

FISCAL YEAR ENDING DECEMBER 31, 2009

ANNUAL REPORT

Karen Martin,
County Auditor

ANNUAL REPORT
WALLA WALLA COUNTY
MCAG No. 0174

Submitted pursuant to RCW 43.09.230 to the STATE AUDITOR'S OFFICE

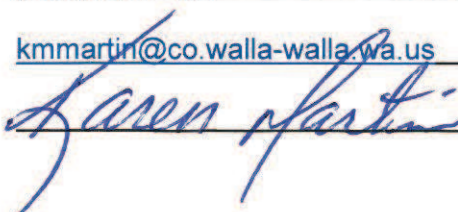
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2009

Certified correct this 17th day of May, 2010 to the best of my knowledge and belief:

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Signature 

AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
YEAR ENDING DECEMBER 31, 2009
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	57,788
Number of Acres Assessed	769,536
Taxable Valuation (2009 Rolls)	4,870,371,874
Registered Voters	29,922

WALLA WALLA COUNTY

PRINCIPAL OFFICIALS

Title	Name	Term Expiration
<u>Elected Officials</u>		
Commissioner District #1	Gregg C Loney	2012
Commissioner District #2	Perry L Dozier	2012
Commissioner District #3	Gregory A Tompkins	2010
Superior Court Judge Dept #1	John W Lohrmann	2013
Superior Court Judge Dept #2	Donald W Schacht	2013
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	Todd Blevins
County Planning Director	Thomas Glover
Court Services Director	Michael Bates
Emergency Services Director	Gayla Ernst
Human Services Director	Daryl Daus
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, 2009](#), 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 [\\$151,450,851](#). Of this amount, [\\$27,434,374](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by [\\$7,549,337](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$21,816,618](#), a decrease of [\\$603,441](#) in comparison with the prior year. Approximately 99%, [\\$21,766,481](#), 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 [\\$4,682,447](#), or 39% of total current expense fund expenditures.
- The County's total long-term liabilities decreased by [\\$2,939,410](#). The key factor in this decrease was scheduled loan payments made on established loans and a loan payoff with an interfund loan.

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 48 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 43 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 22-23 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 24-50 of this report.

Other information. Required supplementary information can be found beginning on page 51 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 \$151,450,851 at the close of the most recent fiscal year.

By far the largest portion of the County's net assets (82%) 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	
	2009	2008
Assets:		
Current Assets	29,242,720	29,022,464
Noncurrent Assets	-	-
Capital Assets (Net of Depr.)	124,340,699	120,165,283
Total Assets	153,583,419	149,187,747
Liabilities:		
Current Liabilities	637,386	804,141
Current Liabilities Payable from Restricted Assets	-	-
Noncurrent Liabilities	1,495,182	4,434,592
Total Liabilities	2,132,568	5,238,733
Net Assets:		
Invested in capital assets, net of related debt	123,990,699	116,736,661
Restricted	25,779	29,494
Unrestricted	27,434,374	27,182,858
Total Net Assets	151,450,851	143,949,014

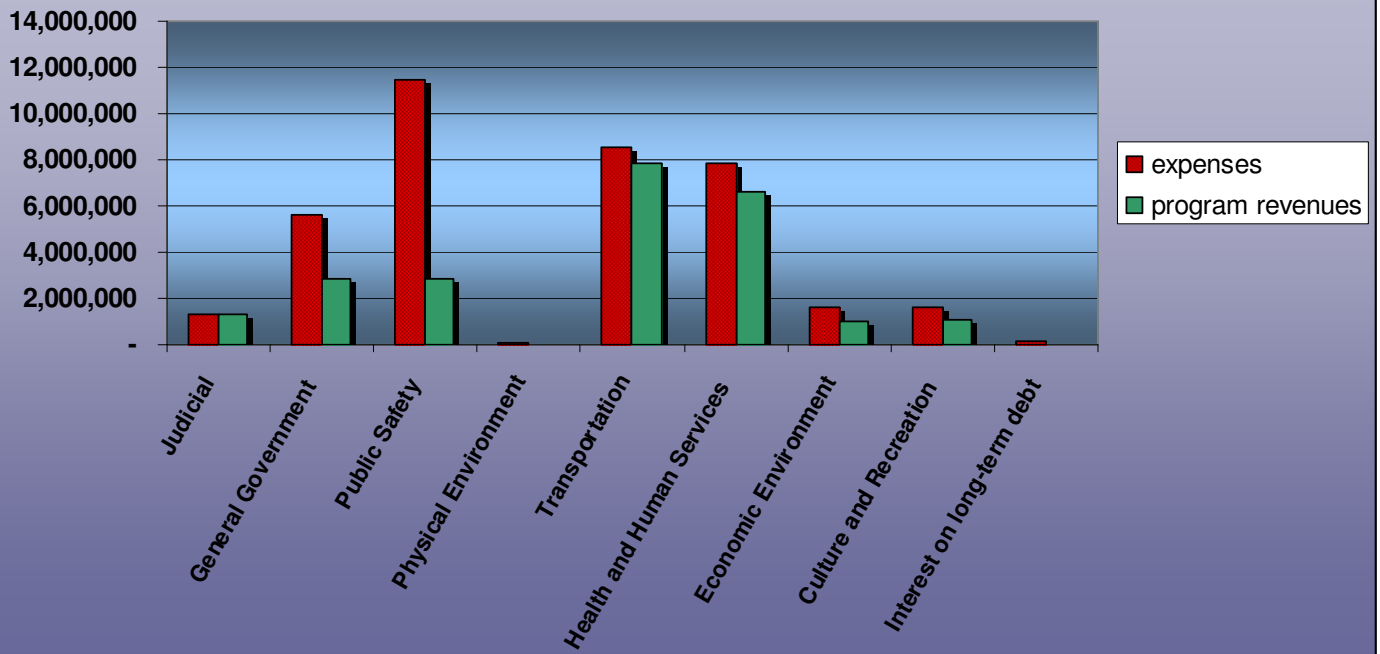
Governmental activities. Governmental activities increased the County's net assets by \$7,549,337. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2009.
- Land acquired for infrastructure projects in progress and completed in 2009.
- An interfund loan to payoff outside debt.

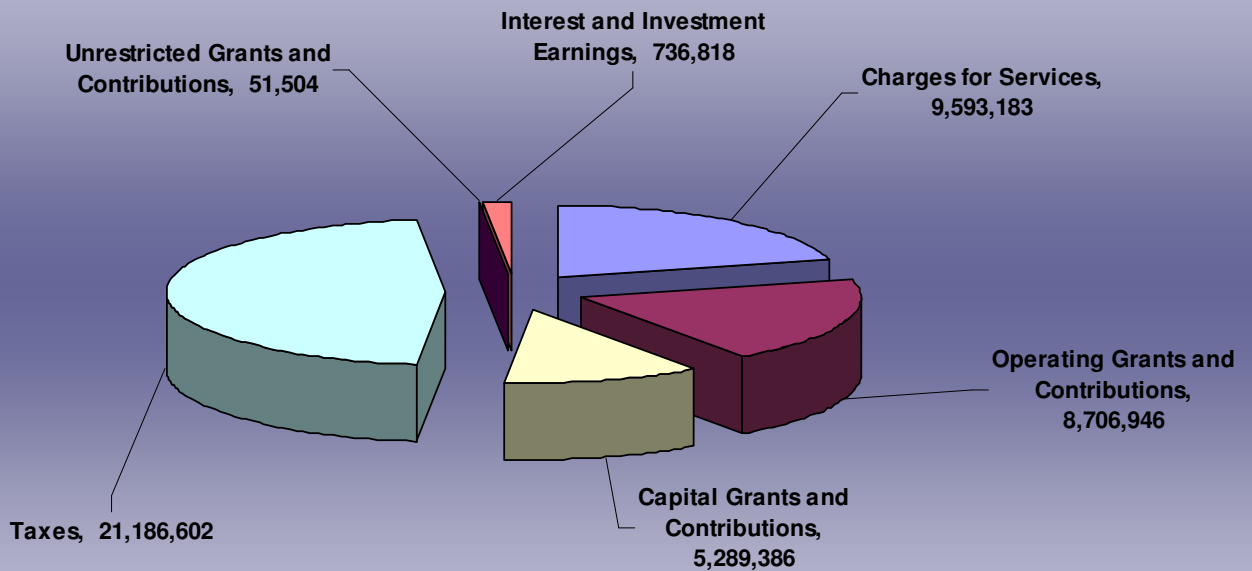
WALLA WALLA COUNTY'S CHANGE IN NET ASSETS

	Governmental Activities	
	2009	2008
Revenues:		
Program Revenues:		
Charges for Services	9,593,183	10,115,915
Operating Grants and Contributions	8,706,946	8,772,559
Capital Grants and Contributions	5,289,386	13,414,967
General Revenues:		
Taxes	21,186,602	20,403,630
Unrestricted Grants and Contributions	51,504	56,857
Interest and Investment Earnings	736,818	1,259,297
Disposition of capital assets	240,282	14,340
Total Revenues	45,804,722	54,037,564
Program Expenses:		
Judicial	1,315,063	1,331,924
General Government	5,628,460	7,107,543
Public Safety	11,490,041	10,928,008
Physical Environment	51,346	48,973
Transportation	8,509,001	8,244,466
Health and Human Services	7,881,053	7,596,316
Economic Environment	1,652,420	2,417,809
Culture and Recreation	1,589,280	1,574,018
Interest on long-term debt	138,719	188,336
Total Expenses	38,255,384	39,437,393
Excess (Deficiency) Revenues Over (Under) Expenses	7,549,337	14,600,172
Transfers	-	-
Change in Net Assets	7,549,337	14,600,172
Net Assets as of Jan 1	143,949,014	129,348,842
Prior Period Adjustment	(47,500)	-
Net Assets as of Jan 1	143,901,514	129,348,842
Net Assets as of Dec 31	151,450,851	143,949,014

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 55% of total governmental fund assets and 47% 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 \$21,816,618, a decrease of \$603,441 in comparison with the prior year. Approximately 99% of this total amount (\$21,766,481) remainder of fund balance (\$50,137) 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 \$4,682,447. 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 decreased by \$32,835 during the current fiscal year.

The fund balance of the County Road fund increased by \$721,413 during the current fiscal year. The primary reason for the net increase to County Road fund balance for 2009 was the award of two major construction projects that were substantially under the amount budgeted. Due to the economy, we were able to award the Cottonwood Road project for \$350,000 less and McDonald Road for \$375,000 less than expected.

The fund balance for Human Services fund decreased by \$1,756,731 during the current fiscal year. At the end of the year, \$1,500,000 was transferred from the Human Services fund to the Human Services Capital Projects fund for two capital projects (software and building).

The fund balance for the EMS Taxes fund decreased by \$1,942 during the current fiscal year.

The fund balance for the Current Expense Building fund decreased by \$2,741,146 during the current fiscal year. This was due to the interfund loan to buy back/pre-pay the loan from Baker Boyer Bank to finance 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 \$1,705,279 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Auditor - Elections	20,000	Increased for repairs and maintenance.
Auditor - Voter Reg	2,500	Increased for machinery and equipment.
Board of Equalization	1,105	Increased for personnel and travel.
Commissioners	567	Increased for personnel.
Commissioners	3,350	Increased for travel.
Commissioners-Fair Mgr	250	Increased for personnel.
Coroner	(2,088)	Decreased for personnel.
Coroner	19,244	Increased for professional services.
Indigent Legal Services	25,200	Increased for additional professional services.
Law Library	2,900	Increased for library materials.
Prosecuting Attorney	40,000	Increased for professional services.
Miscellaneous	2,400	Increased for operating leases and rentals.
Miscellaneous	15,000	Increased for intergovernmental services.
Miscellaneous	201,000	Increased for insurance and interfund services.
Miscellaneous	50,000	Increased for interfund loan.
Sheriff	11,455	Increased for personnel.
Sheriff	7,416	Increased for reimbursement of overpayment.
Sheriff	41,696	Increased for machinery and equipment.
Superior Court	71,000	Increased for professional services.
Transfers	1,192,284	Increased for transfers to other funds.
Total	1,705,279	

Of this increase, \$163,946 was funded out of miscellaneous increases in various revenue sources and \$200,000 was funded from transfers in. \$590,000 was an increase in the budget to the beginning fund balance to better reflect the actual beginning fund balance. The remaining \$751,333 was budgeted from the available ending fund balance.

Actual Current Expense fund revenues were \$553,005 under budget, which represents less than a 4% decrease of the final budgeted amount for the year without the beginning fund balance budget.

Actual Current Expense fund expenditures were \$1,888,066 under budget, which represents a little more than a 13% 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, 2009, amounts to [\\$124,340,697](#) (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 [3%](#).

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

- \$19,944,851 for infrastructure completed in 2009.
- \$4,718,535 for new construction in progress on infrastructure projects.
- \$273,252 for land for completed and current infrastructure projects.
- \$425,279 for construction completed on the Courthouse Fire Escape and Law Library.

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

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Land	12,581,031	12,307,778
Buildings and Structures	39,947,485	39,866,138
Machinery and Equipment	5,606,034	5,035,942
Infrastructure	61,745,061	43,268,021
Construction in Progress	<u>4,461,088</u>	<u>19,687,403</u>
Total	124,340,697	120,165,282

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 **\$350,000**. 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 **\$305,000 (47%)** 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 **\$0**. This was a **decrease** of **\$2,773,622** during the current fiscal year. The key factor in this decrease was scheduled loan payments on established loans and a loan payoff with an interfund loan.

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

**WALLA WALLA COUNTY
STATEMENT OF NET ASSETS
DECEMBER 31, 2009**

	<u>Governmental Activities</u>
ASSETS	
<i>Current Assets:</i>	
Cash, cash equivalents & pooled investments	23,013,511
Investments	1,170,000
Receivables (net)	2,123,205
Inventories	2,936,004
<i>Capital Assets:</i>	
Land	12,581,031
Depreciable assets (net)	45,553,519
Infrastructure (net)	61,745,061
Construction in progress	<u>4,461,088</u>
Total Assets	<u>153,583,419</u>
LIABILITIES	
<i>Current Liabilities:</i>	
Accounts payable and accrued exp.	637,386
<i>Noncurrent Liabilities:</i>	
Due within one year	405,000
Due in more than one year	1,090,182
Total Liabilities	2,132,568
NET ASSETS	
Invested in capital assets, net of related debt	123,990,699
Restricted for:	
Debt service	25,779
Unrestricted	<u>27,434,374</u>
Total Net Assets	<u>151,450,851</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, 2009**

			<u>Grants & Contributions</u>		Net (Expense) Revenue & Changes in Net Assets
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
<i>Governmental Activities:</i>					
Judicial	1,315,063	1,291,745	35,859	-	12,540
General Government	5,628,460	1,838,966	949,907	49,312	(2,790,275)
Public Safety	11,490,041	1,418,118	1,389,131	57,681	(8,625,111)
Physical Environment	51,346	-	-	-	(51,346)
Transportation	8,509,001	2,355	2,695,565	5,170,588	(640,493)
Health and Human Services	7,881,053	3,758,957	2,883,148	-	(1,238,949)
Economic Environment	1,652,420	394,836	583,259	-	(674,326)
Culture and Recreation	1,589,280	888,207	170,078	11,805	(519,191)
Interest on long-term debt	138,719	-	-	-	(138,719)
Total Governmental Activities/ Primary Government	<u>38,255,384</u>	<u>9,593,183</u>	<u>8,706,946</u>	<u>5,289,386</u>	<u>(14,665,869)</u>
GENERAL REVENUES:					
Property Taxes					14,478,205
Sales Taxes					5,376,715
B&O Taxes					20,169
Other Taxes					1,311,514
Unrestricted Grants and Contributions					51,504
Interest and Investment Earnings					736,818
Disposition of capital assets					240,282
TRANSFERS					<u>-</u>
Total General Revenues & Transfers					<u>22,215,206</u>
Change in Net Assets					7,549,337
Net Assets - Beginning					143,949,014
Prior Period Adjustment					(47,500)
Net Assets - Beginning, Restated					<u>143,901,514</u>
Net Assets - Ending					<u>151,450,851</u>

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	Current Expense	County Road	Human Services	EMS Taxes	Current Expense Buiding	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash, cash equivalents and pooled investments	4,778,958	4,018,252	1,980,738	27,366	1,548,604	8,400,886	20,754,804
Investments	-	200,000	-	-	-	320,000	520,000
Receivables (net)	619,016	667,144	348,669	131,384	-	356,992	2,123,205
Interfund loan receivable	67,161	-	-	-	-	2,684,997	2,752,157
Total assets	<u>5,465,135</u>	<u>4,885,395</u>	<u>2,329,407</u>	<u>158,750</u>	<u>1,548,604</u>	<u>11,762,874</u>	<u>26,150,166</u>
LIABILITIES							
Accounts payable and accrued exp.	182,268	60,052	170,368	-	707	215,377	628,772
Due to other funds	-	44	-	-	-	5,179	5,223
Interfund loan payable	-	-	-	-	2,684,997	67,161	2,752,157
Deferred revenue	<u>593,848</u>	<u>197,900</u>	<u>5,890</u>	<u>131,384</u>	<u>-</u>	<u>18,374</u>	<u>947,396</u>
Total liabilities	<u>776,116</u>	<u>257,996</u>	<u>176,258</u>	<u>131,384</u>	<u>2,685,704</u>	<u>306,090</u>	<u>4,333,548</u>
FUND BALANCE							
<i>Reserved for:</i>							
Encumbrances, petty cash, invntry	6,573	3,020	6,500	-	-	8,265	24,358
Debt service	-	-	-	-	-	25,779	25,779
<i>Unreserved, reported in</i>							
General Fund	4,682,447	-	-	-	-	-	4,682,447
Special revenue funds	-	4,624,380	2,146,649	27,366	-	8,490,432	15,288,826
Capital project funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,137,099)</u>	<u>2,932,309</u>	<u>1,795,209</u>
Total fund balance	<u>4,689,019</u>	<u>4,627,400</u>	<u>2,153,149</u>	<u>27,366</u>	<u>(1,137,099)</u>	<u>11,456,784</u>	<u>21,816,618</u>
Total liabilities and fund balance	<u>5,465,135</u>	<u>4,885,395</u>	<u>2,329,407</u>	<u>158,750</u>	<u>1,548,604</u>	<u>11,762,874</u>	<u>26,150,166</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, 2009

Total fund balances as shown of the Governmental Funds Balance Sheet	21,816,618
Capital assets used in governmental activities are not financial resources and are not reported in the funds	120,488,407
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	947,396
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(1,495,182)
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>9,693,612</u>
Net assets of governmental activities	<u>151,450,851</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, 2009

	Current	County	Human	EMS	Current	Other	Total
	Expense	Road	Services	Taxes	Expense	Governmental	Governmental
	Building				Funds	Funds	
REVENUES							
Taxes	10,000,790	4,666,495	89,115	2,415,105	188,771	3,578,332	20,938,608
Licenses and Permits	140,953	460	-	-	-	603,107	744,521
Intergovernmental Revenues	2,473,254	7,870,519	5,262,423	406	-	3,542,960	19,149,561
Charges for Service	870,254	73,852	11,211	-	-	1,688,216	2,643,533
Fees and Fines	498,878	-	-	-	-	1,154	500,032
Miscellaneous Revenues	848,137	177,061	121,839	-	22,453	808,761	1,978,251
Total revenues	14,832,266	12,788,387	5,484,588	2,415,510	211,224	10,222,530	45,954,506
EXPENDITURES							
Current:							
General Government	7,563,654	143,201	-	-	-	579,494	8,286,350
Public Safety	4,222,537	-	-	2,417,453	65,147	4,453,267	11,158,403
Physical Environment	4,005	-	-	-	-	47,341	51,346
Transportation	-	7,014,985	-	-	-	-	7,014,985
Health and Human Services	1,581	-	5,536,267	-	-	2,272,349	7,810,197
Economic Environment	-	-	186,577	-	-	1,475,018	1,661,595
Culture and Recreation	156,070	-	-	-	-	1,300,900	1,456,970
Debt Service:							
Principal	11,107	-	-	-	2,762,515	305,000	3,078,622
Interest	451	-	-	-	104,992	33,276	138,719
Capital Outlay	85,939	4,991,788	18,475	-	430,727	534,841	6,061,770
Total expenditures	12,045,345	12,149,974	5,741,319	2,417,453	3,363,381	11,001,486	46,718,957
Excess (deficiency) of revenues over (under) expenditures	2,786,922	638,413	(256,731)	(1,942)	(3,152,157)	(778,956)	(764,451)
OTHER FINANCING SOURCES (USES)							
Transfers in	200,000	83,000	-	-	200,000	4,186,757	4,669,757
Transfers out	(3,019,757)	-	(1,500,000)	-	-	(200,000)	(4,719,757)
Total other financing sources (uses)	(2,819,757)	83,000	(1,500,000)	-	411,011	3,986,757	161,011
Net change in fund balances	(32,835)	721,413	(1,756,731)	(1,942)	(2,741,146)	3,207,801	(603,441)
Fund balances--beginning	4,769,354	3,905,986	3,909,880	29,308	1,604,047	8,248,983	22,467,559
Prior Period Adjustment	(47,500)						(47,500)
Fund balances--beginning, Restated	4,721,854	3,905,986	3,909,880	29,308	1,604,047	8,248,983	22,420,059
Fund balances--ending	4,689,019	4,627,400	2,153,149	27,366	(1,137,099)	11,456,784	21,816,618

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, 2009

Net changes in fund balances for governmental funds	(603,441)
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	3,973,902
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.	3,078,622
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	88,120
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.	(139,212)
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.	1,151,346
Change in net assets of governmental activities, as reflected on the Statement of Activities	7,549,337

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 ACTUAL
CURRENT EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Current Expense Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts Original	Final	Actual Amounts	
REVENUES				
Taxes	9,951,500	9,951,500	10,000,790	49,290
Licenses and Permits	142,700	142,700	140,953	(1,747)
Intergovernmental Revenues	2,923,942	3,026,638	2,473,254	(553,384)
Charges for Service	900,381	900,381	870,254	(30,127)
Fees and Fines	478,638	478,638	498,878	20,240
Miscellaneous Revenues	824,164	885,414	848,137	(37,277)
Total Revenues	15,221,325	15,385,271	14,832,266	(553,005)
EXPENDITURES				
Current:				
General Government	8,505,188	8,935,060	7,563,654	1,371,406
Public Safety	4,612,058	4,648,085	4,222,537	425,548
Physical Environment	4,025	4,025	4,005	20
Transportation	-	-	-	-
Health and Human Services	1,700	1,700	1,581	119
Economic Environment	2,750	2,750	-	2,750
Culture and Recreation	165,783	165,783	156,070	9,713
Debt Service:				
Principal	-	-	11,107	(11,107)
Interest	-	-	451	(451)
Capital Outlay	128,912	176,008	85,939	90,069
Total Expenditures	13,420,416	13,933,411	12,045,345	1,888,066
Excess (deficiency) of revenues over (under) expenditures	1,800,909	1,451,860	2,786,922	1,335,062
OTHER FINANCING SOURCES (USES)				
Transfers in		200,000	200,000	-
Transfers out	(1,829,296)	(3,021,580)	(3,019,757)	1,823
Total other financing sources (uses)	(1,829,296)	(2,821,580)	(2,819,757)	1,823
Net change in fund balances	(28,387)	(1,369,720)	(32,835)	1,336,885
Fund balances - beginning	4,171,000	4,761,000	4,769,354	8,354
Prior Period Adjustment			(47,500)	(47,500)
Fund balances - beginning, Restated	4,171,000	4,761,000	4,721,854	(39,146)
Fund balances - ending	4,142,613	3,391,280	4,689,019	1,297,739

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 ACTUAL
COUNTY ROAD FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	County Road Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	4,545,000	4,663,943	4,666,495	2,552
Licenses and Permits	1,000	1,000	460	(540)
Intergovernmental Revenues	7,914,358	8,296,858	7,870,519	(426,339)
Charges for Service	89,000	77,000	73,852	(3,148)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	61,000	121,000	177,061	56,061
Total Revenues	12,610,358	13,159,801	12,788,387	(371,414)
EXPENDITURES				
Current:				
General Government	75,000	105,000	143,201	(38,201)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	7,103,000	7,537,400	7,014,985	522,415
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	7,364,500	6,524,500	4,991,788	1,532,712
Total Expenditures	14,542,500	14,166,900	12,149,974	2,016,926
Excess (deficiency) of revenues over (under) expenditures	(1,932,142)	(1,007,099)	638,413	1,645,512
OTHER FINANCING SOURCES (USES)				
Transfers in	83,000	83,000	83,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	83,000	83,000	83,000	-
Net change in fund balances	(1,849,142)	(924,099)	721,413	1,645,512
Fund balances - beginning	3,400,000	2,935,988	3,905,986	969,998
Prior Period Adjustment				
Fund balances - beginning, Restated	3,400,000	2,935,988	3,905,986	969,998
Fund balances - ending	1,550,858	2,011,889	4,627,400	2,615,511

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 ACTUAL
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Human Services Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	95,000	90,000	89,115	(885)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	5,851,336	5,184,710	5,262,423	77,713
Charges for Service	19,800	14,450	11,211	(3,239)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	217,800	143,200	121,839	(21,361)
Total Revenues	6,183,936	5,432,360	5,484,588	52,228
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	6,109,682	5,869,569	5,536,267	333,302
Economic Environment	187,100	187,100	186,577	523
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	10,000	10,000	18,475	(8,475)
Total Expenditures	6,306,782	6,066,669	5,741,319	325,350
Excess (deficiency) of revenues over (under) expenditures	(122,846)	(634,309)	(256,731)	377,578
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(1,500,000)	(1,500,000)	-
Total other financing sources (uses)	-	(1,500,000)	(1,500,000)	-
Net change in fund balances	(122,846)	(2,134,309)	(1,756,731)	377,578
Fund balances - beginning	3,135,693	3,135,693	3,909,880	774,187
Prior Period Adjustment				
Fund balances - beginning, Restated	3,135,693	3,135,693	3,909,880	774,187
Fund balances - ending	3,012,847	1,001,384	2,153,149	1,151,765

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 ACTUAL
EMS TAXES FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	EMS Taxes			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	2,096,094	2,440,440	2,415,105	(25,335)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	377	377	406	29
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	2,096,471	2,440,817	2,415,510	(25,307)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	2,090,840	2,435,186	2,417,453	17,733
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	2,090,840	2,435,186	2,417,453	17,733
Excess (deficiency) of revenues over (under) expenditures	5,631	5,631	(1,942)	(7,573)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5,631	5,631	(1,942)	(7,573)
Fund balances - beginning	30,000	30,000	29,308	(692)
Prior Period Adjustment				
Fund balances - beginning, Restated	30,000	30,000	29,308	(692)
Fund balances - ending	35,631	35,631	27,366	(8,265)

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

**WALLA WALLA COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2009**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash, cash equivalents and pooled investments	2,258,706
Investments	650,000
Due from other funds	5,223
Inventories	2,936,004
<i>Capital assets:</i>	
Depreciable assets (net)	<u>3,852,292</u>
Total assets	<u><u>9,702,226</u></u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	8,613
Interfund loan payable	-
Total liabilities	<u><u>8,613</u></u>
NET ASSETS	
Invested in capital assets, net of related debt	3,852,292
Unrestricted	5,841,320
TOTAL net assets	<u><u>9,693,612</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, 2009

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$4,927,983
Miscellaneous	<u>\$0</u>
Total Operating Revenues	\$4,927,983
OPERATING EXPENSES:	
Personal Services	\$1,072,801
Supplies	\$888,166
Other Services and Charges	\$1,443,964
Depreciation	\$475,358
Total Operating Expenses	<u>\$3,880,289</u>
OPERATING INCOME (LOSS)	\$1,047,693
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$13,989
Gains (Losses) On Fixed Asset Disposition	\$39,664
Total Nonoperating Revenues (Expenses)	\$53,653
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>\$1,101,346</u>
Transfers In	\$50,000
Transfers Out	\$0
Change in Net Assets	\$1,151,346
Net Assets - Beginning	<u>\$8,542,266</u>
Net Assets - Ending	<u>\$9,693,612</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, 2009**

	<u>Governmental Activities Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$4,928,868
Payments to suppliers	(\$2,449,193)
Payments to employees	(\$1,072,801)
Other receipts (payments)	(<u>\$178,032</u>)
Net cash provided (used) by operating activities	\$1,228,841
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	<u>\$50,000</u>
Net cash provided (used) by noncapital financing activities	\$50,000
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$750,800)
Other receipts (payments)	<u>\$113,592</u>
Net cash provided (used) by capital and related financing activities	(\$637,209)
Cash Flows from Investing Activities	
Purchase of Investments	(\$289,143)
Interest and dividends	\$13,989
Net cash provided by investing activities	(<u>\$275,154</u>)
Net Increase (decrease) in cash and cash equivalents	\$366,478
Cash and Cash Equivalents at	
Beginning of the year	<u>\$1,892,229</u>
End of the year	<u>\$2,258,706</u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$1,047,693
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$475,358
Change in assets and liabilities:	
Receivables, net	\$885
Inventories	(\$178,032)
Accounts and other payables	<u>(\$117,063)</u>
Net cash provided by operating activities	<u>\$1,228,841</u>
Noncash investing, capital, and financing activities:	
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, 2009**

	Investment Trust Funds	Agency Funds
ASSETS		
Cash, cash equivalents and pooled investments	15,690,470	13,893,734
Investments		6,405,225
Deposits with Fiscal Agents		3,965,626
Assets held in trust-external investment pool		15,690,470
Taxes Receivable	-	2,056,113
Total assets	<u>15,690,470</u>	<u>42,011,169</u>
LIABILITIES		
Accounts payable and accrued expenses		5,280,694
Deferred Revenue		2,056,113
Custodial Accounts		34,674,362
Total liabilities	<u>-</u>	<u>42,011,169</u>
NET ASSETS		
Assets held in trust for pool participants	<u>15,690,470</u>	
TOTAL net assets	<u>15,690,470</u>	

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

WALLA WALLA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Investment Trust Funds</u>
ADDITIONS	
<i>Contributions</i>	
Additions by participants	114,434,809
<i>Investment earnings</i>	
Interest	275,288
Total additions	<u>114,710,097</u>
DEDUCTIONS	
Distributions to participants	<u>113,956,725</u>
Total deductions	<u>113,956,725</u>
Change in net assets	753,373
Net assets--beginning	14,937,098
Net assets--ending	<u><u>15,690,470</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, 2009

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

The Walla Walla Fair fund expenditures exceeded appropriations by \$9,700 for year ending December 31, 2009. The excess expenditures were covered by an interfund loan from the Current Expense fund.

4. Deficit Fund Equity

There is one major governmental fund with a deficit fund balance at December 31, 2009:

The Current Expense Building fund reports a deficit of \$1,137,099 due to an interfund loan to buy back/pre-pay the loan from Baker Boyer Bank to finance the Courthouse Energy Retrofitting Project.

There is one non-major governmental fund with a deficit fund balance at December 31, 2009:

The Walla Walla Fair fund reports a deficit of \$33,557 due to interfund loans to purchase equipment, to reimburse the Special Award Account in the amount of the full court-ordered restitution, and to cover unanticipated expenditures for the continued operation of the fairgrounds and to meet past and future obligations.

E. Assets, Liabilities and Equities

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2009, the treasurer was holding \$52,597,715 in short term residual investments of surplus cash. This amount is classified on the balance sheet as cash and equivalents along with pooled investments of the various funds.

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purposes of the statement of cash flows, the county considers pooled investments 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, 2009, \$1,062 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:	\$ 21,816,618
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	120,488,407
The focus of governmental funds is on short-term financing: long term assets are deferred in the funds.	947,396
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(1,495,182)
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>9,693,612</u>
Net assets of governmental activities:	\$151,450,851

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:	(\$ 603,441)
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	3,973,902
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.	3,078,622

Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	88,120
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.	(139,212)
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>1,151,346</u>
Change in net assets of governmental activities:	\$7,549,337

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Walla Walla County is authorized by RCW's 36.29.020, 39.58, 39.59.020, 39.59.030, 39.60.010, 39.60.050 and 43.84.080 to invest in the following types of securities: U.S. Treasury Obligations, U.S. Government Agency Obligations and U.S. Government Sponsored Enterprises (GSE's), Banker's Acceptances (BA's) purchased through State of Washington Financial Institutions and authorized broker/dealers, Commercial Paper, Non-negotiable Certificates of Deposit, Deposit Notes of Financial Institutions, Repurchase Agreements, Bonds of the State of Washington and any local government in the State of Washington, General obligation bonds of a state other than the State of Washington and general obligation bonds of a local government of a state other than the State of Washington, registered warrants and notes for Walla Walla County and those districts in Walla Walla County for which the Treasurer is the ex-officio Treasurer (subject to compliance with RCW 39.56.030), the Washington State Local Government Investment Pool (LGIP) and as defined in RCW 39.59.030, mutual bond funds as and subject to the arbitrage provisions of Section 148 of the Federal Internal Revenue Code (if bond covenants permit investment in mutual funds).

RCW 39.58.130 authorizes the investment of municipal funds in deposits in qualified public depositories provided that the total in public deposits does not exceed the total net worth of the bank.

The County's cash and investments are subject to several types of risk, which are examined in more detail on the following pages.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. Walla Walla County's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington State Public Deposit Protection Commission (WPDPC). The FDIC insures the first \$250,000 of the county's deposits. The deposit balances over \$250,000 are insured by the WPDPC. State statute permits additional amounts to be assessed on a pro rata basis to members of the WPDPC pool in the event the pool's collateral should be insufficient to cover a loss.

Custodial Credit Risk of Investments

Custodial credit risk of investments is the risk that, in the event of the failure of a counterparty, the county

will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The county investment policy requires that all deliverable securities will be settled delivery versus payment (DVP), which ensures that securities are deposited at a third party, such as safekeeping and custodian bank acting as an agent for the county. A signed safekeeping and custodial agreement(s) shall be entered into with a federally-regulated financial institution, currently Union Bank of California. The custodian institution shall hold the securities as evidenced by a safekeeping receipt. Non-negotiable CD's, public funds deposit accounts and investments in the LGIP are not handled on a DVP basis, and therefore are exempt from this process. In addition, BA's and repurchase agreements (provided a signed master repurchase agreement is on file) shall be held in the Trust safekeeping department of the financial institution in the name of Walla Walla County. Certificates of deposit in the County Treasurer's name, or a copy thereof, will be delivered to and held by the Treasurer's Office.

The Local Government Investment Pool (LGIP) operates in a manner consistent with SEC Rule 2a7. Participants' balances in the LGIP are not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 90 days. Per GASB 40 guidelines the balances are also not subject to custodial credit risk. The credit risk of the LGIP is limited, as most investments are either obligations of the US government, government sponsored enterprises, or insured demand deposit accounts and certificates of deposit. There is no statutory regulatory oversight of the LGIP other than annual audits through the Washington State Auditor's Office. As a 2a7-like pool, investments in the LGIP are reported at amortized cost. The fair value of County shares in the LGIP is dollar for dollar equal to the value of pool shares.

As of December 31, 2009, the county had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1</u>	<u>Greater Than 1</u>
LGIP	\$ 3,401,226	\$ 3,401,226	\$
Federal Home Loan Bank	1,998,400		1,998,400
Federal Home Loan Mortgage	3,016,700		3,016,700
Federal National Mortgage Assoc.	5,714,292	3,706,692	2,007,600
Walla Walla County Interfund Loan	2,684,997		2,684,997
Public Funds Deposit	18,211,275	18,211,275	
Certificates of Deposit	<u>29,364,000</u>	<u>28,764,000</u>	<u>600,000</u>
Total	\$64,390,890	\$54,083,193	\$10,307,697

Interest Rate Risk

As a means of limiting its exposure to interest rate risk, the county diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The county coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to five years from the purchase date unless matched to a specific cash flow. The County does not have a specific interest rate policy; however, it is cognizant of this risk and addresses it in the Walla Walla County Investment Policy, of which the WWCIP is in compliance with as of 12/31/09.

Credit Risk

State law and county policy limit investments to those authorized by state statute. The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 80 percent of the portfolio; municipal bonds and inter-fund of the county to 20 percent of the portfolio; repurchase agreements, bankers acceptances (rated A1 or P1), and commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer. At December 31, 2009 the county held no investments in bankers acceptances, repurchase agreements or commercial paper.

As of year-end, the credit quality ratings of debt securities (other than US government guaranteed) are as follows:

<u>Investment Type</u>	<u>Moody's Rating</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Bank	AAA	3%
Federal Home Loan Mortgage	AAA	5%
Federal National Mortgage Assoc.	AAA	9%
Walla Walla County Interfund Loan	Not Rated	4%
LGIP	Not Rated	5%

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 80 percent of the portfolio; municipal bonds and inter-fund of the county to 20 percent of the portfolio; repurchase agreements, bankers acceptances (rated A1 or P1), and commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer.

GASB statement 31 requires adjustments be made to the financial statements to reflect the difference between amortized cost and fair value of investments. Fair value of investments has been determined using quoted market prices and is equivalent to market value. In 2009, the difference between amortized cost and fair value was not material. Therefore, no adjustments have been made. Investments are shown on the balance sheet at cost, net of amortized premium or discount. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

Total Cash, Cash Equivalents and Pooled Investments

Cash, cash equivalents, pooled investments – primary government	\$23,013,511
Non-pooled investments – primary government	1,170,000
Cash, cash equivalents, pooled investments – fiduciary	29,584,204
Non-pooled investments – fiduciary	<u>6,405,225</u>
Total	\$60,172,940

EXTERNAL INVESTMENT POOL

The Walla Walla County Investment Pool (WWCIP) operates on an amortized cost-book value basis. The County Finance Committee performs oversight of the pool's performance. There are no legally binding guarantees for the WWCIP. Authorized investments for the WWCIP are the same as investments held outside of the pool and are defined the Walla Walla County Investment Policy.

All funds deposited in the WWCIP are available to the participant at full face value without regard to current market values. Earnings distributions, including any realized transactions in the pool, are distributed monthly, calculated on the average daily balance of the participant's account. The Walla Walla County Treasurer, by law, is the treasurer of most governments within the county, including schools, fire and library districts. These districts do not have a legal option to have their cash handled by other than the County Treasurer.

The WWCIP did experience a net increase in the fair value of the investments during 2009. At 12/31/09, the market value of investments was \$29,546 greater than the amortized cost. These unrealized gains will not be recognized in the various funds as management intends to hold these investments to maturity.

Fair value of the WWCIP is reviewed by the County Finance Committee quarterly. Fair value is determined using information from our safekeeping agent, Union Bank of California, and D.A. Davidson, the county's investment consultant.

There is no involuntary participation in the WWCIP. Districts can have the County Treasurer manage their cash invested outside of the WWCIP.

The Walla Walla County Investments Pool's Condensed Statement of Net Assets and Changes in Net Assets as of December 31, 2009, as shown as follows:

Condensed Statement of Net Assets

Assets	\$22,467,343
Less: Liabilities	<u>0</u>
Net assets held in trust for pool participants	\$22,467,343
Equity of internal pool participants	\$ 6,776,873
Equity of external pool participants	<u>15,690,470</u>
Total equity	\$22,467,343

Condensed Statement of Changes in Net Assets

Net assets – January 1, 2009	\$21,385,301
Net change in investments by pool participants	<u>1,082,042</u>
Net assets – December 31, 2009	\$22,467,343

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 2009 was \$1.449828 for \$1,000 on an assessed valuation of

\$4,870,371,874 for a total regular levy of \$7,061,202. 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 2009 was \$2.087538 per \$1,000 on an assessed valuation of \$2,210,231,640 for a total road levy of \$4,613,943.

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, 2009 was as follows:

<u>Governmental Activities</u>	<u>Balance January 1, 2009</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2009</u>
Capital assets, not being depreciated:				
Land	\$ 12,307,778	\$ 273,252	\$ -	\$ 12,581,031
Construction In Progress	<u>19,687,403</u>	<u>4,718,535</u>	<u>(19,944,851)</u>	<u>4,461,088</u>
Total capital assets, not being depreciated	<u>31,995,181</u>	<u>4,991,788</u>	<u>(19,944,851)</u>	<u>17,042,118</u>
Capital assets, being depreciated:				
Buildings	51,059,475	430,727	-	51,490,202
Machinery and Equipment	14,019,025	1,390,055	(534,636)	14,874,444
Infrastructure	<u>58,712,463</u>	<u>19,944,851</u>	<u>-</u>	<u>78,657,314</u>
Total capital assets, being depreciated:	<u>123,790,962</u>	<u>21,765,633</u>	<u>(534,636)</u>	<u>145,021,960</u>
Less accumulated depreciation for:				
Buildings	(11,193,337)	(349,380)	-	(11,542,717)
Machinery and Equipment	(8,983,083)	(735,642)	450,315	(9,268,410)
Infrastructure	<u>(15,444,441)</u>	<u>(1,467,812)</u>	<u>-</u>	<u>(16,912,253)</u>
Total accumulated depreciation	<u>(35,620,862)</u>	<u>(2,552,834)</u>	<u>450,315</u>	<u>(37,723,380)</u>
Total capital assets, being depreciated, net	<u>88,170,101</u>	<u>19,212,799</u>	<u>(84,321)</u>	<u>107,298,579</u>
Governmental activities capital assets, net	\$ 120,165,282	\$ 24,204,587	\$ (20,029,171)	\$ 124,340,697

Depreciation expense was charged to functions as follows:

General Government	\$ 168,380
Judicial	12,671
Public Safety	192,460
Transportation	1,494,008
Economic Environment	4,682
Health and Human Services	72,966
Culture and Recreation	132,309
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>475,358</u>
Total depreciation-governmental activities	\$2,552,834

B. Construction Commitments

The county has active construction projects as of December 31, 2009. 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>
Cottonwood Road	\$1,236,086.42	\$17,002.30
McDonald Road	\$915,898.30	\$233,492.82

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; or it may be downloaded from the DRS website at www.drs.wa.gov. 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 participating 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 years to live.

PERS Plan 1 and Plan 2 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.) This annual benefit is subject to a minimum for PERS Plan 1 retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. Plan 1 members who retire from inactive status prior to the age of 65 may receive actuarially reduced benefits. If a survivor option is chosen, the benefit is further reduced. A cost-of living allowance (COLA) is granted at age 66 based upon years of service times the COLA amount, which is increased three percent annually. Plan 1 members may also elect to receive an optional 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 five 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 one 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, PERS 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 ten years of service. PERS 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 the choice to participate in the Judicial Benefit Multiplier Program (JBM) enacted in 2006. Justices and 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 percent multiplier. The benefit would be capped at 75 percent of AFC. Judges in PERS Plan 3 could elect a 1.6 percent of pay per year of service benefit, capped at 37.5 percent 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 percent 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 1,192 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	73,122
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	27,267
Active Plan Members Vested	105,212
Active Plan Members Non-vested	<u>56,456</u>
Total	262,057

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, 2009, are as follows:

Members Not Participating in JBM:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	5.31%**	5.31%**	5.31%***
Employee	6.00%****	3.90%****	*****

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

**The employer rate for state elected officials is 7.89% for Plan 1 and 5.31% 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 3.90% 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*	7.81%	7.81%	7.81%**
Employer-Local Gov.*	5.31%	5.31%	5.31%**
Employee-State Agency	9.76%	7.25%	7.50%***
Employee-Local Gov.	12.26%	9.75%	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>
2009	\$60,659	\$755,848	\$88,232
2008	\$63,834	\$768,866	\$104,177
2007	\$53,760	\$586,812	\$79,361

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 commissioned 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 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 2 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 375 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	9,268
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	650
Active Plan Members Vested	13,120
Active Plan Members Nonvested	<u>3,927</u>
Total	26,965

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 Retirement Board. 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, 2009, are as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	.16%	5.24%**
Employee	.00%	8.46%
State	n/a	3.38%

*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>
2009	\$249	\$79,432
2008	\$329	\$75,074
2007	\$345	\$66,237

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, and 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 73 participating employers in PESRS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2008:

Retirees and Beneficiaries Receiving Benefits	1
Terminated Plan Members entitled to but not yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non-vested	<u>3,891</u>
Total	3,892

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, 2009, are as follows:

	<u>PSERS Plan 2</u>
Employer*	7.85%
Employee	6.55%

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

Both Walla Walla County and the employees made the required contributions. The county's required contributions for the years ended December 31, 2009 were as follows:

	<u>PSERS Plan 2</u>
2009	\$93,198
2008	\$87,107
2007	\$51,959

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, 2009, 77 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 \$3,908,404 in the plan at December 31, 2009, \$3,908,404 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 2009. Other members included: Adams, Benton, Chelan, Clallam and Clark, Columbia, Cowlitz, Douglas and Franklin, Garfield, Grays Harbor, Island and Jefferson, Kitsap, Kittitas, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and 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 Washington's "pooling" laws, more specifically Chapters 48.62 RCW and 82.60 WAC and 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 3rd-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 2008 through September 2009):

- *Operating Income* was experienced during the year of \$1.15 million, a 40% increase from FY-2008.
- *Interest Income* slipped to just \$0.22 million (-65%) due to the nearly non-existent interest rates associated with the national and worldwide recession.
- *Total Assets* grew by \$4.64 million (15%) to more than \$35.71 million. Specifically, current assets increased \$4.69 million (16%) while non-current assets decreased \$0.05 million (-4%).
- 966 cases were added to the Risk Pool's claims-related database during the year which raised the to-date (Oct. 1988 – Sep. 2009) total of third-party liability claims and lawsuits submitted by WCRP

member counties to 16,470. Only 492 cases remained classified as “open” at year’s end. Independent actuarial estimates suggest another 553 claims may be filed for covered occurrences from all years-to-date through September 2009.

- *Net Assets* (also referred to as *Members’ Equity*) increased nearly \$1.38 million to more than \$8.16 million at September 30, 2009. \$6.35 million is classified as ‘Restricted’ to satisfy the Section D provisions of the WCRP Underwriting Policy that were enhanced by the Board of Directors in March 2007. Another \$1.06 million is invested in *Capital Assets* (net of debt). The remaining \$0.76 million is listed as ‘Non-Restricted’ and is available. The WCRP Board of Directors is the authority to decide if, how much, and when distributions of any (Non-Restricted) *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 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. These professionals are in addition to the many contracted and in-county 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 500 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 3rd-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 by superior-rated commercial carriers. The remaining insurance, up to \$15 million, is acquired from superior-rated commercial carriers 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 commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-six counties purchased this program during 2009.

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 3rd-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, 2009 remains at 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:

	2009	2008
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	\$7,293,528	\$7,943,944
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,437,299	1,264,343
Increase (Decrease) in Provision for Insured Events of Prior Years	<u>(878,040)</u>	<u>(251,086)</u>
Total Incurred Claims and Claims Adjustment Expenses	\$7,852,787	\$8,957,201
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	\$ 0	87,032
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	<u>760,101</u>	<u>1,576,641</u>
Total Payments	\$ <u>760,101</u>	\$ <u>1,663,673</u>
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	<u>\$7,092,686</u>	<u>\$7,293,528</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, 2009 was as follows:

Unemployment: \$111,302

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, 2009 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$202,721	\$202,721	\$ 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	\$305,000

At December 31, 2009, the County had \$25,779 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, 2009 is \$0. This loan was paid off by an interfund loan from the Investment Pool fund to the Current Expense Building Fund.

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, 2009 is \$0. This loan was paid off in 2009 on schedule.

C. Debt Service Requirements

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

<u>Year Ending December 31</u>	<u>General Obligation Bond Government Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2010	<u>350,000</u>	<u>17,850</u>
TOTAL	<u>\$ 350,000</u>	<u>\$17,850</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, 2009, the following changes occurred in long-term liabilities:

	<u>Balance</u> <u>1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2009</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 851,942	\$ 46	\$	\$ 851,988	\$ 55,000
Loans & Contracts Payable	2,773,622		2,773,622	0	
OPEB Payable	154,028	232,126	92,960	293,194	
General Obligation Bonds	<u>655,000</u>	<u> </u>	<u>305,000</u>	<u>350,000</u>	<u>350,000</u>
Governmental activity					
Long-term liabilities:	\$4,434,592	\$232,172	\$3,171,582	\$1,495,182	\$405,000

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end \$19,362 of internal service funds compensated absences are included in the above amounts.

NOTE 13 – CONTINGENCIES AND LITIGATIONS

The county's financial statements include all material liabilities. There are no material contingent liabilities to record.

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 \$25,779 of restricted net assets, of which \$25,779 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 2009:

<u>Due From</u>	<u>Due To</u>	<u>Interfund Loans and Advances Payable</u>			
		<u>Balance 1/1</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Loan Forgiven Reclass as Tsf</u>
Fair (1)	Current Exp	\$2,273			
Fair (2)	Current Exp		5,388	500	
Fair (3)	Current Exp		10,000		
CE Bldg (4)	Investment Pool		2,684,997		
Fair (5)	Current Exp		<u>50,000</u>		
Total		<u>\$2,273</u>	<u>\$2,750,385</u>	<u>\$500</u>	<u>\$2,752,158</u>

1. An interfund loan was made in 2006 from the Current Expense fund to the Fair fund to purchase a Caterpillar D6B Crawler.
2. An interfund loan was made in 2009 from the Current Expense fund to the Fair fund to reimburse the Special Award Account in the amount of the full court-ordered restitution.
3. An interfund loan was made in 2009 from the Current Expense fund to the Fair fund to purchase a lawn mower.
4. An interfund loan was made in 2009 from the Investment Pool fund to the Current Expense Building fund to buy back/pre-pay the loan from Baker Boyer Bank.
5. An interfund loan was made in 2009 from the Current Expense fund to the Fair fund to cover unanticipated expenditures for the continued operation of the fairgrounds and to meet past and future obligations.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2009 were as follows:

<u>Transfer To</u>	<u>Current Exp</u>	<u>Human Services</u>	<u>Non Major Governmental</u>	<u>Total</u>
Current Expense	\$	\$	\$200,000	\$ 200,000
County Road	83,000			83,000
Current Expense Bldg	200,000			200,000
Non-Major Governmental	2,686,757	1,500,000		4,186,757
Internal Service Funds	<u>50,000</u>	<u> </u>	<u> </u>	<u>50,000</u>
Total	<u>\$3,019,757</u>	<u>\$1,500,000</u>	<u>\$200,000</u>	<u>\$4,719,757</u>

NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2009, were as follows:

	<u>Taxes</u>	<u>Due from Other Government</u>	<u>Total</u>
Governmental Activities:			
Current Exp	\$593,848	\$ 25,168	\$ 619,016
County Road	197,900	469,244	667,144
Human Services	5,890	342,779	348,669
EMS Taxes	131,384		131,384
Non-Major Governmental	<u>18,374</u>	<u>338,618</u>	<u>356,992</u>
Total Governmental Activities	<u>\$947,396</u>	<u>\$1,175,809</u>	<u>\$2,123,205</u>

B. Payables

Payables at December 31, 2009, were as follows:

	<u>Vendors</u>
Governmental Activities:	
Current Exp	\$182,268
County Road	60,052
Human Services	170,368
Current Expense Bldg	707
Non-Major Governmental	215,377
Internal Service Funds	<u>8,613</u>
Total Governmental Activities	\$637,385

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, 2009:

Annual required contribution	\$239,537
Interest on net OPEB obligation	6,931
Adjustment to the ARC	<u>(14,342)</u>
Annual OPEB Cost	232,126
Contributions made	<u>92,960</u>
Increase in Net OPEB obligation	139,166
Net OPEB obligation, beginning of year	<u>154,028</u>
Net OPEB obligation, end of year	\$293,194

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 and the preceding year were as follows:

Fiscal year Ending <u>December 31</u>	Annual <u>OPEB Cost</u>	<u>Contribution</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>
2008	\$244,164	\$90,136	36.9%	\$154,028
2009	\$232,126	\$92,960	40.0%	\$293,194

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2009, was as follows:

Actuarial accrued liability (AAL)	\$2,364,148
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	2,364,148
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 58 was assumed for all active members for the purpose of determining the actuarial accrued liability (AAL) and normal cost. Retirement, disablement, termination and mortality rates were assumed to follow the LEOFF I rates used in the June 30, 2007 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 AAL was Projected Unit Credit. The AAL and net OPEB obligation (NOO) are amortized on an open basis as a level dollar over 15 years. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 18 – OTHER DISCLOSURES

Prior Period Adjustments

The statement of activities and the statement of revenues, expenditures, and changes in fund balances for governmental funds show a prior period adjustment of \$47,500. The Current Expense fund reports a net prior period adjustment decrease of \$47,500. In 2000, a \$47,500 residual investment was incorrectly listed in the Rural Library's investment ledger. When the investment matured, it was treated as if it was Rural Library's. When attempting to correct the error, \$47,500 was removed from Rural Library and put into a separate line as Treasurer's excess cash in Current Expense. The error was a ledger entry error only and should not have been removed from Rural Library. This amount has since been determined to be Rural Library's and the correction made.

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010	CURRENT EXPENSE			
308.00.00	BEGINNING FUND BAL-CE BUILDING	4,761,000	4,721,854	39,146
311.10.00	REAL & PERS PROP TAX	6,950,000	6,851,928	98,072
312.10.00	PRIVATE TIMBER HARVEST TAXES	100	2,200	-2,100
313.10.00	SALES TAX REVENUE RAMPING-CITY OF WW	2,300,000	2,314,486	-14,486
313.71.00	SALES TAX CRIMINAL JUSTICE	290,000	276,427	13,573
316.30.00	FRANCHISE FEES - TCI CABLEVISION OF WA	44,000	20,169	23,831
317.20.00	LEASEHOLD EXCISE TAX	450	493	-43
317.50.00	GAMBLING EXCISE TAXES	1,500	850	650
318.20.00	LEASEHOLD EXCISE TAX	37,000	43,693	-6,693
318.30.00	LOCAL REAL ESTATE EXCISE TAX	44,000	38,021	5,979
318.30.10	TREASURER'S FEES ON EXCISE TAX	4,000	4,595	-595
318.30.11	T FEES ON FOREST PATROL	450	387	63
319.10.00	PENALTY-INTEREST REAL -PERSONAL PROP T	280,000	447,541	-167,541
322.20.00	MARRIAGE LICENSES	9,000	12,431	-3,431
322.90.00	OTHER NON-BUSINESS LICENSES - PERMITS	13,000	15,230	-2,230
322.91.02	SPOT BURN PERMIT WWCD	120,700	113,292	7,408
331.00.16	OJA - BULLET PROOF VESTS PROGRAM	1,200	0	1,200
332.00.00	MINERAL LEASING	12	26	-14
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,525	3,289	-1,764
332.15.22	IN LIEU TAXES - FEDERAL	350	212	138
332.15.23	IN LIEU TAXES FEDERAL - BLM	33,000	49,459	-16,459
332.15.60	U S FISH & WILDLIFE SERVICE	1,100	932	168
332.21.10	COBRA PAYROLL TAX CREDIT	0	7,185	-7,185
333.14.22	CDBG-WALLULA WATER DIST	835,000	35,000	800,000
333.16.00	CITY OF WWBJA	41,696	0	41,696
333.16.80	CTED PROSECUTION RESTORATION GRANT	40,000	0	40,000
333.39.01	HAVA FUNDING ADA PARKING	0	14,312	-14,312
333.93.56	DSHS-PATERNITY CASES	9,000	11,342	-2,342
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	20,000	31,495	-11,495
334.00.10	WASPC PLATE READER	30,000	29,909	91
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	74,416	74,416	0
334.01.10	OAC - CASA	83,732	83,141	591
334.01.20	BECCA BILL FUNDING	3,300	5,500	-2,200
334.04.60	BECCA BILL FUNDING	95,000	84,876	10,124
335.00.91	PUD PRIVILEGE TAX	56,000	63,941	-7,941
336.00.84	BOATING SAFETY	12,000	11,805	195
336.00.99	STREAMLINED MITIGATION	0	29,037	-29,037
336.01.01	REIMB - WIT FEES	600	0	600
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	151,000	170,102	-19,102
336.01.20	REIMB-LF OC OL SVC	7,000	8,724	-1,724
336.01.28	PUBLIC DEFENSE SERVICES	57,708	120,036	-62,328
336.01.50	PRISON IMPACT FUNDS	43,000	39,158	3,842
336.06.31	JUVENILE REHAB	5,000	5,061	-61
336.06.51	DUI - IMPACT	22,050	28,929	-6,879
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	7,500	12,937	-5,437
336.06.94	STATE LIQUOR EXCISE TAX	29,000	30,099	-1,099
336.06.95	STATE LIQUOR PROFITS	49,600	51,163	-1,563
337.09.00	IN LIEU TAXES - LOCAL	200	238	-38
338.00.01	WALLA WALLA CITY	666,476	660,732	5,744

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338.00.02	COLLEGE PLACE	87,040	90,462	-3,422
338.00.03	WAITSBURG	150,695	183,195	-32,500
338.00.04	PRESCOTT	19,223	19,224	-1
338.00.06	COLUMBIA COUNTY	3,000	29,176	-26,176
338.00.07	WW SCHOOL DIST (RESOURCE OFFICER)	37,215	56,805	-19,590
338.00.08	WA DEPT OF CORRECTIONS	255,000	260,051	-5,051
338.00.12	CORPS OF ENGINEERS	72,000	70,081	1,919
338.19.00	REIM-COLL COST	14,000	9,521	4,479
338.21.10	AIRPORT SECURITY	12,000	9,000	3,000
339.21.68	CTED PROSECUTION RESTORATION GT-ARRA	0	81,696	-81,696
341.00.00	GENERAL GOVERNMENT	0	2,908	-2,908
341.21.00	COUNTY PORTION OF LOW INCOME HOUSE FEE	6,000	4,690	1,310
341.22.03	CIVIL FILING	63,230	50,585	12,645
341.22.04	CNTRCROS3RD FIL	40	45	-5
341.22.05	ANTI-HAR FILING	754	6,821	-6,067
341.23.07	CIVIL PROB FILINGS	54,000	30,881	23,119
341.23.08	FACFIL-NO DVSUR	6,650	2,086	4,564
341.23.09	JUV EMANCIPATIO	0	291	-291
341.23.10	UNLAW DET FIL	500	510	-10
341.23.11	ANIT-HAR FILING	160	29	131
341.23.13	DOM/ADOP FILINGS	18,000	7,560	10,440
341.23.14	CIV/PROB FILING	0	21,277	-21,277
341.23.16	DOM FAC FIL FEE	0	8,315	-8,315
341.23.20	CTRCROSS3RD FIL	0	540	-540
341.23.22	UNLAW DET FIL	0	486	-486
341.23.24	UNLAW DET COMBO	0	1,187	-1,187
341.23.26	CLJ APPEAL FIL	0	216	-216
341.23.28	FACFIL-NO DVSUR	0	2,592	-2,592
341.23.67	CC3RDUNDET\$17LL	0	85	-85
341.23.70	UNLAW DET COMBO	3,000	2,035	965
341.23.73	CTRCROSS3RD FIL	400	648	-248
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,000	1,500	-500
341.28.00	SMALL CLAIMS FILINGS	240	0	240
341.28.05	JURY DEMAND FEE	748	0	748
341.28.06	CIVIL-SUP PROCEEDS	1,995	2,325	-330
341.28.07	OTHER FILING FEE	0	84	-84
341.28.08	CIVIL TSCRIPT	936	1,830	-894
341.28.09	OTHER FEES - SMALL CLAIMS	1,508	1,553	-45
341.28.10	CTRCROS3D FM CL	38	78	-40
341.29.03	OTHER CASE FILINGS	800	648	152
341.29.04	TAX WARRANT FILING	5,000	5,611	-611
341.29.05	OTHER FIL-MOD FAC	2,000	2,304	-304
341.29.06	FEE TSCRIPT FIL	1,600	1,436	164
341.29.07	FEE DETAIN ANS	100	363	-263
341.29.08	NON JUD PRO FIL	0	32	-32
341.31.00	RECORDING-LEGAL INSTRUMENTS	120,000	102,261	17,739
341.32.02	CERTIFIED DOCUMENTS	648	720	-72
341.32.03	CIVIL FEES - APPEALS	125	80	45
341.32.05	WRIT/GARN FEES	16,327	13,869	2,458
341.33.01	NAME CHANGE ADMIN COST	523	334	189

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341.33.02	WARRANT PREP COSTS	2,692	714	1,978
341.34.00	SUP COURT-RECORD SERVICES	30,000	26,252	3,748
341.34.03	DOM FAC FIL FEE	100	46	54
341.34.04	REIM-COLL COST	0	25	-25
341.35.00	CERTIFICATION - CERTIFIED COPIES	10,000	10,705	-705
341.37.00	RECORDS SEARCH	800	2,361	-1,561
341.37.02	CRIME LAB ANALYSIS	150	410	-260
341.45.00	ELECTION SERVICES	90,000	108,347	-18,347
341.48.00	MOTOR VEHICLE LICENSE FEES	240,000	235,073	4,927
341.62.00	DIST & MUNI COPY/TAPE FEES	60	108	-48
341.65.00	PRINTING/DUPLICATING CHARGES	7,000	8,487	-1,487
341.71.00	SALES OF TAXABLE MERCHANDISE	2,700	2,444	256
341.91.00	CANDIDATE FEES	500	711	-211
341.95.00	PROS BAD CHECK PROGRAMS	350	440	-90
341.99.00	PASSPORTS	30,000	21,976	8,024
342.10.00	LAW ENFORCEMENT SERVICES	48,000	48,864	-864
342.10.11	DNA COLLECTION FEE	0	304	-304
342.30.00	BOARD-ROOM PRISONERS	2,200	871	1,329
342.33.00	ADULT PROBATION AND PAROLE	88,000	91,998	-3,998
342.33.06	RECORD CHECK FEE	0	80	-80
342.36.00	ELECTRONIC MONITORING PRISIONERS	5,000	2,719	2,281
342.37.00	BOOKING FEES	1,000	1,667	-667
342.90.01	CRIME CNV FE DUI	700	1,180	-480
342.90.02	CRIM CONV FE CT	1,506	2,233	-727
342.90.03	CRIME CONV FE CN	1,751	1,357	394
345.10.01	DOM FAC FEES	6,100	7,327	-1,227
345.10.04	DV PREV LOCAL	450	881	-431
349.57.00	LITTER GRANT REIMBURSEMENT	25,000	13,859	11,141
351.31.00	SUPERIOR CT CRIMINAL FILINGS	4,000	3,840	160
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	5,000	6,464	-1,464
351.80.00	CRIME VICTIM PENALTY	1,000	738	262
351.80.01	CRIME VICTIM PENALTY	16,000	19,760	-3,760
351.80.02	PEN JUV CV/OLD	0	4	-4
351.80.03	JUV CRIME VICTIM	5,000	4,311	689
351.90.02	PENALTY-DV	400	478	-78
351.91.00	OTHER SUPERIOR COURT PENALTIES	15,000	11,133	3,867
352.40.00	BOAT SAFETY INF	0	80	-80
352.90.02	OTHER CIVIL PENALTIES	150	0	150
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	133,408	6,114	127,294
353.10.02	TRAFFIC INFRACTIONS	24,592	10,701	13,891
353.10.03	TRAFFIC INFRACT	115,722	258,851	-143,129
353.70.00	OTHER NON-PARKING INFRACTIONS	2,124	267	1,857
353.70.02	NON PARKING INFRACTIONS PENA	58	50	8
353.70.04	OTHER INFRACT	546	3,005	-2,459
354.00.00	PARKING INFRACTION PENALTIES	1,520	355	1,165
355.20.00	DRIVING WHILE INTOXICATED (DWI)	16,590	20,804	-4,214
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	1,054	1,192	-138
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	25,640	29,209	-3,569
356.80.00	FELONY FINES	0	29	-29
356.90.00	NON-TRAFFIC MISDEMEANOR	636	322	314

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356.90.04	OTH NON TRAFFIC	12,972	19,390	-6,418
357.20.00	SUPERIOR COURT RECOUPMENTS	17,000	14,052	2,948
357.21.00	JURY DEMAND COST	1,000	586	414
357.22.00	WITNESS COST	100	892	-792
357.23.00	PUBLIC DEFENSE COSTS	55,000	61,910	-6,910
357.24.00	SERVICE FEES	7,000	7,665	-665
357.32.00	WITNESS FEES	930	758	172
357.33.00	PUBLIC DEFENSE COST	16,196	15,920	276
361.10.00	INVESTMENT INTEREST	500,000	524,118	-24,118
361.11.00	INVESTMENT INTEREST - CLERK	0	-169	169
361.19.00	INVESTMENT FEES	0	-1,288	1,288
361.19.01	CLK SERVICE FEE	32	0	32
361.40.00	SALES TAX INTEREST	19,000	14,050	4,950
361.40.02	SUP INT INCOME	3,500	4,264	-764
361.50.00	INTEREST-PENALTIES SPECIAL ASSESSMENTS	500	0	500
362.50.00	TWO RIVER RIDING CLUB RENT	0	749	-749
366.90.00	REIMBURSEMENT CURRENT EXPENSE SERVICES	252,367	192,126	60,241
367.00.00	PRIVATE CONTRIBUTIONS FEE	0	988	-988
369.00.00	OTHER MISCELLANEOUS REVENUE	0	2,550	-2,550
369.10.00	SALE OF JUNK & SALVAGE	6,500	0	6,500
369.81.00	CASHIERS OVER & SHORT	45	32	13
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	2,325	-2,425
369.90.00	OTHER MISC	81,090	99,512	-18,422
369.90.01	MISC UNCLAIMED RESTITUTION	1,000	4,904	-3,904
369.90.03	NSF CHECK FEES	1,120	278	842
369.90.05	PATERNITY CASES	12,500	0	12,500
369.90.07	DRUG FORFEITURE CASES	1,700	0	1,700
381.20.00	LOAN REPAYMENT RECEIVED-REST LOAN	2,500	500	2,000
389.00.00	OTHER NON-REVENUES	3,660	4,687	-1,027
397.00.00	OPERATING TRANSFERS IN	200,000	200,000	0
010	CURRENT EXPENSE REVENUE SUBTOTAL	20,346,271	19,754,621	591,650
101	COMMUNITY DEVELOPMENT			
308.00.00	BEGINNING FUND BALANCE	105,000	25,670	79,330
321.30.00	FIREWORK PERMITS	1,000	800	200
322.10.00	BUILDING-STRUCTURES-EQUIPMENT	650,000	309,504	340,496
322.91.01	BURN PERMIT RESIDENTIAL	25,000	13,975	11,025
341.75.00	SALES OF NONTAXABLE MERCHANDISE	2,000	109	1,891
345.81.00	ZONING - SUBDIVISION FEES	82,500	53,745	28,755
369.90.00	CONTRACT REIMBURSEMENTS	56,000	38,591	17,409
397.00.00	OPERATING TRANSFERS IN	421,651	421,651	0
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,343,151	864,045	479,106
102	WASTE MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	30,000	72,886	-42,886
334.03.10	DEPT OF ECOLOGY	0	67,512	-67,512
369.90.00	OTHER MISC	95,916	0	95,916

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102	WASTE MANAGEMENT REVENUE SUBTOTAL	125,916	140,398	-14,482
103	EMERGENCY MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	27,000	42,398	-15,398
333.83.50	INDIRECT FEDERAL GRANTS	24,529	29,266	-4,737
333.83.56	FEDERAL GRANTS INDIRECT (HS)	150,934	151,320	-386
334.01.80	EMERG PREPAREDNESS ASSIST (EMPAG)	17,500	23,035	-5,535
338.00.01	WALLA WALLA CITY	28,705	28,705	0
338.00.02	COLLEGE PLACE	7,098	7,098	0
338.00.03	WAITSBURG	893	893	0
338.00.04	PRESCOTT	200	200	0
369.90.00	OTHER MISC	0	18,507	-18,507
397.00.00	OPERATING TRANSFERS IN	34,844	34,844	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	291,703	336,265	-44,562
104	SHERIFFS BLOCK GRANTS			
308.00.00	BEGINNING FUND BALANCE	15,000	21,269	-6,269
361.10.00	INVESTMENT INTEREST	100	171	-71
369.90.00	OTHER MISC	11,740	0	11,740
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	26,840	21,440	5,400
105	HOTEL / MOTEL TAX			
308.00.00	BEGINNING FUND BALANCE	33,000	57,773	-24,773
313.30.00	HOTEL / MOTEL TAX	20,000	25,021	-5,021
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	53,000	82,795	-29,795
107	JUVENILE JUSTICE CENTER			
308.00.00	BEGINNING FUND BALANCE	280,000	306,075	-26,075
313.72.00	JUVENILE JUSTICE SALES TAX	715,000	770,444	-55,444
333.10.55	USDA/OSPI BKFST REIMB	26,500	25,776	724
334.01.20	AOC - CASA	80,763	74,346	6,417
338.27.00	COLUMBIA COUNTY	48,000	63,877	-15,877
338.27.01	OTHER DETENTION BEDS	8,500	71,267	-62,767
341.70.00	SALES OF MERCHANDISE	5,000	4,153	847
342.70.00	DETENTION PARENT PAY	11,150	10,076	1,074
362.50.00	LEASES - LONG TERM	4,500	3,858	642
366.00.00	INTERFUND PAYROLL	295,000	269,800	25,200
367.00.03	DONATIONS	2,000	1,025	975
369.00.00	OTHER MISCELLANEOUS REVENUE	2,200	2,022	178
369.90.50	UA TESTING	800	833	-33
397.00.00	OPERATING TRANSFERS IN	634,238	634,236	2
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,113,651	2,237,788	-124,137
108	LAW & JUSTICE			
308.00.00	BEGINNING FUND BALANCE	550,000	776,052	-226,052
313.73.00	PUBLIC SAFETY .03%	1,300,000	1,290,697	9,303
336.06.10	CRIMINAL JUSTICE-COUNTIES	390,000	449,767	-59,767

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108	LAW & JUSTICE REVENUE SUBTOTAL	2,240,000	2,516,516	-276,516
109	AUDITORS M & O			
308.00.00	BEG FUND BALANCE/CO PORTION HIST PRESRVA	316,755	202,483	114,272
336.04.11	DOCUMENT PRESERVATION-STATE	70,000	78,046	-8,046
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	2,700	3,446	-746
341.36.00	CTY PORTION CENTENNIAL PRESERVATION FEE	37,000	36,032	968
109	AUDITORS M & O REVENUE SUBTOTAL	426,455	320,007	106,448
110	TREASURERS M & O			
308.00.00	BEGINNING FUND BALANCE	10,000	39,765	-29,765
341.42.00	TREASURERS' FEES - OTHER	33,300	33,699	-399
361.10.00	INVESTMENT INTEREST	379	805	-426
110	TREASURERS M & O REVENUE SUBTOTAL	43,679	74,269	-30,590
111	PROS VICTIM-WITNESS			
308.00.00	BEGINNING FUND BALANCE	45,000	41,847	3,153
333.04.20	DOMESTIC VIOLENCE	17,734	14,572	3,162
334.04.20	CTED-VICTIM WITNESS GRANT	11,250	0	11,250
336.04.29	PROSECUTORS' VICTIM/WITNESS UNITS	0	29,035	-29,035
341.22.00	DISTRICT COURT CIVIL FILING	0	437	-437
341.28.00	SMALL CLAIMS FILINGS	0	12	-12
341.98.00	CO CRIME VICTIM & WITNESS PROG	550	1,302	-752
341.98.01	PENALTY PERCENTAGES	6,000	6,068	-68
341.98.02	CO CRIME/VICTIM WITNESS PROG	24,000	26,484	-2,484
351.80.00	CRIME VICTIM PENALTY	1,266	1,153	113
352.40.00	BOAT SAFETY INF	0	1	-1
369.90.00	OTHER MISC	200	8,311	-8,111
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	106,000	129,221	-23,221
112	PUBLIC HEALTH			
308.00.00	BEGINNING FUND BALANCE	140,000	561,410	-421,410
308.02.00	FND BAL-TB EMERGENCY	10,000	0	10,000
321.20.01	PUMPER LICENSE RENEWAL	3,000	2,090	910
321.20.02	INSTALLERS LICENSE	4,000	5,375	-1,375
321.20.03	SOLID WASTE PERMIT	6,000	3,670	2,330
321.20.04	CATERING KITCHEN PERMIT	190,000	212,189	-22,189
321.20.05	FOOD CARD DUPLICATE	30,000	24,665	5,335
322.19.10	SEPTIC PERMIT EXTENSION	57,000	30,840	26,160
333.04.98	STATE OF WA - DEPT OF HEALTH	0	500	-500
333.10.57	W I C	118,793	141,043	-22,250
333.66.48	SANITARY SURVEYS	3,250	1,500	1,750
333.90.69	PHEPR FUNDING	150,000	184,380	-34,380
333.92.68	INFANT IMMUNIZATIONS	19,435	19,251	184
333.92.83	BIOTERRORISM/IMPLEMENTATION	6,075	8,176	-2,101
333.95.58	FEDERAL WORK FIRST	1,100	2,805	-1,705
333.95.75	INFANT/TODDLER	31,030	11,378	19,652
333.97.78	ABCD PROGRAM - GRANT	152,065	91,859	60,206

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333.98.89	PHEPR HOSPITAL PREP	0	4,522	-4,522
333.99.94	MICAH PROGRAM	101,821	92,499	9,322
334.03.10	DEPT OF ECOLOGY	7,000	7,427	-427
334.04.61	STATE WORK FIRST	900	2,294	-1,394
334.04.64	PASSPORT PROGRAM - STATE	16,565	6,371	10,194
334.04.91	CHILD DEATH REVIEW	18,039	17,678	361
334.04.92	LOCAL CAPACITY FUNDS	33,410	67,309	-33,899
334.04.93	SAFE DRINKING WATER	3,020	5,790	-2,770
334.04.95	YOUTH TOBACCO ACCESS	2,871	-589	3,460
334.04.96	AIDS SERVICE NETWORK REGION 1	42,000	34,183	7,817
334.04.97	TOBACCO SETTLEMENT	46,310	28,457	17,853
334.04.98	EH DRINKING WATER, SS	2,125	1,250	875
334.04.99	BLUE RIBBON FUNDS	49,595	135,595	-86,000
334.90.99	PUBLIC HEALTH FUNDING-SSB 5930	86,000	0	86,000
336.04.23	LCL GOV ASSIST	172,062	172,062	0
337.11.22	CHILDRENS HOME SOCIETY	3,000	629	2,371
338.02.10	SUMMER FOOD PROGRAM	0	1,600	-1,600
338.05.10	WALLA WALLA SCHOOL DISTRICT	15,000	0	15,000
338.50.52	WATER/SAMPLES	0	738	-738
338.62.50	EH SPECIALIST SERVICES	12,000	8,583	3,417
338.84.18	EARLY INTERVENTION PROJECT	10,000	11,870	-1,870
338.97.78	DSHS STATE VACCINE	22,100	24,854	-2,754
341.69.00	PRINTING & DUPLICATION SERVICES	0	5	-5
346.20.22	PGT TESTING FEES	20	4	16
346.20.24	ORAL HEALTH	0	15	-15
346.20.32	MMR	297,358	250,508	46,850
346.20.34	PPD	8,000	10,683	-2,683
346.20.39	BLOOD DRAW	1,500	6,083	-4,583
346.20.90	HIV COUNSELING	39,700	38,450	1,251
346.50.52	WATER PROGRAMS	1,000	6,830	-5,830
346.50.54	SEWAGE EVALUATION FEES	200	475	-275
346.50.59	FLY TRAP	30,300	15,738	14,562
346.50.72	SURFACE WATER	55,000	42,990	12,010
346.71.01	BIRTH CERTIFICATES	39,000	34,101	4,899
346.71.02	CERTIFIED CERTIFICATE REPLACEMENT	1,000	242	758
349.62.00	PUBLIC HEALTH NURSING SERVICES	0	400	-400
366.90.00	REIMBURSEMENTS	0	271	-271
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	0	5,361	-5,361
367.11.24	ABCD DENTAL GRANT	13,775	28,772	-14,997
369.00.00	OTHER MISCELLANEOUS REVENUE	452	395	57
369.81.00	CASHIERS OVER & SHORT	0	-10	10
369.83.00	CREDIT CARD DISCOUNTS	-4,000	-5,482	1,482
369.90.00	MISC OVERAGE	0	10,625	-10,625
369.90.03	NSF CHECK FEES	0	75	-75
397.00.00	OPERATING TRANSFERS IN	395,595	393,774	1,821
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,444,466	2,764,557	-320,091
115	COUNTY ROAD			
308.00.00	BEGINNING FUND BALANCE	2,935,988	3,905,986	-969,998

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311.10.00	REAL & PERS PROP TAX	4,613,943	4,606,013	7,930
312.10.00	PRIVATE TIMBER HARVEST TAXES	0	2,932	-2,932
318.20.00	LEASEHOLD EXCISE TAX	50,000	57,551	-7,551
322.40.00	STREET - CURB PERMITS	1,000	460	540
331.20.20	WFLHD - MILL CREEK @ MEINER	0	4,558	-4,558
332.10.68	FEDERAL FOREST YIELD	0	3,024	-3,024
332.15.60	U S FISH & WILDLIFE SERVICE	1,500	1,342	158
333.20.21	STPR TOUCHET NORTH RD	563,575	282,097	281,478
333.20.22	STPUS - TAUMARSON/PLAZA WAY INTERSECTION	1,337,971	1,135,392	202,579
333.20.24	BRS - LOWDEN BRIDGE	0	248,001	-248,001
333.20.25	BROS - VANAUSDLE BRIDGE	327,547	843,489	-515,942
333.20.26	STPH - FIVE MILE ROAD	442,837	459,992	-17,155
334.03.10	DEPT OF ECOLOGY	0	8,832	-8,832
334.03.70	RAP-SUDBURY @ RULO	1,852,428	1,243,393	609,035
334.03.72	ARTERIAL PRESERVATION	465,000	449,326	15,674
334.03.80	TIB	406,000	0	406,000
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,800,000	2,695,565	104,435
337.07.00	PORT OF WW SR 12 STUDY	100,000	0	100,000
337.07.10	CITY OF CP - MYRA RD	0	19,411	-19,411
337.07.20	CITY OF WALLA WALLA-COTTONWOOD RD	0	182,233	-182,233
341.30.00	GIS RECORDS SERVICES	2,000	1,366	634
341.30.02	MSAG	55,000	64,962	-9,962
341.50.00	SALE OF MAPS AND PUBLICATIONS	500	0	500
341.51.00	GIS SALE OF MAPS & PUBLICATIONS	3,000	1,649	1,351
341.52.00	GIS - SALES OF ATLAS	500	472	28
341.75.00	SALES OF NONTAXABLE MERCHANDISE	0	2,761	-2,761
344.90.00	PRIVATE ROAD NAME SIGNS 911	4,500	1,895	2,605
345.83.00	PLAN CHECKING FEES	1,500	747	753
348.90.00	GIS INTERFUND CHARGES	10,000	0	10,000
361.10.00	INVESTMENT INTEREST	41,000	17,567	23,433
367.12.00	PLANNING & DEV CONTRIBUTORS-TAUMARSON	0	293,865	-293,865
369.90.00	OTHER MISC	0	24,636	-24,636
369.90.01	OTHER MISC REV-MYRA ROAD-SHOPKO	0	31,224	-31,224
389.00.00	OTHER NON-REVENUES	80,000	103,634	-23,634
397.00.00	OPERATING TRANSFERS IN	83,000	83,000	0
115	COUNTY ROAD REVENUE SUBTOTAL	16,178,789	16,777,373	-598,584
118	WALLA WALLA FAIR			
308.00.00	BEGINNING FUND BALANCE	11,747	9,030	2,717
336.02.11	STATE RACING - F&FD	167,750	170,078	-2,328
347.40.00	VENDOR ADMISSION	448,500	441,295	7,205
347.40.02	DEMO ENTRIES	9,000	7,725	1,275
347.40.03	LIVESTOCK ENTRIES	3,500	2,516	984
347.40.04	CONCESSION RENTAL	61,000	60,082	918
347.40.05	PROGRAMS	3,500	3,089	411
347.40.06	COMMERCIAL RENTAL	45,000	45,378	-378
347.40.07	MEMORABILIA SALES	5,000	3,452	1,548
347.40.08	CARNIVAL	100,000	103,600	-3,600
347.40.09	FAIR ALLOCATIONS	100,000	97,000	3,000

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347.40.10	MISCELLANEOUS FAIR	37,000	42,859	-5,859
347.40.11	SRM - SPRING RACES	10,500	9,232	1,268
347.40.12	SUMMER DEMO	31,500	32,358	-858
347.40.13	PARKING LOT SALES	10,000	10,100	-100
347.40.14	FALL EVENT	52,000	23,342	28,658
347.40.15	SPECIAL EVENT	20,000	0	20,000
362.40.00	COMMUNITY BUILDING	168,500	187,767	-19,267
369.90.00	OTHER MISC-RESTITUTION PYMT	2,500	500	2,000
382.80.00	INTERGOVERNMENTAL LOAN PROCEEDS	0	65,388	-65,388
397.00.00	OPERATING TRANSFERS IN	10,000	10,000	0
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,296,997	1,324,790	-27,793
119	HUMAN SERVICES			
308.00.00	BEGINNING FUND BALANCE - RSVP	3,135,693	3,909,880	-774,187
311.10.00	REAL & PERS PROP TAX	90,000	89,115	885
331.14.20	HUD SUPPORTED HOUSING	62,954	67,566	-4,612
333.04.14	CTED-HGAP CONTRACT - THE STAR PROJECT	209,377	175,216	34,161
333.04.16	METH INITIATIVE - COMMUNITY MOBILIZATION	6,962	6,962	0
333.04.84	ITEIP-EARLY INTERVENTION	81,500	87,596	-6,096
333.04.93	DSHS/DASA	241,130	213,387	27,743
333.99.58	MH FEDERAL BLOCK	51,788	64,881	-13,093
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	37,050	30,741	6,309
334.04.20	CTED-COMMUNITY CONN PROVISIO	26,404	28,967	-2,563
334.04.66	DSHS ALCOHOL ADMIN	330,322	339,333	-9,011
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	687,831	954,098	-266,267
337.09.00	IN LIEU TAXES - LOCAL	10	4	6
338.64.00	TANF SETTLEMENT FUNDS	3,437,832	3,275,928	161,904
338.66.00	WALLA WALLA COUNTY 20/60	1,600	1,581	19
338.66.03	WAITSBURG 2%	300	295	5
338.66.04	PRESCOTT 2%	50	34	16
338.66.05	WALLA WALLA CITY 2%	7,500	7,516	-16
338.66.06	COLLEGE PLACE 2%	2,100	2,140	-40
346.30.00	DWI VICTIMS PANEL	10,800	9,490	1,310
349.52.00	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	3,650	1,721	1,929
361.10.00	INVESTMENT INTEREST	65,000	58,728	6,272
366.90.00	REIMBURSEMENTS	20,000	17,103	2,897
367.00.00	DONATIONS	6,800	2,848	3,952
367.00.07	UNITED WAY P2P	1,500	1,328	172
367.11.00	MH GRANTS FROM PRIVATE SOURCES	0	2,000	-2,000
369.00.00	OTHER MISCELLANEOUS REVENUE	15,400	13,848	1,552
369.90.00	MENTAL HEALTH WRAP AROUND	34,500	32,161	2,339
119	HUMAN SERVICES REVENUE SUBTOTAL	8,568,053	9,394,468	-826,415
121	SOLDIER'S RELIEF			
308.00.00	BEGINNING FUND BALANCE	44,272	54,860	-10,588
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	56,771	53,957	2,814
337.09.00	IN LIEU TAXES - LOCAL	10	2	8
361.10.00	INVESTMENT INTEREST	1,000	936	64
369.90.00	OTHER MISC	3,050	3,000	50

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121	SOLDIER'S RELIEF REVENUE SUBTOTAL	105,103	112,754	-7,651
122	PROS CHILD SUPPORT			
308.00.00	BEGINNING FUND BALANCE	58,000	86,184	-28,184
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	295,345	181,611	113,734
334.04.60	CHILD SUPPORT-DSHS	125,956	111,209	14,747
369.90.00	OTHER MISC	0	6,880	-6,880
397.00.00	OPERATING TRANSFERS IN	5,788	5,788	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	485,089	391,672	93,417
123	FAIRGROUNDS PROPERTIES			
308.00.00	BEGINNING FUND BALANCE	25,000	30,855	-5,855
362.60.00	HOUSING RENTALS & LEASES	25,295	16,545	8,750
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	50,295	47,400	2,895
124	YOUTH SPECIAL SERVICES			
308.00.00	BEGINNING FUND BALANCE	65,000	112,413	-47,413
333.04.93	STREET YOUTH SERVICES FUNDS	42,000	42,318	-318
333.16.50	JUV ACCT INCENT BLOCK GRANT	15,000	11,347	3,653
333.16.52	JUV ACCT INCENT BLOCK GRANT	0	-833	833
334.01.20	BECCA BILL FUNDING	51,000	48,242	2,758
334.04.60	DEPT OF SOCIAL AND HEALTH SERVICES	275,500	177,444	98,056
336.04.61	JUVENILE DIAGNOSTICS	22,000	18,200	3,800
338.27.00	INTERGOVERNMENTAL/WWCC	15,000	46,426	-31,426
342.70.00	MISC EDUCATION CLASS FEES	1,200	685	516
347.30.00	ROPES COURSE USE FEE	3,500	6,180	-2,680
367.00.00	PRIVATE CONTRIBUTIONS FEE	2,500	0	2,500
369.00.00	OTHER MISCELLANEOUS REVENUE	100	880	-780
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	492,800	463,301	29,499
126	MILL CREEK FLOOD CONTROL			
308.00.00	BEGINNING FUND BALANCE	885,000	893,467	-8,467
311.10.00	REAL & PERS PROP TAX	50,000	49,401	599
361.10.00	INVESTMENT INTEREST	38,000	12,221	25,779
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	973,000	955,090	17,910
132	ELECTION EQUIPMENT RES			
308.00.00	BEGINNING FUND BALANCE	160,000	149,182	10,818
333.39.01	HAVA FUNDING - HARDWARE	0	14,585	-14,585
369.90.00	OTHER MISC	13,000	16,252	-3,252
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	173,000	180,019	-7,019
133	WALLA WALLA COMMUNITY NETWORK			
133	WALLA WALLA COMMUNITY NETWORK REVENUE SUBTOTAL	0	0	0
134	REET ELECTRONIC TECHNOLOGY			
308.00.00	BEGINNING FUND BALANCE	80,000	100,510	-20,510

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336.00.97	REET ELECTRONIC TECHNOLOGY	24,000	21,400	2,600
361.10.00	INVESTMENT INTEREST	1,000	1,772	-772
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	105,000	123,682	-18,682
135	TRIAL COURT IMPROVEMENT FUND			
308.00.00	BEGINNING FUND BALANCE	32,000	35,131	-3,131
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	30,832	22,317	8,515
397.00.00	OPERATING TRANSFERS IN	30,832	30,832	0
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	93,664	88,280	5,384
136	CURRENT EXP-RETIREMENT FUND			
308.00.00	BEGINNING FUND BALANCE	100,000	100,163	-163
361.10.00	INVESTMENT INTEREST	0	1,374	-1,374
397.00.00	OPERATING TRANSFERS IN	75,000	75,000	0
136	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	175,000	176,537	-1,537
137	EMERGENCY FUND			
308.00.00	BEGINNING FUND BALANCE	551,000	551,000	0
137	EMERGENCY FUND REVENUE SUBTOTAL	551,000	551,000	0
146	EMERGENCY MEDICAL SERVICES			
308.00.00	BEGINNING FUND BALANCE	30,000	62,388	-32,388
369.90.01	EMS LEVY	127,937	127,724	213
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	157,937	190,111	-32,174
147	EMS TAXES			
308.00.00	BEGINNING FUND BALANCE	30,000	29,308	692
311.10.00	REAL & PERS PROP TAX	2,435,186	2,399,334	35,852
312.10.00	PRIVATE TIMBER HARVEST TAXES	0	702	-702
318.20.00	LEASEHOLD EXCISE TAX	5,254	15,068	-9,814
332.15.60	U S FISH & WILDLIFE SERVICE	308	321	-13
337.09.00	IN LIEU TAXES - LOCAL	69	84	-15
147	EMS TAXES REVENUE SUBTOTAL	2,470,817	2,444,818	25,999
148	911 ENHNCD/PUB COM BLDG			
308.00.00	BEGINNING FUND BALANCE	0	8	-8
317.41.00	ENHNCD 911/SWITCHED ACCESS LINES	180,530	140,945	39,585
317.42.00	ENHNCD 911/WIRELESS ACCESS LINES	225,000	213,723	11,277
334.01.80	WIRELESS OPERATIONS	124,140	92,245	31,895
369.90.00	OTHER MISC	3,613	0	3,613
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	533,283	446,922	86,361
150	WWCO PUBLIC FAC IMPROV FUND			
308.00.00	BEGINNING FUND BALANCE - PORT	1,545,923	1,549,950	-4,027
313.18.00	RURAL COUNTY SALES TAX-PORT	720,000	699,640	20,360

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150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	2,265,923	2,249,590	16,333
151	COMMUNITY OUTREACH			
308.00.00	BEGINNING FUND BALANCE	181,000	281,724	-100,724
361.10.00	INVESTMENT INTEREST	4,000	4,637	-637
151	COMMUNITY OUTREACH REVENUE SUBTOTAL	185,000	286,362	-101,362
152	INVESTMENT POOL			
308.00.00	BEGINNING FUND BALANCE	10,000	39,245	-29,245
361.19.00	INVESTMENT FEES	40,101	45,318	-5,217
369.90.00	OTHER MISC	2,684,997	0	2,684,997
152	INVESTMENT POOL REVENUE SUBTOTAL	2,735,098	84,564	2,650,534
153	CE MEDICAL INSURANCE RESERVE			
397.00.00	OPERATING TRANSFERS IN	400,000	755,632	-355,632
153	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	400,000	755,632	-355,632
154	LEOFF I FUND			
397.00.00	OPERATING TRANSFERS IN	150,000	150,000	0
154	LEOFF I FUND REVENUE SUBTOTAL	150,000	150,000	0
155	WW CO WATERSHED PLANNING			
308.00.00	BEGINNING FUND BALANCE	50,000	92,545	-42,545
333.03.10	STATE OF WASHINGTON DEPT OF ECOLOGY	35,000	13,472	21,528
333.15.61	FISH & WILDLIFE SEC 6	200,000	85,592	114,408
334.02.70	WA ST SRSRB COORDINATION	18,000	15,255	2,745
334.03.10	WA DOE PHASE IV PLANNING	224,000	195,498	28,502
334.04.20	WA CTED - WWCC WATER CENTER	30,000	30,713	-713
369.00.00	OTHER MISCELLANEOUS REVENUE	100	162	-62
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	557,100	433,237	123,863
160	WW CO LOW INCOME HOUSING			
308.00.00	BEGINNING FUND BALANCE/HOMELESS HOUSING	238,573	207,126	31,447
341.26.00	CO PORTION LOW INCOME HOUSING FEE	66,600	53,449	13,151
341.27.00	COUNTY PORTION HOMELESS HOUSING	160,000	163,792	-3,792
369.90.00	OTHER MISC	0	8,149	-8,149
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	465,173	432,515	32,658
190	JAIL INMATE WELFARE			
308.00.00	BEGINNING FUND BALANCE	84,020	111,861	-27,841
361.10.00	INVESTMENT INTEREST	20	36	-16
367.00.00	PRIVATE CONTRIBUTIONS FEE	10,500	11,894	-1,394
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	94,540	123,792	-29,252
191	REWARD			
308.00.00	BEGINNING FUND BALANCE	1,000	1,000	0

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191	REWARD REVENUE SUBTOTAL	1,000	1,000	0
192	DARE/GREAT PROGRAMS			
308.00.00	BEGINNING FUND BALANCE	6,419	6,296	123
367.00.00	PRIVATE CONTRIBUTIONS FEE	250	0	250
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	6,669	6,296	373
203	JUVENILE DETENTION DEBT SERV			
308.00.00	BEGINNING FUND BALANCE	0	29,494	-29,494
311.10.00	REAL & PERS PROP TAX	0	334,396	-334,396
312.10.00	PRIVATE TIMBER HARVEST TAXES	0	108	-108
332.15.60	U S FISH & WILDLIFE SERVICE	0	45	-45
337.09.00	IN LIEU TAXES - LOCAL	0	12	-12
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	364,055	-364,055
300	LAW & JUSTICE BUILDING			
308.00.00	BEGINNING FUND BALANCE	460,859	488,140	-27,281
397.00.00	OPERATING TRANSFERS IN	135,000	0	135,000
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	595,859	488,140	107,719
301	CURRENT EXPENSE BUILDING			
308.00.00	BEGINNING FUND BALANCE	1,220,802	1,604,047	-383,245
317.34.00	REET	300,000	188,771	111,229
361.10.00	INVESTMENT INTEREST	36,960	22,453	14,507
381.10.00	LOANS RECEIVED FROM OTHER FUNDS	2,684,997	2,684,997	0
395.20.00	COMP FOR LOSS FIXED ASST-INS. RECOVERIES	0	211,011	-211,011
397.00.00	OPERATING TRANSFERS IN	200,000	200,000	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	4,442,759	4,911,278	-468,519
303	JUVENILE DETENTION BLDG			
308.00.00	BEGINNING FUND BALANCE	0	12,000	-12,000
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	12,000	-12,000
304	FAIRGROUNDS BUILDING FUND			
308.00.00	BEGINNING FUND BALANCE	174,000	201,602	-27,602
334.02.10	PAVILION GRANT	27,500	0	27,500
361.10.00	INVESTMENT INTEREST	0	1,661	-1,661
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	201,500	203,263	-1,763
305	PUBLIC COMMUNICATIONS BLDG			
308.00.00	BEGINNING FUND BALANCE	32,610	32,611	-1
362.50.00	911 PUB COM BLDG	10,000	10,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	42,610	42,611	-1
306	CAPITAL IMPROVEMENTS			
308.00.00	BEGINNING FUND BALANCE	430,000	504,905	-74,905

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361.10.00	INVESTMENT INTEREST	6,000	8,317	-2,317
397.00.00	OPERATING TRANSFERS IN	75,000	175,000	-100,000
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	511,000	688,222	-177,222
307	CE VEHICLE			
308.00.00	BEGINNING FUND BALANCE	183,000	357,665	-174,665
361.10.00	INVESTMENT INTEREST	6,000	5,859	141
307	CE VEHICLE REVENUE SUBTOTAL	189,000	363,524	-174,524
319	HUMAN SERVICES CAPITAL PROJECTS			
397.30.00	OPERATING TRANSFER IN	1,500,000	1,500,000	0
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	1,500,000	1,500,000	0
502	EQUIP RENTAL & REVOLVING			
308.00.00	BEGINNING FUND BALANCE	1,400,000	7,502,837	-6,102,837
349.00.01	EQUIPMENT RENTAL	2,496,000	2,709,495	-213,495
349.00.03	CENTRAL STORES SERVICES	1,140,000	941,553	198,447
349.00.04	MECHANICAL SHOP	15,000	12,800	2,200
349.00.06	PITS & QUARRIES	0	17	-17
361.10.00	INVESTMENT INTEREST	28,000	13,989	14,011
389.00.00	OTHER NON-REVENUES	0	-885	885
395.40.00	DISPOSITION OF CAPITAL ASSETS	135,000	39,664	95,336
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,214,000	11,219,470	-6,005,470
503	RISK MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	55,000	65,876	-10,876
363.00.00	INSURANCE PREMIUMS AND RECOVERIES	450,000	427,543	22,457
365.80.00	CURRENT EXPENSE DEDUCTIBLE	184,000	128,343	55,657
389.00.00	OTHER NON-REVENUE-SPEC EVENT PREM	2,000	1,479	521
397.00.00	OPERATING TRANSFER IN	50,000	50,000	0
503	RISK MANAGEMENT REVENUE SUBTOTAL	741,000	673,241	67,759
504	CO UNEMPLOYMENT COMP			
308.00.00	BEGINNING FUND BALANCE	5,500	5,505	-5
366.50.00	INTERFUND REIMBURSEMENTS	144,500	111,302	33,198
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	150,000	116,808	33,192
505	TECHNOLOGY SERVICES			
308.00.00	BEGINNING FUND BALANCE	217,960	547,555	-329,595
348.80.01	CURRENT EXPENSE CHARGES	450,000	450,000	0
348.80.25	COURT SERVICES	16,762	16,762	0
348.80.32	EMERGENCE MANAGEMENT	5,702	5,702	0
348.80.35	EMS	2,031	2,031	0
348.80.40	ENGINEERS	24,159	24,159	0
348.80.45	W W FRONTIER DAYS	1,764	1,764	0
348.80.50	PUBLIC HEALTH	24,744	24,744	0
348.80.52	HUMAN SERVICES	58,426	58,426	0

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348.80.55	COMMUNITY DEVELOPMENT	10,734	10,833	-99
348.80.57	WATERSHED PLANNING	57	57	0
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	133	133	0
348.80.65	GIS	99	99	0
369.90.00	OTHER MISC	0	1,625	-1,625
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	812,571	1,143,889	-331,318
506	1993 CENTRAL SERVICES CAP FUND			
308.00.00	BEGINNING FUND BALANCE	300,000	420,493	-120,493
397.00.00	OPERATING TRANSFER IN - CE	45,000	0	45,000
506	1993 CENTRAL SERVICES CAP FUND REVENUE SUBTOTAL	345,000	420,493	-75,493
		83,576,761	89,580,119	-6,003,358

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010	CURRENT EXPENSE			
00058	58-CURRENT EXP END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,391,280	4,689,019	-1,297,739
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	3,391,280	4,689,019	-1,297,739
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	69,782	69,025	757
571.20.13	EXTRA LABOR	10,865	7,543	3,322
571.20.21	OTHER BENEFITS	21,541	19,038	2,503
571.20.31	OFFICE & OPERATING SUPPLIES	8,400	7,173	1,227
571.20.41	PROFESSIONAL SERVICES	39,615	39,615	0
571.20.42	COMMUNICATIONS	1,830	3,461	-1,631
571.20.43	TRAVEL	2,500	1,021	1,479
571.20.45	OPERATING RENTALS & LEASES	1,000	905	95
571.20.48	REPAIRS & MAINTENANCE	4,300	3,102	1,198
571.20.49	MISCELLANEOUS	5,950	5,187	763
00100	100 - AGRICULTURIST SUBTOTAL	165,783	156,070	9,713
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	1,700	1,581	119
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,700	1,581	119
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	558,573	557,584	989
514.24.13	EXTRA LABOR	7,235	3,291	3,944
514.24.21	OTHER BENEFITS	206,223	192,889	13,334
514.24.31	OFFICE & OPERATING SUPPLIES	5,000	8,830	-3,830
514.24.32	FUEL CONSUMED	4,500	1,538	2,962
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	294	-294
514.24.41	PROFESSIONAL SERVICES	5,000	0	5,000
514.24.42	COMMUNICATIONS	2,370	4,282	-1,912
514.24.43	TRAVEL	5,000	3,879	1,121
514.24.44	ADVERTISING	600	0	600
514.24.45	OPERATING RENTALS & LEASES	1,800	2,031	-231
514.24.46	INSURANCE	3,500	2,528	972
514.24.48	REPAIRS & MAINTENANCE	47,000	43,241	3,759
514.24.49	MISCELLANEOUS	8,825	8,059	766
594.14.64	MAJOR EQUIPMENT	12,500	1,205	11,295
00400	400 - ASSESSOR SUBTOTAL	868,126	829,651	38,475
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	298,403	300,175	-1,772
514.23.12	OVERTIME	0	135	-135
514.23.21	OTHER BENEFITS	111,022	105,497	5,525
514.23.31	OFFICE & OPERATING SUPPLIES	9,500	7,240	2,260
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	0	738	-738
514.23.41	PROFESSIONAL SERVICES	2,000	1,054	946
514.23.42	COMMUNICATIONS	19,000	15,806	3,194
514.23.43	TRAVEL	4,000	3,833	167
514.23.44	ADVERTISING	100	0	100
514.23.45	OPERATING RENTALS & LEASES	300	208	92

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514.23.48	REPAIRS & MAINTENANCE	7,000	5,811	1,189
514.23.49	MISCELLANEOUS	2,400	1,907	493
594.14.64	MAJOR EQUIPMENT	1,600	1,041	559
00500	500 - AUDITOR SUBTOTAL	455,325	443,444	11,881
00510	510 - ELECTIONS			
511.70.11	REGULAR SALARIES & WAGES	41,995	37,000	4,995
511.70.13	EXTRA LABOR	0	1,964	-1,964
511.70.21	OTHER BENEFITS	17,357	15,230	2,127
511.70.31	OFFICE & OPERATING SUPPLIES	65,000	44,966	20,035
511.70.41	PROFESSIONAL SERVICES	23,800	18,395	5,405
511.70.42	COMMUNICATIONS	15,000	15,887	-887
511.70.43	TRAVEL	5,000	3,112	1,888
511.70.44	ADVERTISING	3,500	1,695	1,805
511.70.45	OPERATING RENTALS & LEASES	300	110	190
511.70.48	REPAIRS & MAINTENANCE	25,000	24,378	622
511.70.49	MISCELLANEOUS	14,900	22,994	-8,094
00510	510 - ELECTIONS SUBTOTAL	211,852	185,730	26,122
00520	520 - VOTER REGISTRATION			
511.80.11	REGULAR SALARIES & WAGES	62,642	51,463	11,179
511.80.13	EXTRA LABOR	6,000	4,682	1,318
511.80.21	OTHER BENEFITS	24,999	18,853	6,146
511.80.31	OFFICE & OPERATING SUPPLIES	1,500	2,229	-729
511.80.42	COMMUNICATIONS	3,000	2,529	471
511.80.43	TRAVEL	1,000	635	365
511.80.44	ADVERTISING	0	382	-382
511.80.48	REPAIRS & MAINTENANCE	15,000	16,131	-1,131
594.11.64	MAJOR EQUIPMENT	2,500	2,491	9
00520	520 - VOTER REGISTRATION SUBTOTAL	116,641	99,398	17,243
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	13,068	12,853	215
514.24.21	OTHER BENEFITS	4,760	4,624	136
514.24.31	OFFICE & OPERATING SUPPLIES	150	150	0
514.24.42	COMMUNICATIONS	100	23	77
514.24.43	TRAVEL	700	882	-182
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	18,778	18,532	246
00680	680 - BOUNDARY REVIEW			
558.80.31	OFFICE & OPERATING SUPPLIES	500	0	500
558.80.41	PROFESSIONAL SERVICES	1,250	0	1,250
558.80.42	COMMUNICATIONS	200	0	200
558.80.43	TRAVEL	300	0	300
558.80.44	ADVERTISING	500	0	500
00680	680 - BOUNDARY REVIEW SUBTOTAL	2,750	0	2,750
00800	800 - CIVIL SERVICE COMMISSION			
516.20.31	OFFICE & OPERATING SUPPLIES	100	0	100
516.20.41	PROFESSIONAL SERVICES	2,300	0	2,300
516.20.44	ADVERTISING	600	0	600

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00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	3,000	0	3,000
00900	900 - CLERK			
514.30.11	REGULAR SALARIES & WAGES	306,887	292,645	14,242
514.30.13	EXTRA LABOR	15,600	24,161	-8,561
514.30.21	OTHER BENEFITS	117,771	105,712	12,059
514.30.31	OFFICE & OPERATING SUPPLIES	10,000	10,804	-804
514.30.42	COMMUNICATIONS	9,500	7,144	2,356
514.30.43	TRAVEL	5,500	2,498	3,002
514.30.48	REPAIRS & MAINTENANCE	8,700	4,232	4,468
514.30.49	MISCELLANEOUS	3,900	4,370	-470
00900	900 - CLERK SUBTOTAL	477,858	451,566	26,292
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	262,051	263,303	-1,252
511.60.21	OTHER BENEFITS	80,193	76,446	3,747
511.60.31	OFFICE & OPERATING SUPPLIES	2,800	2,780	20
511.60.42	COMMUNICATIONS	3,440	2,785	655
511.60.43	TRAVEL	9,850	9,301	549
511.60.44	ADVERTISING	1,750	1,961	-211
511.60.46	INSURANCE	700	340	360
511.60.48	REPAIRS & MAINTENANCE	2,550	2,489	61
511.60.49	MISCELLANEOUS	1,100	425	675
594.11.64	MAJOR EQUIPMENT	700	0	700
01000	1000 - COMMISSIONERS SUBTOTAL	365,134	359,831	5,303
01010	1010 COMMISSIONERS			
511.60.41	PROFESSIONAL SERVICES	835,000	35,000	800,000
01010	1010 COMMISSIONERS SUBTOTAL	835,000	35,000	800,000
01015	1015 - FAIR MANAGER			
514.23.11	REGULAR SALARIES & WAGES	67,947	67,947	0
514.23.21	OTHER BENEFITS	18,103	17,858	245
01015	1015 - FAIR MANAGER SUBTOTAL	86,050	85,805	246
01020	1020-PERSONNEL			
516.20.11	REGULAR SALARIES & WAGES	101,087	102,029	-942
516.20.21	OTHER BENEFITS	32,693	31,058	1,635
516.20.31	OFFICE & OPERATING SUPPLIES	1,500	1,368	132
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	500	362	138
516.20.41	PROFESSIONAL SERVICES	10,000	4,107	5,893
516.20.42	COMMUNICATIONS	980	354	626
516.20.43	TRAVEL	2,000	1,866	134
516.20.44	ADVERTISING	500	0	500
516.20.48	REPAIRS & MAINTENANCE	2,200	1,402	798
516.20.49	MISCELLANEOUS	6,000	454	5,546
516.20.69	OTHER EQUIPMENT	500	0	500
01020	1020-PERSONNEL SUBTOTAL	157,960	143,000	14,960
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	123,100	101,765	21,335
01100	1100 - BURN CONTROL SUBTOTAL	123,100	101,765	21,335

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01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	44,000	44,000	0
563.20.13	EXTRA LABOR	14,563	15,071	-508
563.20.21	OTHER BENEFITS	17,452	17,578	-126
563.20.31	OFFICE & OPERATING SUPPLIES	2,500	1,600	900
563.20.32	FUEL CONSUMED	1,500	1,862	-362
563.20.35	SMALL TOOLS AND MINOR EQUIPMENT	790	496	294
563.20.41	PROFESSIONAL SERVICES	44,819	42,756	2,063
563.20.42	COMMUNICATIONS	3,430	3,117	313
563.20.43	TRAVEL	1,500	1,505	-5
563.20.46	INSURANCE	613	844	-231
563.20.48	REPAIRS & MAINTENANCE	3,150	2,449	701
563.20.49	MISCELLANEOUS	875	713	162
01200	1200 - CORONER SUBTOTAL	135,192	131,990	3,202
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	241,890	241,716	174
518.30.12	OVERTIME	2,500	2,478	22
518.30.13	EXTRA LABOR	10,400	4,771	5,629
518.30.21	OTHER BENEFITS	97,402	91,379	6,023
518.30.22	UNIFORM & CLOTHING	1,500	1,752	-252
518.30.31	OFFICE & OPERATING SUPPLIES	28,850	26,420	2,431
518.30.32	FUEL CONSUMED	700	481	219
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000	1,978	1,022
518.30.42	COMMUNICATIONS	7,200	6,950	250
518.30.43	TRAVEL	500	0	500
518.30.47	PUBLIC UTILITIES SERVICES	186,990	212,579	-25,589
518.30.48	REPAIRS & MAINTENANCE	130,900	119,896	11,004
518.30.49	MISCELLANEOUS	100	0	100
594.18.64	MAJOR EQUIPMENT	6,000	4,663	1,337
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	717,932	715,062	2,870
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	469,905	467,159	2,746
512.40.12	OVERTIME	7,950	4,619	3,331
512.40.13	EXTRA LABOR	9,540	3,271	6,269
512.40.21	OTHER BENEFITS	147,704	136,510	11,194
512.40.31	OFFICE & OPERATING SUPPLIES	13,840	10,214	3,626
512.40.41	PROFESSIONAL SERVICES	19,080	11,645	7,435
512.40.42	COMMUNICATIONS	8,480	5,412	3,068
512.40.43	TRAVEL	3,500	1,666	1,834
512.40.44	ADVERTISING	300	0	300
512.40.48	REPAIRS & MAINTENANCE	6,500	2,681	3,819
512.40.49	MISCELLANEOUS	15,340	8,163	7,177
01600	1600 - DISTRICT COURT-WW SUBTOTAL	702,139	651,339	50,800
01700	1700 - HORTI PEST/DISEASE BRD			
531.90.31	OFFICE & OPERATING SUPPLIES	1,225	2,211	-986
531.90.41	PROFESSIONAL SERVICES	2,000	1,794	206
531.90.42	COMMUNICATIONS	200	0	200
531.90.43	TRAVEL	400	0	400

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531.90.44	ADVERTISING	100	0	100
531.90.49	MISCELLANEOUS	100	0	100
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	4,025	4,005	20
03000	3000 - INDIGENT LEGAL SERVICES			
515.10.41	PROFESSIONAL SERVICES	609,124	533,454	75,670
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	609,124	533,454	75,670
03100	3100 - LAW LIBRARY			
512.70.11	REGULAR SALARIES & WAGES	11,504	11,626	-122
512.70.21	OTHER BENEFITS	2,797	1,740	1,057
512.70.31	OFFICE & OPERATING SUPPLIES	300	32	268
512.70.35	SMALL TOOLS AND MINOR EQUIPMENT	0	32,146	-32,146
512.70.42	COMMUNICATIONS	50	50	0
594.12.64	MAJOR EQUIPMENT	37,880	0	37,880
03100	3100 - LAW LIBRARY SUBTOTAL	52,531	45,594	6,937
03200	3200 - MISCELLANEOUS			
519.90.02	UNCOLLECTIBLE TAXES	50,000	0	50,000
519.90.21	OTHER BENEFITS	20,000	16,893	3,107
519.90.32	FUEL CONSUMED	750	159	591
519.90.41	PROFESSIONAL SERVICES	12,000	10,000	2,000
519.90.45	OPERATING RENTALS & LEASES	3,205	5,555	-2,350
519.90.46	INSURANCE	202,000	271,164	-69,164
519.90.49	MISCELLANEOUS	158,988	147,073	11,915
519.90.51	INTERGOVERNMENTAL PROF.SERVICES	25,000	25,000	0
519.90.70	DEBT SERVICE PRINCIPAL	14,706	11,107	3,599
519.90.80	DEBT SERVICE-INTEREST	415	451	-36
519.90.91	INTERFUND PROFESSIONAL SERVICES	450,000	450,000	0
519.90.99	OTHER INTERFUND SERVICES & CHGS	159,000	45,212	113,788
581.10.78	LOANS ISSUED TO OTHER FUNDS	50,000	65,388	-15,388
594.19.64	MAJOR EQUIPMENT	12,000	0	12,000
03200	3200 - MISCELLANEOUS SUBTOTAL	1,158,064	1,048,002	110,062
03300	3300 - PROSECUTING ATTORNEY			
515.20.11	REGULAR SALARIES & WAGES	740,794	710,682	30,112
515.20.13	EXTRA LABOR	16,000	10,174	5,826
515.20.21	OTHER BENEFITS	231,597	202,966	28,631
515.20.31	OFFICE & OPERATING SUPPLIES	12,000	10,437	1,563
515.20.41	PROFESSIONAL SERVICES	55,000	105,787	-50,787
515.20.42	COMMUNICATIONS	5,500	5,293	207
515.20.43	TRAVEL	7,000	5,408	1,592
515.20.44	ADVERTISING	5,000	0	5,000
515.20.45	OPERATING RENTALS & LEASES	1,500	954	546
515.20.48	REPAIRS & MAINTENANCE	15,000	4,150	10,850
515.20.49	MISCELLANEOUS	7,000	7,672	-672
594.15.64	MAJOR EQUIPMENT	12,000	0	12,000
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,108,391	1,063,524	44,867
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	156,353	155,784	569
521.10.21	OTHER BENEFITS	37,852	32,481	5,371

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521.10.31	OFFICE & OPERATING SUPPLIES	500	0	500
521.10.41	PROFESSIONAL SERVICES	6,800	3,831	2,969
521.10.43	TRAVEL	3,300	1,631	1,669
521.10.45	OPERATING RENTALS & LEASES	100	0	100
521.10.48	REPAIRS & MAINTENANCE	700	0	700
521.10.49	MISCELLANEOUS	3,350	2,044	1,306
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	208,955	195,771	13,184
03405	3405 - SHERIFF LEOFF I			
521.10.21	OTHER BENEFITS	66,920	65,441	1,479
521.10.31	OFFICE & OPERATING SUPPLIES	15,000	12,206	2,794
521.10.41	PROFESSIONAL SERVICES	8,500	15,313	-6,813
03405	3405 - SHERIFF LEOFF I SUBTOTAL	90,420	92,960	-2,540
03410	SHERIFF-INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	131,477	130,920	557
521.21.12	OVERTIME	4,500	2,609	1,891
521.21.21	OTHER BENEFITS	39,408	34,847	4,561
521.21.22	UNIFORM & CLOTHING	1,050	645	405
521.21.31	OFFICE & OPERATING SUPPLIES	1,250	1,176	74
521.21.41	PROFESSIONAL SERVICES	1,100	1,221	-121
521.21.42	COMMUNICATIONS	1,000	739	261
521.21.43	TRAVEL	750	0	750
521.21.49	MISCELLANEOUS	200	100	100
03410	SHERIFF-INVESTIGATION SUBTOTAL	180,735	172,257	8,478
03415	DRUG PILOT PROGRAM			
521.22.11	REGULAR SALARIES & WAGES	66,036	66,252	-216
521.22.12	OVERTIME	2,000	3,520	-1,520
521.22.21	OTHER BENEFITS	21,371	24,422	-3,051
594.21.64	MAJOR EQUIPMENT	1,000	0	1,000
03415	DRUG PILOT PROGRAM SUBTOTAL	90,407	94,194	-3,787
03420	SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	725,348	698,177	27,171
521.22.12	OVERTIME	55,000	54,686	314
521.22.21	OTHER BENEFITS	264,084	231,247	32,837
521.22.22	UNIFORM & CLOTHING	9,000	8,255	745
521.22.31	OFFICE & OPERATING SUPPLIES	17,000	10,941	6,059
521.22.32	FUEL CONSUMED	150,500	79,689	70,811
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,040	-1,040
521.22.41	PROFESSIONAL SERVICES	4,000	3,453	547
521.22.42	COMMUNICATIONS	20,000	19,177	823
521.22.43	TRAVEL	1,000	426	574
521.22.45	OPERATING RENTALS & LEASES	2,000	2,170	-170
521.22.46	INSURANCE	40,000	38,254	1,746
521.22.48	REPAIRS & MAINTENANCE	44,000	51,264	-7,264
521.22.49	MISCELLANEOUS	750	122	628
594.21.64	MAJOR EQUIPMENT	74,396	72,221	2,175
03420	SHERIFF-PATROL SUBTOTAL	1,407,078	1,271,123	135,955
03430	SHERIFF-SPECIAL UNITS			

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521.22.11	REGULAR SALARIES & WAGES	55,680	55,692	-12
521.22.12	OVERTIME	1,250	341	909
521.22.21	OTHER BENEFITS	19,949	16,142	3,807
521.22.22	UNIFORM & CLOTHING	400	367	33
03430	SHERIFF-SPECIAL UNITS SUBTOTAL	77,279	72,542	4,737
03445	SHERIFF - TRAFFIC			
521.22.11	REGULAR SALARIES & WAGES	103,500	103,558	-58
521.22.12	OVERTIME	5,000	3,420	1,580
521.22.21	OTHER BENEFITS	35,888	35,482	406
03445	SHERIFF - TRAFFIC SUBTOTAL	144,388	142,460	1,928
03450	SHERIFF-TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	11,000	9,728	1,272
521.40.43	TRAVEL	12,500	6,714	5,786
521.40.49	MISCELLANEOUS	10,500	7,565	2,936
03450	SHERIFF-TRAINING SUBTOTAL	34,000	24,007	9,993
03460	SHERIFF-FACILITIES			
521.50.11	REGULAR SALARIES & WAGES	1,000,468	963,691	36,777
521.50.12	OVERTIME	62,000	56,595	5,405
521.50.21	OTHER BENEFITS	426,889	363,613	63,276
521.50.22	UNIFORM & CLOTHING	5,000	2,906	2,094
521.50.31	OFFICE & OPERATING SUPPLIES	230,750	235,178	-4,428
521.50.32	FUEL CONSUMED	13,000	6,744	6,256
521.50.35	SMALL TOOLS AND MINOR EQUIPMENT	0	115	-115
521.50.41	PROFESSIONAL SERVICES	123,300	99,540	23,760
521.50.42	COMMUNICATIONS	1,750	1,669	81
521.50.43	TRAVEL	2,500	544	1,956
521.50.46	INSURANCE	81,500	4,086	77,414
521.50.48	REPAIRS & MAINTENANCE	46,200	30,728	15,472
521.50.49	MISCELLANEOUS	2,000	520	1,480
589.00.00	NON-EXPENDITURES-REPAY WASTE MGMT	7,416	7,416	0
594.21.64	MAJOR EQUIPMENT	10,000	4,317	5,683
03460	SHERIFF-FACILITIES SUBTOTAL	2,012,773	1,777,665	235,108
03470	SHERIFF-CIVIL PROCESS			
521.90.31	OFFICE & OPERATING SUPPLIES	1,000	205	795
521.90.42	COMMUNICATIONS	375	0	375
521.90.48	REPAIRS & MAINTENANCE	200	0	200
521.90.49	MISCELLANEOUS	100	35	65
03470	SHERIFF-CIVIL PROCESS SUBTOTAL	1,675	240	1,435
03480	SHERIFF-COMMUNICATIONS			
528.80.11	REGULAR SALARIES & WAGES	137,654	136,610	1,044
528.80.12	OVERTIME	2,000	806	1,194
528.80.21	OTHER BENEFITS	51,325	48,503	2,822
528.80.22	UNIFORM & CLOTHING	400	391	9
528.80.31	OFFICE & OPERATING SUPPLIES	6,000	8,086	-2,086
528.80.42	COMMUNICATIONS	18,000	14,660	3,340
528.80.45	OPERATING RENTALS & LEASES	500	0	500
528.80.48	REPAIRS & MAINTENANCE	11,600	13,046	-1,446

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03480	SHERIFF-COMMUNICATIONS SUBTOTAL	227,479	222,101	5,378
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	281,470	285,118	-3,648
512.21.21	OTHER BENEFITS	33,339	33,919	-580
512.21.31	OFFICE & OPERATING SUPPLIES	24,415	25,660	-1,245
512.21.41	PROFESSIONAL SERVICES	233,075	160,904	72,171
512.21.42	COMMUNICATIONS	4,016	1,378	2,638
512.21.43	TRAVEL	4,240	5,319	-1,079
512.21.46	INSURANCE	706	560	146
512.21.48	REPAIRS & MAINTENANCE	8,480	5,998	2,482
512.21.49	MISCELLANEOUS	70,101	34,230	35,871
594.12.64	MAJOR EQUIPMENT	5,432	0	5,432
03700	3700 - SUPERIOR COURT SUBTOTAL	665,274	553,087	112,187
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	8,989	8,989	0
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	8,989	8,989	0
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	237,987	233,971	4,016
514.22.13	EXTRA LABOR	2,200	0	2,200
514.22.21	OTHER BENEFITS	82,567	78,477	4,090
514.22.31	OFFICE & OPERATING SUPPLIES	11,000	8,509	2,491
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	421	-421
514.22.41	PROFESSIONAL SERVICES	9,000	10,185	-1,185
514.22.42	COMMUNICATIONS	20,100	15,517	4,583
514.22.43	TRAVEL	5,500	3,891	1,609
514.22.44	ADVERTISING	50	0	50
514.22.48	REPAIRS & MAINTENANCE	36,200	26,296	9,904
514.22.49	MISCELLANEOUS	2,900	1,723	1,177
03800	3800 - TREASURER SUBTOTAL	407,504	378,992	28,512
03900	3900 - TRANSFERS			
597.00.49	MISCELLANEOUS	3,021,580	3,019,757	1,823
03900	3900 - TRANSFERS SUBTOTAL	3,021,580	3,019,757	1,823
010	CURRENT EXPENSE EXPENDITURE TOTAL	20,346,271	19,819,509	526,762
101	COMMUNITY DEVELOPMENT			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	467,911	426,406	41,505
558.60.12	OVERTIME	10,000	952	9,048
558.60.13	EXTRA LABOR	5,000	2,552	2,448
558.60.21	OTHER BENEFITS	163,646	140,129	23,517
558.60.31	OFFICE & OPERATING SUPPLIES	21,500	9,018	12,482
558.60.32	FUEL CONSUMED	7,500	5,437	2,063
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	1,309	1,191
558.60.41	PROFESSIONAL SERVICES	113,000	60,939	52,061
558.60.42	COMMUNICATIONS	10,600	7,018	3,582
558.60.43	TRAVEL	10,000	2,029	7,971

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558.60.44	ADVERTISING	37,000	27,542	9,458
558.60.45	OPERATING RENTALS & LEASES	10,000	6,434	3,566
558.60.46	INSURANCE	5,000	4,214	786
558.60.48	REPAIRS & MAINTENANCE	15,000	14,586	414
558.60.49	MISCELLANEOUS	23,000	8,370	14,630
558.60.91	INTERFUND PROFESSIONAL SERVICES	11,000	10,734	266
558.60.95	INTERFUND OPERATING RENTALS/LEASE	20,000	19,013	987
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	932,657	746,682	185,975
10110	COMM DEV COMPREHENSIVE PLAN			
558.60.11	REGULAR SALARIES & WAGES	127,452	39,664	87,788
558.60.12	OVERTIME	1,000	0	1,000
558.60.13	EXTRA LABOR	2,300	0	2,300
558.60.21	OTHER BENEFITS	46,442	13,848	32,594
558.60.31	OFFICE & OPERATING SUPPLIES	5,000	389	4,611
558.60.41	PROFESSIONAL SERVICES	15,000	11,725	3,275
558.60.42	COMMUNICATIONS	1,000	56	944
558.60.43	TRAVEL	1,500	0	1,500
558.60.44	ADVERTISING	4,000	2,573	1,427
558.60.45	OPERATING RENTALS & LEASES	800	0	800
558.60.49	MISCELLANEOUS	6,000	0	6,000
10110	COMM DEV COMPREHENSIVE PLAN SUBTOTAL	210,494	68,254	142,240
10198	10100-GROWTH MNGMT END FND BAL			
508.00.00	ENDING FUND BALANCE	200,000	49,109	150,891
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	200,000	49,109	150,891
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,343,151	864,045	479,106
102	WASTE MANAGEMENT			
10200	10200 - WASTE MANAGEMENT			
558.60.31	OFFICE & OPERATING SUPPLIES	0	27	-27
558.60.43	TRAVEL	0	33	-33
558.60.49	MISCELLANEOUS	58,500	2,059	56,441
589.00.00	OTHER NONEXPENDITURES	8,629	1,213	7,416
594.58.64	MAJOR EQUIPMENT	30,000	0	30,000
10200	10200 - WASTE MANAGEMENT SUBTOTAL	97,129	3,332	93,797
10201	COMMUNITY LITTER CLEANUP PROGRAM			
558.60.11	REGULAR SALARIES & WAGES	0	14,180	-14,180
558.60.13	EXTRA LABOR	0	4,440	-4,440
558.60.21	OTHER BENEFITS	0	34,808	-34,808
558.60.31	OFFICE & OPERATING SUPPLIES	0	12	-12
558.60.32	FUEL CONSUMED	0	1,567	-1,567
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	673	-673
558.60.49	MISCELLANEOUS	0	929	-929
558.60.91	INTERFUND PROFESSIONAL SERVICES	0	7,468	-7,468
10201	COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL	0	64,078	-64,078
10202	RECYCLING SERVICES PROGRAM			
558.60.13	EXTRA LABOR	0	7,288	-7,288

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558.60.21	OTHER BENEFITS	0	1,249	-1,249
10202	RECYCLING SERVICES PROGRAM SUBTOTAL	0	8,537	-8,537
10298	10200 WASTE MANAGEMENT			
508.00.00	ENDING FUND BALANCE	28,787	64,451	-35,664
10298	10200 WASTE MANAGEMENT SUBTOTAL	28,787	64,451	-35,664
102	WASTE MANAGEMENT EXPENDITURE TOTAL	125,916	140,398	-14,482
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	106,260	101,967	4,293
525.60.12	OVERTIME	2,000	146	1,854
525.60.21	OTHER BENEFITS	41,495	39,199	2,296
525.60.31	OFFICE & OPERATING SUPPLIES	7,407	6,623	784
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	7,143	4,197	2,946
525.60.41	PROFESSIONAL SERVICES	5,776	1,355	4,421
525.60.42	COMMUNICATIONS	7,300	7,809	-509
525.60.43	TRAVEL	4,700	5,803	-1,103
525.60.44	ADVERTISING	22,017	9,665	12,352
525.60.45	OPERATING RENTALS & LEASES	5,400	5,612	-212
525.60.46	INSURANCE	2,200	3,100	-900
525.60.48	REPAIRS & MAINTENANCE	2,114	550	1,564
525.60.49	MISCELLANEOUS	28,700	73,968	-45,268
525.60.91	INTERFUND PROFESSIONAL SERVICES	9,874	7,014	2,860
594.25.64	MAJOR EQUIPMENT	39,317	4,462	34,855
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	291,703	271,471	20,232
10398	10300 -EMER MNGMT END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	64,795	-64,795
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	0	64,795	-64,795
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	291,703	336,265	-44,562
104	SHERIFFS BLOCK GRANTS			
10405	2002-LLEBG DISPARITY			
594.21.64	MAJOR EQUIPMENT	5,000	3,222	1,778
10405	2002-LLEBG DISPARITY SUBTOTAL	5,000	3,222	1,778
10415	2009 LLEBG			
594.21.64	MAJOR EQUIPMENT	11,740	10,518	1,222
10415	2009 LLEBG SUBTOTAL	11,740	10,518	1,222
10498	10498 SHERF BLCK GRNT END BAL			
508.00.00	SHERIFF BLOCK GRANT ENDING FUND BAL	10,100	7,700	2,400
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	10,100	7,700	2,400
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	26,840	21,440	5,400
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
521.90.40	SERVICES	20,000	17,931	2,069

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10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	20,000	17,931	2,069
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	33,000	64,863	-31,863
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	33,000	64,863	-31,863
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	53,000	82,795	-29,795
107	JUVENILE JUSTICE CENTER			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,187,822	1,159,996	27,826
527.80.12	OVERTIME	31,500	39,630	-8,130
527.80.13	EXTRA LABOR	14,100	5,728	8,372
527.80.14	SHIFT DIFFERENTIAL	4,000	3,965	35
527.80.21	OTHER BENEFITS	437,189	408,237	28,952
527.80.22	UNIFORM & CLOTHING	4,000	1,706	2,294
527.80.31	OFFICE & OPERATING SUPPLIES	40,000	39,686	314
527.80.32	FUEL CONSUMED	5,000	1,886	3,114
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	7,763	-2,763
527.80.41	PROFESSIONAL SERVICES	76,500	61,141	15,359
527.80.42	COMMUNICATIONS	3,500	6,582	-3,082
527.80.43	TRAVEL	8,000	5,149	2,851
527.80.44	ADVERTISING	2,000	1,781	219
527.80.45	OPERATING RENTALS & LEASES	9,000	10,594	-1,594
527.80.46	INSURANCE	49,000	44,879	4,121
527.80.47	PUBLIC UTILITIES SERVICES	45,000	51,278	-6,278
527.80.48	REPAIRS & MAINTENANCE	32,500	23,132	9,368
527.80.49	MISCELLANEOUS	17,200	16,339	861
527.80.91	INTERFUND PROFESSIONAL SERVICES	16,570	16,762	-192
527.80.95	INTERFUND OPERATING RENTALS/LEASE	16,000	18,401	-2,401
594.27.64	MAJOR EQUIPMENT	62,000	79,940	-17,940
10700	JUVENILE JUSTICE CNTR SUBTOTAL	2,065,881	2,004,577	61,304
10798	10700-JUV JUSTICE END FUND BAL			
508.00.00	ENDING FUND BALANCE	47,770	233,211	-185,441
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	47,770	233,211	-185,441
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,113,651	2,237,788	-124,137
108	LAW & JUSTICE			
10800	LAW & JUSTICE			
521.90.11	REGULAR SALARIES & WAGES	794,063	746,440	47,623
521.90.12	OVERTIME	35,000	26,774	8,226
521.90.13	EXTRA LABOR	39,000	33,079	5,921
521.90.14	SHIFT DIFFERENTIAL - CRT SVCS	500	593	-93
521.90.21	OTHER BENEFITS	314,395	260,089	54,306
521.90.31	OFFICE & OPERATING SUPPLIES	250	0	250
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	7,500	53,487	-45,987
521.90.41	PROFESSIONAL SERVICES	187,150	187,146	4
594.21.64	MAJOR EQUIPMENT	336,645	234,734	101,911
597.90.49	MISCELLANEOUS	150,000	0	150,000

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10800	LAW & JUSTICE SUBTOTAL	1,864,503	1,542,342	322,161
10898	10898 L & J ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	375,497	974,174	-598,677
10898	10898 L & J ENDING FUND BAL SUBTOTAL	375,497	974,174	-598,677
108	LAW & JUSTICE EXPENDITURE TOTAL	2,240,000	2,516,516	-276,516
109	AUDITORS M & O			
10900	AUDITORS M & O			
514.23.13	EXTRA LABOR	12,000	1,343	10,657
514.23.21	OTHER BENEFITS	1,220	204	1,016
514.23.31	OFFICE & OPERATING SUPPLIES	0	39	-39
514.23.41	PROFESSIONAL SERVICES	25,000	34,274	-9,274
514.23.48	REPAIRS & MAINTENANCE	24,000	20,935	3,065
594.14.64	MAJOR EQUIPMENT	200,000	107,783	92,217
10900	AUDITORS M & O SUBTOTAL	262,220	164,577	97,643
10910	AUDITOR'S M&O CO PORTION			
514.23.48	REPAIRS & MAINTENANCE	1,500	0	1,500
514.79.49	MISCELLANEOUS	15,000	0	15,000
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	16,500	0	16,500
10998	10900 - AUD M & O END FUND BAL			
508.00.00	ENDING FUND BALANCE COUNTY PORTION	147,735	155,429	-7,694
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	147,735	155,429	-7,694
109	AUDITORS M & O EXPENDITURE TOTAL	426,455	320,007	106,448
110	TREASURERS M & O			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	5,592	6,500	-908
514.22.13	EXTRA LABOR	8,250	4,855	3,395
514.22.21	OTHER BENEFITS	4,371	1,428	2,943
514.22.41	PROFESSIONAL SERVICES	13,000	8,404	4,596
514.22.44	ADVERTISING	2,000	0	2,000
514.22.49	MISCELLANEOUS	50	118	-68
11000	TREASURERS M & O SUBTOTAL	33,263	21,304	11,959
11098	11000 - TREAS M&O END FUND BAL			
508.00.00	ENDING FUND BALANCE	10,416	52,964	-42,548
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	10,416	52,964	-42,548
110	TREASURERS M & O EXPENDITURE TOTAL	43,679	74,269	-30,590
111	PROS VICTIM-WITNESS			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	48,696	44,408	4,288
515.70.21	OTHER BENEFITS	24,220	18,719	5,501
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	1,675	1,325
515.70.41	PROFESSIONAL SERVICES	13,000	0	13,000
515.70.42	COMMUNICATIONS	1,000	935	65

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515.70.43	TRAVEL	8,000	0	8,000
594.15.69	OTHER EQUIPMENT	4,303	0	4,303
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	102,219	65,737	36,482
11198	11100-PROS VIC-WIT END FND BAL			
508.00.00	ENDING FUND BALANCE	3,781	63,484	-59,703
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	3,781	63,484	-59,703
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	106,000	129,221	-23,221
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	205,282	206,271	-989
562.00.13	EXTRA LABOR	0	391	-391
562.00.21	OTHER BENEFITS	59,536	58,726	810
562.00.31	OFFICE & OPERATING SUPPLIES	7,500	5,701	1,799
562.00.32	FUEL CONSUMED	7,895	252	7,643
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	300	1,584	-1,284
562.00.41	PROFESSIONAL SERVICES	25,000	18,036	6,964
562.00.42	COMMUNICATIONS	6,442	5,153	1,289
562.00.43	TRAVEL	6,000	5,738	262
562.00.44	ADVERTISING	275	729	-454
562.00.45	OPERATING RENTALS & LEASES	7,300	2,952	4,348
562.00.46	INSURANCE	31,000	32,833	-1,833
562.00.48	REPAIRS & MAINTENANCE	29,925	111,231	-81,306
562.00.49	MISCELLANEOUS	16,000	16,294	-294
562.00.91	INTERFUND PROFESSIONAL SERVICES	24,750	24,744	6
562.00.95	INTERFUND OPERATING RENTALS/LEASE	3,628	1,621	2,007
594.62.64	MAJOR EQUIPMENT	2,000	5,644	-3,644
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	432,833	497,901	-65,068
11212	PERSONAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	900	1,645	-745
562.00.32	FUEL CONSUMED	313	27	286
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	888	-788
562.00.42	COMMUNICATIONS	2,207	1,907	300
562.00.43	TRAVEL	2,000	173	1,827
562.00.44	ADVERTISING	1,000	470	530
562.00.49	MISCELLANEOUS	2,850	1,748	1,102
562.00.95	INTERFUND OPERATING RENTALS/LEASE	870	58	812
594.62.64	MAJOR EQUIPMENT	500	7,483	-6,983
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	10,740	14,398	-3,658
11215	ENVIRON HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	900	1,849	-949
562.00.32	FUEL CONSUMED	254	93	161
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	810	-710
562.00.42	COMMUNICATIONS	2,318	2,387	-69
562.00.43	TRAVEL	500	0	500
562.00.44	ADVERTISING	300	107	193
562.00.45	OPERATING RENTALS & LEASES	0	7,059	-7,059

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562.00.48	REPAIRS & MAINTENANCE	12,470	18,398	-5,928
562.00.49	MISCELLANEOUS	950	394	556
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,051	540	511
594.62.64	MAJOR EQUIPMENT	500	2,038	-1,538
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	19,343	33,675	-14,332
11222	MICAH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	195,645	128,814	66,831
562.00.21	OTHER BENEFITS	64,408	34,736	29,672
562.00.31	OFFICE & OPERATING SUPPLIES	600	7,007	-6,407
562.00.32	FUEL CONSUMED	1,012	372	640
562.00.42	COMMUNICATIONS	481	7	474
562.00.43	TRAVEL	1,500	2,407	-907
562.00.49	MISCELLANEOUS	600	7,489	-6,889
562.00.95	INTERFUND OPERATING RENTALS/LEASE	2,924	2,128	796
594.62.69	OTHER EQUIPMENT	100	0	100
11222	MICAH PROGRAM SUBTOTAL	267,270	182,961	84,309
11224	ORAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	21,952	23,926	-1,974
562.00.21	OTHER BENEFITS	11,705	11,251	454
562.00.31	OFFICE & OPERATING SUPPLIES	3,500	4,107	-607
562.00.32	FUEL CONSUMED	22	40	-18
562.00.41	PROFESSIONAL SERVICES	2,000	2,100	-100
562.00.42	COMMUNICATIONS	429	52	377
562.00.43	TRAVEL	1,500	421	1,079
562.00.49	MISCELLANEOUS	2,000	498	1,502
562.00.95	INTERFUND OPERATING RENTALS/LEASE	9	208	-199
11224	ORAL HEALTH PROGRAM SUBTOTAL	43,117	42,602	515
11228	W I C PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	127,931	131,840	-3,909
562.00.21	OTHER BENEFITS	45,206	43,310	1,896
562.00.31	OFFICE & OPERATING SUPPLIES	1,050	910	140
562.00.32	FUEL CONSUMED	152	156	-4
562.00.42	COMMUNICATIONS	593	58	535
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	560	111	449
562.00.95	INTERFUND OPERATING RENTALS/LEASE	495	974	-479
594.62.64	MAJOR EQUIPMENT	500	0	500
11228	W I C PROGRAM SUBTOTAL	176,587	177,357	-770
11232	IMMUNIZATION PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	82,341	147,863	-65,522
562.00.21	OTHER BENEFITS	29,734	52,367	-22,633
562.00.31	OFFICE & OPERATING SUPPLIES	142,200	134,229	7,971
562.00.32	FUEL CONSUMED	332	47	285
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	443	-393
562.00.41	PROFESSIONAL SERVICES	2,000	9,659	-7,659
562.00.42	COMMUNICATIONS	554	10	544
562.00.43	TRAVEL	500	10	490

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562.00.44	ADVERTISING	3,000	0	3,000
562.00.48	REPAIRS & MAINTENANCE	1,060	895	165
562.00.49	MISCELLANEOUS	600	2,488	-1,888
562.00.95	INTERFUND OPERATING RENTALS/LEASE	951	353	598
594.62.64	MAJOR EQUIPMENT	500	1,199	-699
11232	IMMUNIZATION PROGRAM SUBTOTAL	263,822	349,563	-85,741
11233	STD PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	657	343
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	100	111	-11
562.00.42	COMMUNICATIONS	283	36	247
562.00.49	MISCELLANEOUS	150	210	-60
11233	STD PROGRAM SUBTOTAL	1,558	1,014	544
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	2,525	1,711	814
562.00.32	FUEL CONSUMED	14	11	3
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	1,000	770	230
562.00.42	COMMUNICATIONS	16	0	16
562.00.43	TRAVEL	25	0	25
562.00.49	MISCELLANEOUS	10,025	10	10,015
562.00.95	INTERFUND OPERATING RENTALS/LEASE	73	94	-21
11234	TUBERCULOSIS PROGRAM SUBTOTAL	13,703	2,596	11,107
11235	HIV/AIDS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	40,660	40,660	0
562.00.21	OTHER BENEFITS	14,786	14,000	786
562.00.31	OFFICE & OPERATING SUPPLIES	1,025	8,143	-7,118
562.00.32	FUEL CONSUMED	274	101	173
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	18,200	14,816	3,384
562.00.42	COMMUNICATIONS	451	9	442
562.00.43	TRAVEL	500	0	500
562.00.49	MISCELLANEOUS	500	4,821	-4,321
562.00.95	INTERFUND OPERATING RENTALS/LEASE	649	786	-137
11235	HIV/AIDS PROGRAM SUBTOTAL	77,070	83,335	-6,265
11236	CPS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	50,808	50,808	0
562.00.21	OTHER BENEFITS	16,405	15,242	1,163
562.00.31	OFFICE & OPERATING SUPPLIES	25	0	25
562.00.32	FUEL CONSUMED	60	153	-93
562.00.43	TRAVEL	300	533	-233
562.00.49	MISCELLANEOUS	250	6	244
562.00.95	INTERFUND OPERATING RENTALS/LEASE	204	789	-585
11236	CPS PROGRAM SUBTOTAL	68,052	67,530	522
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.11	REGULAR SALARIES & WAGES	43,835	0	43,835
562.00.21	OTHER BENEFITS	15,292	0	15,292

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562.00.31	OFFICE & OPERATING SUPPLIES	50	204	-154
562.00.32	FUEL CONSUMED	48	44	4
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10	0	10
562.00.42	COMMUNICATIONS	3	0	3
562.00.43	TRAVEL	25	0	25
562.00.49	MISCELLANEOUS	86	26	60
562.00.95	INTERFUND OPERATING RENTALS/LEASE	157	264	-107
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	59,506	538	58,968
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	50	243	-193
562.00.42	COMMUNICATIONS	50	0	50
562.00.43	TRAVEL	36	1,127	-1,091
562.00.49	MISCELLANEOUS	500	163	337
11242	OBESITY SUBTOTAL	636	1,534	-898
11244	TOBACCO PREVENTION & CONTROL			
562.00.11	REGULAR SALARIES & WAGES	33,056	33,397	-341
562.00.21	OTHER BENEFITS	12,535	13,024	-489
562.00.31	OFFICE & OPERATING SUPPLIES	6,125	2,829	3,296
562.00.32	FUEL CONSUMED	221	133	88
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	21	92	-71
562.00.43	TRAVEL	4,000	577	3,423
562.00.49	MISCELLANEOUS	1,550	797	753
562.00.95	INTERFUND OPERATING RENTALS/LEASE	52	911	-859
594.62.64	MAJOR EQUIPMENT	100	0	100
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	57,685	51,759	5,926
11252	WATER PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	87,512	87,512	0
562.00.21	OTHER BENEFITS	33,387	31,494	1,893
562.00.31	OFFICE & OPERATING SUPPLIES	550	0	550
562.00.32	FUEL CONSUMED	1,082	479	603
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	262	4	258
562.00.43	TRAVEL	500	374	126
562.00.49	MISCELLANEOUS	550	70	480
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,042	3,727	315
11252	WATER PROGRAM SUBTOTAL	127,910	123,659	4,251
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.31	OFFICE & OPERATING SUPPLIES	30	0	30
562.00.32	FUEL CONSUMED	126	148	-22
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	82	0	82
562.00.43	TRAVEL	300	871	-571
562.00.49	MISCELLANEOUS	75	971	-896
562.00.95	INTERFUND OPERATING RENTALS/LEASE	477	936	-459
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	1,105	2,926	-1,821
11254	ON SITE SEWAGE PROGRAM			

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562.00.11	REGULAR SALARIES & WAGES	47,820	47,820	0
562.00.21	OTHER BENEFITS	17,342	16,184	1,158
562.00.31	OFFICE & OPERATING SUPPLIES	300	428	-128
562.00.32	FUEL CONSUMED	1,501	971	530
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	49	-24
562.00.42	COMMUNICATIONS	586	4	582
562.00.43	TRAVEL	300	972	-672
562.00.49	MISCELLANEOUS	1,000	2,700	-1,700
562.00.95	INTERFUND OPERATING RENTALS/LEASE	5,350	5,624	-274
594.62.64	MAJOR EQUIPMENT	25	0	25
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	74,249	74,752	-503
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	50	0	50
562.00.32	FUEL CONSUMED	257	138	119
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	239	144	95
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	300	82	218
562.00.95	INTERFUND OPERATING RENTALS/LEASE	903	661	242
594.62.69	OTHER EQUIPMENT	25	0	25
11255	VECTOR SUBTOTAL	1,889	1,026	864
11256	FOOD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	114,282	96,939	17,343
562.00.21	OTHER BENEFITS	36,246	28,859	7,387
562.00.31	OFFICE & OPERATING SUPPLIES	1,500	616	884
562.00.32	FUEL CONSUMED	1,120	735	385
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	537	-487
562.00.42	COMMUNICATIONS	4,365	165	4,200
562.00.43	TRAVEL	500	146	354
562.00.45	OPERATING RENTALS & LEASES	2,500	590	1,910
562.00.49	MISCELLANEOUS	1,200	665	535
562.00.95	INTERFUND OPERATING RENTALS/LEASE	7,629	5,456	2,173
594.62.64	MAJOR EQUIPMENT	1,000	38	962
11256	FOOD PROGRAM SUBTOTAL	170,392	134,747	35,645
11258	LIVING ENVIRONMENT PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	325	148	177
562.00.32	FUEL CONSUMED	167	63	104
562.00.42	COMMUNICATIONS	80	28	52
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	150	100	50
562.00.95	INTERFUND OPERATING RENTALS/LEASE	444	341	103
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	1,266	679	587
11271	VITAL RECORDS			
562.00.11	REGULAR SALARIES & WAGES	36,671	75,304	-38,633
562.00.21	OTHER BENEFITS	14,182	26,914	-12,732
562.00.31	OFFICE & OPERATING SUPPLIES	700	86	614
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	187	-187

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562.00.42	COMMUNICATIONS	1,569	87	1,482
562.00.43	TRAVEL	200	0	200
562.00.49	MISCELLANEOUS	100	550	-450
594.62.64	MAJOR EQUIPMENT	125	0	125
11271	VITAL RECORDS SUBTOTAL	53,547	103,130	-49,583
11272	LABORATORY			
562.00.11	REGULAR SALARIES & WAGES	65,386	63,098	2,288
562.00.21	OTHER BENEFITS	27,003	24,490	2,513
562.00.31	OFFICE & OPERATING SUPPLIES	15,800	8,676	7,124
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	0	50
562.00.42	COMMUNICATIONS	2,410	242	2,168
562.00.48	REPAIRS & MAINTENANCE	100	0	100
562.00.49	MISCELLANEOUS	500	800	-300
594.62.64	MAJOR EQUIPMENT	50	0	50
11272	LABORATORY SUBTOTAL	111,299	97,306	13,993
11273	HEALTH EDUCATION			
562.00.11	REGULAR SALARIES & WAGES	43,980	44,880	-900
562.00.21	OTHER BENEFITS	15,315	14,670	645
562.00.31	OFFICE & OPERATING SUPPLIES	600	2,230	-1,630
562.00.32	FUEL CONSUMED	50	39	11
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	187	-187
562.00.42	COMMUNICATIONS	26	41	-15
562.00.43	TRAVEL	500	0	500
562.00.49	MISCELLANEOUS	1,100	2,611	-1,511
562.00.95	INTERFUND OPERATING RENTALS/LEASE	50	94	-44
11273	HEALTH EDUCATION SUBTOTAL	61,621	64,752	-3,131
11281	ASSESSMENT			
562.00.11	REGULAR SALARIES & WAGES	4,722	0	4,722
562.00.21	OTHER BENEFITS	1,790	0	1,790
562.00.31	OFFICE & OPERATING SUPPLIES	2,025	761	1,264
562.00.32	FUEL CONSUMED	50	0	50
562.00.40	SERVICES	8,550	888	7,662
562.00.42	COMMUNICATIONS	9	0	9
562.00.43	TRAVEL	2,000	1,938	62
562.00.49	MISCELLANEOUS	600	3,377	-2,777
562.00.95	INTERFUND OPERATING RENTALS/LEASE	50	94	-44
11281	ASSESSMENT SUBTOTAL	19,796	7,059	12,737
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	155,500	11,189	144,311
562.00.32	FUEL CONSUMED	50	87	-37
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	43	-18
562.00.42	COMMUNICATIONS	1,878	177	1,701
562.00.43	TRAVEL	1,500	0	1,500
562.00.44	ADVERTISING	3,000	4,220	-1,220
562.00.49	MISCELLANEOUS	6,525	6,917	-392
562.00.95	INTERFUND OPERATING RENTALS/LEASE	592	835	-243
594.62.64	MAJOR EQUIPMENT	25	6,420	-6,395

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11288	BIOTERRORISM SUBTOTAL	169,095	29,887	139,208
11291	SCHOOL-BASED HEALTH			
562.00.31	OFFICE & OPERATING SUPPLIES	50	0	50
562.00.41	PROFESSIONAL SERVICES	16,000	0	16,000
562.00.42	COMMUNICATIONS	25	0	25
562.00.43	TRAVEL	300	0	300
562.00.49	MISCELLANEOUS	4,000	0	4,000
11291	SCHOOL-BASED HEALTH SUBTOTAL	20,375	0	20,375
11298	11200 - PUB HLTH END FUND BAL			
508.00.00	ENDING FUND BALANCE	140,000	617,871	-477,871
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	140,000	617,871	-477,871
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,444,466	2,764,557	-320,091
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			
519.70.00	REIMBURSABLE WORK	105,000	54,207	50,793
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0	44,972	-44,972
519.70.12	REIMBURSABLE WORK-OVERTIME	0	810	-810
519.70.14	REIMBURSABLE WORK-COMPTIME USED	0	494	-494
519.70.21	REIMBURSABLE WORK-BENEFITS	0	22,676	-22,676
519.70.93	REIMBURSABLE WORK-MATERIAL USED	0	7,011	-7,011
519.70.95	REIMBURSABLE WORK-EQUIPMENT RENTAL	0	13,031	-13,031
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	105,000	143,201	-38,201
11502	CONSTRUCTION			
595.11.00	CONSULTANT-NON-REIMBURSABLE	275,500	70,590	204,910
595.11.11	DESIGN-SALARY & WAGES	0	95,284	-95,284
595.11.21	SURVEYING-BENEFITS	0	46,690	-46,690
595.11.95	DESIGN-EQUIPMENT RENTAL	0	17,367	-17,367
595.12.00	CONSULTANT NON-REIMBURSABLE	290,000	75,750	214,250
595.12.11	ADMINISTRATION-SALARY & WAGES	0	134,149	-134,149
595.12.12	SURVEYING-OVERTIME	0	613	-613
595.12.14	ADMINISTRATION-COMPTIME USED	0	53	-53
595.12.21	INSPECTION-BENEFITS	0	66,060	-66,060
595.12.93	ADMINISTRATION- MATERIAL USED	0	113	-113
595.12.95	ADMINISTRATION-EQUIPMENT RENTAL	0	26,018	-26,018
595.21.00	PRELIMINARY ACTIVITY-R/W	1,000	0	1,000
595.21.11	PRELIMINARY ACTIVITY R/W SALARY & WAGES	0	43	-43
595.21.21	PRELIMINARY ACTIVITY	0	21	-21
595.22.00	APPRAISAL R/W	2,000	1,600	400
595.23.00	NON-REIMBURSABLE R/W ACQUISITION	390,000	201,094	188,906
595.23.11	ACQUISITION R/W-SALARY & WAGES	0	31,415	-31,415
595.23.21	ACQUISITION- BENEFITS	0	15,393	-15,393
595.23.95	ACQUISITION R/W EQUIPMENT RENTAL	0	2,576	-2,576
595.24.00	UTILITY RELOCATION	405,000	419,407	-14,407
595.30.00	ROADWAY-NON-REIMBURSABLE	3,935,000	2,817,384	1,117,616
595.30.93	ROADWAY-MATERIAL USED	0	377	-377
595.41.00	BRIDGES UNDER 20'	30,000	0	30,000

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595.51.00	BRIDGES 20' AND OVER-NON-REIMBURSABLE	1,100,000	865,969	234,031
595.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	1,424	-1,424
595.51.21	BRIDGES 20' AND OVER-BENEFITS	0	698	-698
595.51.95	BRIDGES 20' AND OVER-EQUIPMENT RENTAL	0	3,820	-3,820
595.62.00	SPECIAL PURPOSE PATHS	90,000	92,341	-2,341
595.64.00	TRAFFIC CONTROL	6,000	681	5,319
595.64.11	TRAFFIC CONTROL-SALARY & WAGES	0	1,798	-1,798
595.64.21	TRAFFIC CONTROL - BENEFITS	0	881	-881
595.64.93	TRAFFIC CONTROL-MATERIAL USED	0	883	-883
595.64.95	TRAFFIC CONTROL-EQUIPMENT RENTAL	0	1,451	-1,451
11502	CONSTRUCTION SUBTOTAL	6,524,500	4,991,942	1,532,558
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	4,000	3,239	761
11504	CELLULAR PHONE SUBTOTAL	4,000	3,239	761
11505	11505 - CRACK SEALING			
542.34.00	CRACK SEALING	128,000	0	128,000
11505	11505 - CRACK SEALING SUBTOTAL	128,000	0	128,000
11509	TRAVELED WAY			
542.31.00	PATCH & PRELEVEL F/C 17	1,508,000	208,063	1,299,937
542.31.11	TRAVELED WAY-GRAVEL REPLACE-SAL & WAGE	0	279,776	-279,776
542.31.12	ANIMAL REMOVAL-OVERTIME	0	362	-362
542.31.21	ANIMAL REMOVAL-BENEFITS	0	138,592	-138,592
542.31.93	PATCH & PRELEVEL F/C 14-MATERIAL USED	0	422,492	-422,492
542.31.95	PATCH & PRELEVEL F/C 19 EQUIP RENTAL	0	606,949	-606,949
11509	TRAVELED WAY SUBTOTAL	1,508,000	1,656,235	-148,235
11511	SHOULDERS			
542.32.00	SHOULDERS - REPAIR	545,000	3,411	541,589
542.32.11	SHOULDER-REPAIR SALARY & WAGES	0	117,613	-117,613
542.32.12	SHOULDERS-BLADING-OVERTIME	0	417	-417
542.32.21	SHOULDERS-BENEFITS	0	57,835	-57,835
542.32.93	SHOULDERS-BLADING-MATERIAL USED	0	91,651	-91,651
542.32.95	SHOULDERS-BLADING-EQUIPMENT RENTAL	0	231,010	-231,010
589.00.00	OTHER NONEXPENDITURES	0	-423	423
11511	SHOULDERS SUBTOTAL	545,000	501,514	43,486
11512	SEALING			
542.33.00	SEALING	1,200,000	675,759	524,241
542.33.11	SEALING-SALARY & WAGES	0	94,073	-94,073
542.33.12	SEALING-OVERTIME	0	282	-282
542.33.21	SEALING	0	46,235	-46,235
542.33.93	SEALING-MATERIAL USED	0	147,945	-147,945
542.33.95	SEALING-EQUIP RENTAL	0	234,432	-234,432
11512	SEALING SUBTOTAL	1,200,000	1,198,726	1,274
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	35,000	148	34,852
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	0	4,419	-4,419
542.41.21	BRIDGES UNDER 20' - BENEFITS	0	2,166	-2,166

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542.41.95	BRIDGES UNDER 20' EQUIP RENTAL	0	6,258	-6,258
11513	BRIDGES UNDER 20' SUBTOTAL	35,000	12,991	22,009
11514	CULVERTS			
542.42.00	PLACEMENT	95,000	712	94,288
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	0	32,196	-32,196
542.42.12	CULVERTS-PLACEMENT-OVERTIME	0	621	-621
542.42.21	PLACEMENT	0	16,080	-16,080
542.42.93	CULVERTS - CLEANING -MATERIAL USED	0	6,316	-6,316
542.42.95	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	0	46,840	-46,840
11514	CULVERTS SUBTOTAL	95,000	102,764	-7,764
11515	DITCHES			
542.43.00	DITCHES	195,000	0	195,000
542.43.11	DITCHES-SALARY & WAGES	0	34,043	-34,043
542.43.12	DITCHES-OVERTIME	0	467	-467
542.43.21	DITCHES-BENEFITS	0	16,910	-16,910
542.43.95	DITCHES-EQUIPMENT RENTAL	0	76,263	-76,263
11515	DITCHES SUBTOTAL	195,000	127,683	67,317
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	40,000	12,436	27,564
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	17,887	-17,887
542.51.21	BRIDGES 20' AND OVER-BENEFITS	0	8,765	-8,765
542.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0	743	-743
542.51.95	BRIDGES 20' AND OVER-EQUIP RENTAL	0	27,895	-27,895
11516	BRIDGES 20' & OVER SUBTOTAL	40,000	67,726	-27,726
11518	ROAD LIGHTING			
542.63.00	ROAD LIGHTING	5,000	4,082	918
11518	ROAD LIGHTING SUBTOTAL	5,000	4,082	918
11519	TRAFFIC CONTROL			
542.64.00	GUARDRAIL	237,500	1,981	235,519
542.64.11	OTHER TRAFFIC CONTROL-SALARY & WAGES	0	50,782	-50,782
542.64.12	STRIPING-OVERTIME	0	819	-819
542.64.21	STRIPING-BENEFITS	0	25,287	-25,287
542.64.93	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	0	73,804	-73,804
542.64.95	STRIPING-EQUIPMENT RENTAL	0	62,752	-62,752
11519	TRAFFIC CONTROL SUBTOTAL	237,500	215,425	22,075
11520	SNOW & ICE			
542.66.00	SNOW & ICE	400,000	11	399,989
542.66.11	SNOW & ICE-SALARY & WAGES	0	50,985	-50,985
542.66.12	SNOW & ICE-OVERTIME	0	7,162	-7,162
542.66.21	SNOW & ICE-BENEFITS	0	28,492	-28,492
542.66.93	SNOW & WAGES-MATERIAL USED	0	47,870	-47,870
542.66.95	SNOW & ICE - EQUIPMENT RENTAL	0	205,691	-205,691
11520	SNOW & ICE SUBTOTAL	400,000	340,210	59,791
11521	STREET CLEANING			
542.67.00	STREET CLEANING	35,000	0	35,000
542.67.11	STREET CLEANING-SALARY & WAGES	0	14,870	-14,870

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542.67.12	STREET CLEANING-OVERTIME	0	185	-185
542.67.21	STREET CLEANING-BENEFITS	0	7,377	-7,377
542.67.95	STREET CLEANING-EQUIPMENT RENTAL	0	24,796	-24,796
11521	STREET CLEANING SUBTOTAL	35,000	47,227	-12,227
11522	MOWING WEEDS			
542.71.00	MOWING WEEDS	20,000	0	20,000
542.71.11	MOWING WEEDS-SALARY & WAGES	0	2,530	-2,530
542.71.21	MOWING WEEDS-BENEFITS	0	1,240	-1,240
542.71.95	MOWING WEEDS-EQUIPMENT RENTAL	0	9,747	-9,747
11522	MOWING WEEDS SUBTOTAL	20,000	13,517	6,483
11523	CHEMICAL WEED CONTROL			
542.71.00	CHEMICAL WEED CONTROL	225,000	3,661	221,339
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0	33,740	-33,740
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	0	16,534	-16,534
542.71.93	CHEMICAL WEED CONTROL-MATERIAL USED	0	100,445	-100,445
542.71.95	WEED CONTROL-EQUIP RENTAL	0	28,638	-28,638
11523	CHEMICAL WEED CONTROL SUBTOTAL	225,000	183,018	41,982
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	168,000	1,353	166,647
542.71.11	OTHER VEGETATION CONTROL - S&W	0	88,697	-88,697
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	2,313	-2,313
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	0	44,595	-44,595
542.71.93	OTHER VEGETATION CONTROL-MATERIAL USED	0	1,244	-1,244
542.71.95	OTHER VEGETATION CONTROL-EQUIP RENTAL	0	92,615	-92,615
11524	OTHER VEGETATION CONTROL SUBTOTAL	168,000	230,816	-62,816
11525	RETAINING WALLS			
542.73.00	RETAINING WALLS	500	98	402
542.73.11	RETAINING WALL-SALARY & WAGES	0	220	-220
542.73.21	RETAINING WALLS-BENEFITS	0	108	-108
542.73.95	RETAINING WALLS-EQUIPMENT USED	0	140	-140
11525	RETAINING WALLS SUBTOTAL	500	565	-65
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	10,000	1,870	8,131
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0	2,165	-2,165
542.75.21	LITTER CLEAN-UP-BENEFITS	0	1,061	-1,061
542.75.95	LITTER CLEAN UP-EQUIPMENT USED	0	1,864	-1,864
11526	LITTER CLEAN-UP SUBTOTAL	10,000	6,959	3,041
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	420,000	5,385	414,615
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0	240,996	-240,996
542.90.12	MAINTENANCE ADMIN-OVERTIME	0	31	-31
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	759	-759
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	0	118,476	-118,476
542.90.95	MAINTENANCE ADMIN-EQUIP RENTAL	0	44,344	-44,344
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	420,000	409,992	10,008
11530	DISTRICT 2			

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542.77.00	CHANNEL/BANK PROTECTION	5,000	18	4,982
542.77.11	CHANNEL/BANK PROTECTION-SALARY & WAGES	0	248	-248
542.77.21	CHANNEL/BANK PROTECTION	0	121	-121
542.77.95	CHANNEL/BANK PROTECTION-EQUIP RENTAL	0	192	-192
11530	DISTRICT 2 SUBTOTAL	5,000	579	4,421
11533	COMPUTER MAINT/ADMIN			
543.30.00	COUNTY SUPPORT	103,000	17,427	85,573
543.30.11	COUNTY SUPPORT	0	45,995	-45,995
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	0	22,537	-22,537
543.30.95	TECH SERVICES MEETINGS/SUPPORT	0	3,761	-3,761
11533	COMPUTER MAINT/ADMIN SUBTOTAL	103,000	89,720	13,280
11539	GPS/GIS			
544.40.00	GIS HARDWARE/SOFTWARE INST	215,000	26,275	188,725
544.40.11	GIS SERVICES - SALARY & WAGES	0	69,916	-69,916
544.40.14	GIS PROGRAM DEVELOPMENT-COMPTIME USED	0	49	-49
544.40.21	GIS HARDWARE/SOFTWARE INST	0	34,284	-34,284
544.40.95	GPS/GIS-EQUIPMENT RENTAL	0	8,223	-8,223
11539	GPS/GIS SUBTOTAL	215,000	138,748	76,252
11540	MANAGEMENT			
543.11.00	CLAIMS - INVESTIGATION	287,000	70,332	216,668
543.11.11	CLAIMS-INVESTIGATION-SALARY & WAGES	18,000	136,539	-118,539
543.11.12	PUBLIC RECORDS REQUEST-OVERTIME	0	54	-54
543.11.21	CLAIM INVESTIGATION	0	66,931	-66,931
543.11.95	MANAGEMENT-EQUIP RENTAL	0	8,716	-8,716
11540	MANAGEMENT SUBTOTAL	305,000	282,572	22,428
11541	UNDISTRIBUTED ENGINEERING			
543.21.00	UNDISTRIBUTED ENGINEERING	70,000	0	70,000
544.21.00	COUNTER WORK	0	4,449	-4,449
544.21.11	DRAFTING-SALARY & WAGES	0	27,575	-27,575
544.21.21	MISC ENGINEERING-BENEFITS	0	13,512	-13,512
544.21.95	SURVEYING-EQUIP RENTAL	0	2,098	-2,098
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	70,000	47,633	22,367
11546	ACCOUNTING			
543.30.00	ACCOUNTING	190,000	50	189,950
543.30.11	ACCOUNTING	0	105,500	-105,500
543.30.21	ADMIN SERVICES-BENEFITS	0	51,695	-51,695
543.30.95	ACCOUNTING- EQUIP RENTAL	0	14,874	-14,874
11546	ACCOUNTING SUBTOTAL	190,000	172,119	17,881
11547	LABOR NEGOTIATIONS			
543.30.00	LABOR NEGOTIATIONS	1,000	470	530
11547	LABOR NEGOTIATIONS SUBTOTAL	1,000	470	530
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	15,000	6,052	8,948
11548	OFFICE EQUIPMENT SUBTOTAL	15,000	6,052	8,948
11549	OFFICE SUPPLIES			

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543.30.31	OFFICE AND OPERATING SUPPLIES	15,000	12,002	2,998
11549	OFFICE SUPPLIES SUBTOTAL	15,000	12,002	2,998
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	74,000	58,387	15,613
11551	PROFESSIONAL SERVICES SUBTOTAL	74,000	58,387	15,613
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	22,000	18,228	3,772
11552	COMMUNICATIONS SUBTOTAL	22,000	18,228	3,772
11553	ADVERTISING			
543.30.44	ADVERTISING	5,000	2,169	2,831
11553	ADVERTISING SUBTOTAL	5,000	2,169	2,831
11554	INSURANCE			
543.30.46	INSURANCE	70,000	53,871	16,129
11554	INSURANCE SUBTOTAL	70,000	53,871	16,129
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	144	856
11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	144	856
11557	ROAD INVENTORY			
544.41.00	STRIPING	100,000	2,875	97,125
544.41.11	CULVERTS - SALARY & WAGES	0	50,561	-50,561
544.41.21	BRIDGES-BENEFITS	0	24,775	-24,775
544.41.95	SIGNS - EQUIPMENTAL RENTAL	0	9,932	-9,932
11557	ROAD INVENTORY SUBTOTAL	100,000	88,143	11,857
11558	PROFESSIONAL DEVELOPMENT			
543.61.00	PROFESSIONAL DEVELOPMENT	89,300	12,697	76,604
543.61.11	SCHOOLS/SEMINARS-SALARY & WAGES	0	41,555	-41,555
543.61.12	SCHOOLS/SEMINARS-OVERTIME	0	577	-577
543.61.14	SCHOOLS/SEMINARS-COMPTIME USED	0	136	-136
543.61.21	SCHOOLS & SEMINARS-BENEFITS	0	20,711	-20,711
543.61.95	SCHOOLS/SEMINARS-EQUIPMENT RENTAL	0	5,761	-5,761
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	89,300	81,437	7,863
11559	FIRST AID-SAFETY			
543.62.00	FIRST AID-SAFETY	46,700	8,770	37,930
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	0	9,092	-9,092
543.62.14	FIRST AID/SAFETY-COMPTIME USED	0	218	-218
543.62.21	FIRST AID & SAFETY-BENEFITS	0	4,562	-4,562
543.62.95	FIRST AID/SAFETY-EQUIPMENT RENTAL	0	478	-478
11559	FIRST AID-SAFETY SUBTOTAL	46,700	23,119	23,581
11560	VACATION LEAVE			
543.71.11	VACATION LEAVE-SALARY & WAGES	272,000	195,037	76,963
543.71.21	VACATION LEAVE-BENEFITS	0	95,569	-95,569
11560	VACATION LEAVE SUBTOTAL	272,000	290,607	-18,607
11561	SICK LEAVE			
543.71.11	SICK LEAVE-SALARY & WAGES	175,000	94,731	80,269

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543.71.21	SICK LEAVE-BENEFITS	0	46,418	-46,418
11561	SICK LEAVE SUBTOTAL	175,000	141,149	33,851
11562	HOLIDAY			
543.71.11	HOLIDAY-SALARY & WAGES	107,400	117,032	-9,632
543.71.21	HOLIDAY-BENEFITS	52,600	57,346	-4,746
11562	HOLIDAY SUBTOTAL	160,000	174,377	-14,377
11563	FLOATING HOLIDAY			
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	12,100	13,824	-1,724
543.71.21	FLOATING HOLIDAY-BENEFITS	5,900	6,774	-874
11563	FLOATING HOLIDAY SUBTOTAL	18,000	20,599	-2,599
11564	MILITARY LEAVE			
543.71.11	BEREAVEMENT-SALARY & WAGES	2,000	4,199	-2,199
543.71.21	BEREAVEMENT	0	2,058	-2,058
11564	MILITARY LEAVE SUBTOTAL	2,000	6,257	-4,257
11565	JURY LEAVE			
543.71.11	JURY LEAVE-SALARY & WAGES	1,400	484	916
543.71.21	JURY DUTY-BENEFITS	600	237	363
11565	JURY LEAVE SUBTOTAL	2,000	722	1,278
11566	STATE RETIREMENT			
543.72.21	STATE RETIREMENT	253,000	206,321	46,679
11566	STATE RETIREMENT SUBTOTAL	253,000	206,321	46,679
11567	F I C A			
543.73.21	FICA	233,000	229,519	3,481
11567	F I C A SUBTOTAL	233,000	229,519	3,481
11568	INDUSTRIAL INSURANCE			
543.74.21	INDUSTRIAL INSURANCE	76,000	67,659	8,341
11568	INDUSTRIAL INSURANCE SUBTOTAL	76,000	67,659	8,341
11569	HEALTH INSURANCE			
543.75.21	HEALTH INSURANCE	415,000	403,728	11,272
11569	HEALTH INSURANCE SUBTOTAL	415,000	403,728	11,272
11570	LIFE INSURANCE			
543.75.21	LIFE INSURANCE	3,000	2,671	329
11570	LIFE INSURANCE SUBTOTAL	3,000	2,671	329
11571	DENTAL INSURANCE			
543.75.21	DENTAL INSURANCE	86,000	73,662	12,338
11571	DENTAL INSURANCE SUBTOTAL	86,000	73,662	12,338
11572	UNEMPLOYMENT COMPENSATION			
543.75.21	UNEMPLOYMENT COMP	5,000	7,216	-2,216
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	5,000	7,216	-2,216
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #4	205,000	114,967	90,033
543.50.11	MAINT OF FACILITIES#1-SALARY & WAGES	0	24,266	-24,266
543.50.21	MAINT OF FACILITIES #8-BENEFITS	0	11,890	-11,890

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543.50.93	MAINT OF FACILITIES#2-MATERIAL USED	0	171	-171
543.50.95	MAINT OF FACILITIES #2-EQUIP RENTAL	0	5,655	-5,655
11575	MAINTENANCE OF FACILITIES SUBTOTAL	205,000	156,949	48,051
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	1,000	1,439	-439
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	1,000	1,439	-439
11577	VISION INSURANCE			
543.75.21	VISION INSURANCE	9,000	5,851	3,149
11577	VISION INSURANCE SUBTOTAL	9,000	5,851	3,149
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	DRIVEWAYS	97,000	3,114	93,886
544.22.11	LONG PLATS-SALARY & WAGES	0	37,560	-37,560
544.22.14	DRIVEWAYS-COMPTIME USED	0	12	-12
544.22.21	DRIVEWAYS-BENEFITS	0	18,409	-18,409
544.22.95	PRIVATE ROADS-EQUIPMENT RENTAL	0	5,682	-5,682
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	97,000	64,777	32,223
11579	PERMITS			
544.24.00	RIGHT OF WAY PERMITS	65,000	2,039	62,961
544.24.11	FRANCHISES - SALARY & WAGES	0	37,136	-37,136
544.24.14	RIGHT OF WAY PERMITS-COMPTIME USED	0	12	-12
544.24.21	RIGHT OF WAY PERMITS-BENEFITS	0	18,203	-18,203
544.24.95	MISC UTILITIES - EQUIPMENT RENTAL	0	6,833	-6,833
11579	PERMITS SUBTOTAL	65,000	64,223	777
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	8,000	0	8,000
544.26.11	R/WINVESTIGATION-SALARY & WAGES	0	7,900	-7,900
544.26.21	R/W INVESTIGATION-BENEFITS	0	3,871	-3,871
544.26.95	R/W INVESTIGATION - EQUIPMENT RENTAL	0	1,603	-1,603
11580	R/W INVESTIGATION SUBTOTAL	8,000	13,375	-5,375
11581	PLANNING			
544.42.00	PLANNING	140,000	88,917	51,083
544.42.11	MULTI-PURPOSES-SALARY & WAGES	0	47,555	-47,555
544.42.21	ENVIROMENTAL-BENEFITS	0	23,301	-23,301
544.42.95	TRANSPORTATION PLANNING-EQUIPMENT RENTAL	0	4,094	-4,094
11581	PLANNING SUBTOTAL	140,000	163,867	-23,867
11582	EMERGENCY MANAGEMENT			
544.70.00	EMERGENCY MANAGEMENT	5,000	1,697	3,303
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	0	1,409	-1,409
544.70.12	EMERGENCY MANAGEMENT - OVERTIME	0	218	-218
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	0	798	-798
544.70.95	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	0	3,009	-3,009
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	7,132	-2,132
11583	STORMWATER FEES			
544.71.49	STORMWATER FEES	2,000	1,470	531
11583	STORMWATER FEES SUBTOTAL	2,000	1,470	531

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11584	PRIVATE ROADS			
544.90.00	ENGINEERING ADMINISTRATION	70,000	596	69,404
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	0	44,185	-44,185
544.90.21	ENGINEERING ADMINISTRATION	0	21,651	-21,651
544.90.95	ENGINEERING ADMIN-EQUIPMENT USED	0	1,736	-1,736
11584	PRIVATE ROADS SUBTOTAL	70,000	68,167	1,833
11585	UNDIST LABOR-COUNTY ROAD			
549.00.00	UNDIST LABOR-COUNTY ROAD	-1,509,600	-1,462,287	-47,313
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,509,600	-1,462,287	-47,313
11591	11591- CNTY RD DISB OF FUNDS			
598.00.52	DISBURSEMENT OF FUNDS	11,000	0	11,000
11591	11591- CNTY RD DISB OF FUNDS SUBTOTAL	11,000	0	11,000
11592	11592 - COUNTY RD LONGEVITY			
543.75.11	LONGEVITY	44,300	45,549	-1,249
543.75.21	LONGEVITY-BENEFITS	21,700	1,700	20,000
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	66,000	47,249	18,751
11594	COST ALLOCATION			
543.70.00	CURRENT EXP COST ALLOCATION	70,000	60,052	9,948
11594	COST ALLOCATION SUBTOTAL	70,000	60,052	9,948
11598	COUNTY RD ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	2,011,889	4,627,400	-2,615,511
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	2,011,889	4,627,400	-2,615,511
115	COUNTY ROAD EXPENDITURE TOTAL	16,178,789	16,777,373	-598,584
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	105,000	106,610	-1,610
573.70.44	ADVERTISING	500	218	282
573.70.49	MISCELLANEOUS	10,800	4,703	6,097
11801	11801 - RODEO SUBTOTAL	116,300	111,531	4,769
11802	11802 - RACES			
573.70.41	PROFESSIONAL SERVICES	7,500	8,230	-730
573.70.44	ADVERTISING	1,000	354	646
573.70.45	OPERATING RENTALS & LEASES	6,700	7,757	-1,057
573.70.46	INSURANCE	18,200	17,547	653
573.70.49	MISCELLANEOUS	50,000	51,516	-1,516
11802	11802 - RACES SUBTOTAL	83,400	85,404	-2,004
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	17,391	11,823	5,568
573.70.12	OVERTIME	2,500	1,665	835
573.70.13	EXTRA LABOR	6,000	6,410	-410
573.70.21	OTHER BENEFITS	5,381	3,432	1,949
573.70.31	OFFICE & OPERATING SUPPLIES	600	928	-328
573.70.41	PROFESSIONAL SERVICES	5,500	4,937	563
573.70.43	TRAVEL	200	67	133

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573.70.44	ADVERTISING	500	603	-103
573.70.48	REPAIRS & MAINTENANCE	500	327	173
573.70.49	MISCELLANEOUS	35,000	23,803	11,197
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	73,572	53,994	19,578
11805	11805 - SPECIAL EVENTS			
573.70.12	OVERTIME	500	0	500
573.70.13	EXTRA LABOR	3,000	1,461	1,539
573.70.21	OTHER BENEFITS	670	202	468
573.70.31	OFFICE & OPERATING SUPPLIES	500	0	500
573.70.41	PROFESSIONAL SERVICES	31,600	3,299	28,301
573.70.44	ADVERTISING	5,000	3,130	1,870
573.70.45	OPERATING RENTALS & LEASES	3,000	555	2,445
573.70.49	MISCELLANEOUS	10,000	7,486	2,514
11805	11805 - SPECIAL EVENTS SUBTOTAL	54,270	16,134	38,136
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	115,272	117,312	-2,040
573.70.12	OVERTIME	20,000	36,901	-16,901
573.70.13	EXTRA LABOR	53,000	55,096	-2,096
573.70.21	OTHER BENEFITS	62,246	78,729	-16,483
573.70.31	OFFICE & OPERATING SUPPLIES	17,000	18,171	-1,171
573.70.32	FUEL CONSUMED	9,500	6,193	3,307
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000	3,968	-968
573.70.41	PROFESSIONAL SERVICES	54,000	63,766	-9,766
573.70.42	COMMUNICATIONS	4,000	5,297	-1,297
573.70.43	TRAVEL	500	0	500
573.70.44	ADVERTISING	5,000	12,445	-7,445
573.70.45	OPERATING RENTALS & LEASES	15,000	32,077	-17,077
573.70.47	PUBLIC UTILITIES SERVICES	38,000	48,228	-10,228
573.70.48	REPAIRS & MAINTENANCE	20,000	39,001	-19,001
573.70.49	MISCELLANEOUS	20,800	27,052	-6,252
573.70.91	INTERFUND PROFESSIONAL SERVICES	1,000	882	118
594.75.70	DEBT SERVICE PRINCIPAL	2,500	500	2,000
11806	11806 - FAIR-GENERAL SUBTOTAL	440,818	545,618	-104,800
11807	11807 - CONCERT			
573.70.13	EXTRA LABOR	500	300	200
573.70.21	OTHER BENEFITS	90	52	38
573.70.41	PROFESSIONAL SERVICES	76,000	73,996	2,004
573.70.44	ADVERTISING	10,000	10,769	-769
573.70.45	OPERATING RENTALS & LEASES	3,000	1,157	1,843
573.70.46	INSURANCE	2,200	0	2,200
573.70.49	MISCELLANEOUS	300	635	-335
11807	11807 - CONCERT SUBTOTAL	92,090	86,910	5,180
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	18,000	17,469	531
573.70.21	OTHER BENEFITS	3,200	2,968	232
573.70.49	MISCELLANEOUS	200	0	200
11808	11808 - SECURITY SUBTOTAL	21,400	20,437	963

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11809	11809 - SPRING RACE MEET			
573.70.13	EXTRA LABOR	2,500	465	2,035
573.70.21	OTHER BENEFITS	415	79	336
573.70.31	OFFICE & OPERATING SUPPLIES	50	0	50
573.70.32	FUEL CONSUMED	525	525	0
573.70.41	PROFESSIONAL SERVICES	7,500	10,752	-3,252
573.70.44	ADVERTISING	2,500	1,756	744
573.70.45	OPERATING RENTALS & LEASES	5,500	5,695	-195
573.70.46	INSURANCE	12,000	11,698	302
573.70.48	REPAIRS & MAINTENANCE	0	962	-962
573.70.49	MISCELLANEOUS	34,000	34,373	-373
11809	11809 - SPRING RACE MEET SUBTOTAL	64,990	66,305	-1,315
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	108,035	108,911	-876
573.70.12	OVERTIME	2,000	0	2,000
573.70.13	EXTRA LABOR	12,000	6,295	5,705
573.70.21	OTHER BENEFITS	44,873	47,265	-2,392
573.70.31	OFFICE & OPERATING SUPPLIES	7,500	1,075	6,425
573.70.32	FUEL CONSUMED	8,000	2,535	5,465
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	433	567
573.70.41	PROFESSIONAL SERVICES	13,000	7,051	5,949
573.70.42	COMMUNICATIONS	6,000	6,532	-532
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	150	0	150
573.70.45	OPERATING RENTALS & LEASES	3,000	2,168	832
573.70.46	INSURANCE	25,000	25,831	-831
573.70.47	PUBLIC UTILITIES SERVICES	65,000	59,227	5,773
573.70.48	REPAIRS & MAINTENANCE	20,000	20,621	-621
573.70.49	MISCELLANEOUS	1,000	777	223
573.70.91	INTERFUND PROFESSIONAL SERVICES	1,000	882	118
594.73.63	OTHER IMPROVEMENTS	5,000	0	5,000
594.73.64	MAJOR EQUIPMENT	5,000	10,000	-5,000
11810	11810 - GENERAL GROUNDS SUBTOTAL	327,808	299,603	28,205
11813	11813 - DEMO			
573.70.13	EXTRA LABOR	900	530	370
573.70.21	OTHER BENEFITS	110	73	37
573.70.41	PROFESSIONAL SERVICES	1,250	600	650
573.70.44	ADVERTISING	500	719	-219
573.70.45	OPERATING RENTALS & LEASES	400	0	400
573.70.48	REPAIRS & MAINTENANCE	200	0	200
573.70.49	MISCELLANEOUS	5,750	5,600	150
11813	11813 - DEMO SUBTOTAL	9,110	7,523	1,587
11898	11898 - WW FAIR END FUND BAL			
508.00.00	ENDING FUND BALANCE	13,239	-33,557	46,796
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	13,239	-33,557	46,796
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,296,997	1,259,901	37,096

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119 HUMAN SERVICES				
11905	11905 - PERSONNEL EXPENSE			
560.30.11	REGULAR SALARIES & WAGES	2,440,122	2,348,785	91,337
560.30.13	EXTRA LABOR	92,500	99,665	-7,165
560.30.21	OTHER BENEFITS	834,047	672,298	161,749
560.30.42	COMMUNICATIONS	400	240	160
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	3,367,069	3,120,988	246,081
11910	11910 - SUBSTANCE ABUSE			
566.10.31	OFFICE & OPERATING SUPPLIES	2,300	1,101	1,199
566.10.32	FUEL CONSUMED	500	0	500
566.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	28	72
566.10.41	PROFESSIONAL SERVICES	2,000	776	1,224
566.10.42	COMMUNICATIONS	1,600	1,899	-299
566.10.43	TRAVEL	15,800	7,748	8,052
566.10.44	ADVERTISING	500	82	418
566.10.45	OPERATING RENTALS & LEASES	1,800	1,121	679
566.10.46	INSURANCE	500	0	500
566.10.48	REPAIRS & MAINTENANCE	600	55	545
566.10.49	MISCELLANEOUS	500	2,225	-1,725
566.10.91	INTERFUND PROFESSIONAL SERVICES	8,900	6,643	2,257
566.10.96	INTERFUND INSURANCE SERVICES	2,300	2,187	113
566.21.31	OFFICE & OPERATING SUPPLIES	9,700	15,534	-5,834
566.21.41	PROFESSIONAL SERVICES	19,900	11,327	8,573
566.21.42	COMMUNICATIONS	300	225	75
566.21.43	TRAVEL	7,300	5,973	1,327
566.21.45	OPERATING RENTALS & LEASES	11,300	9,641	1,659
566.21.49	MISCELLANEOUS	300	170	130
566.22.41	PROFESSIONAL SERVICES	10,000	6,131	3,869
566.23.41	PROFESSIONAL SERVICES	2,500	0	2,500
566.31.41	PROFESSIONAL SERVICES	1,000	338	663
566.33.41	PROFESSIONAL SERVICES	700	0	700
566.35.41	PROFESSIONAL SERVICES	2,700	2,806	-106
566.36.41	PROFESSIONAL SERVICES	22,000	25,481	-3,481
566.41.41	PROFESSIONAL SERVICES	3,000	213	2,788
566.42.41	PROFESSIONAL SERVICES	12,000	12,480	-480
566.44.41	PROFESSIONAL SERVICES	500	375	125
566.51.41	PROFESSIONAL SERVICES	55,000	48,926	6,074
566.52.41	PROFESSIONAL SERVICES	8,000	4,524	3,476
566.53.41	PROFESSIONAL SERVICES	200,000	181,606	18,394
566.54.41	PROFESSIONAL SERVICES	21,000	17,980	3,021
566.55.41	PROFESSIONAL SERVICES	2,600	0	2,600
566.56.41	PROFESSIONAL SERVICES	500	0	500
566.57.41	PROFESSIONAL SERVICES	2,000	3,193	-1,193
566.58.41	PROFESSIONAL SERVICES	2,000	443	1,557
566.62.41	PROFESSIONAL SERVICES	13,000	7,049	5,952
566.63.41	PROFESSIONAL SERVICES	18,000	10,000	8,000
566.64.41	PROFESSIONAL SERVICES	2,400	2,365	35
566.65.41	PROFESSIONAL SERVICES	300	0	300

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566.66.41	PROFESSIONAL SERVICES	300	213	87
566.71.41	PROFESSIONAL SERVICES	22,300	23,400	-1,100
566.72.41	PROFESSIONAL SERVICES	5,200	10,020	-4,820
566.73.41	PROFESSIONAL SERVICES	300	0	300
566.74.41	PROFESSIONAL SERVICES	300	1,267	-967
566.77.41	PROFESSIONAL SERVICES	2,500	6,550	-4,050
566.78.41	PROFESSIONAL SERVICES	1,400	2,665	-1,265
566.81.41	PROFESSIONAL SERVICES	27,500	28,587	-1,087
566.94.41	PROFESSIONAL SERVICES	46,000	48,660	-2,660
566.95.41	PROFESSIONAL SERVICES	44,400	4,522	39,878
566.95.45	OPERATING RENTALS & LEASES	2,000	0	2,000
594.66.64	MAJOR EQUIPMENT	500	52	448
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	618,100	516,576	101,524
11920	11920 - DEVELOPMENTAL DISABLT			
568.10.31	OFFICE & OPERATING SUPPLIES	6,700	3,461	3,239
568.10.32	FUEL CONSUMED	200	0	200
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	43	57
568.10.41	PROFESSIONAL SERVICES	6,200	7,545	-1,345
568.10.42	COMMUNICATIONS	2,800	2,563	237
568.10.43	TRAVEL	2,400	4,093	-1,693
568.10.44	ADVERTISING	0	215	-215
568.10.45	OPERATING RENTALS & LEASES	16,500	15,184	1,316
568.10.46	INSURANCE	700	818	-118
568.10.48	REPAIRS & MAINTENANCE	900	86	815
568.10.49	MISCELLANEOUS	6,000	1,296	4,704
568.10.91	INTERFUND PROFESSIONAL SERVICES	12,400	10,231	2,169
568.10.96	INTERFUND INSURANCE SERVICES	3,500	3,381	119
568.31.41	PROFESSIONAL SERVICES	700	0	700
568.40.41	PROFESSIONAL SERVICES	15,300	2,592	12,708
568.51.31	OFFICE & OPERATING SUPPLIES	0	212	-212
568.51.42	COMMUNICATIONS	100	0	100
568.51.43	TRAVEL	900	225	675
568.51.44	ADVERTISING	200	156	44
568.51.45	OPERATING RENTALS & LEASES	7,500	6,583	917
568.61.41	PROFESSIONAL SERVICES	4,000	8,021	-4,021
568.62.41	PROFESSIONAL SERVICES	250,000	257,575	-7,575
568.63.41	PROFESSIONAL SERVICES	116,000	120,304	-4,304
568.64.41	PROFESSIONAL SERVICES	88,000	104,178	-16,178
568.66.41	PROFESSIONAL SERVICES	270,000	247,342	22,658
568.67.41	PROFESSIONAL SERVICES	71,000	65,775	5,225
568.90.31	OFFICE & OPERATING SUPPLIES	700	2,424	-1,724
568.90.41	PROFESSIONAL SERVICES	24,200	15,198	9,002
568.90.42	COMMUNICATIONS	300	574	-274
568.90.43	TRAVEL	700	0	700
568.90.45	OPERATING RENTALS & LEASES	1,800	868	932
568.90.49	MISCELLANEOUS	700	-25	725
594.68.64	MAJOR EQUIPMENT	700	80	620
11920	11920 - DEVELOPMENTAL DISABLT	911,200	880,997	30,203

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11930	11930 - MENTAL HEALTH			
564.10.21	OTHER BENEFITS	13,200	58,984	-45,784
564.10.31	OFFICE & OPERATING SUPPLIES	42,000	26,905	15,095
564.10.32	FUEL CONSUMED	4,600	2,851	1,749
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	2,200	10,216	-8,016
564.10.41	PROFESSIONAL SERVICES	70,100	50,241	19,859
564.10.42	COMMUNICATIONS	15,800	31,300	-15,500
564.10.43	TRAVEL	23,600	31,037	-7,437
564.10.44	ADVERTISING	8,800	1,971	6,829
564.10.45	OPERATING RENTALS & LEASES	18,700	24,418	-5,718
564.10.46	INSURANCE	8,800	7,800	1,000
564.10.47	PUBLIC UTILITIES SERVICES	1,600	1,278	322
564.10.48	REPAIRS & MAINTENANCE	18,200	4,046	14,154
564.10.49	MISCELLANEOUS	21,400	98,324	-76,924
564.10.91	INTERFUND PROFESSIONAL SERVICES	153,600	148,371	5,229
564.10.96	INTERFUND INSURANCE SERVICES	44,300	42,792	1,508
564.22.41	PROFESSIONAL SERVICES	11,700	0	11,700
564.25.41	PROFESSIONAL SERVICES	6,900	10,193	-3,293
564.25.49	MISCELLANEOUS	18,200	9,310	8,890
564.27.31	OFFICE & OPERATING SUPPLIES	3,100	3,487	-387
564.27.32	FUEL CONSUMED	900	556	344
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	600	444	156
564.27.41	PROFESSIONAL SERVICES	0	45	-45
564.27.42	COMMUNICATIONS	300	835	-535
564.27.44	ADVERTISING	0	443	-443
564.27.45	OPERATING RENTALS & LEASES	1,200	0	1,200
564.27.47	PUBLIC UTILITIES SERVICES	22,500	22,991	-491
564.27.49	MISCELLANEOUS	15,200	14,377	823
564.32.41	PROFESSIONAL SERVICES	131,200	79,895	51,305
564.33.42	COMMUNICATIONS	400	2,079	-1,679
564.37.41	PROFESSIONAL SERVICES	4,300	3,756	544
564.44.31	OFFICE & OPERATING SUPPLIES	8,800	13,097	-4,297
564.44.35	SMALL TOOLS AND MINOR EQUIPMENT	1,200	1,754	-554
564.44.41	PROFESSIONAL SERVICES	9,000	41,942	-32,942
564.44.42	COMMUNICATIONS	38,000	43,509	-5,509
564.44.43	TRAVEL	9,700	8,160	1,540
564.44.44	ADVERTISING	2,000	3,759	-1,759
564.44.45	OPERATING RENTALS & LEASES	225,900	201,025	24,875
564.44.47	PUBLIC UTILITIES SERVICES	2,400	4,048	-1,648
564.44.49	MISCELLANEOUS	13,400	11,599	1,801
594.64.64	MAJOR EQUIPMENT	8,800	18,343	-9,543
11930	11930 - MENTAL HEALTH SUBTOTAL	982,600	1,036,182	-53,582
11960	11960 - COMM CONNECTIOS COORD			
562.29.49	MISCELLANEOUS	600	0	600
11960	11960 - COMM CONNECTIOS COORD SUBTOTAL	600	0	600
11970	11970 - OTHER SERVICES			
559.10.49	MISCELLANEOUS	100	138	-38
559.20.41	PROFESSIONAL SERVICES	187,000	186,439	561

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597.00.00	OPERATING TRANSFER OUT	1,500,000	1,500,000	0
11970	11970 - OTHER SERVICES SUBTOTAL	1,687,100	1,686,577	523
11998	11998 -HUMAN SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,001,384	2,153,149	-1,151,765
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	1,001,384	2,153,149	-1,151,765
119	HUMAN SERVICES EXPENDITURE TOTAL	8,568,053	9,394,468	-826,415
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
553.60.31	OFFICE & OPERATING SUPPLIES	650	89	561
553.60.40	SERVICES	25	8	17
553.60.42	COMMUNICATIONS	150	99	51
553.60.45	OPERATING RENTALS & LEASES	1,300	1,259	41
553.60.49	MISCELLANEOUS	62,455	51,237	11,218
553.60.91	INTERFUND PROFESSIONAL SERVICES	6,700	2,177	4,523
12101	12101 - SOLDIERS RELIEF SUBTOTAL	71,280	54,869	16,411
12198	12198-SOLDR RELIEF END FND BAL			
508.00.00	ENDING FUND BALANCE	33,823	57,885	-24,062
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	33,823	57,885	-24,062
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	105,103	112,754	-7,651
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
508.00.00	ENDING FUND BALANCE	99,079	108,907	-9,828
515.80.11	REGULAR SALARIES & WAGES	224,800	178,468	46,332
515.80.21	OTHER BENEFITS	85,210	67,390	17,820
515.80.31	OFFICE & OPERATING SUPPLIES	14,000	7,683	6,317
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	0	6,430	-6,430
515.80.41	PROFESSIONAL SERVICES	15,000	6,721	8,279
515.80.42	COMMUNICATIONS	5,000	4,208	792
515.80.43	TRAVEL	6,000	2,460	3,540
515.80.44	ADVERTISING	3,500	0	3,500
515.80.45	OPERATING RENTALS & LEASES	3,000	1,118	1,882
515.80.48	REPAIRS & MAINTENANCE	10,000	6,180	3,820
515.80.49	MISCELLANEOUS	2,000	1,974	26
515.80.91	INTERFUND PROFESSIONAL SERVICES	2,500	133	2,367
594.15.64	MAJOR EQUIPMENT	15,000	0	15,000
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	485,089	391,672	93,417
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	485,089	391,672	93,417
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
573.70.11	REGULAR SALARIES & WAGES	7,246	10,470	-3,224
573.70.13	EXTRA LABOR	2,000	0	2,000
573.70.21	OTHER BENEFITS	2,910	3,845	-935
573.70.41	PROFESSIONAL SERVICES	20,000	0	20,000

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573.70.47	PUBLIC UTILITIES SERVICES	1,000	3,129	-2,129
573.70.48	REPAIRS & MAINTENANCE	2,000	498	1,502
573.70.49	MISCELLANEOUS	500	0	500
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	35,656	17,942	17,714
12398	12300 - FAIR PROP END FUND BAL			
508.00.00	ENDING FUND BALANCE	14,639	29,458	-14,819
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	14,639	29,458	-14,819
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	50,295	47,400	2,895
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	955	545
527.40.32	FUEL CONSUMED	1,500	809	691
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	0	2,000
527.40.41	PROFESSIONAL SERVICES	3,000	23,642	-20,642
527.40.42	COMMUNICATIONS	1,000	4,736	-3,736
527.40.43	TRAVEL	1,000	22	978
527.40.44	ADVERTISING	100	38	62
527.40.45	OPERATING RENTALS & LEASES	1,200	1,391	-191
527.40.46	INSURANCE	500	0	500
527.40.47	PUBLIC UTILITIES SERVICES	1,000	0	1,000
527.40.48	REPAIRS & MAINTENANCE	3,000	0	3,000
527.40.49	MISCELLANEOUS	4,200	3,513	687
527.40.90	INTERFUND PAYMENTS FOR SERVICES	70,000	72,801	-2,801
527.40.95	INTERFUND OPERATING RENTALS/LEASE	2,000	1,500	500
594.27.64	MAJOR EQUIPMENT	10,000	0	10,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	102,000	109,408	-7,408
12410	12410 - BILL 3900 IMPACT			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000	1,394	606
527.40.32	FUEL CONSUMED	1,500	1,074	426
527.40.41	PROFESSIONAL SERVICES	1,100	0	1,100
527.40.42	COMMUNICATIONS	1,500	1,837	-337
527.40.43	TRAVEL	400	0	400
527.40.45	OPERATING RENTALS & LEASES	1,600	1,424	176
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,200	800	400
527.40.48	REPAIRS & MAINTENANCE	700	217	483
527.40.49	MISCELLANEOUS	1,800	1,050	750
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000	16,612	13,388
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	400	200
12410	12410 - BILL 3900 IMPACT SUBTOTAL	42,500	24,807	17,693
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500	846	1,654
527.40.32	FUEL CONSUMED	500	697	-197
527.40.41	PROFESSIONAL SERVICES	100	0	100
527.40.42	COMMUNICATIONS	200	108	92
527.40.43	TRAVEL	1,000	11	989

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527.40.45	OPERATING RENTALS & LEASES	500	216	284
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	300	0	300
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,000	9,291	20,709
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700	350	350
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	36,000	11,520	24,480
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	231	769
527.40.32	FUEL CONSUMED	500	22	478
527.40.41	PROFESSIONAL SERVICES	700	0	700
527.40.42	COMMUNICATIONS	500	646	-146
527.40.43	TRAVEL	200	746	-546
527.40.45	OPERATING RENTALS & LEASES	400	0	400
527.40.48	REPAIRS & MAINTENANCE	400	0	400
527.40.49	MISCELLANEOUS	1,800	1,579	221
527.40.90	INTERFUND PAYMENTS FOR SERVICES	45,000	43,839	1,161
527.40.95	INTERFUND OPERATING RENTALS/LEASE	500	350	150
12420	12420 - BECCA BILL SUBTOTAL	51,000	47,413	3,587
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000	1,447	1,553
527.40.32	FUEL CONSUMED	1,500	1,074	426
527.40.41	PROFESSIONAL SERVICES	4,000	2,019	1,981
527.40.42	COMMUNICATIONS	2,000	1,945	55
527.40.43	TRAVEL	1,000	0	1,000
527.40.44	ADVERTISING	200	21	179
527.40.45	OPERATING RENTALS & LEASES	1,500	1,424	76
527.40.46	INSURANCE	1,000	0	1,000
527.40.47	PUBLIC UTILITIES SERVICES	1,500	800	700
527.40.48	REPAIRS & MAINTENANCE	2,000	217	1,783
527.40.49	MISCELLANEOUS	4,600	1,050	3,550
527.40.90	INTERFUND PAYMENTS FOR SERVICES	60,000	40,525	19,475
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,200	350	850
594.27.64	MAJOR EQUIPMENT	500	0	500
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	84,000	50,870	33,130
12430	12430 - OPTION B			
527.40.41	PROFESSIONAL SERVICES	4,500	0	4,500
527.40.49	MISCELLANEOUS	2,000	0	2,000
527.40.90	INTERFUND PAYMENTS FOR SERVICES	20,000	0	20,000
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,500	500	1,000
12430	12430 - OPTION B SUBTOTAL	28,000	500	27,500
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	500	74	426
527.40.32	FUEL CONSUMED	1,500	376	1,124
527.40.41	PROFESSIONAL SERVICES	8,900	1,962	6,938
527.40.42	COMMUNICATIONS	1,200	380	820
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	2,000	955	1,045

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527.40.46	INSURANCE	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	1,000	500	500
527.40.48	REPAIRS & MAINTENANCE	1,000	0	1,000
527.40.49	MISCELLANEOUS	500	0	500
527.40.90	INTERFUND PAYMENTS FOR SERVICES	22,600	4,088	18,512
527.40.95	INTERFUND OPERATING RENTALS/LEASE	400	0	400
12435	12435 - SSODA SUBTOTAL	40,000	8,334	31,666
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	0	567	-567
527.40.32	FUEL CONSUMED	0	493	-493
527.40.43	TRAVEL	0	1,162	-1,162
527.40.45	OPERATING RENTALS & LEASES	0	415	-415
527.40.47	PUBLIC UTILITIES SERVICES	0	300	-300
527.40.49	MISCELLANEOUS	0	1,450	-1,450
527.40.90	INTERFUND PAYMENTS FOR SERVICES	0	6,858	-6,858
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	0	11,245	-11,245
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	1,391	109
527.40.32	FUEL CONSUMED	1,500	1,331	169
527.40.41	PROFESSIONAL SERVICES	2,500	965	1,535
527.40.42	COMMUNICATIONS	2,000	2,450	-450
527.40.43	TRAVEL	500	113	387
527.40.45	OPERATING RENTALS & LEASES	2,000	1,424	576
527.40.46	INSURANCE	300	0	300
527.40.47	PUBLIC UTILITIES SERVICES	1,000	800	200
527.40.48	REPAIRS & MAINTENANCE	700	217	483
527.40.49	MISCELLANEOUS	1,700	1,110	590
527.40.90	INTERFUND PAYMENTS FOR SERVICES	30,800	43,274	-12,474
527.40.95	INTERFUND OPERATING RENTALS/LEASE	500	350	150
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	45,000	53,424	-8,424
12451	12451-JUV ACCT INCENT BLK GRNT			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	15,000	9,663	5,337
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	15,000	9,663	5,337
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	849	151
527.40.41	PROFESSIONAL SERVICES	500	589	-89
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	100	0	100
527.40.49	MISCELLANEOUS	100	1,727	-1,627
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	2,500	3,165	-665
12498	12498 - YTH SPEC SVC END FUND			
508.00.00	ENDING FUND BALANCE	46,800	132,952	-86,152
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	46,800	132,952	-86,152
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	492,800	463,301	29,499

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126 MILL CREEK FLOOD CONTROL				
12600	12600-MILL CREEK FLOOD CNTL MT			
531.30.00	MILL CREEK FLD CONTR-CONCRETE CHAN MAINT	132,000	6,754	125,246
531.30.11	REGULAR SALARIES & WAGES	0	18,882	-18,882
531.30.21	OTHER BENEFITS	0	9,252	-9,252
531.30.93	INTERFUND SUPPLIES	0	3,084	-3,084
531.30.95	INTERFUND OPERATING RENTALS/LEASE	0	9,368	-9,368
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	132,000	47,341	84,659
12698	12698 - MILLCRK FLD CNTRL END			
508.00.00	ENDING FUND BALANCE	841,000	907,749	-66,749
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	841,000	907,749	-66,749
126 MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL		973,000	955,090	17,910
132 ELECTION EQUIPMENT RES				
13200	13200 - ELECTION EQUIPMENT RES			
514.85.31	OFFICE & OPERATING SUPPLIES	0	97	-97
514.85.35	SMALL TOOLS AND MINOR EQUIPMENT	0	10,938	-10,938
514.85.48	REPAIRS & MAINTENANCE	0	767	-767
594.19.64	MAJOR EQUIPMENT	100,000	24,461	75,539
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	100,000	36,264	63,736
13298	13200 - ELEC EQUIP RES FND BAL			
508.00.00	ENDING FUND BALANCE	73,000	143,755	-70,755
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	73,000	143,755	-70,755
132 ELECTION EQUIPMENT RES EXPENDITURE TOTAL		173,000	180,019	-7,019
133 WALLA WALLA COMMUNITY NETWORK				
133 WALLA WALLA COMMUNITY NETWORK EXPENDITURE TOTAL		0	0	0
134 REET ELECTRONIC TECHNOLOGY				
13400	REET ELECTRONIC TECHNOLOGY			
514.22.41	PROFESSIONAL SERVICES	25,000	17,086	7,914
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	25,000	17,086	7,914
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL			
508.00.00	ENDING FUND BALANCE	80,000	106,597	-26,597
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL SUBTOTAL	80,000	106,597	-26,597
134 REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL		105,000	123,682	-18,682
135 TRIAL COURT IMPROVEMENT FUND				
13500	TRIAL COURT IMPROVEMENT FUND			
508.00.00	ENDING FUND BALANCE	49,290	44,899	4,391
512.40.11	REGULAR SALARIES & WAGES	30,813	30,828	-15
512.40.12	OVERTIME	300	0	300
512.40.21	OTHER BENEFITS	13,261	12,553	708
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	93,664	88,280	5,384

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135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	93,664	88,280	5,384
136	CURRENT EXP-RETIREMENT FUND			
13600	RETIREMENT FUND			
519.90.21	OTHER BENEFITS	65,000	22,340	42,660
13600	RETIREMENT FUND SUBTOTAL	65,000	22,340	42,660
13698	CE-RETIREMENT FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	110,000	154,198	-44,198
13698	CE-RETIREMENT FUND ENDING FUND BALANCE SUBTOTAL	110,000	154,198	-44,198
136	CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL	175,000	176,537	-1,537
137	EMERGENCY FUND			
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	551,000	551,000	0
13798	EMERGENCY FUND ENDING FUND BALANCE SUBTOTAL	551,000	551,000	0
137	EMERGENCY FUND EXPENDITURE TOTAL	551,000	551,000	0
146	EMERGENCY MEDICAL SERVICES			
14600	EMERGENCY MEDICAL SERVICES			
526.00.11	REGULAR SALARIES & WAGES	72,866	75,397	-2,531
526.00.21	OTHER BENEFITS	23,838	20,469	3,369
526.00.31	OFFICE & OPERATING SUPPLIES	1,500	1,432	68
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	218	-68
526.00.41	PROFESSIONAL SERVICES	7,658	7,842	-184
526.00.42	COMMUNICATIONS	2,000	471	1,529
526.00.43	TRAVEL	2,650	1,125	1,525
526.00.44	ADVERTISING	150	0	150
526.00.46	INSURANCE	2,263	1,484	779
526.00.48	REPAIRS & MAINTENANCE	3,000	1,556	1,444
526.00.49	MISCELLANEOUS	3,800	402	3,398
526.00.91	INTERFUND PROFESSIONAL SERVICES	3,800	1,862	1,938
594.26.64	MAJOR EQUIPMENT	1,500	0	1,500
594.26.69	OTHER EQUIPMENT	500	0	500
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	125,675	112,258	13,417
14698	14600-EMG MED SVC END FUND BAL			
508.00.00	ENDING FUND BALANCE	32,262	77,854	-45,592
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	32,262	77,854	-45,592
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	157,937	190,111	-32,174
147	EMS TAXES			
14700	EMS TAXES			
508.00.00	ENDING FUND BALANCE	35,631	27,366	8,265
526.00.49	MISCELLANEOUS	0	2,417,453	-2,417,453
589.00.00	OTHER NONEXPENDITURES	2,435,186	0	2,435,186

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14700	EMS TAXES SUBTOTAL	2,470,817	2,444,818	25,999
147	EMS TAXES EXPENDITURE TOTAL	2,470,817	2,444,818	25,999
148	911 ENHNCD/PUB COM BLDG			
14800	911 ENHNCD/PUB COM BLDG			
526.60.41	PROFESSIONAL SERVICES	529,670	446,913	82,757
526.60.49	MISCELLANEOUS	3,613	0	3,613
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	533,283	446,913	86,370
14898	14800 -911 ENHNCD END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	8	-8
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	8	-8
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	533,283	446,922	86,361
150	WWCO PUBLIC FAC IMPROV FUND			
15000	15000 -WW PUB FAC IMPROV FUND			
594.00.00	CAPITAL OUTLAY - PORT	890,000	25,000	865,000
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	890,000	25,000	865,000
15098	15000 -PUB FAC IMPROV END BAL			
508.00.00	ENDING FUND BALANCE - PORT	1,375,923	2,224,590	-848,667
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	1,375,923	2,224,590	-848,667
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	2,265,923	2,249,590	16,333
151	COMMUNITY OUTREACH			
15100	COMMUNITY OUTREACH			
551.10.49	MISCELLANEOUS	10,000	0	10,000
15100	COMMUNITY OUTREACH SUBTOTAL	10,000	0	10,000
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.00.00	COMM OUTREACH FUND ENDING FUND BAL	175,000	286,362	-111,362
15198	COMMUNITY OUTREACH ENDING FUND BALANCE SUBTOTAL	175,000	286,362	-111,362
151	COMMUNITY OUTREACH EXPENDITURE TOTAL	185,000	286,362	-101,362
152	INVESTMENT POOL			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	14,479	14,601	-122
514.22.21	OTHER BENEFITS	5,617	5,323	294
514.22.41	PROFESSIONAL SERVICES	6,000	4,383	1,617
514.22.42	COMMUNICATIONS	1,500	1,500	0
514.22.43	TRAVEL	4,800	1,114	3,686
514.22.48	REPAIRS & MAINTENANCE	7,000	6,363	637
581.10.00	LOANS TO OTHER FUNDS	2,684,997	2,684,997	0
594.14.64	MAJOR EQUIPMENT	0	1,496	-1,496
15200	INVESTMENT POOL SUBTOTAL	2,724,393	2,719,776	4,617
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	10,705	49,784	-39,079

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15298	INVESTMENT POOL ENDING FUND BALANCE	10,705	49,784	-39,079
	SUBTOTAL			
152	INVESTMENT POOL EXPENDITURE TOTAL	2,735,098	2,769,561	-34,463
153	CE MEDICAL INSURANCE RESERVE			
15398	CE MED INS RES ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	400,000	755,632	-355,632
15398	CE MED INS RES ENDING FUND BALANCE SUBTOTAL	400,000	755,632	-355,632
153	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	400,000	755,632	-355,632
154	LEOFF I FUND			
15498	LEOFF I FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	150,000	150,000	0
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	150,000	150,000	0
154	LEOFF I FUND EXPENDITURE TOTAL	150,000	150,000	0
155	WW CO WATERSHED PLANNING			
15500	WW CO WATERSHED PLANNING			
558.60.11	REGULAR SALARIES & WAGES	166,539	117,191	49,348
558.60.12	OVERTIME	0	550	-550
558.60.21	OTHER BENEFITS	51,466	29,909	21,557
558.60.31	OFFICE & OPERATING SUPPLIES	2,500	638	1,862
558.60.32	FUEL CONSUMED	200	0	200
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
558.60.41	PROFESSIONAL SERVICES	246,986	200,413	46,573
558.60.42	COMMUNICATIONS	5,000	4,497	503
558.60.43	TRAVEL	3,500	5,956	-2,456
558.60.44	ADVERTISING	400	486	-86
558.60.45	OPERATING RENTALS & LEASES	12,000	6,503	5,497
558.60.46	INSURANCE	2,000	0	2,000
558.60.49	MISCELLANEOUS	1,000	15	985
558.60.90	INTERFUND PAYMENTS FOR SERVICES	6,746	5,022	1,724
558.60.91	INTERFUND PROFESSIONAL SERVICES	2,120	1,369	751
15500	WW CO WATERSHED PLANNING SUBTOTAL	501,457	372,550	128,907
15598	WW CO WATERSHED ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE - CE	55,643	60,688	-5,045
15598	WW CO WATERSHED ENDING FUND BALANCE SUBTOTAL	55,643	60,688	-5,045
155	WW CO WATERSHED PLANNING EXPENDITURE TOTAL	557,100	433,237	123,863
160	WW CO LOW INCOME HOUSING			
16000	WW CO LOW INCOME HOUSING			
559.20.49	MISCELLANEOUS	180,300	54,559	125,741
16000	WW CO LOW INCOME HOUSING SUBTOTAL	180,300	54,559	125,741
16010	HOMELESS HOUSING			
559.20.31	OFFICE & OPERATING SUPPLIES	100	0	100

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559.20.41	PROFESSIONAL SERVICES	182,000	149,138	32,862
559.20.49	MISCELLANEOUS	7,800	7,889	-89
16010	HOMELESS HOUSING SUBTOTAL	189,900	157,026	32,874
16098	16098 LOW INC HOUSING END FUND			
508.00.00	ENDING FUND BALANCE	94,973	220,930	-125,957
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	94,973	220,930	-125,957
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	465,173	432,515	32,658
190	JAIL INMATE WELFARE			
19000	JAIL INMATE WELFARE			
523.92.12	OVERTIME	6,500	0	6,500
523.92.31	OFFICE & OPERATING SUPPLIES	7,500	8,506	-1,006
19000	JAIL INMATE WELFARE SUBTOTAL	14,000	8,506	5,494
19098	19000-JAIL INMATE END FUND BAL			
508.00.00	ENDING FUND BALANCE	80,540	115,285	-34,745
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	80,540	115,285	-34,745
190	JAIL INMATE WELFARE EXPENDITURE TOTAL	94,540	123,792	-29,252
191	REWARD			
19100	19100 - REWARD			
508.00.00	ENDING FUND BALANCE	250	1,000	-750
521.30.31	OFFICE & OPERATING SUPPLIES	750	0	750
19100	19100 - REWARD SUBTOTAL	1,000	1,000	0
191	REWARD EXPENDITURE TOTAL	1,000	1,000	0
192	DARE/GREAT PROGRAMS			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	1,500	1,625	-125
521.30.43	TRAVEL	250	0	250
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,750	1,625	125
19298	19298 - DARE/GRT END FUND BAL			
508.00.00	ENDING FUND BALANCE	4,919	4,671	248
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	4,919	4,671	248
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	6,669	6,296	373
203	JUVENILE DETENTION DEBT SERV			
20300	20300 - JUV DET DEBT SERV			
508.00.00	ENDING FUND BALANCE	0	25,779	-25,779
589.00.00	OTHER NON EXPENDITURES	0	176	-176
591.27.71	REDEMPTION OF LONG-TERM DEBT	0	305,000	-305,000
592.27.83	INTEREST ON LONG-TERM DEBT	0	33,100	-33,100
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	364,055	-364,055
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	0	364,055	-364,055

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300	LAW & JUSTICE BUILDING			
30000	30000 - LAW & JUSTICE BLDG			
521.90.48	REPAIRS & MAINTENANCE	26,000	19,989	6,011
594.21.62	BUILDINGS	21,500	0	21,500
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	47,500	19,989	27,511
30098	30098 L&J BLDG FUND END BAL			
508.00.00	ENDING FUND BALANCE	548,359	468,151	80,208
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	548,359	468,151	80,208
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	595,859	488,140	107,719
301	CURRENT EXPENSE BUILDING			
30100	CURRENT EXPENSE BUILDING			
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,329	-3,329
521.90.41	PROFESSIONAL SERVICES	10,000	3,081	6,919
521.90.48	REPAIRS & MAINTENANCE	0	58,737	-58,737
521.90.70	DEBT SERVICE PRINCIPAL	2,878,932	2,762,515	116,417
521.90.80	DEBT SERVICE-INTEREST	171,084	104,992	66,092
594.21.62	BUILDINGS	170,000	56,047	113,953
594.21.64	MAJOR EQUIPMENT	330,000	374,680	-44,680
594.50.64	MAJOR EQUIPMENT	2,500	0	2,500
30100	CURRENT EXPENSE BUILDING SUBTOTAL	3,562,516	3,363,381	199,135
30198	30100- C.E. BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	880,243	-1,137,099	2,017,342
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	880,243	-1,137,099	2,017,342
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	4,442,759	2,226,281	2,216,478
303	JUVENILE DETENTION BLDG			
30300	JUVENILE DETENTION BLDG			
594.27.64	MAJOR EQUIPMENT	0	12,000	-12,000
30300	JUVENILE DETENTION BLDG SUBTOTAL	0	12,000	-12,000
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0	12,000	-12,000
304	FAIRGROUNDS BUILDING FUND			
30400	FAIRGROUNDS BUILDING FUND			
597.00.00	TRANS TO CE /RETURN OF OPER TRANS '08'	200,000	200,000	0
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	200,000	200,000	0
30498	30498 FAIR BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,500	3,263	-1,763
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	1,500	3,263	-1,763
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	201,500	203,263	-1,763
305	PUBLIC COMMUNICATIONS BLDG			
30500	PUBLIC COMMUNICATIONS BLDG			
526.00.48	REPAIRS & MAINTENANCE	0	16,441	-16,441
594.26.62	BUILDINGS	40,000	0	40,000

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30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	40,000	16,441	23,559
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	2,610	26,169	-23,559
30598	PUB COMM BLDG-ENDING FUND BALANCE	2,610	26,169	-23,559
	SUBTOTAL			
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	42,610	42,611	-1
306	CAPITAL IMPROVEMENTS			
30600	CAPITAL IMPROVEMENTS			
594.19.64	MAJOR EQUIPMENT	50,000	0	50,000
30600	CAPITAL IMPROVEMENTS SUBTOTAL	50,000	0	50,000
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	461,000	688,222	-227,222
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	461,000	688,222	-227,222
	SUBTOTAL			
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	511,000	688,222	-177,222
307	CE VEHICLE			
30700	CE VEHICLE			
594.19.64	MAJOR EQUIPMENT	50,000	21,891	28,109
30700	CE VEHICLE SUBTOTAL	50,000	21,891	28,109
30798	CE VEHICLE ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	139,000	341,633	-202,633
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	139,000	341,633	-202,633
307	CE VEHICLE EXPENDITURE TOTAL	189,000	363,524	-174,524
319	HUMAN SERVICES CAPITAL PROJECTS			
31901	COMMUNITY SOCIAL SERVICE CENTER			
560.30.41	PROFESSIONAL SERVICES	100,000	6,672	93,328
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	100,000	6,672	93,328
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM			
560.30.41	PROFESSIONAL SERVICES	100,000	78,721	21,279
560.30.48	REPAIRS & MAINTENANCE	100,000	8,223	91,777
594.30.64	MAJOR EQUIPMENT	0	1,512	-1,512
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM	200,000	88,456	111,544
	SUBTOTAL			
31998	ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-CSS CENTER	1,200,000	1,404,871	-204,871
31998	ENDING FUND BALANCE SUBTOTAL	1,200,000	1,404,871	-204,871
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	1,500,000	1,500,000	0
502	EQUIP RENTAL & REVOLVING			
50200	50200-EQUIP RENTAL & REVOLVING			
548.60.01	DEPRECIATION	0	362,613	-362,613
589.00.00	OTHER NONEXPENDITURES	0	-178,032	178,032

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50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	184,581	-184,581
50201	EQUIPMENT MAINTENANCE			
548.65.00	MAINTENANCE OF EQUIPMENT	400,000	0	400,000
548.65.30	SUPPLIES	0	268,595	-268,595
548.65.40	SERVICES	0	33,698	-33,698
50201	EQUIPMENT MAINTENANCE SUBTOTAL	400,000	302,294	97,706
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	5,000	0	5,000
548.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,902	-1,902
548.60.40	SERVICES	0	74	-74
594.00.64	MAJOR EQUIPMENT	750,000	0	750,000
50202	EQUIPMENT PURCHASE SUBTOTAL	755,000	1,976	753,024
50211	CENTRAL STORES			
519.55.00	CENTRAL STORES - MAINT OF FACILITIES	2,000	0	2,000
519.55.11	REGULAR SALARIES & WAGES	0	3,304	-3,304
519.55.21	OTHER BENEFITS	0	1,619	-1,619
519.55.40	SERVICES	0	33	-33
519.55.93	INTERFUND SUPPLIES	0	290	-290
519.55.95	INTERFUND OPERATING RENTALS/LEASE	0	5,460	-5,460
519.58.00	CENTRAL STORES - OPERATIONS	120,000	15	119,985
519.58.11	REGULAR SALARIES & WAGES	0	45,172	-45,172
519.58.12	OVERTIME	0	59	-59
519.58.21	OTHER BENEFITS	0	22,163	-22,163
519.58.30	SUPPLIES	0	4	-4
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	598,000	294,005	303,995
519.58.40	SERVICES	0	3,945	-3,945
519.58.95	INTERFUND OPERATING RENTALS/LEASE	0	110,243	-110,243
50211	CENTRAL STORES SUBTOTAL	720,000	486,311	233,689
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	55,000	0	55,000
548.35.11	REGULAR SALARIES & WAGES	0	7,742	-7,742
548.35.21	OTHER BENEFITS	0	3,794	-3,794
548.35.30	SUPPLIES	0	1,376	-1,376
548.35.40	SERVICES	0	33,323	-33,323
548.35.93	INTERFUND SUPPLIES	0	5	-5
548.35.95	INTERFUND OPERATING RENTALS/LEASE	0	1,345	-1,345
548.38.00	MECHANICAL SHOP - OPERATIONS-GENERAL	600,000	1,500	598,500
548.38.11	REGULAR SALARIES & WAGES	0	245,377	-245,377
548.38.12	OVERTIME	0	236	-236
548.38.21	OTHER BENEFITS	0	121,085	-121,085
548.38.30	SUPPLIES	0	12,278	-12,278
548.38.40	SERVICES	0	18,579	-18,579
548.38.95	INTERFUND OPERATING RENTALS/LEASE	0	38,467	-38,467
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	1,810	8,190
548.48.00	PARTS OPERATIONS-GENERAL	60,000	0	60,000
548.48.11	REGULAR SALARIES & WAGES	0	39,955	-39,955
548.48.12	OVERTIME	0	148	-148

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548.48.21	OTHER BENEFITS	0	19,650	-19,650
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	125,000	57,050	67,950
548.48.95	INTERFUND OPERATING RENTALS/LEASE	0	5,721	-5,721
548.55.40	SERVICES	1,000	2,221	-1,221
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	443,000	243,383	199,617
50221	MECHANICAL SHOP SUBTOTAL	1,294,000	855,044	438,956
50231	50200-PITS,QUARIES,ASPHLT PLNT			
548.25.00	PITS & QUARRIES - MAINT OF FACILITIES	80,000	0	80,000
548.25.11	REGULAR SALARIES & WAGES	0	18,090	-18,090
548.25.21	OTHER BENEFITS	0	8,865	-8,865
548.25.40	SERVICES	0	222	-222
548.25.93	INTERFUND SUPPLIES	0	174	-174
548.25.95	INTERFUND OPERATING RENTALS/LEASE	0	43,452	-43,452
548.28.00	PITS & QUARRIES - CRUSHER MOBILIZATION	580,000	94,376	485,624
548.28.11	REGULAR SALARIES & WAGES	0	94,341	-94,341
548.28.14	PITS & QUARRIES-COMPTIME USED	0	223	-223
548.28.21	OTHER BENEFITS	0	46,336	-46,336
548.28.30	SUPPLIES	0	3,135	-3,135
548.28.40	SERVICES	0	20,112	-20,112
548.28.93	INTERFUND SUPPLIES	0	476	-476
548.28.95	INTERFUND OPERATING RENTALS/LEASE	0	332,964	-332,964
50231	50200-PITS,QUARIES,ASPHLT PLNT SUBTOTAL	660,000	662,766	-2,766
50298	50200 EQUIP R&R END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,385,000	8,726,499	-7,341,499
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	1,385,000	8,726,499	-7,341,499
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	5,214,000	11,219,470	-6,005,470
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
514.76.46	INSURANCE	452,000	428,965	23,035
514.77.46	INSURANCE	134,000	107,156	26,844
514.78.46	INSURANCE	50,000	25,885	24,115
514.79.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	0	1,500
50300	RISK MANAGEMENT SUBTOTAL	637,500	562,006	75,494
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	103,500	111,236	-7,736
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	103,500	111,236	-7,736
503	RISK MANAGEMENT EXPENDITURE TOTAL	741,000	673,241	67,759
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	139,000	111,302	27,698
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	139,000	111,302	27,698
50498	50400 UNEMP COMP END FUND BAL			
508.00.00	ENDING FUND BALANCE	11,000	5,505	5,495

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50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	11,000	5,505	5,495
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	150,000	116,808	33,192
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
518.88.01	DEPRECIATION	0	98,494	-98,494
518.88.11	REGULAR SALARIES & WAGES	308,528	308,600	-72
518.88.12	OVERTIME	3,570	1,340	2,230
518.88.21	OTHER BENEFITS	91,289	84,702	6,587
518.88.31	OFFICE & OPERATING SUPPLIES	8,500	3,684	4,816
518.88.41	PROFESSIONAL SERVICES	12,000	97	11,903
518.88.42	COMMUNICATIONS	24,500	24,025	475
518.88.43	TRAVEL	6,000	2,717	3,283
518.88.44	ADVERTISING	0	44	-44
518.88.45	OPERATING RENTALS & LEASES	10,000	3,995	6,005
518.88.46	INSURANCE	3,850	4,716	-866
518.88.48	REPAIRS & MAINTENANCE	184,194	167,214	16,980
518.88.49	MISCELLANEOUS	1,256	129	1,127
50500	TECHNOLOGY SERVICES SUBTOTAL	653,687	699,759	-46,072
50597	OPERATING TRANSFERS OUT			
597.00.00	OPERATING TRANSFER OUT	30,000	0	30,000
50597	OPERATING TRANSFERS OUT SUBTOTAL	30,000	0	30,000
50598	50500-CNTRL SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	128,884	444,131	-315,247
50598	50500-CNTRL SVCS END FUND BAL SUBTOTAL	128,884	444,131	-315,247
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	812,571	1,143,889	-331,318
506	1993 CENTRAL SERVICES CAP FUND			
50600	CENTRAL SERVICES CAP FUND			
518.80.01	DEPRECIATION	0	14,251	-14,251
594.18.64	MAJOR EQUIPMENT	60,000	0	60,000
50600	CENTRAL SERVICES CAP FUND SUBTOTAL	60,000	14,251	45,749
50698	50698-CNTRL SVC CAP END FN BAL			
508.00.00	ENDING FUND BALANCE	285,000	406,242	-121,242
50698	50698-CNTRL SVC CAP END FN BAL SUBTOTAL	285,000	406,242	-121,242
506	1993 CENTRAL SERVICES CAP FUND EXPENDITURE TOTAL	345,000	420,493	-75,493
		83,576,761	89,580,119	-6,003,358

WALLA WALLA COUNTY
WARRANT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund #</u>	<u>Description</u>	<u>Payable 1/01</u>	<u>Net Issue</u>	<u>Redeemed</u>	<u>Cancelled</u>	<u>Payable 12/31</u>
010	CURRENT EXPENSE	372,657.65	7,963,028.67	8,153,418.62	0.00	182,267.70
101	COMMUNITY DEVELOPMENT	12,877.76	469,318.62	477,872.09	0.00	4,324.29
102	WASTE MANAGEMENT	0.00	53,114.25	47,276.89	0.00	5,837.36
103	EMERGENCY MANAGEMENT	532.70	190,906.02	190,667.99	0.00	770.73
104	SHERIFFS BLOCK GRANTS	0.00	13,740.21	13,740.21	0.00	0.00
105	HOTEL / MOTEL TAX	0.00	17,931.32	17,931.32	0.00	0.00
107	JUVENILE JUSTICE CENTER	16,864.46	1,144,363.11	1,124,005.88	0.00	37,221.69
108	LAW & JUSTICE	25,262.86	991,644.93	1,003,230.58	0.00	13,677.21
109	AUDITORS M & O	8,845.96	158,961.90	158,200.18	0.00	9,607.68
110	TREASURERS M & O	0.00	13,289.21	12,928.53	0.00	360.68
111	PROS VICTIM-WITNESS	245.11	32,266.82	32,441.19	0.00	70.74
112	PUBLIC HEALTH	1,932.76	1,319,676.55	1,300,008.57	0.00	21,600.74
115	COUNTY ROAD	0.00	10,652,086.55	10,592,034.55	0.00	60,052.00
118	WALLA WALLA FAIR	12,147.46	996,180.68	1,002,949.80	0.00	5,378.34
119	HUMAN SERVICES	96,134.38	4,024,952.58	3,950,718.54	0.00	170,368.42
121	SOLDIER'S RELIEF	1,366.30	54,868.58	54,448.58	0.00	1,786.30
122	PROS CHILD SUPPORT	3,478.58	160,313.72	162,482.54	0.00	1,309.76
123	FAIRGROUNDS PROPERTIES	8.63	9,989.51	9,787.32	0.00	210.82
124	YOUTH SPECIAL SERVICES	32,601.63	326,419.31	356,509.61	0.00	2,511.33
126	MILL CREEK FLOOD CONTROL	0.00	24,549.65	24,549.65	0.00	0.00
132	ELECTION EQUIPMENT RES	6.76	36,263.98	31,188.22	0.00	5,082.52
134	REET ELECTRONIC TECHNOLOGY	0.00	10,488.96	10,488.96	0.00	0.00
135	TRIAL COURT IMPROVEMENT	0.00	16,819.15	16,819.15	0.00	0.00
136	CURRENT EXP-RETIREMENT	0.00	8,612.83	8,612.83	0.00	0.00
146	EMERGENCY MEDICAL SERVICES	703.37	53,836.04	54,306.91	0.00	232.50
148	911 ENHNC/D/PUB COM BLDG	0.00	446,913.36	446,913.36	0.00	0.00
150	WWCO PUBLIC FAC IMPROV FUND	0.00	25,000.00	25,000.00	0.00	0.00
152	INVESTMENT POOL	0.00	23,543.83	23,174.93	0.00	368.90
155	WW CO WATERSHED PLANNING	4,912.76	282,422.75	287,335.51	0.00	0.00
160	WW CO LOW INCOME HOUSING	4,838.15	211,585.19	213,262.97	0.00	3,160.37
190	JAIL INMATE WELFARE	42.28	8,506.46	8,244.49	0.00	304.25
192	DARE/GREAT PROGRAMS	740.09	1,624.96	2,307.14	0.00	57.91
300	LAW & JUSTICE BUILDING	0.00	19,988.91	13,615.09	0.00	6,373.82
301	CURRENT EXPENSE BUILDING	4,168.12	678,383.95	681,844.87	0.00	707.20
303	JUVENILE DETENTION BLDG	0.00	12,000.00	12,000.00	0.00	0.00
304	FAIRGROUNDS BUILDING FUND	78,096.21	0.00	78,096.21	0.00	0.00
305	PUBLIC COMMUNICATIONS BLDG	0.00	16,441.37	16,441.37	0.00	0.00
319	HUMAN SERVICES CAPITAL	0.00	95,128.81	0.00	0.00	95,128.81
502	EQUIP RENTAL & REVOLVING	0.00	2,507,749.54	2,507,749.54	0.00	0.00
503	RISK MANAGEMENT	13,864.36	547,948.86	557,641.04	0.00	4,172.18
504	CO UNEMPLOYMENT COMP	0.00	111,302.45	111,302.45	0.00	0.00
505	TECHNOLOGY SERVICES	111,812.53	413,666.84	521,038.11	0.00	4,441.26
506	1993 CENTRAL SERVICES CAP	0.00	6,736.26	6,736.26	0.00	0.00
623	RURAL LIBRARY	0.00	590,712.63	590,712.63	0.00	0.00
624	TOUCHET LOWDEN MOSQUITO	0.00	29,153.24	29,153.24	0.00	0.00
625	COLUMBIA MOSQUITO CONTROL	0.00	328,630.89	328,630.89	0.00	0.00
626	WW CEMETERY DISTRICT	0.00	10,016.09	10,016.09	0.00	0.00
628	WW NOXIOUS WEED CNTL	41.59	19,371.37	19,371.37	0.00	41.59
629	VALLEY TRANSIT	0.00	3,470,153.53	3,470,153.53	0.00	0.00
635	PRESCOTT PARK & REC	0.00	206,509.09	206,509.09	0.00	0.00
650	AUDITOR'S WARRANT CLEARING	1,123,075.99	56,055,702.03	54,539,096.20	0.00	2,639,681.82
660	WALLULA WATER DIST 1	0.00	53,324.68	53,324.68	0.00	0.00
664	WW WATER DIST 2 MAINT	0.00	35,709.13	35,709.13	0.00	0.00
668	SUN HARBOR WATER 3	0.00	42,815.97	42,815.97	0.00	0.00

WALLA WALLA COUNTY
WARRANT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Fund #</u>	<u>Description</u>	<u>Payable 1/01</u>	<u>Net Issue</u>	<u>Redeemed</u>	<u>Cancelled</u>	<u>Payable 12/31</u>
677	BURBANK WATER DIST 4	0.00	110.00	110.00	0.00	0.00
680	FIRE DIST 1 EXPENSE	0.00	59,045.58	59,045.58	0.00	0.00
683	FIRE DIST 2 EXPENSE	0.00	29,350.04	29,350.04	0.00	0.00
684	FIRE DIST 3 EXPENSE	0.00	258,125.48	258,125.48	0.00	0.00
686	FIRE DIST 4 EXPENSE	0.00	1,359,128.28	1,359,128.28	0.00	0.00
689	FIRE DIST 5 EXPENSE	844.99	933,984.23	933,984.23	0.00	844.99
693	FIRE DIST 6 EXPENSE	0.00	117,006.39	117,006.39	0.00	0.00
695	FIRE DIST 7 EXPENSE	0.00	85,809.10	85,809.10	0.00	0.00
697	FIRE DIST 8 EXPENSE	0.00	84,298.04	84,298.04	0.00	0.00
710	IRRIGATION DIST 2 MAINT	0.00	14,935.69	14,935.69	0.00	0.00
711	IRRIGATION DIST 3 MAINT	0.00	25,882.94	25,882.94	0.00	0.00
713	IRRIGATION DIST 4 MAINT	0.00	54,127.78	54,127.78	0.00	0.00
717	IRRIGATION DIST 5 MAINT	0.00	37,897.27	37,897.27	0.00	0.00
718	IRRIGATION DIST 6 MAINT	0.00	38,550.03	38,550.03	0.00	0.00
719	IRRIGATION DIST 7 MAINT	0.00	2,888.32	2,888.32	0.00	0.00
720	IRRIGATION DIST 8 MAINT	0.00	32,130.69	32,130.69	0.00	0.00
721	IRRIGATION DIST 9 MAINT	0.00	22,446.63	22,446.63	0.00	0.00
722	IRRIGATION DIST 9 CONST	0.00	2,526.74	2,526.74	0.00	0.00
724	IRRIGATION DIST 10 MAINT	0.00	28,479.91	28,479.91	0.00	0.00
726	IRRIGATION DIST 11 MAINT	0.00	50,680.66	50,680.66	0.00	0.00
728	IRRIGATION DIST 12 MAINT	0.00	110,857.73	110,857.73	0.00	0.00
729	IRRIGATION DIST 13 MAINT	0.00	291,346.05	291,346.05	0.00	0.00
731	IRRIGATION DIST 14 MAINT	0.00	676,277.88	676,277.88	0.00	0.00
732	IRRIGATION DIST 14 CONST	0.00	88,960.51	88,960.51	0.00	0.00
740	BLUE MOUNTAIN INS CO-OP FUND	87.88	0.00	0.00	0.00	87.88
741	EASTERN WA SCHOOL DENTAL	0.00	25,013.00	25,013.00	0.00	0.00
750	SCH DIST 101 GENERAL	22,508.57	740,259.49	729,087.43	849.71	32,830.92
753	SCH DIST 101 TRANSP VEHICLE	0.00	67,874.41	67,874.41	0.00	0.00
760	SCH DIST 140 GENERAL	1,505,055.96	59,310,492.52	58,923,119.63	555,439.71	1,336,989.14
761	SCH DIST 140 ASB	4,383.81	863,597.36	867,649.66	0.00	331.51
762	SCH DIST 140 CAPITAL PROJECTS	724,201.81	12,411,677.97	12,661,196.71	70,121.50	404,561.57
766	SCH DIST 140 TRANS VEHICLE	0.00	212,519.96	104,829.58	0.00	107,690.38
769	SCH 140 NON EXPENDABLE TRUST	0.00	561.67	561.67	0.00	0.00
770	SCH DIST 250 GENERAL	224,737.25	8,508,398.74	8,532,578.01	2,342.34	198,215.64
771	SCH DIST 250 ASB	0.00	16,747.56	16,547.56	0.00	200.00
774	SCH DIST 250 TRANS VEHICLE	0.00	98,115.11	98,115.11	0.00	0.00
780	SCH DIST 300 GENERAL	125,644.58	3,844,309.40	3,848,228.33	7,644.12	114,081.53
781	SCH DIST 300 ASB	9,528.72	73,875.83	70,549.44	6,193.50	6,661.61
786	SCH DIST 300 TRANS VEHICLE	0.00	99,751.69	99,751.69	0.00	0.00
790	SCH DIST 400 GENERAL	334,693.61	8,706,922.60	8,692,548.42	13,631.53	335,436.26
791	SCH DIST 400 ASB	15,396.52	121,745.74	123,418.33	0.00	13,723.93
792	SCH DIST 400 CAPITAL PROJECTS	7,078.62	262,314.67	267,125.90	0.00	2,267.39
796	SCH DIST 400 TRANS VEHICLE	0.00	68,007.91	68,007.91	0.00	0.00
800	SCH DIST 401 GENERAL	101,072.02	3,706,562.11	3,733,521.61	231.97	73,880.55
801	SCH DIST 401 ASB	330.86	62,197.39	61,394.17	1,042.00	92.08
805	SCH DIST 401 CAPITAL PROJECTS	0.00	14,796.00	14,796.00	0.00	0.00
810	SCH DIST 402 GENERAL	56,536.14	3,687,303.93	3,727,165.58	3,625.17	13,049.32
811	SCH DIST 402 ASB	0.00	9,036.03	9,010.01	0.00	26.02
812	SCH DIST 402 TRANS VEHICLE	0.00	64,757.84	64,757.84	0.00	0.00
813	SCH DIST 402 CAPITAL PROJECTS	557,292.72	1,785,732.02	2,341,527.64	1,497.10	0.00
TOTALS		5,616,652.51	204,162,082.26	203,198,036.48	662,618.65	5,918,079.64

Schedule Of Long-term Debt

For The Year Ended December 31, 2009

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	\$655,000.00	\$0.00			\$305,000.00	591.27.71	203	\$350,000.00

WALLA WALLA COUNTY
Schedule Of Limitation Of Indebtedness
As Of December 31, 2009

Total Taxable Property Value **\$4,644,702,101**

Remaining Debt Capacity

2.5% general purposes limit is allocated between: \$116,117,552.53

Up to 1.5% debt without a vote \$69,670,531.52

Less: outstanding debt **(\$1,383,729.00)**

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

Add: available assets \$12,629,081.00

Equals: remaining debt capacity without a vote \$80,915,883.52

Up to 2.5% debt with a vote \$46,447,021.01

Less: outstanding debt **(\$350,000.00)**

Add: assets available \$40,029.00

Equals: remaining debt capacity with a vote \$46,137,050.01

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

Fund No	Description	Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
		Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
010.000	CURRENT EXPENSE	47,500.00	0.00	0.00	-47,500.00	0.00	0.00	0.00	0.00	0.00	
010.001	CURRENT EXPENSE	5,079,975.04	14,806,105.05	0.00	200,000.00	0.00	12,289,814.82	3,019,757.00	4,122.61	4,772,385.66	
010.001	CURRENT EXPENSE	6,572.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,572.50	
101.001	COMMUNITY	36,964.50	416,723.32	0.00	421,651.00	0.00	823,546.51	0.00	0.00	51,792.31	
101.001	COMMUNITY	3,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,225.00	
102.001	WASTE MANAGEMENT	65,470.20	32,716.29	0.00	0.00	0.00	70,109.73	0.00	0.00	28,076.76	
103.001	EMERGENCY	27,921.26	257,134.64	0.00	34,844.00	0.00	271,232.67	0.00	0.00	48,667.23	
104.001	SHERIFFS BLOCK GRANTS	7,098.23	170.88	0.00	0.00	0.00	13,740.21	0.00	0.00	-6,471.10	
105.001	HOTEL / MOTEL TAX	57,773.12	25,021.39	0.00	0.00	0.00	17,931.32	0.00	0.00	64,863.19	
107.001	JUVENILE JUSTICE CENTER	314,613.19	1,294,290.05	0.00	634,236.00	0.00	1,984,619.45	0.00	0.00	258,519.79	
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	801,314.58	1,740,463.96	0.00	0.00	0.00	1,553,927.65	0.00	0.00	987,850.89	
109.001	AUDITORS M & O	211,329.18	117,523.41	0.00	0.00	0.00	163,815.44	0.00	0.00	165,037.15	
110.001	TREASURERS M & O	39,765.09	34,503.78	0.00	0.00	0.00	20,890.75	0.00	53.00	53,325.12	
111.001	PROS VICTIM-WITNESS	38,154.86	87,494.92	0.00	0.00	0.00	65,911.32	0.00	0.00	59,738.46	
112.001	PUBLIC HEALTH	347,088.35	1,840,836.93	0.00	393,774.00	0.00	2,127,422.47	0.00	0.00	454,276.81	
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	935,987.92	13,286,588.74	35,200,000.00	83,000.00	36,300,000.00	12,090,344.89	0.00	0.00	1,115,231.77	
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	20,449.77	1,295,759.75	0.00	10,000.00	0.00	1,290,227.14	0.00	0.00	35,982.38	
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	3,644,230.36	5,497,093.33	0.00	0.00	0.00	5,667,085.21	1,500,000.00	0.00	1,974,238.48	
119.001	HUMAN SERVICES	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	
121.001	SOLDIER'S RELIEF	56,226.02	57,894.19	0.00	0.00	0.00	54,448.58	0.00	0.00	59,671.63	
122.001	PROS CHILD SUPPORT	70,335.90	294,422.00	0.00	5,788.00	0.00	284,933.75	0.00	0.00	85,612.15	
123.001	FAIRGROUNDS PROPERTIES	30,863.67	16,545.01	0.00	0.00	0.00	17,739.72	0.00	0.00	29,668.96	
124.001	YOUTH SPECIAL SERVICES	101,873.05	341,204.67	0.00	0.00	0.00	360,039.61	0.00	0.00	83,038.11	
126.001	MILL CREEK FLOOD	7,467.33	61,622.29	6,778,000.00	0.00	6,788,000.00	47,341.03	0.00	0.00	11,748.59	
132.001	ELECTION EQUIPMENT RES	149,189.01	30,836.94	0.00	0.00	0.00	31,188.22	0.00	0.00	148,837.73	
134.001	REET ELECTRONIC	100,509.57	23,172.91	0.00	0.00	0.00	17,085.86	0.00	0.00	106,596.62	
135.001	TRIAL COURT	35,130.79	22,317.00	0.00	30,832.00	0.00	43,380.96	0.00	0.00	44,898.83	
136.001	CURRENT EXP-	100,162.71	1,374.46	0.00	75,000.00	0.00	22,339.52	0.00	0.00	154,197.65	
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	63,090.94	0.00	0.00	127,723.73	0.00	112,728.40	0.00	0.00	78,086.27	
147.001	EMS TAXES	29,308.06	2,415,510.34	0.00	0.30	0.00	0.00	853,611.84	1,563,841.29	27,365.57	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

		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	
148.001	911 ENHNCD/PUB COM	8.47	446,913.36	0.00	0.00	0.00	446,913.36	0.00	0.00	8.47	
150.001	WWCO PUBLIC FAC	1,549,950.22	699,639.63	500,000.00	0.00	500,000.00	25,000.00	0.00	0.00	2,224,589.85	
151.001	COMMUNITY OUTREACH	281,724.37	4,637.25	0.00	0.00	0.00	0.00	0.00	0.00	286,361.62	
152.001	INVESTMENT POOL	39,245.48	45,318.44	0.00	0.00	0.00	34,410.83	2,684,996.69	0.00	-2,634,843.60	
153.001	CE MEDICAL INSURANCE	0.00	0.00	0.00	755,632.00	0.00	0.00	0.00	0.00	755,632.00	
154.001	LEOFF I FUND	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	150,000.00	
155.001	WW CO WATERSHED	74,603.61	363,546.39	0.00	0.00	0.00	377,462.28	0.00	0.00	60,687.72	
160.001	WW CO LOW INCOME	211,963.78	225,389.38	0.00	0.00	0.00	213,262.97	0.00	0.00	224,090.19	
190.001	JAIL INMATE WELFARE	108,903.75	11,930.25	0.00	0.00	0.00	8,244.49	0.00	0.00	112,589.51	
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	7,035.81	0.00	0.00	0.00	0.00	2,307.14	0.00	0.00	4,728.67	
203.004	JUVENILE DETENTION	29,494.34	334,560.52	0.00	0.00	0.00	0.00	338,100.00	176.21	25,778.65	
203.011	JUVENILE DETENTION	0.00	0.00	0.00	338,100.00	0.00	0.00	0.00	338,100.00	0.00	
300.003	LAW & JUSTICE BUILDING	488,140.14	0.00	0.00	0.00	0.00	13,615.09	0.00	0.00	474,525.05	
301.003	CURRENT EXPENSE	1,608,214.71	422,234.61	0.00	2,884,996.69	0.00	681,844.87	0.00	2,684,996.69	1,548,604.45	
303.003	JUVENILE DETENTION	12,000.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	
304.003	FAIRGROUNDS BUILDING	252,140.09	29,218.70	0.00	0.00	0.00	78,096.21	200,000.00	0.00	3,262.58	
305.003	PUBLIC COMMUNICATIONS	32,610.82	10,000.00	0.00	0.00	0.00	16,441.37	0.00	0.00	26,169.45	
306.003	CAPITAL IMPROVEMENTS	504,904.84	8,316.69	0.00	175,000.00	0.00	0.00	0.00	0.00	688,221.53	
307.003	CE VEHICLE	357,664.97	5,858.89	0.00	0.00	0.00	21,891.24	0.00	0.00	341,632.62	
319.003	HUMAN SERVICES CAPITAL	0.00	0.00	0.00	1,500,000.00	0.00	0.00	0.00	0.00	1,500,000.00	
502.001	EQUIP RENTAL &	50,141.25	3,791,445.70	13,150,000.00	0.00	13,700,000.00	3,052,454.89	0.00	0.00	239,132.06	
503.001	RISK MANAGEMENT	79,740.43	557,365.35	0.00	50,000.00	0.00	571,697.82	0.00	0.00	115,407.96	
504.001	CO UNEMPLOYMENT COMP	5,505.47	111,302.45	0.00	0.00	0.00	111,302.45	0.00	0.00	5,505.47	
505.001	TECHNOLOGY SERVICES	201,937.42	596,334.86	0.00	0.00	0.00	708,635.98	0.00	0.00	89,636.30	
506.001	1993 CENTRAL SERVICES	365,760.91	0.00	0.00	0.00	0.00	6,736.26	0.00	0.00	359,024.65	
600.001	STATE SCHOOL	87,589.33	11,509,683.67	0.00	0.00	0.00	0.00	0.00	11,553,644.67	43,628.33	
601.001	STATE GENERAL	94,771.33	1,193,101.57	0.00	0.00	0.00	0.00	0.00	1,179,996.77	107,876.13	
603.001	STATE G T E REFUND LEVY	466.77	858.80	0.00	0.00	0.00	0.00	0.00	895.55	430.02	
608.001	FOREST PATROL	212.62	21,763.81	0.00	0.00	0.00	0.00	0.00	21,498.99	477.44	
609.001	LEASEHOLD EXCISE	1,529.26	2,628.60	0.00	0.00	0.00	0.00	0.00	3,754.92	402.94	
610.001	SOIL CONSERVATION	67.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.11	
612.001	W W TIMBER TAX	12,017.08	438.37	0.00	0.00	0.00	0.00	0.00	12,455.45	0.00	
615.001	SHERIFFS DRUG	120.86	11.46	0.00	0.00	0.00	0.00	0.00	0.00	132.32	
621.001	ADVANCE TAX	35,035.25	21,888.14	0.00	0.00	0.00	0.00	0.00	18,083.22	38,840.17	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

Fund No	Description	Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
		Balance	Receipts	Invest Liquid	Transfers-In	Invest Acquired	T/O Claims/PR	Other Tsfs Out	Disbursements	Balance	
622.007	SUSPENSE FUND	202,138.16	27,597.28	0.00	0.00	0.00	0.00	0.00	34,373.87	195,361.57	
623.001	RURAL LIBRARY	16,735.99	1,230,130.20	4,705,239.17	0.00	4,313,039.17	830,953.28	-47,500.00	0.00	855,612.91	
624.001	TOUCHET LOWDEN	13,695.61	31,342.72	0.00	0.00	0.00	29,153.24	0.00	0.00	15,885.09	
625.001	COLUMBIA MOSQUITO	115,307.22	328,087.17	135,000.00	0.00	135,000.00	328,630.89	0.00	0.00	114,763.50	
626.001	WW CEMETERY DISTRICT	31,418.43	9,383.69	0.00	0.00	0.00	10,016.09	0.00	0.00	30,786.03	
628.001	WW NOXIOUS WEED CNTL	51,688.32	33,187.84	0.00	0.00	10,000.00	19,371.37	0.00	0.00	55,504.79	
629.001	VALLEY TRANSIT	-4,963.45	3,348,794.98	7,259,000.00	0.00	7,025,000.00	3,470,153.53	105,211.74	0.00	2,466.26	
630.001	COL CO HOSPITAL REG	404.32	57,974.25	0.00	0.00	0.00	0.00	0.00	57,679.81	698.76	
631.001	CITY OF WALLA WALLA	60,692.47	4,969,140.37	0.00	0.00	0.00	0.00	0.00	4,961,714.37	68,118.47	
632.001	CITY OF COLLEGE PLACE	24,055.08	1,141,327.95	0.00	0.00	0.00	0.00	0.00	1,157,689.58	7,693.45	
633.001	CITY OF PRESCOTT	243.41	28,409.51	0.00	0.00	0.00	0.00	0.00	28,121.26	531.66	
634.001	CITY OF WAITSBURG	1,303.52	144,570.94	0.00	0.00	0.00	0.00	0.00	142,982.45	2,892.01	
635.001	PRESCOTT PARK & REC	77,703.36	196,475.16	0.00	0.00	0.00	206,509.09	0.00	0.00	67,669.43	
636.001	VALLEY TRAN VEHICLE	16,838.65	9,375.97	4,491,120.00	9,822.49	4,525,120.00	0.00	0.00	0.00	2,037.11	
637.001	COL CO HOSPITAL SPEC	169.92	473.05	0.00	0.00	0.00	0.00	0.00	27.30	615.67	
638.001	WAITSBURG PARK & REC	1,845.95	1.03	0.00	0.00	0.00	0.00	0.00	0.00	1,846.98	
639.201	V T CAPITAL PURCH &	15,137.78	14,258.68	4,126,000.00	95,389.25	4,246,000.00	0.00	0.00	0.00	4,785.71	
640.001	PORT GENERAL FUND	15,800.13	1,751,640.43	0.00	0.00	0.00	0.00	0.00	1,755,920.35	11,520.21	
643.001	CITY OF WALLA WALLA	2,379.65	9,596.67	0.00	0.00	0.00	0.00	0.00	11,658.64	317.68	
644.001	CITY OF CP BOND	4,230.23	205,799.35	0.00	0.00	0.00	0.00	0.00	209,496.18	533.40	
647.001	COL CO HOSPITAL BOND	376.59	66,661.79	0.00	0.00	0.00	0.00	0.00	66,616.73	421.65	
650.001	AUDITOR'S WARRANT	1,123,075.99	0.00	0.00	56,055,702.03	0.00	0.00	0.00	54,539,096.20	2,639,681.82	
660.001	WALLULA WATER DIST 1	35,830.11	62,664.87	0.00	0.00	0.00	53,324.68	0.00	0.00	45,170.30	
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	24,553.32	2.01	0.00	0.00	0.00	0.00	0.00	0.00	24,555.33	
664.001	WW WATER DIST 2 MAINT	41,983.69	22,321.40	0.00	0.00	0.00	35,709.13	0.00	0.00	28,595.96	
666.004	W W WATER 2 '79 REVENUE	153,483.55	22,294.40	0.00	0.00	0.00	0.00	0.00	0.00	175,777.95	
667.204	W W WATER 2 79 REVE	3,305.71	98.85	0.00	0.00	0.00	0.00	0.00	0.00	3,404.56	
668.001	SUN HARBOR WATER 3	10,430.32	65,320.32	15,000.00	0.00	0.00	42,815.97	0.00	0.00	47,934.67	
669.001	BOLLES PRESCOTT FLOOD	8,714.11	0.17	0.00	0.00	0.00	0.00	0.00	0.00	8,714.28	
670.001	WALLA WALLA WATER &	90.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.77	
677.001	BURBANK WATER DIST 4	9,175.19	0.00	0.00	0.00	0.00	110.00	0.00	0.00	9,065.19	
680.001	FIRE DIST 1 EXPENSE	1,537.74	69,216.09	150,550.00	14,040.44	0.00	75,807.63	0.00	0.00	159,536.64	
681.201	FIRE DIST 1 RESERVE	1.05	24.69	16,875.00	0.00	0.00	0.00	0.00	0.00	16,900.74	
683.001	FIRE DIST 2 EXPENSE	26,851.21	29,865.56	0.00	11,237.67	0.00	29,350.04	0.00	0.00	38,604.40	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

		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	
684.001	FIRE DIST 3 EXPENSE	6,721.90	179,526.38	1,986,800.00	31,526.45	1,690,700.00	292,188.77	76,420.00	0.00	145,265.96	
685.201	FIRE DIST 3 RESERVE	80.15	294.21	278,200.00	76,420.00	247,400.00	0.00	0.00	0.00	107,594.36	
686.001	FIRE DIST 4 EXPENSE	48,169.92	1,386,223.64	1,370,000.00	408,543.68	1,420,000.00	1,741,089.56	0.30	0.00	51,847.38	
687.002	FIRE 4 DEBT SERVICE	2,847.42	5,564.37	0.00	0.00	0.00	0.00	0.00	0.00	8,411.79	
688.201	FIRE DIST 4 RESERVE	3,772.23	43,878.84	4,470,000.00	0.00	4,420,000.00	0.00	85,000.00	0.00	12,651.07	
689.001	FIRE DIST 5 EXPENSE	43,092.79	811,060.29	2,615,820.00	239,854.29	2,428,700.00	1,187,826.80	67,045.78	0.00	26,254.79	
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	67,045.78	0.00	0.00	67,045.78	0.00	0.00	
691.011	FIRE 5 DEBT SERVICE	0.00	0.00	0.00	67,045.78	0.00	0.00	0.00	67,045.78	0.00	
692.201	FIRE DIST 5 RESERVE	20.28	9,755.65	2,760,395.00	0.00	2,770,090.00	0.00	0.00	0.00	80.93	
693.001	FIRE DIST 6 EXPENSE	324,635.76	181,330.82	0.00	62,003.28	0.00	135,593.57	0.00	0.00	432,376.29	
694.201	FIRE DIST 6 RESERVE	69,865.37	9,032.43	3,400,000.00	0.00	3,400,000.00	0.00	0.00	0.00	78,897.80	
695.001	FIRE DIST 7 EXPENSE	73,604.44	61,238.18	0.00	15,833.70	0.00	91,770.29	0.00	0.00	58,906.03	
696.201	FIRE DIST 7 RESERVE	31,628.91	520.62	0.00	0.00	0.00	0.00	0.00	0.00	32,149.53	
697.001	FIRE DIST 8 EXPENSE	68,664.74	98,393.05	0.00	27,848.60	0.00	100,082.67	0.00	0.00	94,823.72	
698.201	FIRE DIST 8 RESERVE	189.39	0.19	0.00	0.00	0.00	0.00	0.00	0.00	189.58	
710.001	IRRIGATION DIST 2 MAINT	11,666.61	6,367.32	0.00	0.00	0.00	14,935.69	0.00	0.00	3,098.24	
711.001	IRRIGATION DIST 3 MAINT	9,454.02	19,057.66	0.00	0.00	0.00	25,882.94	0.00	0.00	2,628.74	
712.003	IRRIGATION DIST 3 CONST	526.16	30.14	0.00	0.00	0.00	0.00	0.00	0.00	556.30	
713.001	IRRIGATION DIST 4 MAINT	13,630.90	116,535.06	12,810.00	0.00	83,400.00	54,127.78	5,520.00	0.00	-71.82	
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	116.06	983.20	0.00	5,520.00	0.00	0.00	0.00	6,600.00	19.26	
716.204	IRRIGATIONS DIST 4 BOND	25.58	12.51	0.00	0.00	0.00	0.00	0.00	0.00	38.09	
717.001	IRRIGATION DIST 5 MAINT	9,163.24	27,285.62	4,475.00	0.00	0.00	37,897.27	0.00	0.00	3,026.59	
718.001	IRRIGATION DIST 6 MAINT	13,187.96	23,165.90	12,000.00	0.00	0.00	38,550.03	0.00	0.00	9,803.83	
719.001	IRRIGATION DIST 7 MAINT	2,119.13	2,049.00	0.00	0.00	0.00	2,888.32	0.00	0.00	1,279.81	
720.001	IRRIGATION DIST 8 MAINT	8,248.38	62,107.84	0.00	0.00	0.00	32,130.69	0.00	0.00	38,225.53	
721.001	IRRIGATION DIST 9 MAINT	8,274.30	33,265.67	0.00	0.00	0.00	22,446.63	0.00	0.00	19,093.34	
722.003	IRRIGATION DIST 9 CONST	21,734.41	0.00	0.00	0.00	0.00	2,526.74	0.00	0.00	19,207.67	
723.004	IRRIGATION DIST 9 BOND	27,333.41	33,394.43	0.00	0.00	0.00	0.00	0.00	37,114.63	23,613.21	
724.001	IRRIGATION DIST 10 MAINT	16,122.38	18,987.44	0.00	0.00	0.00	28,479.91	0.00	0.00	6,629.91	
725.003	IRRIGATION DIST 10 CONST	86,584.58	18,551.79	0.00	0.00	0.00	0.00	0.00	0.00	105,136.37	
726.001	IRRIGATION DIST 11 MAINT	28,489.50	50,039.33	0.00	0.00	0.00	50,680.66	0.00	0.00	27,848.17	
727.003	IRRIGATION DIST 11 CONST	29,093.82	48,050.25	0.00	0.00	0.00	0.00	40,000.00	0.00	37,144.07	
728.001	IRRIGATION DIST 12 MAINT	24,749.34	123,524.51	0.00	0.00	0.00	110,857.73	0.00	0.00	37,416.12	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

		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	
729.001	IRRIGATION DIST 13 MAINT	90,990.71	387,799.84	1,010,000.00	0.00	1,050,000.00	340,601.37	0.00	0.00	98,189.18	
731.001	IRRIGATION DIST 14 MAINT	13,703.03	248,205.55	8,445,000.00	0.00	8,006,000.00	700,116.68	0.00	0.00	791.90	
732.003	IRRIGATION DIST 14 CONST	88,960.51	0.00	0.00	0.00	0.00	88,960.51	0.00	0.00	0.00	
733.001	IRRIGATION DIST 16 MAINT	13,853.43	842.22	0.00	0.00	0.00	0.00	0.00	0.00	14,695.65	
736.204	IRRIGATION #11 DEBT	8,530.21	1,116.61	0.00	40,000.00	0.00	0.00	0.00	37,106.14	12,540.68	
740.001	BLUE MOUNTAIN INS CO-	3,177.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,177.06	
741.001	EASTERN WA SCHOOL	0.00	564,514.07	0.00	0.00	0.00	0.00	0.00	25,013.00	539,501.07	
750.001	SCH DIST 101 GENERAL	138,764.86	765,006.75	0.00	0.00	0.00	0.00	0.00	729,087.43	174,684.18	
753.009	SCH DIST 101 TRANSP	119,270.60	47,487.21	0.00	0.00	0.00	0.00	0.00	67,874.41	98,883.40	
760.001	SCH DIST 140 GENERAL	5,860,141.71	59,508,740.11	0.00	0.00	0.00	0.00	820,000.00	58,924,239.63	5,624,642.19	
761.010	SCH DIST 140 ASB	591,920.43	830,662.55	0.00	0.00	0.00	0.00	0.00	867,649.66	554,933.32	
762.005	SCH DIST 140 CAPITAL	10,859,371.04	4,076,482.42	8,468,530.00	710,000.00	6,000,000.00	0.00	0.00	12,661,196.71	5,453,186.75	
763.015	SCH140 EXPENDABLE	391.15	6.45	0.00	0.00	0.00	0.00	0.00	0.00	397.60	
764.002	SCH DIST 140 BOND	1,917,309.11	3,009,826.36	0.00	135,513.00	0.00	0.00	3,727,038.75	1,212.25	1,334,397.47	
764.011	SCH DIST 140 BOND FISCAL	0.00	0.00	0.00	3,727,038.75	0.00	0.00	0.00	3,727,038.75	0.00	
765.015	140 2000 EXPENDABLE	1,314.35	21.63	0.00	0.00	0.00	0.00	0.00	0.00	1,335.98	
766.009	SCH DIST 140 TRANS	124,454.34	292,961.97	0.00	0.00	0.00	0.00	25,513.00	104,829.58	287,073.73	
769.015	SCH 140 NON EXPENDABLE	7,677.36	495.86	0.00	0.00	0.00	0.00	0.00	561.67	7,611.55	
770.001	SCH DIST 250 GENERAL	947,964.18	8,517,240.30	0.00	0.00	0.00	0.00	25,313.04	8,532,578.01	907,313.43	
771.010	SCH DIST 250 ASB	20,527.24	16,540.43	0.00	0.00	0.00	0.00	0.00	16,547.56	20,520.11	
772.005	SCH DIST 250 CAPITAL	11,591.04	190.82	0.00	0.00	0.00	0.00	0.00	0.00	11,781.86	
773.002	SCH DIST 250 BOND	231,163.48	730,346.21	0.00	25,313.04	0.00	0.00	750,174.91	740.67	235,907.15	
773.011	SCH DIST 250 BOND FISCAL	0.00	0.00	0.00	750,174.91	0.00	0.00	0.00	750,174.91	0.00	
774.009	SCH DIST 250 TRANS	69,501.44	93,731.36	0.00	0.00	0.00	0.00	0.00	98,115.11	65,117.69	
780.001	SCH DIST 300 GENERAL	255,069.80	3,757,580.50	0.00	34,000.00	0.00	0.00	0.00	3,848,228.33	198,421.97	
781.010	SCH DIST 300 ASB	14,628.06	83,424.25	0.00	0.00	0.00	0.00	0.00	70,549.44	27,502.87	
782.005	SCH DIST 300 CAPITAL	923.50	15.20	0.00	0.00	0.00	0.00	0.00	0.00	938.70	
783.004	SCH DIST 300 BOND	30,499.24	325,761.21	0.00	0.00	0.00	0.00	337,306.28	607.00	18,347.17	
783.011	SCH DIST 300 BOND FISCAL	0.00	0.00	0.00	337,306.28	0.00	0.00	0.00	337,306.28	0.00	
786.009	SCH DIST 300 TRANS	159,390.37	81,700.95	0.00	0.00	0.00	0.00	34,000.00	99,751.69	107,339.63	
790.001	SCH DIST 400 GENERAL	496,653.19	8,795,630.80	0.00	0.00	0.00	0.00	0.00	8,692,198.42	600,085.57	
791.010	SCH DIST 400 ASB	112,531.05	116,354.76	0.00	0.00	0.00	0.00	0.00	123,418.33	105,467.48	
792.005	SCH DIST 400 CAPITAL	366,154.59	280,702.09	0.00	0.00	0.00	0.00	0.00	267,125.90	379,730.78	
793.002	SCH DIST 400 BOND	313,183.33	1,710,198.72	0.00	0.00	0.00	0.00	1,697,067.50	910.50	325,404.05	
793.011	SCH DIST 400 BOND FISCAL	0.00	0.00	0.00	1,697,067.50	0.00	0.00	0.00	1,697,067.50	0.00	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2009

		Beginning	-----Cash Activity-In-----				-----Cash Activity-Out-----				Ending
<u>Fund No</u>	<u>Description</u>	<u>Balance</u>	<u>Receipts</u>	<u>Invest Liquid</u>	<u>Transfers-In</u>	<u>Invest Acquired</u>	<u>T/O Claims/PR</u>	<u>Other Tsfs Out</u>	<u>Disbursements</u>	<u>Balance</u>	
796.009	SCH DIST 400 TRANS	135,055.24	61,954.01	0.00	0.00	0.00	0.00	0.00	68,007.91	129,001.34	
800.001	SCH DIST 401 GENERAL	727,890.72	3,580,233.82	0.00	0.00	0.00	0.00	11,500.00	3,733,521.61	563,102.93	
801.010	SCH DIST 401 ASB	85,015.58	89,644.94	0.00	0.00	0.00	0.00	0.00	61,394.17	113,266.35	
804.009	SCH DIST 401 TRANS	54,041.84	34,865.20	0.00	4,000.00	0.00	0.00	0.00	0.00	92,907.04	
805.005	SCH DIST 401 CAPITAL	56,713.72	900.12	0.00	7,500.00	0.00	0.00	0.00	14,796.00	50,317.84	
806.002	SCH DIST 401 BOND	25,972.32	318,440.94	0.00	0.00	0.00	0.00	312,938.76	378.29	31,096.21	
806.011	SCH DIST 401 BOND FISCAL	0.00	0.00	0.00	312,938.76	0.00	0.00	0.00	312,938.76	0.00	
810.001	SCH DIST 402 GENERAL	414,117.83	3,693,677.61	0.00	0.00	0.00	0.00	0.00	3,727,165.58	380,629.86	
811.010	SCH DIST 402 ASB	30,618.50	11,986.17	0.00	0.00	0.00	0.00	0.00	9,010.01	33,594.66	
812.009	SCH DIST 402 TRANS	596,644.93	91,841.43	0.00	450,000.00	0.00	0.00	450,000.00	64,757.84	623,728.52	
813.005	SCH DIST 402 CAPITAL	639,390.95	1,762,242.68	0.00	450,000.00	0.00	0.00	450,000.00	2,341,527.64	60,105.99	
814.002	SCH DIST 402 BOND	116,818.31	349,149.47	0.00	0.00	0.00	0.00	345,040.58	301.75	120,625.45	
814.011	SCH DIST 402 BOND FISCAL	0.00	0.00	0.00	345,040.58	0.00	0.00	0.00	345,040.58	0.00	
830.004	PRESCOTT PARK & REC	1,352.89	0.84	0.00	0.00	0.00	0.00	0.00	0.00	1,353.73	
TOTALS		48,313,724.28	185,896,501.30	111,360,814.17	74,036,803.98	109,058,449.17	56,055,702.03	17,981,101.95	192,817,725.54	43,694,865.04	

WALLA WALLA COUNTY
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

<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	2,000,000.00	36,300,000.00	35,200,000.00	3,100,000.00
126.00	MILL CREEK FLOOD CONTROL	886,000.00	6,788,000.00	6,778,000.00	896,000.00
150.00	WWCO PUBLIC FAC IMPROV FUND	0.00	500,000.00	500,000.00	0.00
190.00	JAIL INMATE WELFARE	3,000.00	0.00	0.00	3,000.00
502.00	EQUIP RENTAL & REVOLVING	1,550,000.00	13,700,000.00	13,150,000.00	2,100,000.00
615.00	SHERIFFS DRUG INVESTIGATIVE FD	950.00	0.00	0.00	950.00
623.00	RURAL LIBRARY	2,630,000.00	4,313,039.17	4,705,239.17	2,237,800.00
625.00	COLUMBIA MOSQUITO CONTROL	80,000.00	135,000.00	135,000.00	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	10,000.00	0.00	20,400.00
629.00	VALLEY TRANSIT	1,435,000.00	7,025,000.00	7,259,000.00	1,201,000.00
636.00	VALLEY TRAN VEHICLE AQUISITION	1,090,000.00	4,525,120.00	4,491,120.00	1,124,000.00
639.20	V T CAPITAL PURCH & REPAIRS	1,348,000.00	4,246,000.00	4,126,000.00	1,468,000.00
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	15,000.00	15,000.00
680.00	FIRE DIST 1 EXPENSE	150,550.00	0.00	150,550.00	0.00
681.20	FIRE DIST 1 RESERVE	16,875.00	0.00	16,875.00	0.00
683.00	FIRE DIST 2 EXPENSE	5,000.00	0.00	0.00	5,000.00
684.00	FIRE DIST 3 EXPENSE	296,100.00	1,690,700.00	1,986,800.00	0.00
685.20	FIRE DIST 3 RESERVE	30,800.00	247,400.00	278,200.00	0.00
686.00	FIRE DIST 4 EXPENSE	156,600.00	1,420,000.00	1,370,000.00	206,600.00
688.20	FIRE DIST 4 RESERVE	1,542,622.00	4,420,000.00	4,470,000.00	1,492,622.00
689.00	FIRE DIST 5 EXPENSE	546,660.00	2,428,700.00	2,615,820.00	359,540.00
692.20	FIRE DIST 5 RESERVE	783,765.00	2,770,090.00	2,760,395.00	793,460.00
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	12,500.00	0.00	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	110,805.00	83,400.00	12,810.00	181,395.00
716.20	IRRIGATIONS DIST 4 BOND RES	1,037.00	0.00	0.00	1,037.00
717.00	IRRIGATION DIST 5 MAINT	4,475.00	0.00	4,475.00	0.00
718.00	IRRIGATION DIST 6 MAINT	12,000.00	0.00	12,000.00	0.00
720.00	IRRIGATION DIST 8 MAINT	35,802.00	0.00	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	60,000.00	1,050,000.00	1,010,000.00	100,000.00
731.00	IRRIGATION DIST 14 MAINT	681,000.00	8,006,000.00	8,445,000.00	242,000.00
733.00	IRRIGATION DIST 16 MAINT	64,500.00	0.00	0.00	64,500.00
762.00	SCH DIST 140 CAPITAL PROJECTS	2,468,530.00	6,000,000.00	8,468,530.00	0.00
	TOTALS	18,780,440.00	109,058,449.17	111,360,814.17	16,478,075.00

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	School Breakfast Program	10.553	36-140-6837	\$8,288		\$8,288	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$17,489		\$17,489	
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	\$124,370		\$124,370	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 Dept of Commerce	Community Development	14.228	09-64009-010	\$132,524		\$132,524	6
	Block Grants/States Program	14.228	05-64005-037	<u>\$35,000</u>		<u>\$35,000</u>	6
	Total CFDA 14.228			\$167,524		\$167,524	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA01B701006		\$21,885	\$21,885	
		14.235	WA0093B0T010801		<u>\$45,681</u>	<u>\$45,681</u>	
	Total CFDA 14.235				\$67,566	\$67,566	
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 - #3	\$85,592		\$85,592	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Accountability	16.523	0663-98471-03	\$5,512		\$5,512	
	Incentive Block Grant	16.523	0663-98471-02	<u>\$5,002</u>		<u>\$5,002</u>	
	Total CFDA 15.631			\$10,514		\$10,514	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Violence Against Women	16.588	F08-31103-048	\$3,228		\$3,228	
	Formula Grants	16.588	F09-31103-044	<u>\$11,344</u>		<u>\$11,344</u>	
	Total CFDA 16.588			\$14,572		\$14,572	
U.S. Dept of Justice	Local Law Enforcement Block Grants	16.592			\$3,222	\$3,222	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Public Safety Partnership and Community Policing Grants	16.710	M08-66100-136B	\$6,962		\$6,962	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.803	F09-34721-055	\$40,000		\$40,000	7
U.S Dept of Justice/ pass-through from City of Walla Walla	ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.804	MOU	\$41,696		\$41,696	7

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, 2009

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 Transportation/pass- through WA St DOT	Highway Planning and Construction	20.205	LA-5856	\$248,000		\$248,000	
		20.205	LA-5675	\$47,477		\$47,477	
		20.205	LA-6529	\$27,046		\$27,046	
		20.205	LA-6693	\$30,647		\$30,647	
		20.205	LA-6291	\$224,403		\$224,403	
		20.205	LA-6500	\$1,064,880		\$1,064,880	
		20.205	LA-6530	\$45,107		\$45,107	
		20.205	LA-6526	\$26,851		\$26,851	
		20.205	LA-6291	\$459,992		\$459,992	
		20.205	DTFH70-09-E-00024		\$4,558	\$4,558	
	Total CFDA 20.205	20.205	LA-05853	<u>\$796,013</u>		<u>\$796,013</u>	
				\$2,970,416	\$4,558	\$2,974,974	
U.S. Environmental Protection Agency/pass- through from WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14969	\$1,500		\$1,500	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	\$35,935		\$35,935	
		84.181	0963-65103-01	<u>\$30,607</u>		<u>\$30,607</u>	
				\$66,542		\$66,542	
U.S. Dept of Education/ pass-through from WA St Dept of Commerce	Safe and Drug-Free School and Communities State Grants	84.186	M08-66100-136B	\$21,053		\$21,053	6
U.S. Election Assistance Commission/pass-through from WA Secretary of State	Help America Vote Act Requirements Payments Total CFDA 90.401	90.401	09-04	\$6,717		\$6,717	
		90.401	09-04	<u>\$38,165</u>		<u>\$38,165</u>	5
				\$44,882		\$44,882	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Public Health Emergency Preparedness Total CFDA 93.069	93.069	C14969	\$184,380		\$184,380	2
		93.069	N/A	<u>\$7,940</u>		<u>\$7,940</u>	2
				\$192,320		\$192,320	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Immunization Grants Total CFDA 93.268	93.268	C14969	\$19,435		\$19,435	2
		93.268	C14969	<u>\$60,331</u>		<u>\$60,331</u>	2,4
				\$79,766		\$79,766	
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	\$3,836		\$3,836	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Promoting Safe and Stable Families Total CFDA 93.556	93.556	0963-67093	\$22,345		\$22,345	
		93.556	0863-48007	<u>\$19,973</u>		<u>\$19,973</u>	
				\$42,318		\$42,318	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Temporary Assistance for Needy Families Total CFDA 93.558	93.558	0763-19525-01	\$1,100		\$1,100	2
		93.558	0963-65848	<u>\$1,595</u>		<u>\$1,595</u>	2
				\$2,695		\$2,695	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Child Support Enforcement Total CFDA 93.563	93.563	2110-80334	\$195,839		\$195,839	
		93.563	0763-15058	\$11,342		\$11,342	
		93.563	2110-80334	<u>\$30,947</u>		<u>\$30,947</u>	
				\$238,128		\$238,128	

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, 2009

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	Child Care and Development Block Grant	93.575	C14969	\$13,516		\$13,516	2
U.S. Dept of Health and Human Services/pass- through from WA Secretary of State	Voting Access for Individuals with Disabilities	93.617	G-4165	\$7,868		\$7,868	
		93.617	G-3857	<u>\$14,312</u>		<u>\$14,312</u>	
	Total CFDA 93.617			\$22,180		\$22,180	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Medical Assistance Program	93.778	0966-53197	\$21,281		\$21,281	2
		93.778	0963-66929	\$2,295		\$2,295	2
		93.778	0863-44099	<u>\$2,074</u>		<u>\$2,074</u>	2
	Total CFDA 93.778			\$25,650		\$25,650	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	National Bioterrorism Hospital Preparedness Program	93.889	C14969	\$922		\$922	2
U.S. Dept of Health and Human Services/pass- through from Greater Columbia Behavioral Health	Block Grant for Community Mental Health Services	93.958	WW-MHBG-09/10-00	\$34,735		\$34,735	
		93.958	WW-MHBG-08/09-00	\$30,146		\$30,146	6
	Total CFDA 93.958			\$64,881		\$64,881	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	0763-20363-03	\$165,941		\$165,941	6
		93.959	0963-68070-01	<u>\$47,446</u>		<u>\$47,446</u>	6
				\$213,387		\$213,387	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Maternal and Child Health Services Block Grant to States	93.994	C14969	\$98,888		\$98,888	2
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Disaster Grants - Public Assistance	97.036	D09-307	\$49,106		\$49,106	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Hazard Mitigation Grant	97.039	E10-015	\$2,595		\$2,595	
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Emergency Management Performance Grants	97.042	E09-058	\$16,092		\$16,092	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Homeland Security Grant Program	97.067	E09-090	\$6,497		\$6,497	
		97.067	E09-262	\$9,212		\$9,212	
		97.067	E09-207	\$9,665		\$9,665	
		97.067	E09-168	\$49,246		\$49,246	
		97.067	E08-097	\$34,728		\$34,728	
	Total CFDA 97.067			\$109,348		\$109,348	
U.S. Dept of Homeland Security/pass-through from Franklin County	Homeland Security Grant Program	97.067	K300	\$276		\$276	
		97.067	K462	<u>\$3,076</u>		<u>\$3,076</u>	
	Total CFDA 97.067			\$3,352		\$3,352	
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Law Enforcement Terrorism Prevention Program	97.074	C080681FED	\$57,681		\$57,681	6
	Total CFDA 97.074						
TOTAL FEDERAL AWARDS EXPENDED				\$4,858,259	\$75,346	\$4,933,605	

WALLA WALLA COUNTY
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2009

Grantor/Program Title	Identification Number	Current Year Expenditures
WA STATE ATTORNEY GENERAL:		
Dependency Cases		<u>\$79,956</u>
 WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$87,623
Child Support Enforcement	2110-80334	\$5,468
Bill 3900 Impact Funds	0863-34087	\$13,678
Bill 3900 Impact Funds	0963-67950	\$14,236
Diagnostic Evaluations	0963-67950	\$11,000
Diagnostic Evaluations	0863-34087	\$7,200
CJAA	0963-67950	\$6,293
CJAA	0863-34069	\$6,107
CDDA	0863-34069	\$32,440
CDDA	0963-67950	\$31,488
CJS - At Risk	0863-34069	\$23,845
CJS - At Risk	0963-67950	\$27,833
SSODA	0863-34069	\$4,560
SSODA	0963-67950	\$3,972
Evidence Based Expansion	0963-66524	\$12,992
Partners in Parenting Education (PIPE)	0763-24135	\$2,001
Foster Care Passport Program	0963-66929	\$2,295
Foster Care Passport Program	0863-44099	\$2,073
Workfirst	0963-65848	\$1,305
Workfirst	0763-19525-01	\$900
Substance Abuse	0763-20363-03	\$150,201
Substance Abuse	0963-68070-01	\$189,132
Development Disabilities County Services	0763-21303-02	\$515,370
Development Disabilities County Services	0963-68116	\$431,560
Development Disabilities Family Resources	0563-85530-03	\$7,167
Total WA Dept. of Social & Health Services		<u>\$1,590,739</u>
 WA STATE DEPT OF ECOLOGY:		
WRIA 32 Phase 4 Walla Walla Watershed	G0600258/Amnd 3,4,5,6,7	\$76,872
WRIA 32 Planning Unit Support	G0800022/Amend 1	\$19,674
Planning Unit Coordination and Integration WRIA 32 - WW	G0800329/Amend 1,2,3	\$18,172
Stream Flow Gaging	G0800063/Amend 1	\$13,471
Walla Walla River Basin Water Management	C0900065	\$69,893
Solid Waste Enforcement Program	G0800	\$7,427
Stormwater Phase II	G0700047	\$8,832
Coordinated Prevention	G1000498	\$8,694
Community Litter Cleanup Program	C1000120	\$40,977
Community Litter Cleanup Program	C0800068	\$22,750
Total WA State Dept. of Ecology		<u>\$286,762</u>
 WA STATE TRAFFIC COMMISSION:		
Traffic Safety/Task Force Coordinator	11ST-17	\$16,030
Traffic Safety/Task Force Coordinator	09ST-17	\$14,711
Total WA State Traffic Commission		<u>\$30,741</u>
 WA STATE COUNTY ROAD ARTERIAL BOARD:		
RAP - McDonald Road	3607-01	\$1,225,409
RAP - Old Milton Highway	3609-01	\$17,983
Arterial Preservation		<u>\$449,326</u>
Total WA State County Road Arterial Board		<u>\$1,692,718</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, 2009

Grantor/Program Title	Identification Number	Current Year Expenditures
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA10164	\$34,272
BECCA Bill	IAA08011	\$19,470
CASA	IAA10125	\$35,250
CASA	IAA08042	<u>\$39,096</u>
Total WA State Office of Administrator of the Courts		<u>\$128,088</u>
 WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		<u>\$74,416</u>
 WA STATE DEPT OF COMMUNITY TRADE & ECONOMIC DEVELOPMENT:		
CTED-HGAP-Star Project	07-46108-007	\$42,693
Safe and Drug-Free Schools & Communities	M08-66100-136B	<u>\$28,967</u>
Total WA State Dept of Community Trade & Econ Devel.		<u>\$71,660</u>
 WA STATE DEPARTMENT OF HEALTH:		
Local Capacity Funds	C14969	\$66,820
Oral Health	C14969	\$13,957
Adult Viral Hepatitis Strategic Plan	C14969	\$307
Hepatitis C Proviso	C14969	\$5,141
Blue Ribbon Local Health Funds	C14969	\$62,724
Safe Drinking Water	C14969	\$1,500
Group B Systems	C14969	\$3,020
Group B Workbooks	C14969	\$250
Plan Review Fees	C14969	\$500
State Vaccine	C14969	\$25,856
Tobacco Prevention & Control Account	C14969	\$32,403
Youth Tobacco Prevention	C14969	<u>\$1,390</u>
Total WA State Department of Health		<u>\$213,868</u>
 WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E10-004	\$9,293
Energy Facility Site Evaluation Council	E09-007	\$13,742
Wireline & Wireless Operations	E09-065	\$90,724
Wireline & Wireless Operations	E10-055	\$1,521
Total WA State Military Dept.		<u>\$115,280</u>
 TOTAL STATE ASSISTANCE		 <u>\$4,284,228</u>
 ARC:		
Parent to Parent	MOU	\$2,500
Parent to Parent	MOU	\$2,701
Parent to Parent	MOU	\$4,162
Dept of Health Funds, Regional Coordinator	MOU	\$2,000
Ethnic Outreach Grant	MOU	\$500
Ethnic Outreach Grant	MOU	<u>\$900</u>
Total ARC		<u>\$12,763</u>
 CHILDREN'S HOME SOCIETY:		
Children's Home Society		<u>\$629</u>

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WALLA WALLA COUNTY
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2009

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
SPOKANE COUNTY HEALTH DISTRICT:		
AIDSNET	600-353-008-8	<u>\$34,184</u>
 WALLA WALLA COMMUNITY COLLEGE:		
Watershed Planning	#11/Amend #2 & #3	\$31,858
Watershed Alliance Executive Director	08-003	<u>\$30,714</u>
Total Walla Walla Community College		<u>\$62,572</u>
 SNAKE RIVER SALMON RECOVERY BOARD:		
Salmon Recovery Board	08-005	<u>\$15,254</u>
 WALLA WALLA WATERSHED MANAGEMENT PARTNERSHIP:		
WW Watershed Management Partnership Admin Services	09-01	<u>\$10,887</u>
 GREATER COLUMBIA BEHAVIORAL HEALTH:		
Mental Health Services	WALLAS-09/11-00	\$921,469
Mental Health Services	WALLAS-07/09-00	<u>\$2,686,983</u>
Total Greater Columbia Behavioral Health		<u>\$3,608,452</u>
 CITY OF WALLA WALLA:		
Taumarson/Plaza Way		\$22,500
Cottonwood Road		\$142,266
Myra Road		\$17,467
Total City of Walla Walla		<u>\$182,233</u>
 CITY OF COLLEGE PLACE:		
Myra Road		<u>\$19,411</u>
 WASHINGTON ASSOCIATION OF SHERIFFS AND POLICE CHIEFS:		
Plate Reader		\$29,909
Sex Offender Monitoring		<u>\$83,141</u>
Total Washington Association of Sheriffs and Police Chiefs		<u>\$113,050</u>
 TOTAL LOCAL ASSISTANCE		<u>\$4,059,435</u>
 TOTAL STATE AND LOCAL ASSISTANCE		<u>\$8,343,663</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 \$5,368.

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 – NONCASH AWARDS – EQUIPMENT

The county received computer software and software maintenance that were purchased with federal Election Assistance Commission funds by the state of Washington. The amount reported on the schedule is the value of the property on the date it was received by Walla Walla County Auditor Election Department paid directly to the vendor by the Secretary of State.

NOTE 6 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for these programs is \$424,665 that was passed through to a subrecipient.

NOTE 7 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009

Expenditures for this program were funded by ARRA.

WALLA WALLA COUNTY
ANNUAL REPORT ON PUBLIC WORKS PROJECTS
SCHEDULE 17
For The Year Ending December 31, 2009

(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	1,750,704	0	1	1,750,705	-42,018
0201	Buroker Road	272,000	10,337	0	0	10,337	261,663
0211	Berney #2 Bridge	340,000	25,979	0	581	26,560	313,440
0302	Old Milton Hwy	1,278,423	2,107,806	68,000	178,484	2,286,291	-1,007,868
0303	Ganguet Bridge	259,000	11,972	0	0	11,972	247,028
0304	M Waitsburg Rd MP 5.5 to MP -6.3	400,000	5,242	0	0	5,242	394,758
0401	Hood School Bridge	1,097,000	1,106,062	50,000	50,372	1,156,434	-59,434
0403	Myra Road	10,730,000	19,671,858	50,000	229,487	19,901,345	-9,171,345
0501	Lowden Bridge	2,994,000	419,160	30,000	51,542	470,701	2,523,299
0502	McCown Bridge	1,169,000	288,650	1,025,000	888,886	1,177,535	-8,535
0602	Cottonwood Rd MP 0 to MP .46	1,828,941	506,026	1,650,000	1,390,648	1,896,674	-67,733
0603	Cottonwood Rd MP .46 to MP 1.44	1,810,000	205	0	0	205	1,809,795
0604	Taumarson/Plaza Way Intersection	1,380,328	1,604,028	100,000	65,454	1,669,482	-289,154
0605	Prospect Rd/3rd Avenue Intersection	653,319	804,082	35,000	29,155	833,237	-179,918
0606	M Waitsburg Rd MP 14.3 to MP 15.3	595,000	305,357	0	0	305,357	289,643
0607	Touchet North Road	1,300,000	53,462	0	38,408	91,869	1,208,131
0608	Five Mile Road	500,000	138,259	1,025,000	635,225	773,484	-273,484
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	1,493	280,000	19,982	21,474	973,526
0703	Barnes Road	30,000	10	0	0	10	29,990
0705	McDonald Road	1,909,000	125,600	1,909,000	1,361,726	1,487,326	421,674
0706	Sapolil Road	50,000	38,148	50,000	6,421	44,569	5,431
0707	Sudbury Road	340,000	20	40,000	397	417	339,584
0802	Harvey Shaw Road	1,283,000	0	30,000	35,516	62,465	1,220,535
0803	McEntyre Bridge	50,000	0	20,000	5,328	9,180	40,820
0901	Mill Creek Road @ Meiners	130,000	0	0	4,558	4,558	125,442
0902	Prospect Avenue	1,600,000	0	0	0	0	1,600,000
0903	Dague Bridge	43,000	0	0	0	0	43,000

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

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

For The Year Ended December 31, 2009

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: \$11,363.14

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, 2009 through December 31, 2009.

Services Provided - Services provided are legal consultation and defense.

Certified Correct this 31st day of December, 2009 to the best of my knowledge and belief:

Signature: /s/ Gregory A. Tompkins

Name: Gregory A. Tompkins, Chairman

Title: Walla Walla County Board of Commissioners

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2009**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$699,640					
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
Walla Walla Watershed Management Partnership/Wm. A. Grant Water and Environmental Center, WWCC (formerly the Center for Water & Environmental Studies)	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$25,000	\$12,500 (county's monies) \$12,500 (Port's monies)		2