29,200
CDDA	0863-34069	\$29,584
CJS - At Risk	0863-34069	\$38,030
CJS - At Risk	0863-34069	\$32,089
SSODA	0863-34069	\$9,891
SSODA	0863-34069	\$7,968
Disposition Alternatives	0863-34085	\$3,640
Disposition Alternatives	0863-34085	\$2,620
Partners in Parenting Education (PIPE)	0763-24135	\$4,800
Foster Care Passport Program	0763-19934	\$3,268
Foster Care Passport Program	2066CS-63	\$4,491
Workfirst	0763-19525	\$1,148
Workfirst	0763-19525-01	\$698
Substance Abuse	0763-20363	\$417,688
Development Disabilities County Services	0763-21303-02	\$967,294
Development Disabilities Family Resources	0563-85530-03	<u>\$8,545</u>
<b>Total WA Dept. of Social &amp; Health Services</b>		<u><b>\$1,740,661</b></u>
 <b>WA STATE DEPT OF ECOLOGY:</b>		
WRIA 32 Phase 4 Walla Walla Watershed	G0600258/Amend 3,4,5,6	\$84,521
WRIA 32 Planning Unit Support	G0800022	\$15,354
Planning Unit Coordination and Integration WRIA 32 - WW	G0800329	\$16,828
Stream Flow Gaging	G0800063	\$27,661
Walla Walla River Basin Water Management	G0900065	\$75,106
Solid Waste Enforcement Program	G0900046	\$4,248
Stormwater Phase II	G0700047	\$66,168
Coordinated Prevention	G0900045	\$12,599
Community Litter Cleanup Program	C0800068	<u>\$14,037</u>
<b>Total WA State Dept. of Ecology</b>		<u><b>\$316,522</b></u>
 <b>WA STATE TRAFFIC COMMISSION:</b>		
Traffic Safety/Task Force Coordinator	09ST-17	<u><b>\$29,017</b></u>
 <b>WA STATE COUNTY ROAD ARTERIAL BOARD:</b>		
RAP - McDonald Road	3607-01	\$95,904
Arterial Preservation		<u>\$463,823</u>
<b>Total WA State County Road Arterial Board</b>		<u><b>\$559,727</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, 2008**

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
<b>WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:</b>		
BECCA Bill	IAA08011	\$26,346
BECCA Bill	IAA08011	\$25,728
CASA	IAA08042	\$45,381
CASA	IAA08042	\$47,550
<b>Total WA State Office of Administrator of the Courts</b>		<b><u>\$145,005</u></b>
 <b>WA STATE TREASURER:</b>		
Prosecuting Attorney Salary Reimbursement		<b><u>\$57,929</u></b>
 <b>WA STATE DEPT OF COMMUNITY TRADE &amp; ECONOMIC DEVELOPMENT:</b>		
Growth Management Services	U08-63200-062	\$2,500
Design Grant	08-96105-141	\$98,750
CTED-HGAP-Star Project	07-46108-007	\$46,475
Safe and Drug-Free Schools & Communities	M08-66100-136A	\$28,127
<b>Total WA State Dept of Community Trade &amp; Econ Devel.</b>		<b><u>\$175,852</u></b>
 <b>WA STATE DEPARTMENT OF HEALTH:</b>		
Local Capacity Funds	C14969	\$67,508
Oral Health	C14969	\$12,000
Blue Ribbon Local Health Funds	C14969	\$83,414
Safe Drinking Water	C14969	\$2,250
Group B Systems	C14969	\$7,655
State Vaccine	C14969	\$45,965
Tobacco Prevention & Control Account	C14969	\$46,961
Youth Tobacco Prevention	C14969	\$2,323
<b>Total WA State Department of Health</b>		<b><u>\$268,076</u></b>
 <b>WA STATE MILITARY DEPARTMENT:</b>		
Radiological Emergency Preparedness Program	E08-006	\$14,615
Radiological Emergency Preparedness Program	E09-007	\$9,200
Wireline & Wireless Operations	E09-065	\$30,157
Wireline & Wireless Operations	E08-25	\$44,035
<b>Total WA State Military Dept.</b>		<b><u>\$98,007</u></b>
 <b>WA STATE DEPT OF AGRICULTURE:</b>		
Fairgrounds Project	IA 08-66-01	\$40,000
Pavilion Project	IA 08-70-01	\$975,000
<b>Total WA State Dept of Agriculture</b>		<b><u>\$1,015,000</u></b>
 <b>WA STATE OFFICE OF FINANCIAL MANAGEMENT:</b>		
Local Government Grants for Permit Tracking Software	K-207	<b><u>\$55,000</u></b>
 <b>WA STATE TRANSPORTATION IMPROVEMENT BOARD:</b>		
Myra Road	9-E-036(002)-1	<b><u>\$2,736,696</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, 2008

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
<b>WA STATE FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD:</b>		
Myra Road	LA-6409	<u>\$3,244,480</u>
<b>TOTAL STATE ASSISTANCE</b>		<u><b>\$10,524,557</b></u>
<b>ARC:</b>		
Parent to Parent	MOU 2007-1	\$3,000
Parent to Parent	MOU 2008-3	\$3,000
Parent to Parent	MOU	\$4,799
Parent to Parent	MOU	<u>\$4,492</u>
<b>Total ARC</b>		<u><b>\$15,291</b></u>
<b>CHILDREN'S HOME SOCIETY:</b>		
Children's Home Society		<u><b>\$2,953</b></u>
<b>SPOKANE COUNTY HEALTH DISTRICT:</b>		
AIDSNET	600-353-008-8	<u><b>\$35,957</b></u>
<b>WALLA WALLA COMMUNITY COLLEGE:</b>		
Watershed Alliance Executive Director	07-002	\$21,009
Watershed Planning	#11/Amend #2 & #3	\$43,926
Watershed Alliance Executive Director	08-003	<u>\$29,287</u>
<b>Total Walla Walla Community College</b>		<u><b>\$94,222</b></u>
<b>SNAKE RIVER SALMON RECOVERY BOARD:</b>		
Salmon Recovery Board	08-005	\$4,746
WRIA 32 Integration/Coordination/Implementation		<u>\$30,246</u>
<b>Total Snake River Salmon Recovery Board</b>		<u><b>\$34,992</b></u>
<b>GREATER COLUMBIA BEHAVIORAL HEALTH:</b>		
Mental Health Services	WALLAS-07/09-00	<u><b>\$3,521,064</b></u>
<b>CITY OF WALLA WALLA:</b>		
Taumarson/Plaza Way		\$90,792
Myra Road		<u>\$1,472,821</u>
<b>Total City of Walla Walla</b>		<u><b>\$1,563,613</b></u>
<b>CITY OF COLLEGE PLACE:</b>		
Myra Road		<u><b>\$535,145</b></u>
<b>WASHINGTON ASSOCIATION OF SHERIFFS AND POLICE CHIEFS:</b>		
Sex Offender Monitoring		<u><b>\$21,005</b></u>
<b>TOTAL LOCAL ASSISTANCE</b>		<u><b>\$5,824,242</b></u>
<b>TOTAL STATE AND LOCAL ASSISTANCE</b>		<u><b>\$16,348,799</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 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 \$0.

NOTE 4 - NONCASH AWARDS - VACCINATIONS

The amount of vaccine and commodities reported on the schedule is the value of the vaccine and commodities received by the county during current year and priced as prescribed by the Washington State Department of Health and the Office of the Superintendent of Public Instruction, respectively.

NOTE 5 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for these programs is \$556,788 that was passed through to a subrecipient.

**WALLA WALLA COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS**  
**SCHEDULE 17**  
**For The Year Ending December 31, 2008**

(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	1,708,687	1,315,216	72,000	435,488	1,750,704	-42,017
0103	Aldridge Bridge	521,150	656,630	0	0	656,630	-135,480
0201	Buroker Road	272,000	10,337	0	0	10,337	261,663
0202	Luckenbill Road	550,000	21,694	0	0	21,694	528,306
0208	Evans Bridge	1,282,115	828,298	0	0	828,298	453,817
0209	Sapolil Road	200,000	442,430	0	0	442,430	-242,430
0211	Berney #2 Bridge	340,000	25,979	0	0	25,979	314,021
0302	Old Milton Hwy	1,310,000	2,056,526	68,000	51,280	2,107,806	-797,806
0303	Ganguet Bridge	259,000	11,980	60,000	121	12,101	246,899
0304	M Waitsburg Rd MP 5.5 to MP -6.3	400,000	5,113	0	129	5,242	394,758
0401	Hood School Bridge	1,097,000	70,463	569,000	1,035,599	1,106,062	-9,062
0403	Myra Road	10,730,000	11,519,985	7,504,000	8,151,872	19,671,858	-8,941,858
0501	Lowden Bridge	1,894,000	327,529	65,000	91,631	419,160	1,474,840
0502	McCown Bridge	518,400	169,686	25,000	118,964	288,650	229,750
0503	Shelton Road	105,000	509,141	0	0	509,141	-404,141
0504	Caldwell Culvert	95,000	38,188	0	0	38,188	56,812
0601	Smith Springs Road	400,000	457,135	0	0	457,135	-57,135
0602	Cottonwood Rd MP 0 to MP .46	2,204,555	126,893	1,580,000	379,048	505,941	1,698,614
0603	Cottonwood Rd MP .46 to MP 1.44	1,810,000	205	0	277	483	1,809,517
0604	Taumaron/Plaza Way Intersection	1,380,328	242,476	755,000	1,361,552	1,604,028	-223,700
0605	Prospect Rd/3rd Avenue Intersection	755,281	93,069	760,000	711,012	804,082	-48,801
0606	M Waitsburg Rd MP 14.3 to MP 15.3	595,000	38,615	580,000	266,742	305,357	289,643
0607	Touchet North Road	1,300,000	50,303	5,000	3,159	53,462	1,246,538
0608	Five Mile Road	500,000	68,231	1,115,000	70,027	138,259	361,741
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	1,274	15,000	219	1,493	993,507
0701	Touchet North Road @6.2	391,000	316,119	0	0	316,119	74,881
0702	Star School Bridge	68,800	88,149	0	24	88,174	-19,374
0703	Barnes Road	30,000	10	0	0	10	29,990
0704	Hadley Station Bridge	220,000	3,761	200,000	171,251	175,012	44,988
0705	McDonald Road	1,909,000	19,201	100,000	106,560	125,760	1,783,240
0706	Sapolil Road	50,000	1,800	50,000	36,347	38,148	11,853
0707	Sudbury Road	340,000	20	40,000	0	20	339,980
0802	Harvey Shaw Road	1,283,000	0	70,000	26,949	26,949	1,256,051
0803	McEntyre Bridge	50,000	0	50,000	3,851	3,851	46,149

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, 2008**

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: \$23,185.01

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, 2008 through December 31, 2008.

Services Provided- Services provided are legal consultation and defense.

Certified Correct this 31st day of December, 2008 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, 2008

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$330,000					
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
City of Waitsburg Improvements	2008 Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Tax Fund	\$600,000	\$100,000 (Port's monies)	35+/-	14
Current Expense building fund transfer for Public Health & Legislative bldg. remodel	2008 Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Tax Fund	\$3,500,000	\$180,000	1	23
Center for Water & Environmental Studies (WWCC)	2008 Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Tax Fund	\$3,021,000	\$50,000	1	20