

FISCAL YEAR ENDING DECEMBER 31, 2010

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, 2010

Certified correct this 16th day of May, 2011 to the best of my knowledge and belief:

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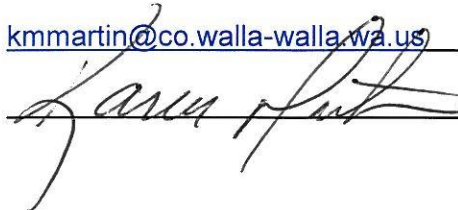
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Signature



AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
YEAR ENDING DECEMBER 31, 2010
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	57,788
Number of Acres Assessed	769,536
Taxable Valuation (2010 Rolls)	4,701,506,291
Registered Voters	30,399

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, 2010](#), 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 [\\$156,090,693](#). Of this amount, [\\$25,903,987](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by [\\$4,240,817](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$19,933,837](#), a decrease of [\\$1,958,644](#) in comparison with the prior year. Approximately 99%, [\\$19,898,871](#), 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 [\\$4,782,614](#), or 37% of total current expense fund expenditures.
- The County's total long-term liabilities decreased by [\\$218,106](#). The key factor in this decrease was the regular payment of principal on general obligation bonds.

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, Current Expense Building fund, and Human Services Capital Projects 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 [\\$156,090,693](#) at the close of the most recent fiscal year.

By far the largest portion of the County's net assets ([83%](#)) 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	
	2010	2009
Assets:		
Current Assets	27,790,960	29,242,720
Noncurrent Assets	-	-
Capital Assets (Net of Depr.)	130,175,099	124,340,699
Total Assets	157,966,059	153,583,419
Liabilities:		
Current Liabilities	598,290	637,386
Current Liabilities Payable from Restricted Assets	-	-
Noncurrent Liabilities	1,277,076	1,495,182
Total Liabilities	1,875,366	2,132,568
Net Assets:		
Invested in capital assets, net of related debt	130,175,099	123,990,699
Restricted	11,608	25,779
Unrestricted	25,903,987	27,434,374
Total Net Assets	156,090,693	151,450,851

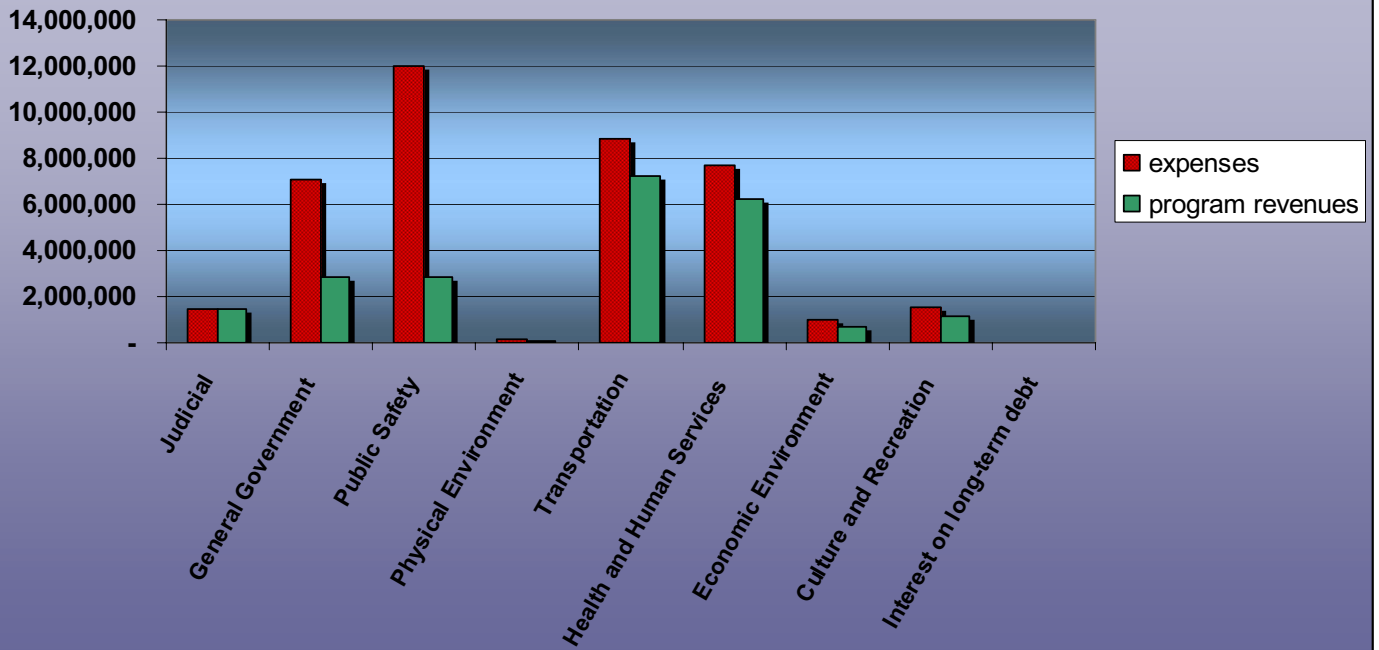
Governmental activities. Governmental activities increased the County's net assets by **\$4,240,817**. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2010.
- Land acquired for infrastructure projects in progress and completed in 2010.
- Land and Building acquired for the new Community Social Services Center.

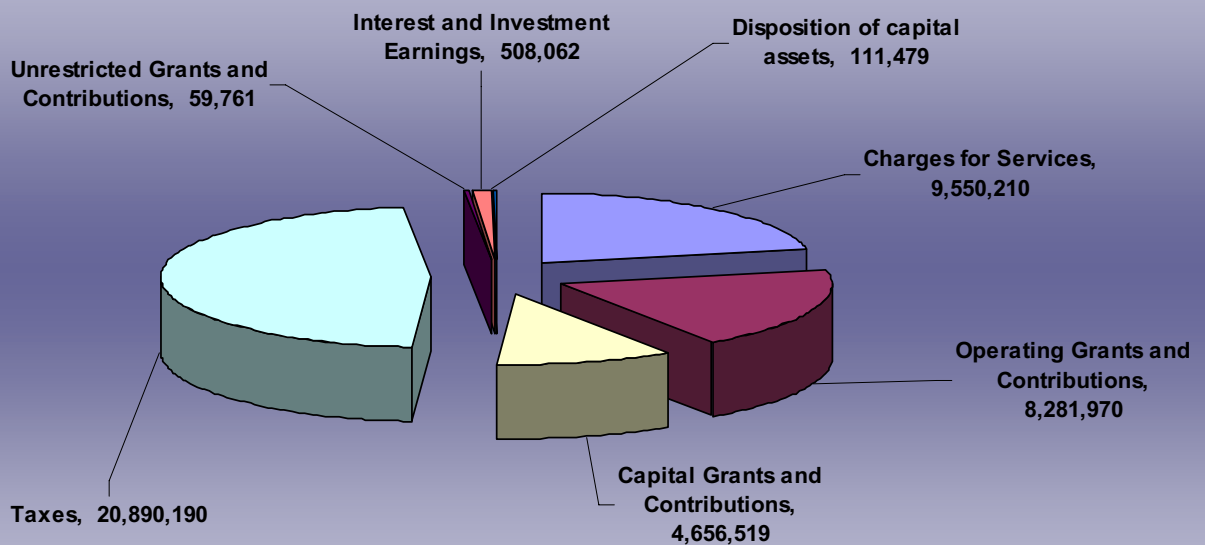
WALLA WALLA COUNTY'S CHANGE IN NET ASSETS

	Governmental Activities	
	2010	2009
Revenues:		
Program Revenues:		
Charges for Services	9,550,210	9,593,183
Operating Grants and Contributions	8,281,970	8,706,946
Capital Grants and Contributions	4,656,519	5,289,386
General Revenues:		
Taxes	20,890,190	21,186,602
Unrestricted Grants and Contributions	59,761	51,504
Interest and Investment Earnings	508,062	736,818
Disposition of capital assets	111,479	240,282
Total Revenues	44,058,190	45,804,722
Program Expenses:		
Judicial	1,455,435	1,315,063
General Government	7,046,603	5,628,460
Public Safety	12,007,531	11,490,041
Physical Environment	152,573	51,346
Transportation	8,861,164	8,509,001
Health and Human Services	7,723,544	7,881,053
Economic Environment	1,002,376	1,652,420
Culture and Recreation	1,550,123	1,589,280
Interest on long-term debt	18,026	138,719
Total Expenses	39,817,374	38,255,384
Excess (Deficiency) Revenues Over (Under) Expenses	4,240,817	7,549,337
Transfers	-	-
Change in Net Assets	4,240,817	7,549,337
Net Assets as of Jan 1	151,450,850	143,949,014
Prior Period Adjustment	399,026	(47,500)
Net Assets as of Jan 1	151,849,876	143,901,514
Net Assets as of Dec 31	156,090,693	151,450,851

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, Current Expense Building fund, and Human Services Capital Projects fund make up the County's major funds during the most recent fiscal year. Together these five funds account for 57% of total governmental fund assets and 46% 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 \$19,933,837, a decrease of \$1,958,644 in comparison with the prior year. Approximately 99% of this total amount (\$19,898,871) remainder of fund balance (\$34,966) 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 \$4,782,614. 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 37% of total Current Expense fund expenditures.

The fund balance of Walla Walla County's Current Expense fund increased by \$99,167 during the current fiscal year.

The fund balance of the County Road fund increased by \$602,753 during the current fiscal year. The primary reasons for the net increase to County Road fund balance for 2010 were the Sudbury Road project (\$65,000) was delayed due to other priorities, McEntyre Bridge was completed for \$128,000 less than estimated and projects such as Harvey Shaw Road and Lowden Bridge that were bid, came in lower than anticipated due to the poor economy contributing to a more competitive bidding climate.

The fund balance for Human Services fund decreased by \$117,823 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$166,081 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund decreased by \$3,306,034 during the current fiscal year. This was due to an interfund loan to purchase the Community Social Services Center.

CURRENT EXPENSE FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$718,717 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Assessor	662	Increased for recording fees.
Assessor	37,400	Increased for machinery and equipment.
Assessor	5,500	Increased for personnel.
Auditor	2,000	Increased for repairs and maintenance.
Auditor	40,000	Increased for machinery and equipment.
Auditor	9,700	Increased for personnel.
Auditor	5,000	Increased for communication.
Auditor - Elections	(15,000)	Decreased for supplies and professional services.
Clerk	9,000	Increased for personnel.
Clerk	1,000	Increased for machinery and equipment.
Commissioners-Fair Mgr	900	Increased for personnel.
Burn Control	123,100	Increased for burn refunds.
Coroner	2,804	Increased for personnel.
Coroner	2,374	Increased for fuel.
Coroner	70,089	Increased for professional services.
District Court	9,000	Increased for small tools & minor equipment.
Indigent Legal Services	77,100	Increased for additional professional services.
Law Library	4,166	Increased for personnel.
Miscellaneous	16,838	Increased for machinery and equipment.
Miscellaneous	70,000	Increased for insurance and labor negotiator.
Miscellaneous	82,938	Increased for buildings and structures.
Superior Court	2,510	Increased for personnel.
Superior Court	68,279	Increased for professional services.
Treasurer	3,476	Increased for small tools & minor equipment.
Treasurer	89,881	Increased for machinery and equipment.
Total	718,717	

Of this increase, \$336,313 was funded out of miscellaneous increases in various revenue sources and \$28,400 was funded from transfers in. The remaining \$354,004 was budgeted from the available ending fund balance.

Actual Current Expense fund revenues were \$284,721 under budget, which represents less than a 2% decrease of the final budgeted amount for the year without the beginning fund balance budget.

Actual Current Expense fund expenditures were \$1,149,148 under budget, which represents a little more than an 8% 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, 2010, amounts to **\$130,175,098** (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 **5%**.

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

- \$3,777,865 for infrastructure completed in 2010.
- \$4,499,219 for new construction in progress on infrastructure projects.
- \$148,879 for land for completed and current infrastructure projects.
- \$2,973,016 for the land and building acquired for the new Community Social Services Center.

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

	<u>Governmental Activities</u>	
	<u>2010</u>	<u>2009</u>
Land	13,250,621	12,581,031
Buildings and Structures	42,211,500	39,947,485
Machinery and Equipment	5,974,043	5,606,034
Infrastructure	63,556,493	61,745,061
Construction in Progress	<u>5,182,442</u>	<u>4,461,088</u>
Total	130,175,098	124,340,698

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 **\$0**. The final installment of \$350,000 was paid in December 2010. The total amount of this debt was backed by the full faith and credit of the government.

Walla Walla County's total bonded debt **decreased** by **\$350,000 (100%)** during the current fiscal year. The key factor in this **decrease** was the regular payment of principal on general obligation bonds.

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, 2010**

	<u>Governmental Activities</u>
ASSETS	
<i>Current Assets:</i>	
Cash, cash equivalents & pooled investments	18,462,183
Investments	4,210,000
Receivables (net)	2,683,883
Inventories	2,434,894
<i>Capital Assets:</i>	
Land	13,250,621
Depreciable assets (net)	48,185,544
Infrastructure (net)	63,556,492
Construction in progress	5,182,442
Total Assets	157,966,059
LIABILITIES	
<i>Current Liabilities:</i>	
Accounts payable and accrued exp.	598,290
<i>Noncurrent Liabilities:</i>	
Due within one year	55,000
Due in more than one year	1,222,076
Total Liabilities	1,875,366
NET ASSETS	
Invested in capital assets, net of related debt	130,175,099
Restricted for:	
Debt service	11,608
Unrestricted	25,903,987
Total Net Assets	<u>156,090,693</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, 2010**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Assets
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
<i>Governmental Activities:</i>					
Judicial	1,455,435	1,398,927	46,399	-	(10,109)
General Government	7,046,603	1,910,411	786,728	176,173	(4,173,290)
Public Safety	12,007,531	1,119,896	1,732,588	25,708	(9,129,339)
Physical Environment	152,573	65	50,000	-	(102,507)
Transportation	8,861,164	15,406	2,758,685	4,440,396	(1,646,676)
Health and Human Services	7,723,544	3,657,032	2,543,291	-	(1,523,222)
Economic Environment	1,002,376	535,276	151,635	-	(315,464)
Culture and Recreation	1,550,123	913,196	212,644	14,242	(410,041)
Interest on long-term debt	18,026	-	-	-	(18,026)
Total Governmental Activities/					
Primary Government	<u>39,817,374</u>	<u>9,550,210</u>	<u>8,281,970</u>	<u>4,656,519</u>	<u>(17,328,675)</u>
GENERAL REVENUES:					
Property Taxes					14,615,312
Sales Taxes					5,092,084
B&O Taxes					20,090
Other Taxes					1,162,704
Unrestricted Grants and Contributions					59,761
Interest and Investment Earnings					508,062
Disposition of capital assets					111,479
TRANSFERS					<u>-</u>
Total General Revenues & Transfers					<u>21,569,492</u>
Change in Net Assets					4,240,817
Net Assets - Beginning					151,450,850
Prior Period Adjustment					399,026
Net Assets - Beginning, Restated					<u>151,849,876</u>
Net Assets - Ending					<u>156,090,693</u>

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	Current Expense	County Road	Human Services	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash, cash equivalents and pooled investments	5,103,909	2,150,487	1,773,304	1,448,784	104,477	5,388,748	15,969,710
Investments	-	2,600,000	-	-	-	560,000	3,160,000
Receivables (net)	939,352	682,252	371,009	17,668	-	673,601	2,683,883
Interfund loan receivable	40,127	-	-	-	-	4,431,699	4,471,826
Total assets	<u>6,083,388</u>	<u>5,432,739</u>	<u>2,144,314</u>	<u>1,466,452</u>	<u>104,477</u>	<u>11,054,048</u>	<u>26,285,419</u>
LIABILITIES							
Accounts payable and accrued exp.	360,506	4,328	102,572	5,772	5,640	106,782	585,599
Due to other funds	-	317	-	-	-	2,286	2,603
Interfund loan payable	-	-	-	2,431,699	2,000,000	40,127	4,471,826
Deferred revenue	934,696	197,941	6,415	-	-	152,501	1,291,554
Total liabilities	<u>1,295,202</u>	<u>202,586</u>	<u>108,987</u>	<u>2,437,470</u>	<u>2,005,640</u>	<u>301,696</u>	<u>6,351,582</u>
FUND BALANCE							
<i>Reserved for:</i>							
Encumbrances, petty cash, invntry	5,573	3,020	6,500	-	-	8,265	23,358
Debt service	-	-	-	-	-	11,608	11,608
<i>Unreserved, reported in</i>							
General Fund	4,782,614	-	-	-	-	-	4,782,614
Special revenue funds	-	5,227,133	2,028,826	-	-	8,978,629	16,234,588
Capital project funds	-	-	-	(971,018)	(1,901,163)	1,753,850	(1,118,330)
Total fund balance	<u>4,788,186</u>	<u>5,230,153</u>	<u>2,035,326</u>	<u>(971,018)</u>	<u>(1,901,163)</u>	<u>10,752,352</u>	<u>19,933,837</u>
Total liabilities and fund balance	<u>6,083,388</u>	<u>5,432,739</u>	<u>2,144,314</u>	<u>1,466,452</u>	<u>104,477</u>	<u>11,054,048</u>	<u>26,285,419</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, 2010

Total fund balances as shown of the Governmental Funds Balance Sheet	19,933,837
Capital assets used in governmental activities are not financial resources and are not reported in the funds	125,996,813
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	1,291,554
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(1,277,076)
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.	10,145,565
Net assets of governmental activities	<u>156,090,693</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, 2010

	Current Expense	County Road	Human Services	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	9,968,070	4,775,515	116,675	126,546	-	5,804,008	20,790,814
Licenses and Permits	137,766	10,146	-	-	-	692,585	840,497
Intergovernmental Revenues	2,180,574	7,201,802	4,957,797	17,668	-	3,399,469	17,757,310
Charges for Service	865,290	130,016	10,405	-	-	1,655,316	2,661,026
Fees and Fines	534,585	-	-	-	-	1,745	536,330
Miscellaneous Revenues	952,663	316,191	85,595	15,356	62,303	774,980	2,207,088
Total revenues	<u>14,638,949</u>	<u>12,433,669</u>	<u>5,170,471</u>	<u>159,570</u>	<u>62,303</u>	<u>12,328,102</u>	<u>44,793,065</u>
EXPENDITURES							
Current:							
General Government	8,111,558	300,132	-	-	-	968,285	9,379,974
Public Safety	4,463,072	-	-	104,892	-	7,095,858	11,663,822
Physical Environment	3,843	-	-	-	-	148,729	152,573
Transportation	-	6,862,873	-	-	-	-	6,862,873
Health and Human Services	1,625	-	5,164,353	-	395,321	2,093,802	7,655,102
Economic Environment	-	-	118,293	-	-	897,153	1,015,446
Culture and Recreation	161,068	-	-	-	-	1,257,069	1,418,136
Debt Service:							
Principal	-	-	-	-	-	350,000	350,000
Interest	-	-	-	-	-	18,026	18,026
Capital Outlay	<u>257,379</u>	<u>4,650,911</u>	<u>5,648</u>	<u>67,697</u>	<u>2,973,016</u>	<u>181,107</u>	<u>8,135,757</u>
Total expenditures	<u>12,998,545</u>	<u>11,813,916</u>	<u>5,288,294</u>	<u>172,589</u>	<u>3,368,336</u>	<u>13,010,029</u>	<u>46,651,709</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,640,404</u>	<u>619,753</u>	<u>(117,823)</u>	<u>(13,019)</u>	<u>(3,306,034)</u>	<u>(681,926)</u>	<u>(1,858,644)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	28,400	83,000	-	179,100	-	1,771,637	2,062,137
Transfers out	<u>(1,569,637)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(492,500)</u>	<u>(2,162,137)</u>
Total other financing sources (uses)	<u>(1,541,237)</u>	<u>(17,000)</u>	<u>-</u>	<u>179,100</u>	<u>-</u>	<u>1,279,137</u>	<u>(100,000)</u>
Net change in fund balances	<u>99,167</u>	<u>602,753</u>	<u>(117,823)</u>	<u>166,081</u>	<u>(3,306,034)</u>	<u>597,211</u>	<u>(1,958,644)</u>
Fund balances--beginning	<u>4,689,019</u>	<u>4,627,400</u>	<u>2,153,149</u>	<u>(1,137,099)</u>	<u>1,404,871</u>	<u>10,079,278</u>	<u>21,816,618</u>
Prior Period Adjustment						<u>75,863</u>	<u>75,863</u>
Fund balances--beginning, Restated	<u>4,689,019</u>	<u>4,627,400</u>	<u>2,153,149</u>	<u>(1,137,099)</u>	<u>1,404,871</u>	<u>10,155,142</u>	<u>21,892,481</u>
Fund balances--ending	<u>4,788,186</u>	<u>5,230,153</u>	<u>2,035,326</u>	<u>(971,018)</u>	<u>(1,901,163)</u>	<u>10,752,352</u>	<u>19,933,837</u>

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, 2010

Net changes in fund balances for governmental funds	(1,958,644)
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	5,508,407
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.	350,000
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	20,995
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.	(131,894)
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.	451,953
Change in net assets of governmental activities, as reflected on the Statement of Activities	4,240,817

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, 2010

	Current Expense Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	9,717,147	9,717,147	9,968,070	250,923
Licenses and Permits	23,000	143,700	137,766	(5,934)
Intergovernmental Revenues	2,857,558	2,977,447	2,180,574	(796,873)
Charges for Service	920,748	927,409	865,290	(62,119)
Fees and Fines	494,576	494,576	534,585	40,009
Miscellaneous Revenues	574,328	663,391	952,663	289,272
Total Revenues	14,587,357	14,923,670	14,638,949	(284,721)
EXPENDITURES				
Current:				
General Government	8,767,993	9,020,286	8,111,558	908,728
Public Safety	4,464,781	4,663,148	4,463,072	200,076
Physical Environment	4,025	4,025	3,843	182
Transportation	-	-	-	-
Health and Human Services	1,700	1,700	1,625	75
Economic Environment	-	-	-	-
Culture and Recreation	165,777	165,777	161,068	4,709
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	24,700	292,757	257,379	35,378
Total Expenditures	13,428,976	14,147,693	12,998,545	1,149,148
Excess (deficiency) of revenues over (under) expenditures	1,158,381	775,977	1,640,404	864,427
OTHER FINANCING SOURCES (USES)				
Transfers in		28,400	28,400	-
Transfers out	(1,572,299)	(1,572,299)	(1,569,637)	2,662
Total other financing sources (uses)	(1,572,299)	(1,543,899)	(1,541,237)	2,662
Net change in fund balances	(413,918)	(767,922)	99,167	867,089
Fund balances - beginning	4,600,000	4,600,000	4,689,019	89,019
Prior Period Adjustment			-	-
Fund balances - beginning, Restated	4,600,000	4,600,000	4,689,019	89,019
Fund balances - ending	4,186,082	3,832,078	4,788,186	956,108

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, 2010

	County Road Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	4,515,000	4,761,141	4,775,515	14,374
Licenses and Permits	7,000	8,035	10,146	2,111
Intergovernmental Revenues	7,407,000	8,149,432	7,201,802	(947,630)
Charges for Service	81,400	104,500	130,016	25,516
Fees and Fines	-	-	-	-
Miscellaneous Revenues	40,000	90,000	316,191	226,191
Total Revenues	<u>12,050,400</u>	<u>13,113,108</u>	<u>12,433,669</u>	<u>(679,439)</u>
EXPENDITURES				
Current:				
General Government	75,000	200,000	300,132	(100,132)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	7,069,900	7,267,300	6,862,873	404,427
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	5,382,000	5,631,000	4,650,911	980,089
Total Expenditures	<u>12,526,900</u>	<u>13,098,300</u>	<u>11,813,916</u>	<u>1,284,384</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(476,500)</u>	<u>14,808</u>	<u>619,753</u>	<u>604,945</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	83,000	83,000	83,000	-
Transfers out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>83,000</u>	<u>(17,000)</u>	<u>(17,000)</u>	<u>-</u>
Net change in fund balances	<u>(393,500)</u>	<u>(2,192)</u>	<u>602,753</u>	<u>604,945</u>
Fund balances - beginning	<u>3,700,000</u>	<u>4,155,179</u>	<u>4,627,400</u>	<u>472,221</u>
Prior Period Adjustment				
Fund balances - beginning, Restated	<u>3,700,000</u>	<u>4,155,179</u>	<u>4,627,400</u>	<u>472,221</u>
Fund balances - ending	<u>3,306,500</u>	<u>4,152,987</u>	<u>5,230,153</u>	<u>1,077,166</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2010

	Human Services Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	117,258	117,258	116,675	(583)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	4,980,266	4,980,266	4,957,797	(22,469)
Charges for Service	12,000	12,000	10,405	(1,595)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	626,000	626,000	85,595	(540,405)
Total Revenues	<u>5,735,524</u>	<u>5,735,524</u>	<u>5,170,471</u>	<u>(565,053)</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	5,775,495	5,775,495	5,164,353	611,142
Economic Environment	142,149	142,149	118,293	23,856
Culture and Recreation	-	-	-	-
Capital Outlay	500,500	500,500	5,648	494,852
Total Expenditures	<u>6,418,144</u>	<u>6,418,144</u>	<u>5,288,294</u>	<u>1,129,850</u>
Excess (deficiency) of revenues over (under) expenditures	(682,620)	(682,620)	(117,823)	564,797
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(682,620)	(682,620)	(117,823)	564,797
Fund balances - beginning	3,459,000	3,459,000	2,153,149	(1,305,851)
Prior Period Adjustment				
Fund balances - beginning, Restated	<u>3,459,000</u>	<u>3,459,000</u>	<u>2,153,149</u>	<u>(1,305,851)</u>
Fund balances - ending	<u>2,776,380</u>	<u>2,776,380</u>	<u>2,035,326</u>	<u>(741,054)</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2010**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash, cash equivalents and pooled investments	2,492,473
Investments	1,050,000
Due from other funds	2,603
Inventories	2,434,894
<i>Noncurrent assets:</i>	
<i>Capital assets:</i>	
Depreciable assets (net)	4,178,286
Total assets	10,158,256
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	12,690
Deferred revenue	-
Total liabilities	12,690
NET ASSETS	
Invested in capital assets, net of related debt	4,178,286
Unrestricted	5,967,280
TOTAL net assets	10,145,565

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, 2010

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$3,798,010
Miscellaneous	\$0
Total Operating Revenues	\$3,798,010
OPERATING EXPENSES:	
Personal Services	\$1,104,823
Supplies	\$652,821
Other Services and Charges	\$1,344,391
Depreciation	<u>\$479,964</u>
Total Operating Expenses	\$3,581,998
OPERATING INCOME (LOSS)	\$216,012
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$12,355
Gains (Losses) On Fixed Asset Disposition	\$123,586
Total Nonoperating Revenues (Expenses)	\$135,941
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>\$351,953</u>
Transfers In	\$125,000
Transfers Out	(\$25,000)
Change in Net Assets	\$451,953
Net Assets - Beginning	\$9,693,612
Net Assets - Ending	<u>\$10,145,565</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, 2010**

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$3,800,630
Payments to suppliers	(\$1,993,134)
Payments to employees	(\$1,104,823)
Other receipts (payments)	<u>\$501,110</u>
Net cash provided (used) by operating activities	<u>\$1,203,783</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	\$100,000
Net cash provided (used) by noncapital financing activities	<u>\$100,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,130,141)
Other receipts (payments)	<u>\$447,770</u>
Net cash provided (used) by capital and related financing activities	<u>(\$682,371)</u>
Cash Flows from Investing Activities	
Purchase of Investments	(\$400,000)
Interest and dividends	\$12,355
Net cash provided by investing activities	<u>(\$387,645)</u>
Net Increase (decrease) in cash and cash equivalents	\$233,767
Cash and Cash Equivalents at	
Beginning of the year	\$2,258,706
End of the year	<u>\$2,492,473</u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$216,012
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$479,964
Change in assets and liabilities:	
Receivables, net	\$2,620
Inventories	\$501,110
Accounts and other payables	\$4,077
Accrued expenses	\$0
Net cash provided by operating activities	\$1,203,783
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, 2010**

	Investment Trust Funds	Agency Funds
ASSETS		
Cash, cash equivalents and pooled investments	16,424,813	14,657,045
Investments		4,807,180
Deposits with Fiscal Agents		4,744,673
Assets held in trust-external investment pool		16,424,813
Taxes Receivable	-	2,045,293
Total assets	<u>16,424,813</u>	<u>42,679,005</u>
LIABILITIES		
Accounts payable and accrued expenses		3,461,766
Deferred Revenue		2,045,293
Custodial Accounts		<u>37,171,946</u>
Total liabilities	<u>-</u>	<u>42,679,005</u>
NET ASSETS		
Assets held in trust for pool participants	<u>16,424,813</u>	
TOTAL net assets	<u>16,424,813</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, 2010

	<u>Investment Trust Funds</u>
ADDITIONS	
<i>Contributions</i>	
Additions by participants	106,170,424
<i>Investment earnings</i>	
Interest	199,385
Total additions	<u>106,369,809</u>
DEDUCTIONS	
Distributions to participants	<u>105,635,466</u>
Total deductions	<u>105,635,466</u>
Change in net assets	734,343
Net assets--beginning	15,690,470
Net assets--ending	<u><u>16,424,813</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, 2010

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 financials statements.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary

fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The County reports the following major governmental funds:

The Current Expense Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required or elected 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 Current Expense Building Fund accounts for the capital improvements to current expense buildings.

The Human Services Capital Projects Fund accounts for the capital improvements for the human services department.

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.

D. Budgetary Information

1. Scope of Budget

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

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

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

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

2. Amending the Budget

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

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

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

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

3. Excess of Expenditures Over Appropriations

No excess of expenditures over appropriations to report for year ending December 31, 2010.

4. Deficit Fund Equity

There are two major governmental funds with a deficit fund balance at December 31, 2010:

The Current Expense Building fund reports a deficit of \$971,018 due to an interfund loan to buy back/pre-pay the loan from Baker Boyer Bank to finance the Courthouse Energy Retrofitting Project.

The Human Services Capital Projects fund reports a deficit of \$1,901,163 due to an interfund loan to purchase the community social services center.

E. Assets, Liabilities and Equities

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2010, the treasurer was holding \$49,544,041 in short term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash 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, 2010, \$1,125 of special assessments receivable were delinquent.

Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

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 applicable 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:	\$ 19,933,837
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	125,996,813
The focus of governmental funds is on short-term financing: long term assets are deferred in the funds.	1,291,554
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(1,277,076)
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>10,145,565</u>
Net assets of governmental activities:	\$156,090,693

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

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

Net changes in fund balances for governmental funds:	(\$1,958,644)
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	5,508,407
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.	350,000
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	20,995

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.	(131,894)
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>451,953</u>
Change in net assets of governmental activities:	\$4,240,817

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. 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, 2010, 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	\$14,401,956	\$14,401,956	\$
Federal Farm Credit Bank	2,998,405	1,001,430	1,996,975
Federal Home Loan Bank	3,032,850	2,024,610	1,008,240
Federal Home Loan Mortgage	5,213,429		5,213,429
Federal National Mortgage Assoc.	6,771,640	2,765,620	4,006,020
Walla Walla County Interfund Loan	4,431,699		4,431,699
Public Funds Deposit	2,241,493	2,241,493	
Bankers Acceptances	3,996,370	3,996,370	
Certificates of Deposit	19,012,425	19,012,425	0
Total	\$62,100,267	\$45,443,904	\$16,656,363

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 12/31/10.

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, 2010 the county held no investments in 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 Farm Credit Bank	AAA	5%
Federal Home Loan Bank	AAA	5%
Federal Home Loan Mortgage	AAA	8%
Federal National Mortgage Assoc.	AAA	11%
Walla Walla County Interfund Loan	Not Rated	7%
LGIP	Not Rated	23%

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 2010, 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	\$18,462,183
Non-pooled investments – primary government	4,210,000
Cash, cash equivalents, pooled investments – fiduciary	31,081,858
Non-pooled investments – fiduciary	<u>4,807,180</u>
Total	\$58,561,221

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 2010. At 12/31/10, the market value of investments was \$21,577 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, 2010, as shown as follows:

Condensed Statement of Net Assets

Assets	\$22,368,745
Less: Liabilities	<u>0</u>
Net assets held in trust for pool participants	\$22,368,745
Equity of internal pool participants	\$ 5,943,932
Equity of external pool participants	<u>16,424,813</u>
Total equity	\$22,368,745

Condensed Statement of Changes in Net Assets

Net assets – January 1, 2010	\$22,467,343
Net change in investments by pool participants	<u>(98,598)</u>
Net assets – December 31, 2010	\$22,368,745

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 year. 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 2010 was \$1.517383 for \$1,000 on an assessed valuation of \$4,701,506,291 for a total regular levy of \$7,133,986. 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 2010 was \$2.172463 per \$1,000 on an assessed valuation of \$2,173,010,239 for a total road levy of \$4,720,784.

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, 2010 was as follows:

<u>Governmental Activities</u>	<u>Balance January 1, 2010</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance December 31, 2010</u>
Capital assets, not being depreciated:				
Land	\$ 12,581,031	\$ 669,590	\$ -	\$ 13,250,621
Construction In Progress	<u>4,461,088</u>	<u>4,499,219</u>	<u>(3,777,865)</u>	<u>5,182,442</u>
Total capital assets, not being depreciated	<u>17,042,118</u>	<u>5,168,809</u>	<u>(3,777,865)</u>	<u>18,433,063</u>
Capital assets, being depreciated:				
Buildings	51,490,202	2,616,679	-	54,106,881
Machinery and Equipment	14,874,444	1,480,410	(1,961,414)	14,393,441
Infrastructure	<u>78,657,314</u>	<u>3,777,865</u>	<u>-</u>	<u>82,435,178</u>
Total capital assets, being depreciated:	<u>145,021,960</u>	<u>7,874,954</u>	<u>(1,961,414)</u>	<u>150,935,500</u>
Less accumulated depreciation for:				
Buildings	(11,542,717)	(352,664)	-	(11,895,381)
Machinery and Equipment	(9,268,410)	(776,110)	1,625,123	(8,419,397)
Infrastructure	<u>(16,912,253)</u>	<u>(1,966,433)</u>	<u>-</u>	<u>(18,878,686)</u>
Total accumulated depreciation	<u>(37,723,380)</u>	<u>(3,095,207)</u>	<u>1,625,123</u>	<u>(39,193,464)</u>
Total capital assets, being depreciated, net	<u>107,298,580</u>	<u>4,779,747</u>	<u>(336,291)</u>	<u>111,742,036</u>
Governmental activities capital assets, net	\$ 124,340,698	\$ 9,948,556	\$ (4,114,156)	\$ 130,175,098

Depreciation expense was charged to functions as follows:

General Government	\$ 182,079
Judicial	12,521
Public Safety	222,108
Transportation	1,995,642
Economic Environment	4,682
Health and Human Services	66,527
Culture and Recreation	131,684
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>479,964</u>
Total depreciation-governmental activities	\$3,095,207

B. Construction Commitments

The county has active construction projects as of December 31, 2010. 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>
Lowden Bridge	\$1,975,442.90	\$ 4,412.08
Harvey Shaw Road	\$ 547,090.13	\$110,802.07

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 members 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 Chapters 41.34 and 41.40 RCW 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 monthly benefit is 2 percent of the average final compensation (AFC) per year of service. (AFC is the monthly average of the 24 consecutive highest-paid service credit months.) The retirement benefit may not exceed 60 percent of AFC. The monthly 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 retiring 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 3 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 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity payable to the age of 60. The allowance amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any worker's compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60. A member with five years of covered employment is eligible for non-duty disability retirement. Prior to age of 55, the allowance amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. A cost-of living allowance is granted at age 66 based upon years of service times the COLA amount (based on the consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 members can receive credit for military service while actively serving in the military, if such credit makes them eligible to retire. Members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

PERS Plan 2 members who have at least 20 years of service credit and are 55 years of age or older are eligible for early retirement with a reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by 3 percent for each year before age 65.
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2 retirement benefits are also actuarially reduced to reflect the choice, if made, 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 3 percent annually.

The surviving spouse or eligible child or children of a PERS Plan 2 member who dies after leaving eligible employment having earned ten years of service credit may request a refund of the member's accumulated

contributions. Effective July 22, 2007, said refund (adjusted as needed for specified legal reductions) is increased from 100 percent to 200 percent of the accumulated contributions if the member's death occurs in the uniformed service to the United States while participating in *Operation Enduring Freedom* or *Persian Gulf*, *Operation Iraqi Freedom*.

PERS 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 monthly benefit that is 1 percent of the AFC per year of service. (AFC is the monthly average of the 60 consecutive highest-paid service months.)

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 for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.

PERS Plan 3 defined benefit retirement benefits are also actuarially reduced to reflect the choice, if made, 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.

PERS Plan 3 defined contribution retirement benefits are solely dependent upon the results of investment activities.

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 Director of the Department of Retirement Systems.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service.

These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS Plan 2 and Plan 3 members may have up to ten years of interruptive military service credit; five years at no cost and five years that may be purchased by paying the required contributions. Effective July 24, 2005, a member who becomes totally incapacitated for continued employment while servicing the uniformed services, or a surviving spouse or eligible children, may apply for interruptive military service credit. Additionally, PERS Plan 2 and Plan 3 members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS members may also purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's retirement benefit.

Beneficiaries of a PERS Plan 2 or Plan 3 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, on or after June 10, 2004, if found eligible by the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PERS member who dies in the line of service as a result of injuries sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of said member's covered employment, if found eligible by the Department of Labor and Industries.

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 1,189 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2009:

Retirees and Beneficiaries Receiving Benefits	74,857
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	28,074
Active Plan Members Vested	105,339
Active Plan Members Non-vested	<u>53,896</u>
Total	262,166

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and 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 Director of the Department of Retirement Systems sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 percent 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, 2010, 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>
2010	\$46,483	\$586,014	\$69,572
2009	\$60,659	\$755,848	\$88,232
2008	\$63,834	\$768,866	\$104,177

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 members 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 Chapter 41.26 RCW and may be amended only 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 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 1 provides death and disability benefits. Death benefits for survivors of Plan 1 members on active duty consist of the following: (1) If eligible spouse, 50 percent of the FAS, plus 5 percent of FAS for each eligible surviving child, with a limitation on the combined allowances of 60 percent of the FAS; or (2) If no eligible spouse, eligible children receive 30 percent of FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of FAS, divided equally.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

The LEOFF Plan 1 disability allowance is 50 percent of the FAS plus 5 percent for each child up to a maximum of 60 percent. Upon recovery from disability before the age of 50, a member is restored to service with full credit for service while disabled. Upon recovery after the age of 50, the benefit continues as the greater of the member's disability allowance or service retirement allowance.

LEOFF Plan 1 members may purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's allowance.

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. (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 3 percent for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 allowance amount is 2 percent of the FAS for each year of service. Benefits are actuarially reduced for each year that the member's age is less than 53, unless the disability is duty-related, 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 3 percent for each year prior to age 53. A catastrophic disability benefit equal

to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are severely disabled in the line of duty and incapable of future substantial gainful employment in any capacity.

Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

Members of LEOFF Plan 2 who leave service because of a line of duty disability are allowed to withdraw 150 percent of accumulated member contributions. This withdrawal benefit is not subject to federal income tax. Alternatively, members of LEOFF Plan 2 who leave service because of a line of duty disability may be eligible to receive a retirement allowance of at least 10 percent of FAS and 2 percent per year of service beyond five years. The first 10 percent of the FAS is not subject to federal income tax.

LEOFF Plan 2 retirees may return to work in an eligible position covered by another retirement system, choose membership in that system and suspend their pension benefits, or not choose membership and continue receiving pension benefits without interruption.

LEOFF Plan 2 members who apply for retirement may purchase up to five years of additional service credit. The cost of this credit is the actuarial equivalent of the resulting increase in the member's benefit.

LEOFF Plan 2 members can purchase service credit for military service that interrupts employment. Additionally, LEOFF Plan 2 members who become totally incapacitated for continued employment while servicing in the uniformed services may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child(ren) may purchase service credit on behalf of the deceased member.

LEOFF Plan 2 members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a LEOFF Plan 2 member who is killed in the course of employment receive retirement benefits without actuarial reduction, if found eligible by the Director of the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of on-going health care insurance premiums paid to the Washington State Health Care Authority.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

There are 372 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2009:

Retirees and Beneficiaries Receiving Benefits	9,454
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	674
Active Plan Members Vested	13,363
Active Plan Members Nonvested	<u>3,944</u>
Total	27,435

Funding Policy

Starting on July 1, 2000, LEOFF Plan 1 employers and employees 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, 2010, 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 8.62%.

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>
2010	\$257	\$81,505
2009	\$249	\$79,432
2008	\$329	\$75,074

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 the following: 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 for Seattle, Tacoma and Spokane.

To be eligible for PSERS, an employee must work on a full-time basis and have one of the following:

- 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.
- Primary responsibility to ensure the custody and security of incarcerated or probationary individuals.
- Limited authority to function as a Washington peace officer, as defined in RCW 10.93.020.
- 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 Chapter 41.37 RCW 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 10 years of PSERS service credit, with an allowance of 2 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 3 percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. Eligibility is based on the member being totally incapacitated for continued employment with a PSERS employer and leaving that employment as a result of the disability. The disability allowance is 2 percent of the average final compensation (AFC) for each year of service. AFC is based on the member's 60 consecutive highest creditable months of service. Service credit is the total years and months of service credit at the time the member separates from employment. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years).

PSERS Plan 2 members can purchase service credit for military service that interrupts employment. Additionally, PSERS members who become totally incapacitated for continued employment while serving in the uniformed services, may apply for interruptive military service credit. Should any such member die during this active duty, the member's surviving spouse or eligible child(ren) may purchase service credit on behalf of the deceased member.

PSERS members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a PSERS Plan 2 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction, if the member was not at normal retirement age at death. This provision applies to any member killed in the course of employment, if found eligible by the Director of the Department of Labor and Industries.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a PSERS member who dies as a result of injuries or illness sustained in the course of employment, if found eligible by the Department of Labor and Industries.

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, 2009:

Retirees and Beneficiaries Receiving Benefits	2
Terminated Plan Members entitled to but not yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non-vested	4340
Total	4342

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, 2010, 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, 2010 were as follows:

	<u>PSERS Plan 2</u>
2010	\$92,948
2009	\$93,198
2008	\$87,107

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, 2010, 73 employees were participating in the deferred compensation plans.

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

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

Of the \$4,391,345 in the plan at December 31, 2010, \$4,391,345 was applicable to the county while the remaining \$0 represents the assets of other jurisdictions participating in the plan. Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the agency fund.

NOTE 8 - RISK MANAGEMENT

A. Walla Walla County is one of the twenty-seven members of the Washington Counties Risk Pool ("Pool"). Other members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, and Whatcom and Yakima Counties. Kitsap County terminated its membership September 30, 2010. Klickitat and Whitman Counties were also former Pool members, having terminated their memberships September 30, 2002 and 2003 respectively.

Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits resulting from any of the Pool's fiscal years are financed by proportional reassessments (aka retroactive

assessments) against the particular year's membership. **The Pool's reassessments receivable balance at December 31, 2010 remains at \$0.**

Joint Self-Insurance Liability Program: The Pool has been providing its member counties with occurrence-based, jointly self-insured and/or jointly purchased liability coverage since October 1, 1988 for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, including public officials' errors and omissions. Total coverage limits have grown from the \$1 million limit existing during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reach the \$20 million occurrence limit existing the past seven years. (Note: Additional limits of \$5 million have been available several recent years as an option for acquisition by individual member counties.)

Except for the Pool's self-insured retention (the greater of the member's deductible or \$100,000), the initial \$10 million of coverage is fully reinsured by superior-rated commercial carriers. Members annually select a deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. The remaining insurance (up to \$15 million) is acquired as "following form" excess insurance from superior-rated commercial carriers. There are no aggregate limits to the payments made for any one member county or all member counties combined.

The Pool's claims database increased during Py2010 with the addition of 769 new claims (and lawsuits) raising the 3rd-party liability claims to-date total submitted by member counties to 17,238. Estimates of incurred losses (payments made plus reserve estimates for *open* claims) increased \$17.8 million during the year to \$221.4 million.

Washington Counties Property Program: Since the Pool began offering a fully-insured and jointly-purchased property insurance coverage to its membership in October 2005 as an individual county option, participation has grown by more than 50% and the total value of covered properties has nearly doubled. Twenty seven member counties with covered properties totaling \$2.76 billion participated in this program during Py2010.

Coverage is for structures, vehicles, mobile equipment, EDP equipment, etc., and composite limits include \$500 million for normal (All Other Perils) exposures and \$200 million for catastrophe (Flood/Earthquake) exposures. Occurrence deductibles, which the participating counties are solely responsible for, range between \$5,000 and \$50,000 for the AOP coverage.

Superior-rated commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. There were 7 property claims submitted for processing during Py2010 with incurred losses-to-date totaling \$0.33 million. But during its first five years as an optional WCRP insuring program, there have been 65 property claims filed with incurred losses-to-date totaling nearly \$9 million.

Other Insurances: Many member counties also use the Pool's producer (broker) for other insurance placements. Public officials bonds, or crime & fidelity, special events/concessionaires, and environmental hazards insurance coverages are a few examples.

Background: The Pool was formed August 18, 1988 when several Washington counties approved an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW 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. It is overseen by the State Risk Manager and subject to fiscal audits performed annually by the State Auditor.

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.

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 intent of the Compact was to obligate member counties to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

New members can expect to pay the Pool modest admittance fees to cover the members' share of organizational expenses and costs to analyze its 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.

Governance/Oversight: The Pool is governed by a board of directors consisting of one director (and at least one alternate director) appointed 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 document or coverage form), the reinsurance program to acquire, the excess insurance(s) to be jointly purchased or offered for optional purchase, for approval of the Pool's annual operating budget(s) and work program(s), and for approval of 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.

Staffing and Support Teams: The Pool's 5-person claims staff with more than eighty years combined claims-handling experience handles or oversees the handling of the several hundred liability cases filed each year upon the Pool's member counties each year. This includes establishing reserves for reported and unreported covered events and estimating undiscounted future cash payments for losses and related claims adjustment expenses. Other Pool staffers provide various member services, including conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing. Some address and support the organization's administrative needs.

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 producer (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 independent claims auditing will be conducted by Strategic Claims Directions LLC with special claims audits frequently performed by the Pool's commercial reinsurers/insurers. These noted professionals are in addition to the many contracted and in-county counselors assigned to defend Pool cases, as well as the State Risk Manager and the State Auditor.

Financial Summary: The following constitute the more significant highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2009 through September 2010):

- *Net Operating Income* was realized of \$1.8 million, a 59% increase from the prior year.
- *Total Assets* grew by \$3.2 million (9%) to more than \$38.9 million. Current assets increased \$3.1 million (9%) while non-current assets increased \$0.1 million (12%).
- *Total Claims Reserves* for the Pool's direct reserving exposures increased to \$14.0 million, up to 7% from the prior year. This total includes: \$6.1 million for losses in the Pool-only retained layers, down 13%; \$7.0 million for losses within the aggregated stop losses of the "corridor" program for automobile and general liabilities, up to 37%; and \$0.9 million for unallocated loss adjustment expenses, down 2% from one year ago. *NOTE: The corridor program is only four years old and not fully matured. Its occurrence coverage maximum was increased to one million dollars in Py2010, up from the half million level that existed during the program's first three years. The program's occurrence minimum remains the greater of the applicable member's deductible or \$100,000.*
- *Net Assets (aka Members' Equity)* increased \$2 million to \$10.2 million as of September 30, 2010. Of the total, \$5.8 million is classified as *Restricted Net Assets* - \$1 million to satisfy the State's solvency provisions (WAC 82.60.03001) plus \$4.8 million for the Pool's Underwriting Policy requirements. \$0.2 million is invested in a real property (fraud) recovery and another \$1 million in *Capital Assets* (net of debt). The remaining \$3.2 million is *Non-Restricted* that is available for use as directed by Board of Directors.

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:

	2010	2009
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	\$7,092,686	\$7,293,528
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,502,751	1,437,299
Increase (Decrease) in Provision for Insured Events of Prior Years	<u>(1,652,831)</u>	<u>(878,040)</u>
Total Incurred Claims and Claims Adjustment Expenses	\$6,942,606	\$7,852,787
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	\$ 41,324	0
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	<u>756,145</u>	<u>760,101</u>
Total Payments	<u>\$ 797,469</u>	<u>\$ 760,101</u>
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	<u>\$6,145,137</u>	<u>\$7,092,686</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, 2010 was as follows:

Unemployment: \$54,132

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, 2010 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$187,847	\$187,847	\$ 0

NOTE 10 - LONG-TERM DEBT

A. Long-Term Debt

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

General Obligation Bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Maturity Range</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Amount of Installment</u>
Juvenile Justice Facility	12/95 – 12/10	4.8%	\$3,500,000	\$0

At December 31, 2010, the County had \$11,608 available in debt service funds to service the general bonded debt. The final installment of \$350,000 was paid in December 2010.

B. Debt Service Requirements

There are no debt service requirements to maturity for general obligation bonds and contractual debt.

C. 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, 2010 the following changes occurred in long-term liabilities:

	<u>Balance 1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2010</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 851,988	\$ 13,853	\$	\$ 865,841	\$ 55,000
OPEB Payable	293,194	218,561	100,520	411,235	
General Obligation Bonds	<u>350,000</u>	<u> </u>	<u>350,000</u>	<u> 0</u>	<u> 0</u>
Governmental activity					
Long-term liabilities:	\$1,495,182	\$232,414	\$450,520	\$1,277,076	\$55,000

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 \$19,557 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 \$11,608 of restricted net assets, of which \$11,608 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 2010:

Interfund Loans and Advances Payable						
<u>Due From</u>	<u>Due To</u>	<u>Balance 1/1</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Loan Forgiven Reclass as Tsf</u>	<u>Balance 12/31</u>
Fair (1)	Current Exp	\$2,273		2,273		0
Fair (2)	Current Exp	4,888		1,000		3,888
Fair (3)	Current Exp	10,000		3,530		6,470
CE Bldg (4)	Invest. Pool	2,684,997		253,298		2,431,699
Fair (5)	Current Exp	50,000		20,231		29,769
HS Cap Proj (6)	Invest. Pool		<u>2,000,000</u>			<u>2,000,000</u>
Total		<u>\$2,752,158</u>	<u>\$2,000,000</u>	<u>\$280,332</u>		<u>\$4,471,826</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.
6. An interfund loan was made in 2010 from the Investment Pool fund to the Human Services Capital Projects fund to purchase the community social services center.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2010 were as follows:

<u>Transfer To</u>	<u>Current Exp</u>	<u>County Road</u>	<u>Non Major Governmental</u>	<u>Internal Service Fund</u>	<u>Total</u>
Current Expense	\$	\$	\$ 28,400	\$	\$ 28,400
County Road	83,000				83,000
Current Expense Bldg			179,100		179,100
Non-Major Governmental	1,411,637	100,000	260,000		1,771,637
Internal Service Funds	<u>75,000</u>		<u>25,000</u>	<u>25,000</u>	<u>125,000</u>
Total	<u>\$1,569,637</u>	<u>\$100,000</u>	<u>\$492,500</u>	<u>25,000</u>	<u>\$2,187,137</u>

NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2010, were as follows:

	<u>Taxes</u>	<u>Courts Receivable</u>	<u>Due from Other Governments</u>	<u>Total</u>
Governmental Activities:				
Current Exp	\$583,818	\$350,878	\$ 4,656	\$ 939,352
County Road	197,941		484,311	682,252
Human Services	6,415		364,594	371,009
Current Expense Bldg			17,668	17,668
Non-Major Governmental	<u>152,501</u>	<u>0</u>	<u>521,100</u>	<u>673,601</u>
Total Governmental Activities	<u>\$940,675</u>	<u>\$350,878</u>	<u>\$1,392,330</u>	<u>\$2,683,882</u>

B. Payables

Payables at December 31, 2010, were as follows:

	<u>Vendors</u>
Governmental Activities:	
Current Exp	\$360,506
County Road	4,328
Human Services	102,572
Current Expense Bldg	5,772
Human Service Capital Projects	5,640
Non-Major Governmental	106,782
Internal Service Funds	<u>12,690</u>
Total Governmental Activities	\$598,290

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, 2010:

Annual required contribution	\$232,668
Interest on net OPEB obligation	13,193
Adjustment to the ARC	<u>(27,300)</u>
Annual OPEB Cost	218,561

Contributions made	<u>100,520</u>
Increase in Net OPEB obligation	118,041
Net OPEB obligation, beginning of year	<u>293,194</u>
Net OPEB obligation, end of year	\$411,235

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 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
2010	\$218,561	\$100,520	46.0%	\$411,235

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2010, was as follows:

Actuarial accrued liability (AAL)	\$2,308,962
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	2,308,962
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 59 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

A. 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 \$75,863. In 2010, it was realized that the Noxious Weed Control (fund #628) was formed under RCW 17.10 as a noxious weed control board and not a noxious weed district. Noxious Weed Control is now included as a special revenue fund and fund #128 has been added in 2011 to properly account for the Noxious Weed Control fund.

The statement of activities shows a prior period adjustment of \$323,163 to account for the reportable courts receivable at the end of December 2009 in the current expense fund.

B. Subsequent Events

An intergovernmental agreement between Walla Walla County and the City of Walla Walla has been signed to form Walla Walla Joint Community Development Agency as of January 1, 2011. The new agency is a completely separate agency from the county and city.

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010	CURRENT EXPENSE			
308.00.00	BEGINNING FUND BALANCE	4,600,000	4,689,019	-89,019
311.10.00	REAL & PERS PROP TAX	6,964,997	6,953,753	11,244
312.10.00	PRIVATE TIMBER HARVEST TAXES	100	510	-410
313.10.00	SALES TAX REVENUE RAMPING-CITY OF WW	2,156,000	2,216,527	-60,527
313.71.00	SALES TAX CRIMINAL JUSTICE	210,000	259,281	-49,281
316.30.00	FRANCHISE FEES - TCI CABLEVISION OF WA	20,000	20,090	-90
317.20.00	LEASEHOLD EXCISE TAX	600	469	131
317.50.00	GAMBLING EXCISE TAXES	1,000	870	130
318.20.00	LEASEHOLD EXCISE TAX	40,000	41,808	-1,808
318.30.00	LOCAL REAL ESTATE EXCISE TAX	40,000	31,080	8,920
318.30.10	TREASURER'S FEES ON EXCISE TAX	4,000	4,100	-100
318.30.11	T FEES ON FOREST PATROL	450	340	110
319.10.00	PENALTY-INTEREST REAL -PERSONAL PROP T	280,000	439,241	-159,241
322.20.00	DOMESTIC VIOLENCE	9,000	11,129	-2,129
322.90.00	OTHER NON-BUSINESS LICENSES - PERMITS	14,000	15,437	-1,437
322.91.02	SPOT BURN PERMIT STATE	120,700	111,200	9,500
331.00.16	OJA - BULLET PROOF VESTS PROGRAM	750	0	750
332.00.00	MINERAL LEASING	12	35	-23
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,500	1,594	-94
332.15.22	IN LIEU TAXES - FEDERAL	200	214	-14
332.15.23	IN LIEU TAXES FEDERAL - BLM	40,000	50,957	-10,957
332.15.60	U S FISH & WILDLIFE SERVICE	1,000	0	1,000
332.21.10	COBRA PAYROLL TAX CREDIT	9,600	7,974	1,626
333.14.22	CDBG-RAILEX	800,000	55,869	744,131
333.16.80	CTED PROSECUTION RESTORATION GRANT	40,000	0	40,000
333.39.01	HAVA FUNDING SOFTWARE MAINTENANCE	34,872	27,056	7,816
333.93.56	DSHS-PATERNITY CASES	12,000	7,992	4,008
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	30,000	33,323	-3,323
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	74,416	74,416	0
334.00.90	DOR REET GRANT	93,357	93,248	109
334.01.10	WASPC SEX OFFENDER MONITORING	78,586	79,991	-1,405
334.01.20	BECCA BILL FUNDING	4,000	6,000	-2,000
334.04.60	BECCA BILL FUNDING	83,500	81,343	2,157
335.00.91	PUD PRIVILEGE TAX	50,000	11,230	38,770
336.00.84	BOATING SAFETY	12,000	14,242	-2,242
336.00.99	STREAMLINED MITIGATION	10	0	10
336.01.01	REIMB - WIT FEES	600	828	-228
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	81,500	153,933	-72,433
336.01.20	REIMB-LF OC OL SVC	5,800	7,716	-1,916
336.01.28	PUBLIC DEFENSE SERVICES	61,307	59,048	2,259
336.01.50	PRISON IMPACT FUNDS	31,218	63,599	-32,381
336.06.31	ADULT COURT COST	5,000	5,031	-31
336.06.51	DUI - IMPACT	22,050	16,753	5,297
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	22,102	22,603	-501
336.06.94	STATE LIQUOR EXCISE TAX	30,000	31,372	-1,372
336.06.95	STATE LIQUOR PROFITS	50,000	59,456	-9,456
337.09.00	IN LIEU TAXES - LOCAL	200	215	-15
338.00.01	WALLA WALLA CITY	688,975	630,481	58,494
338.00.02	COLLEGE PLACE	78,108	69,476	8,632

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338.00.03	WAITSBURG	154,332	151,364	2,968
338.00.04	PRESCOTT	19,622	17,920	1,702
338.00.06	COLUMBIA COUNTY	5,000	6,670	-1,670
338.00.07	WW SCHOOL DIST (RESOURCE OFFICER)	38,330	41,618	-3,288
338.00.08	WA DEPT OF CORRECTIONS	200,000	169,532	30,468
338.00.12	CORPS OF ENGINEERS	74,000	39,306	34,694
338.00.16	INS REIMBURSEMENT	25,500	25,506	-6
338.19.00	REIM-COLL COST	6,000	9,490	-3,490
338.21.10	AIRPORT SECURITY	12,000	12,000	0
339.21.68	CTED PROSECUTION RESTORATION GT-ARRA	0	40,000	-40,000
341.00.00	GENERAL GOVERNMENT	2,205	2,206	-1
341.21.00	COUNTY PORTION OF LOW INCOME HOUSE FEE	5,500	4,070	1,430
341.22.00	DISTRICT COURT CIVIL FILING	0	-21	21
341.22.03	CIVIL FILING	52,940	42,046	10,894
341.22.04	CNTRCROS3RD FIL	0	88	-88
341.22.05	ANTI-HAR FILING	928	13,422	-12,494
341.22.06	CV COST & ADJ	0	6,935	-6,935
341.23.07	CIVIL PROB FILINGS	58,000	108	57,892
341.23.08	FACFIL-NO DVSUR	3,500	0	3,500
341.23.09	JUV EMANCIPATIO	200	50	150
341.23.10	UNLAW DET FIL	750	0	750
341.23.11	ANIT-HAR FILING	100	57	43
341.23.13	DOM/ADOP FILINGS	15,000	0	15,000
341.23.14	CIV/PROB FILING	0	48,170	-48,170
341.23.16	DOM FAC FIL FEE	1,961	18,357	-16,396
341.23.20	CTRCROSS3RD FIL	0	1,080	-1,080
341.23.22	UNLAW DET FIL	0	753	-753
341.23.24	UNLAW DET COMBO	0	3,560	-3,560
341.23.26	CLJ APPEAL FIL	0	324	-324
341.23.28	FACFIL-NO DVSUR	0	6,480	-6,480
341.23.30	CRCTR3RD UNLDET	0	85	-85
341.23.70	UNLAW DET COMBO	3,800	0	3,800
341.23.73	CTRCROSS3RD FIL	700	0	700
341.25.00	WATER TORRENS & MISC FILINGS	0	35	-35
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,500	1,302	198
341.28.01	SMALL CLAIMS OTHER FEES	0	75	-75
341.28.06	CIVIL-SUP PROCEEDS	1,390	1,643	-253
341.28.08	CIVIL TSCRIPT	1,978	1,483	495
341.28.09	OTHER FEES - SMALL CLAIMS	1,832	898	934
341.28.10	CTRCROS3D FM CL	38	145	-107
341.29.03	OTHER CASE FILINGS	600	549	51
341.29.04	TAX WARRANT FILING	5,000	6,107	-1,107
341.29.05	OTHER FIL-MOD FAC	2,000	2,556	-556
341.29.06	FEE TSCRIPT FIL	1,600	1,209	391
341.29.07	FEE DETAIN ANS	200	665	-465
341.29.08	NON JUD PRO FIL	0	22	-22
341.31.00	RECORDING-LEGAL INSTRUMENTS	120,000	87,247	32,753
341.32.00	DIST COURT RECORDS SERVICES	0	387	-387
341.32.02	CERTIFIED DOCUMENTS	668	705	-37
341.32.03	CIVIL FEES - APPEALS	106	80	26

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341.32.05	WRIT/GARN FEES	14,558	13,019	1,539
341.33.01	NAME CHANGE ADMIN COST	334	373	-39
341.33.02	WARRANT PREP COSTS	456	910	-454
341.34.00	SUP COURT-RECORD SERVICES	30,000	31,066	-1,066
341.34.03	DOM FAC FIL FEE	100	54	46
341.34.04	REIM-COLL COST	0	6,365	-6,365
341.35.00	CERTIFICATION - CERTIFIED COPIES	10,000	11,261	-1,261
341.37.00	RECORDS SEARCH	1,000	988	12
341.37.02	CRIME LAB ANALYSIS	300	190	110
341.41.00	OPEN SPACE FILING FEES	2,495	2,885	-390
341.45.00	ELECTION SERVICES	120,000	109,098	10,902
341.48.00	MOTOR VEHICLE LICENSE FEES	240,000	239,640	360
341.62.00	DIST & MUNI COPY/TAPE FEES	142	19	123
341.65.00	PRINTING/DUPLICATING CHARGES	7,000	12,178	-5,178
341.71.00	SALES OF TAXABLE MERCHANDISE	2,700	2,142	558
341.91.00	CANDIDATE FEES	8,500	12,458	-3,958
341.95.00	PROS BAD CHECK PROGRAMS	350	460	-110
341.99.00	PASSPORTS	25,000	23,345	1,655
342.10.00	LAW ENFORCEMENT DUI	47,750	48,674	-924
342.10.11	DNA COLLECTION FEE	100	523	-423
342.30.00	BOARD-ROOM PRISONERS	2,000	269	1,731
342.33.00	ADULT PROBATION AND PAROLE	115,220	35,784	79,437
342.33.06	RECORD CHECK FEE	0	453	-453
342.36.00	ELECTRONIC MONITORING PRISIONERS	3,500	9,932	-6,432
342.37.00	BOOKING FEES	1,500	1,951	-451
342.90.01	CRIME CNV FE DUI	1,124	1,196	-72
342.90.02	CRIM CONV FE CT	2,448	3,014	-566
342.90.03	CRIME CONV FE CN	1,136	16,093	-14,957
345.10.01	DOM FAC FEES	6,200	8,698	-2,498
345.10.04	DV PREV LOCAL	1,000	1,021	-21
349.57.00	LITTER GRANT REIMBURSEMENT	0	18,355	-18,355
351.31.00	SUPERIOR CT CRIMINAL FILINGS	4,000	3,805	195
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	5,000	7,657	-2,657
351.50.01	DRUG FUND/LOCAL	0	16	-16
351.80.00	CRIME VICTIM PENALTY	1,000	900	100
351.80.01	CRIME VICTIM PENALTY	20,000	20,776	-776
351.80.03	JUV CRIME VICTIM	5,000	5,035	-35
351.90.02	PENALTY-DV	400	705	-305
351.91.00	OTHER SUPERIOR COURT PENALTIES	16,000	15,810	190
351.91.04	FINES-JUVENILE OFFENDER	0	14	-14
351.91.05	FEE BLOOD / BREATH	0	34	-34
352.30.00	MAND INS COST	0	25	-25
352.40.00	BOAT SAFETY INF	12	1,868	-1,856
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	10,848	1,793	9,055
353.10.02	TRAFFIC INFRACTIONS	12,490	6,697	5,793
353.10.03	TRAFFIC INFRACT	252,912	276,826	-23,914
353.70.00	OTHER NON-PARKING INFRACTIONS	534	3	531
353.70.02	NON PARKING INFRACTIONS PENA	28	189	-161
353.70.04	OTHER INFRACT	1,820	2,371	-551
354.00.00	PARKING INFRACTION PENALTIES	180	400	-220

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354.00.01	PR - HANDICAPED	0	250	-250
355.20.00	DRIVING WHILE INTOXICATED (DWI)	19,796	19,820	-24
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	1,366	340	1,026
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	26,810	37,485	-10,675
356.80.00	FELONY FINES	58	206	-148
356.90.00	NON-TRAFFIC MISDEMEANOR	534	1,501	-967
356.90.04	OTH NON TRAFFIC	16,094	12,943	3,151
357.20.00	SUPERIOR COURT RECOUPMENTS	15,000	16,412	-1,412
357.21.00	JURY DEMAND COST	700	520	180
357.22.00	WITNESS COST	1,000	166	834
357.23.00	PUBLIC DEFENSE COSTS	60,000	73,034	-13,034
357.24.00	SERVICE FEES	7,000	8,840	-1,840
357.32.00	WITNESS FEES	1,518	0	1,518
357.33.00	PUBLIC DEFENSE COST	14,476	18,149	-3,673
361.10.00	INVESTMENT INTEREST	250,000	352,859	-102,859
361.19.00	INVESTMENT FEES	-1,000	-1,924	924
361.40.00	SALES TAX INTEREST	18,000	8,182	9,818
361.40.02	SUP INT INCOME	5,000	3,815	1,185
361.50.00	INTEREST-PENALTIES SPECIAL ASSESSMENTS	100	0	100
362.50.00	TWO RIVER RIDING CLUB RENT	0	749	-749
366.10.00	INTERFUND INTEREST	0	1,840	-1,840
366.20.00	INTERFUND RENTALS	0	56	-56
366.90.00	REIMBURSEMENT CURRENT EXPENSE SERVIC	297,133	498,898	-201,765
367.00.00	PRIVATE CONTRIBUTIONS FEE	0	1,174	-1,174
369.00.00	OTHER MISCELLANEOUS REVENUE	10	5,050	-5,040
369.10.00	SALE OF JUNK & SALVAGE	6,000	10,592	-4,592
369.81.00	CASHIERS OVER & SHORT	55	70	-15
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	927	-1,027
369.90.00	OTHER MISC	58,837	65,799	-6,962
369.90.01	GUARDIAN AD LITEM REVENUE	1,000	1	999
369.90.03	NSF CHECK FEES	412	818	-406
381.20.00	LOAN PAYMENT RECD-RESTITUTION LN	24,284	27,034	-2,750
389.00.00	OTHER NON-REVENUES	3,660	4,930	-1,270
397.00.00	OPERATING TRANSFER IN - CE MED INS RES	28,400	28,400	0
010	CURRENT EXPENSE REVENUE SUBTOTAL	19,552,070	19,383,402	168,668
101	COMMUNITY DEVELOPMENT			
308.00.00	BEGINNING FUND BALANCE	0	49,109	-49,109
321.30.00	FIREWORK PERMITS	700	1,000	-300
322.10.00	BUILDING-STRUCTURES-EQUIPMENT	310,000	464,630	-154,630
322.91.01	BURN PERMIT RESIDENTIAL	16,500	13,960	2,541
341.75.00	SALES OF NONTAXABLE MERCHANDISE	200	115	85
345.81.00	COMP PLAN APP FEES	52,000	34,950	17,050
369.10.00	SALE OF JUNK & SALVAGE	0	18	-18
369.90.00	CONTRACT REIMBURSEMENTS	21,000	23,417	-2,417
397.00.00	OPERATING TRANSFERS IN	359,645	359,645	0
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	760,045	946,843	-186,798
102	WASTE MANAGEMENT			

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308.00.00	BEGINNING FUND BALANCE	25,000	64,451	-39,451
334.03.10	DEPT OF ECOLOGY	56,711	11,500	45,211
369.90.00	OTHER MISC	0	3,000	-3,000
102	WASTE MANAGEMENT REVENUE SUBTOTAL	81,711	78,951	2,760
103	EMERGENCY MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	48,667	64,795	-16,128
333.83.50	INDIRECT FEDERAL GRANTS	60,448	61,478	-1,030
333.83.56	FEDERAL GRANTS INDIRECT (HS)	152,738	141,074	11,664
333.97.03	HAZARD MITIGATION GRANT PROGRAM (HMGP)	0	19,263	-19,263
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	18,933	30,713	-11,780
338.00.01	WALLA WALLA CITY	28,963	28,963	0
338.00.02	COLLEGE PLACE	7,139	7,139	0
338.00.03	WAITSBURG	900	900	0
338.00.04	PRESCOTT	200	200	0
369.90.00	OTHER MISC	0	5,796	-5,796
397.00.00	OPERATING TRANSFERS IN	35,159	35,159	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	353,147	395,480	-42,333
104	SHERIFFS BLOCK GRANTS			
308.00.00	BEGINNING FUND BALANCE	33,474	7,700	25,774
361.00.00	CITY OF WALLA WALLA/BJA	7,000	0	7,000
361.10.00	INVESTMENT INTEREST	150	80	70
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	40,624	7,779	32,845
105	HOTEL / MOTEL TAX			
308.00.00	BEGINNING FUND BALANCE	60,000	64,863	-4,863
313.30.00	HOTEL / MOTEL TAX	14,000	28,011	-14,011
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	74,000	92,875	-18,875
107	JUVENILE JUSTICE CENTER			
308.00.00	BEGINNING FUND BALANCE	255,000	233,211	21,789
313.72.00	JUVENILE JUSTICE SALES TAX	705,000	722,692	-17,692
330.00.00	OTHER COUNTIES	0	4,620	-4,620
333.10.55	USDA/OSPI BKFST REIMB	27,000	28,053	-1,053
334.01.20	AOC - CASA	65,000	78,907	-13,907
338.27.00	COLUMBIA COUNTY	50,000	51,021	-1,021
338.27.01	OTHER DETENTION BEDS	90,000	77,379	12,621
341.70.00	SALES OF MERCHANDISE	4,500	4,795	-295
342.70.00	DETENTION PARENT PAY	11,950	8,138	3,812
362.50.00	LEASES - LONG TERM	0	890	-890
366.00.00	INTERFUND PAYROLL	280,000	297,805	-17,805
367.00.03	DONATIONS	2,000	0	2,000
369.00.00	OTHER MISCELLANEOUS REVENUE	2,000	6,791	-4,791
369.90.50	UA TESTING	800	1,405	-605
397.00.00	OPERATING TRANSFERS IN	604,238	604,238	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,097,488	2,119,945	-22,457

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108	LAW & JUSTICE			
308.00.00	BEGINNING FUND BALANCE	950,000	974,174	-24,174
313.73.00	PUBLIC SAFETY .03%	1,200,000	1,212,985	-12,985
336.06.10	CRIMINAL JUSTICE-COUNTIES	300,000	467,412	-167,412
369.90.00	OTHER MISC	0	8,500	-8,500
108	LAW & JUSTICE REVENUE SUBTOTAL	2,450,000	2,663,071	-213,071
109	AUDITORS M & O			
308.00.00	BEG FUND BALANCE/CO PORTION HIST PRESRVA	133,000	155,429	-22,429
336.04.11	DOCUMENT PRESERVATION-STATE	75,000	58,457	16,543
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	2,640	4,964	-2,324
341.36.00	HISTORICAL PRESERVATION SURCHARGE	37,000	31,702	5,298
109	AUDITORS M & O REVENUE SUBTOTAL	247,640	250,552	-2,912
110	TREASURERS M & O			
308.00.00	BEGINNING FUND BALANCE	45,000	52,964	-7,964
341.42.00	TREASURERS' FEES - OTHER	25,010	36,230	-11,220
361.10.00	INVESTMENT INTEREST	400	613	-213
110	TREASURERS M & O REVENUE SUBTOTAL	70,410	89,807	-19,397
111	PROS VICTIM-WITNESS			
308.00.00	BEGINNING FUND BALANCE	35,000	63,484	-28,484
333.04.20	DOMESTIC VIOLENCE	17,734	9,713	8,021
334.04.20	CTED-COMMUNITY CONN PROVISIO	18,610	23,571	-4,961
336.04.29	PROSECUTORS' VICTIM/WITNESS UNITS	0	26,300	-26,300
341.22.00	DISTRICT COURT CIVIL FILING	0	765	-765
341.28.00	SMALL CLAIMS FILINGS	0	18	-18
341.98.00	CO CRIME VICTIM & WITNESS PROG	550	1,296	-746
341.98.01	PENALTY PERCENTAGES	6,000	6,231	-231
341.98.02	CO CRIME/VICTIM WITNESS PROG	24,000	29,471	-5,471
351.80.00	CRIME VICTIM PENALTY	1,145	1,711	-566
352.40.00	BOAT SAFETY INF	0	33	-33
369.90.00	OTHER MISC	200	142	58
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	103,239	162,735	-59,496
112	PUBLIC HEALTH			
308.00.00	BEGINNING FUND BALANCE	140,000	617,871	-477,871
308.02.00	FND BAL-TB EMERGENCY	10,000	0	10,000
321.20.01	PUMPER LICENSE RENEWAL	1,500	1,210	290
321.20.02	INSTALLERS LICENSE	6,000	2,735	3,265
321.20.03	SW COMPOSTING RENEW	7,000	3,670	3,330
321.20.04	FOOD PLAN REVIEW	200,000	149,938	50,063
321.20.05	FOOD HANDLERS PERMIT	25,000	21,063	3,938
322.19.10	SEPTIC PERMIT EXTENSION	32,000	34,380	-2,380
333.10.57	W I C - PROGRAM	125,301	195,422	-70,121
333.10.61	SNAP-ED	0	1,500	-1,500
333.66.48	SANITARY SURVEYS	2,500	3,000	-500
333.90.69	PHER H1N1 PAN FLU FOCUS 1	0	90,671	-90,671

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333.91.10	CSHCN EPILEPSY	0	8,500	-8,500
333.92.68	INFANT IMMUNIZATIONS	19,435	19,435	0
333.92.83	BIOTERRORISM/IMPLEMENTATION	39,440	33,496	5,944
333.95.58	FEDERAL WORK FIRST	1,650	1,251	399
333.95.75	INFANT/TODDLER	15,030	16,400	-1,370
333.97.78	ABCD PROGRAM - GRANT	156,565	60,508	96,057
333.98.89	PHEPR HOSPITAL PREP	0	2,711	-2,711
333.99.94	MICAH PROGRAM	83,957	69,026	14,931
334.03.10	SOLID WASTE ENFORCEMENT	7,000	7,595	-595
334.04.61	STATE WORK FIRST	1,350	1,024	326
334.04.64	PASSPORT PROGRAM - STATE	26,565	0	26,565
334.04.91	SAFE DRINKING WATER - GROUP B SYSTEMS	22,290	20,359	1,931
334.04.92	LOCAL CAPACITY FUNDS	66,820	66,684	136
334.04.93	SAFE DRINKING WATER	0	2,508	-2,508
334.04.95	YOUTH TOBACCO ACCESS	4,850	466	4,384
334.04.96	AIDS SERVICE NETWORK REGION 1	24,584	25,058	-474
334.04.97	TOBACCO SETTLEMENT	37,050	27,339	9,711
334.04.98	EH DRINKING WATER, SS	750	2,750	-2,000
334.04.99	H P I T FEASIBILITY	68,000	107,938	-39,938
336.04.23	LCL GOV ASSIST	172,062	172,062	0
337.11.22	CHILDRENS HOME SOCIETY	4,000	0	4,000
338.02.10	SUMMER FOOD PROGRAM	0	1,800	-1,800
338.62.50	EH SPECIALIST SERVICES	7,000	6,659	341
338.84.18	EARLY INTERVENTION PROJECT	10,000	-820	10,820
338.97.78	TB FEES PPD'S	35,000	20,789	14,211
339.47.12	ARRA BILLABLE PROJECT	0	19,990	-19,990
341.69.00	PHOTO COPIES	21	26	-5
346.20.24	DSHS FLUORIDE TX	0	15	-15
346.20.32	TDAP PRIVATE	300,000	185,639	114,361
346.20.34	QUANIFERON	8,000	10,632	-2,632
346.20.39	MMR TITER	3,516	8,661	-5,145
346.20.90	HIV COUNSELING	41,075	41,742	-667
346.50.52	WATER PROGRAM FEES	53,000	9,770	43,230
346.50.54	SEWAGE EVALUATION FEES	300	0	300
346.50.59	FLY TRAP	20,000	9,642	10,359
346.50.72	NITRATE TESTING CNTY WATER SAMPLES	0	35,915	-35,915
346.71.01	BIRTH CERTIFICATES	40,000	33,266	6,734
346.71.02	DEATH CERT REMAKE	500	183	317
366.90.00	REIMBURSEMENTS	6,646	79	6,567
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	0	2,816	-2,816
367.11.24	ABCD DENTAL GRANT	13,448	17,200	-3,752
367.11.88	COMMUNITY HEALTH IMPROV PLAN	0	1,692	-1,692
369.00.00	OTHER MISCELLANEOUS REVENUE	1,300	0	1,300
369.10.00	SALE OF USED VEHICLES	0	10,557	-10,557
369.81.00	CASHIERS OVER & SHORT	34	-4	38
369.83.00	CREDIT CARD DISCOUNTS	-4,000	-4,864	864
369.90.00	MISC OVERAGE	3,008	11,907	-8,899
369.90.03	NSF CHECK FEES	256	75	181
397.00.00	OPERATING TRANSFERS IN	375,595	375,595	0

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112	PUBLIC HEALTH REVENUE SUBTOTAL	2,215,398	2,565,528	-350,130
115	COUNTY ROAD			
308.00.00	BEGINNING FUND BALANCE	4,155,179	4,627,400	-472,221
311.10.00	REAL PROPERTY REV RAMPING-CITY OF WW	4,721,141	4,719,189	1,952
312.10.00	PRIVATE TIMBER HARVEST TAXES	0	730	-730
318.20.00	LEASEHOLD EXCISE TAX	40,000	55,597	-15,597
322.40.00	VARIANCE FEES	8,035	10,146	-2,111
331.20.20	WFLHD - MILL CREEK @ MEINER	0	25,442	-25,442
332.10.68	FEDERAL FOREST YIELD	0	2,721	-2,721
332.15.60	U S FISH & WILDLIFE SERVICE	1,000	0	1,000
333.20.20	FEDERAL AID - FH	125,000	0	125,000
333.20.21	STPR-DODD ROAD	1,654,693	1,290,860	363,833
333.20.22	STPUS - TAUMARSON/PLAZA WAY INTERSECTION	196,355	263,196	-66,841
333.20.24	BRS JOHNSON BRIDGE	2,800,000	1,942,018	857,982
333.20.25	BROS - VALLEY GROVE BRIDGE	0	21,030	-21,030
333.97.03	DISASTER GRANT	0	33,044	-33,044
334.03.70	RAP-SUDBURY @ RULO	222,384	404,955	-182,571
334.03.72	ARTERIAL PRESERVATION	450,000	457,847	-7,847
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,700,000	2,758,685	-58,685
337.07.20	CITY OF WALLA WALLA-COTTONWOOD RD	0	2,005	-2,005
341.30.00	GIS RECORDS SERVICES	7,700	983	6,717
341.30.02	MSAG	57,000	58,287	-1,287
341.51.00	GIS SALE OF MAPS & PUBLICATIONS	3,000	2,320	680
341.52.00	GIS - SALES OF ATLAS	0	258	-258
341.75.00	SALES OF NONTAXABLE MERCHANDISE	0	4,210	-4,210
344.90.00	PRIVATE ROAD NAME SIGNS 911	2,500	5,260	-2,760
345.83.00	PLAN CHECKING FEES	500	232	268
345.83.01	PLAT CHECKING FEES	2,000	759	1,241
345.83.02	DEVELOPMENT INSPECTION	1,000	325	675
348.90.00	GIS INTERFUND CHARGES	30,800	57,382	-26,582
361.10.00	INVESTMENT INTEREST	15,000	14,973	27
369.90.00	OTHER MISC	0	99,178	-99,178
389.00.00	OTHER NON-REVENUES	75,000	202,040	-127,040
397.00.00	OPERATING TRANSFERS IN	83,000	83,000	0
115	COUNTY ROAD REVENUE SUBTOTAL	17,351,287	17,144,069	207,218
118	WALLA WALLA FAIR			
308.00.00	BEGINNING FUND BALANCE	21,747	-33,557	55,304
333.97.03	DISASTER GRANT	0	541	-541
334.02.10	GRANT - DEPT OF AGRICULTURE	0	22,332	-22,332
336.02.11	STATE RACING - F&FD	167,750	172,103	-4,353
347.40.00	VENDOR ADMISSION	448,500	469,874	-21,374
347.40.02	DEMO ENTRIES	9,000	6,605	2,395
347.40.03	LIVESTOCK ENTRIES	3,500	3,217	283
347.40.04	CONCESSION RENTAL	61,000	65,287	-4,287
347.40.05	PROGRAMS	3,500	3,035	465
347.40.06	COMMERCIAL RENTAL	45,000	45,580	-580
347.40.07	MEMORABILIA SALES	5,000	2,690	2,310

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347.40.08	CARNIVAL	105,000	111,600	-6,600
347.40.09	FAIR ALLOCATIONS	116,363	75,000	41,363
347.40.10	MISCELLANEOUS FAIR	37,000	43,990	-6,990
347.40.11	SRM - SPRING RACES	10,500	20,137	-9,637
347.40.12	SUMMER DEMO	31,500	28,311	3,189
347.40.13	PARKING LOT SALES	10,000	10,100	-100
347.40.14	FALL EVENT	52,000	22,337	29,663
347.40.15	SPECIAL EVENT	20,000	0	20,000
362.40.00	COMMUNITY BUILDING	168,500	170,766	-2,266
369.90.00	OTHER MISC-RESTITUTION PYMT	0	1,000	-1,000
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,315,860	1,240,946	74,914
119	HUMAN SERVICES			
308.00.00	BEGINNING FUND BALANCE - RSVP	3,459,000	2,153,149	1,305,851
311.10.00	REAL & PERS PROP TAX	117,258	116,675	583
331.14.20	HUD SUPPORTED HOUSING	66,101	67,850	-1,749
333.04.14	CTED-HGAP CONTRACT - THE STAR PROJECT	145,149	125,135	20,014
333.04.16	METH INITIATIVE - COMMUNITY MOBILIZATION	0	6,789	-6,789
333.04.84	CTED/ COMMUNITY MOBILIZATION	72,762	62,471	10,291
333.04.93	DSHS/DASA	84,708	59,377	25,331
333.99.58	MH FEDERAL BLOCK	52,133	28,887	23,246
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	32,177	34,886	-2,709
334.04.20	DOC - HMIS FUNDING	29,394	33,331	-3,937
334.04.66	DSHS ALCOHOL ADMIN	445,968	380,902	65,066
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	994,348	866,708	127,640
337.09.00	IN LIEU TAXES - LOCAL	0	4	-4
338.64.00	TANF SETTLEMENT FUNDS	3,044,376	3,262,331	-217,955
338.66.00	WALLA WALLA COUNTY 20/60	3,200	1,625	1,575
338.66.03	WAITSBURG 2%	300	243	57
338.66.04	PRESCOTT 2%	50	25	25
338.66.05	WALLA WALLA CITY 2%	7,500	7,892	-392
338.66.06	COLLEGE PLACE 2%	2,100	2,256	-156
339.24.84	ITEIP - ARRA INFRASTRUCTURE FUNDS	0	13,912	-13,912
346.30.00	DWI VICTIMS PANEL	10,000	9,050	950
349.52.00	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	2,000	1,355	645
361.10.00	INVESTMENT INTEREST	50,000	20,966	29,034
366.90.00	REIMBURSEMENTS	25,000	6,113	18,887
367.00.00	PRIVATE CONTRIBUTIONS FEE-COMM CONNECT	5,000	2,317	2,683
367.00.07	UNITED WAY P2P	2,000	856	1,144
369.00.00	P2P ACTIVITY FEES REIMBURSEMENT	11,500	10,514	986
369.90.00	MENTAL HEALTH WRAP AROUND	532,500	48,001	484,499
119	HUMAN SERVICES REVENUE SUBTOTAL	9,194,524	7,323,620	1,870,904
121	SOLDIER'S RELIEF			
308.00.00	BEGINNING FUND BALANCE	57,886	57,885	1
311.10.00	REAL & PERS PROP TAX	52,766	52,713	53
337.09.00	IN LIEU TAXES - LOCAL	0	2	-2
361.10.00	INVESTMENT INTEREST	500	653	-153

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121	SOLDIER'S RELIEF REVENUE SUBTOTAL	111,152	111,253	-101
122	PROS CHILD SUPPORT			
308.00.00	BEGINNING FUND BALANCE	50,000	108,907	-58,907
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	180,180	171,011	9,169
334.04.60	CHILD SUPPORT-DSHS	92,820	82,154	10,666
369.90.00	OTHER MISC	7,000	148	6,852
397.00.00	OPERATING TRANSFERS IN	6,000	6,000	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	336,000	368,220	-32,220
123	FAIRGROUNDS PROPERTIES			
308.00.00	BEGINNING FUND BALANCE	25,000	29,458	-4,458
362.60.00	HOUSING RENTALS & LEASES	25,295	20,542	4,753
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	50,295	50,000	295
124	YOUTH SPECIAL SERVICES			
308.00.00	BEGINNING FUND BALANCE	75,000	132,952	-57,952
333.04.93	STREET YOUTH SERVICES FUNDS	40,000	41,230	-1,230
333.16.50	OFF JUV JUSTICE DSHS/DGS	12,000	10,086	1,914
334.01.20	BECCA BILL FUNDING	64,200	60,972	3,228
334.04.60	DEPT OF SOCIAL AND HEALTH SERVICES	266,400	178,388	88,012
336.04.61	JUVENILE DIAGNOSTICS	16,000	13,600	2,400
338.27.00	INTERGOVENMENTAL REV / HUMAN SERVICES	5,000	512	4,488
342.70.00	MISC EDUCATION CLASS FEES	1,000	1,165	-165
347.30.00	ROPES COURSE USE FEE	500	5,435	-4,935
367.00.00	PRIVATE CONTRIBUTIONS FEE	500	3,000	-2,500
369.00.00	OTHER MISCELLANEOUS REVENUE	2,600	8,592	-5,992
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	483,200	455,931	27,269
126	MILL CREEK FLOOD CONTROL			
308.00.00	BEGINNING FUND BALANCE	907,749	907,749	0
311.10.00	REAL & PERS PROP TAX	50,000	49,810	190
361.10.00	INVESTMENT INTEREST	5,000	5,896	-896
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	962,749	963,454	-705
127	STORMWATER MGMT UTILITY DIST			
334.03.10	DEPT OF ECOLOGY	50,000	50,000	0
361.10.00	INVESTMENT INTEREST	0	96	-96
397.00.00	OPERATING TRANSFERS IN	100,000	100,000	0
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	150,000	150,096	-96
132	ELECTION EQUIPMENT RES			
308.00.00	BEGINNING FUND BALANCE	158,000	143,755	14,245
333.39.01	HAVA FUNDING	0	767	-767
369.90.00	OTHER MISC	15,000	16,365	-1,365
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	173,000	160,887	12,113

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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	90,000	106,597	-16,597
336.00.97	REET ELECTRONIC TECHNOLOGY	24,000	13,385	10,615
361.10.00	INVESTMENT INTEREST	800	1,229	-429
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	114,800	121,210	-6,410
135	TRIAL COURT IMPROVEMENT FUND			
308.00.00	BEGINNING FUND BALANCE	45,000	44,899	101
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	31,000	36,007	-5,007
338.00.01	CITY OF WALLA WALLA REIMBURSEMENT	0	6,068	-6,068
397.00.00	OPERATING TRANSFERS IN	31,000	31,000	0
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	107,000	117,974	-10,974
136	CURRENT EXP-RETIREMENT FUND			
308.00.00	BEGINNING FUND BALANCE	65,000	154,198	-89,198
361.10.00	INVESTMENT INTEREST	1,500	1,492	8
136	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	66,500	155,690	-89,190
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	77,854	-47,854
369.90.01	EMS LEVY	123,758	112,347	11,411
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	153,758	190,201	-36,443
147	EMS TAXES			
308.00.00	BEGINNING FUND BALANCE	30,000	27,366	2,634
311.10.00	REAL & PERS PROP TAX	2,493,992	2,343,070	150,922
312.10.00	PRIVATE TIMBER HARVEST TAXES	0	167	-167
318.20.00	LEASEHOLD EXCISE TAX	5,631	13,776	-8,145
332.15.60	U S FISH & WILDLIFE SERVICE	308	0	308
337.09.00	IN LIEU TAXES - LOCAL	69	73	-4
147	EMS TAXES REVENUE SUBTOTAL	2,530,000	2,384,452	145,548
148	911 ENHNCD/PUB COM BLDG			
308.00.00	BEGINNING FUND BALANCE	0	8	-8
317.41.00	ENHNCD 911/SWITCHED ACCESS LINES	194,140	132,851	61,289
317.42.00	ENHNCD 911/WIRELESS ACCESS LINES	216,690	209,929	6,761
334.01.80	WIRELESS OPERATIONS	292,916	376,142	-83,226
369.90.00	OTHER MISC	0	167	-167

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148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	703,746	719,097	-15,351
150	WWCO PUBLIC FAC IMPROV FUND			
308.00.00	BEGINNING FUND BALANCE	1,390,000	2,224,590	-834,590
313.18.00	DISTRESSED COUNTY	525,000	652,587	-127,587
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	1,915,000	2,877,177	-962,177
151	COMMUNITY OUTREACH			
308.00.00	BEGINNING FUND BALANCE	285,000	286,362	-1,362
361.10.00	INVESTMENT INTEREST	1,542	3,000	-1,458
151	COMMUNITY OUTREACH REVENUE SUBTOTAL	286,542	289,362	-2,820
152	INVESTMENT POOL			
308.00.00	BEGINNING FUND BALANCE	25,000	49,784	-24,784
361.19.00	INVESTMENT FEES	40,000	35,695	4,305
369.90.00	OTHER MISC	2,000,000	0	2,000,000
381.20.00	LOAN REPAYMENT RECEIVED	0	253,298	-253,298
152	INVESTMENT POOL REVENUE SUBTOTAL	2,065,000	338,777	1,726,223
153	CE MEDICAL INSURANCE RESERVE			
308.00.00	BEGINNING FUND BALANCE	750,000	755,632	-5,632
361.10.00	INVESTMENT INTEREST	0	7,622	-7,622
153	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	750,000	763,254	-13,254
154	LEOFF I FUND			
308.00.00	BEGINNING FUND BALANCE	0	150,000	-150,000
361.10.00	INVESTMENT INTEREST	0	1,598	-1,598
154	LEOFF I FUND REVENUE SUBTOTAL	0	151,598	-151,598
155	WW CO WATERSHED PLANNING			
308.00.00	BEGINNING FUND BALANCE	50,000	60,688	-10,688
333.15.61	FISH & WILDLIFE SEC 6	20,400	0	20,400
334.02.70	WA ST SRSRB COORDINATION	1,000	0	1,000
334.04.20	WA CTED - WWCC WATER CENTER	1,000	0	1,000
369.00.00	OTHER MISCELLANEOUS REVENUE	100	0	100
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	72,500	60,688	11,812
160	WW CO LOW INCOME HOUSING			
308.00.00	BEGINNING FUND BALANCE	238,269	220,930	17,339
341.26.00	CO PORTION LOW INCOME HOUSING FEE	60,000	46,387	13,613
341.27.00	COUNTY PORTION HOMELESS HOUSING	187,000	200,338	-13,338
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	485,269	467,655	17,614
190	JAIL INMATE WELFARE			
308.00.00	BEGINNING FUND BALANCE	80,540	115,285	-34,745
361.10.00	INVESTMENT INTEREST	25	26	-1

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367.00.00	PRIVATE CONTRIBUTIONS FEE	12,000	28,494	-16,494
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	92,565	143,805	-51,240
191	REWARD			
308.00.00	BEGINNING FUND BALANCE	1,000	1,000	0
191	REWARD REVENUE SUBTOTAL	1,000	1,000	0
192	DARE/GREAT PROGRAMS			
308.00.00	BEGINNING FUND BALANCE	4,919	4,671	248
367.00.00	PRIVATE CONTRIBUTIONS FEE	0	100	-100
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	4,919	4,771	148
203	JUVENILE DETENTION DEBT SERV			
308.00.00	BEGINNING FUND BALANCE	0	25,779	-25,779
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	0	353,844	-353,844
337.09.00	IN LIEU TAXES - LOCAL	0	11	-11
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	379,634	-379,634
300	LAW & JUSTICE BUILDING			
308.00.00	BEGINNING FUND BALANCE	570,000	468,151	101,849
397.00.00	OPERATING TRANSFERS IN	260,000	260,000	0
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	830,000	728,151	101,849
301	CURRENT EXPENSE BUILDING			
308.00.00	BEGINNING FUND BALANCE	1,000,000	-1,137,099	2,137,099
317.34.00	REET	180,000	126,546	53,454
334.02.10	GRANT DEPT OF AG LOT #5	40,000	17,668	22,332
361.10.00	INVESTMENT INTEREST	14,000	15,356	-1,356
397.00.00	OPERATING TRANSFERS IN	179,100	179,100	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	1,413,100	-798,429	2,211,529
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
308.00.00	BEGINNING FUND BALANCE	0	3,263	-3,263
361.10.00	INVESTMENT INTEREST	0	35	-35
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	0	3,297	-3,297
305	PUBLIC COMMUNICATIONS BLDG			
308.00.00	BEGINNING FUND BALANCE	28,000	26,169	1,831
362.50.00	911 PUB COM BLDG	10,000	10,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	38,000	36,169	1,831
306	CAPITAL IMPROVEMENTS			
308.00.00	BEGINNING FUND BALANCE	496,300	688,222	-191,922

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361.10.00	INVESTMENT INTEREST	6,500	7,328	-828
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	502,800	695,549	-192,749
307	CE VEHICLE			
308.00.00	BEGINNING FUND BALANCE	330,000	341,633	-11,633
361.10.00	INVESTMENT INTEREST	4,800	3,639	1,161
307	CE VEHICLE REVENUE SUBTOTAL	334,800	345,272	-10,472
319	HUMAN SERVICES CAPITAL PROJECTS			
308.00.00	BEGINNING FUND BALANCE	1,404,872	1,404,871	1
361.10.00	INVESTMENT INTEREST	12,500	12,303	197
369.90.00	MISCELLANEOUS REVENUE - OTHER	50,000	50,000	0
391.80.00	LOAN PROCEEDS	2,000,000	2,000,000	0
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	3,467,372	3,467,174	198
502	EQUIP RENTAL & REVOLVING			
308.00.00	BEGINNING FUND BALANCE	2,339,132	8,726,499	-6,387,367
333.97.03	DISASTER GRANT	0	3,226	-3,226
349.00.01	EQUIPMENT RENTAL	2,085,000	1,826,669	258,331
349.00.03	CENTRAL STORES SERVICES	996,000	723,593	272,407
349.00.04	MECHANICAL SHOP	9,600	14,858	-5,258
349.00.06	PITS & QUARRIES	0	405	-405
361.10.00	INVESTMENT INTEREST	10,000	12,355	-2,355
389.00.00	OTHER NON-REVENUES	0	-2,620	2,620
395.40.00	DISPOSITION OF CAPITAL ASSETS	340,000	126,558	213,442
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,779,732	11,431,542	-5,651,810
503	RISK MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	115,000	111,236	3,764
363.00.00	INSURANCE PREMIUMS AND RECOVERIES	450,000	420,290	29,710
365.80.00	CURRENT EXPENSE DEDUCTIBLE	180,000	120,542	59,458
389.00.00	OTHER NON-REVENUE-SPEC EVENT PREM	1,500	1,623	-123
397.00.00	OPERATING TRANSFER IN	75,000	75,000	0
503	RISK MANAGEMENT REVENUE SUBTOTAL	821,500	728,690	92,810
504	CO UNEMPLOYMENT COMP			
308.00.00	BEGINNING FUND BALANCE	5,500	5,505	-5
366.50.00	INTERFUND REIMBURSEMENTS	100,000	54,132	45,868
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	105,500	59,637	45,863
505	TECHNOLOGY SERVICES			
308.00.00	BEGINNING FUND BALANCE	100,000	444,131	-344,131
348.80.01	CURRENT EXPENSE CHARGES	500,596	500,596	0
348.80.25	COURT SERVICES	23,667	23,667	0
348.80.32	EMERGENCE MANAGEMENT	8,931	8,931	0
348.80.35	EMS	2,008	2,008	0
348.80.40	ENGINEERS	27,727	27,727	0

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348.80.45	W W FRONTIER DAYS	1,728	1,728	0
348.80.50	PUBLIC HEALTH	21,154	21,154	0
348.80.52	HUMAN SERVICES	36,241	36,241	0
348.80.55	COMMUNITY DEVELOPMENT	12,542	12,542	0
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	143	143	0
369.90.00	OTHER MISC	0	556	-556
395.40.00	DISPOSITION OF CAPITAL ASSETS	0	-2,972	2,972
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	734,737	1,076,451	-341,714
506	1993 CENTRAL SERVICES CAP FUND			
308.00.00	BEGINNING FUND BALANCE	350,000	406,242	-56,242
397.00.00	OPERATING TRANSFERS IN - TECH SERVICES	40,000	50,000	-10,000
506	1993 CENTRAL SERVICES CAP FUND REVENUE SUBTOTAL	390,000	456,242	-66,242
628	WW NOXIOUS WEED CNTL			
308.00.00	BEGINNING FUND BALANCE	40,000	75,863	-35,863
311.10.00	REAL & PERS PROP TAX	32,000	31,571	429
343.16.00	WEED CONTROL SERVICE FEES	0	65	-65
361.10.00	INVESTMENT INTEREST	0	177	-177
369.90.00	OTHER MISC	200	365	-165
628	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	72,200	108,041	-35,841
		82,563,179	84,780,578	-2,217,399

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010	CURRENT EXPENSE			
00058	58-CURRENT EXP END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,832,078	4,788,186	-956,108
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	3,832,078	4,788,186	-956,108
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	72,288	71,779	509
571.20.13	EXTRA LABOR	10,865	8,429	2,436
571.20.21	OTHER BENEFITS	19,029	19,544	-515
571.20.31	OFFICE & OPERATING SUPPLIES	8,000	8,930	-930
571.20.41	PROFESSIONAL SERVICES	39,615	39,615	0
571.20.42	COMMUNICATIONS	2,930	3,417	-487
571.20.43	TRAVEL	2,500	854	1,646
571.20.45	OPERATING RENTALS & LEASES	1,000	910	90
571.20.48	REPAIRS & MAINTENANCE	3,600	3,825	-225
571.20.49	MISCELLANEOUS	5,950	3,765	2,185
00100	100 - AGRICULTURIST SUBTOTAL	165,777	161,068	4,709
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	1,700	1,625	75
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,700	1,625	75
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	574,741	574,039	702
514.24.21	OTHER BENEFITS	198,606	208,822	-10,216
514.24.31	OFFICE & OPERATING SUPPLIES	6,000	4,966	1,034
514.24.32	FUEL CONSUMED	2,500	1,943	557
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,642	-1,642
514.24.42	COMMUNICATIONS	9,370	9,041	329
514.24.43	TRAVEL	3,000	2,263	737
514.24.44	ADVERTISING	600	0	600
514.24.45	OPERATING RENTALS & LEASES	2,000	1,874	126
514.24.46	INSURANCE	4,000	2,868	1,132
514.24.48	REPAIRS & MAINTENANCE	47,300	43,968	3,332
514.24.49	MISCELLANEOUS	9,487	7,235	2,252
594.14.64	MAJOR EQUIPMENT	37,400	36,123	1,277
00400	400 - ASSESSOR SUBTOTAL	895,004	894,785	219
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	304,768	304,741	27
514.23.21	OTHER BENEFITS	113,446	112,761	685
514.23.31	OFFICE & OPERATING SUPPLIES	9,500	9,066	434
514.23.41	PROFESSIONAL SERVICES	2,000	569	1,431
514.23.42	COMMUNICATIONS	24,000	24,434	-434
514.23.43	TRAVEL	4,000	4,164	-164
514.23.44	ADVERTISING	100	0	100
514.23.45	OPERATING RENTALS & LEASES	300	220	80
514.23.46	INSURANCE	0	595	-595
514.23.48	REPAIRS & MAINTENANCE	10,000	13,072	-3,072
514.23.49	MISCELLANEOUS	2,400	2,850	-450
594.14.64	MAJOR EQUIPMENT	40,000	27,645	12,355

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00500	500 - AUDITOR SUBTOTAL	510,514	500,116	10,398
00510	510 - ELECTIONS			
511.70.11	REGULAR SALARIES & WAGES	44,847	42,795	2,052
511.70.13	EXTRA LABOR	0	633	-633
511.70.21	OTHER BENEFITS	17,648	17,856	-208
511.70.31	OFFICE & OPERATING SUPPLIES	71,000	52,354	18,646
511.70.41	PROFESSIONAL SERVICES	20,000	19,058	942
511.70.42	COMMUNICATIONS	22,000	19,491	2,509
511.70.43	TRAVEL	4,000	3,961	39
511.70.44	ADVERTISING	3,000	2,685	315
511.70.45	OPERATING RENTALS & LEASES	300	110	190
511.70.48	REPAIRS & MAINTENANCE	25,000	20,459	4,541
511.70.49	MISCELLANEOUS	23,400	26,807	-3,407
00510	510 - ELECTIONS SUBTOTAL	231,195	206,210	24,985
00520	520 - VOTER REGISTRATION			
511.80.11	REGULAR SALARIES & WAGES	67,989	63,041	4,948
511.80.13	EXTRA LABOR	6,000	1,842	4,158
511.80.21	OTHER BENEFITS	24,093	24,714	-621
511.80.31	OFFICE & OPERATING SUPPLIES	3,000	2,615	385
511.80.41	PROFESSIONAL SERVICES	0	225	-225
511.80.42	COMMUNICATIONS	5,500	7,070	-1,570
511.80.43	TRAVEL	1,000	626	374
511.80.48	REPAIRS & MAINTENANCE	17,000	17,644	-644
511.80.49	MISCELLANEOUS	0	296	-296
00520	520 - VOTER REGISTRATION SUBTOTAL	124,582	118,072	6,510
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	13,193	12,494	699
514.24.21	OTHER BENEFITS	4,631	4,583	48
514.24.31	OFFICE & OPERATING SUPPLIES	150	119	31
514.24.42	COMMUNICATIONS	100	26	74
514.24.43	TRAVEL	300	0	300
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	18,374	17,222	1,152
00800	800 - CIVIL SERVICE COMMISSION			
516.20.31	OFFICE & OPERATING SUPPLIES	100	0	100
516.20.41	PROFESSIONAL SERVICES	2,300	1,050	1,250
516.20.44	ADVERTISING	600	0	600
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	3,000	1,050	1,950
00900	900 - CLERK			
514.30.11	REGULAR SALARIES & WAGES	313,492	313,028	464
514.30.13	EXTRA LABOR	8,500	11,335	-2,835
514.30.21	OTHER BENEFITS	118,574	118,097	477
514.30.31	OFFICE & OPERATING SUPPLIES	10,000	8,551	1,449
514.30.35	SMALL TOOLS AND MINOR EQUIPMENT	0	796	-796
514.30.42	COMMUNICATIONS	9,500	10,642	-1,142
514.30.43	TRAVEL	5,500	2,565	2,935
514.30.46	INSURANCE	0	1,785	-1,785
514.30.48	REPAIRS & MAINTENANCE	8,700	6,729	1,972

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514.30.49	MISCELLANEOUS	3,750	2,208	1,542
594.14.64	MAJOR EQUIPMENT	1,000	0	1,000
00900	900 - CLERK SUBTOTAL	479,016	475,733	3,283
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	270,281	270,277	4
511.60.21	OTHER BENEFITS	74,281	76,747	-2,466
511.60.31	OFFICE & OPERATING SUPPLIES	2,800	2,095	705
511.60.42	COMMUNICATIONS	3,190	1,993	1,197
511.60.43	TRAVEL	6,500	3,394	3,106
511.60.44	ADVERTISING	1,500	2,023	-523
511.60.48	REPAIRS & MAINTENANCE	2,690	2,552	138
511.60.49	MISCELLANEOUS	500	2,339	-1,839
01000	1000 - COMMISSIONERS SUBTOTAL	361,742	361,420	322
01010	1010-COMMISS CDBG GRANT			
511.60.41	PROFESSIONAL SERVICES	800,000	55,197	744,803
01010	1010-COMMISS CDBG GRANT SUBTOTAL	800,000	55,197	744,803
01015	1015 - FAIR MANAGER			
514.23.11	REGULAR SALARIES & WAGES	68,966	68,966	0
514.23.21	OTHER BENEFITS	18,338	18,071	267
01015	1015 - FAIR MANAGER SUBTOTAL	87,304	87,037	267
01020	1020-PERSONNEL			
516.20.11	REGULAR SALARIES & WAGES	104,289	104,286	3
516.20.21	OTHER BENEFITS	30,519	32,450	-1,931
516.20.31	OFFICE & OPERATING SUPPLIES	1,500	1,869	-369
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	500	1,445	-945
516.20.41	PROFESSIONAL SERVICES	10,000	8,486	1,514
516.20.42	COMMUNICATIONS	980	493	487
516.20.43	TRAVEL	2,000	2,243	-243
516.20.44	ADVERTISING	500	0	500
516.20.48	REPAIRS & MAINTENANCE	2,200	2,872	-672
516.20.49	MISCELLANEOUS	4,000	1,517	2,483
516.20.69	OTHER EQUIPMENT	500	0	500
01020	1020-PERSONNEL SUBTOTAL	156,988	155,661	1,327
01025	1025-PUBLIC RECORDS			
516.20.11	REGULAR SALARIES & WAGES	53,500	36,878	16,622
516.20.21	OTHER BENEFITS	15,311	12,961	2,350
516.20.31	OFFICE & OPERATING SUPPLIES	250	440	-190
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	314	1,686
516.20.42	COMMUNICATIONS	350	116	234
516.20.43	TRAVEL	500	201	299
516.20.48	REPAIRS & MAINTENANCE	250	0	250
516.20.49	MISCELLANEOUS	150	95	55
01025	1025-PUBLIC RECORDS SUBTOTAL	72,311	51,004	21,307
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	67,500	80,652	-13,152
521.10.31	OFFICE & OPERATING SUPPLIES	15,000	9,094	5,906

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521.10.41	PROFESSIONAL SERVICES	22,000	10,774	11,226
01030	1030 - COMM - LEOFF I SUBTOTAL	104,500	100,520	3,980
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	123,100	100,386	22,714
01100	1100 - BURN CONTROL SUBTOTAL	123,100	100,386	22,714
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	45,500	45,500	0
563.20.13	EXTRA LABOR	17,059	16,379	680
563.20.21	OTHER BENEFITS	18,822	18,029	793
563.20.31	OFFICE & OPERATING SUPPLIES	2,000	358	1,642
563.20.32	FUEL CONSUMED	3,874	3,546	328
563.20.35	SMALL TOOLS AND MINOR EQUIPMENT	750	0	750
563.20.41	PROFESSIONAL SERVICES	93,089	87,462	5,627
563.20.42	COMMUNICATIONS	4,500	3,324	1,176
563.20.43	TRAVEL	750	0	750
563.20.46	INSURANCE	844	1,184	-340
563.20.48	REPAIRS & MAINTENANCE	2,700	4,462	-1,762
563.20.49	MISCELLANEOUS	1,350	198	1,152
01200	1200 - CORONER SUBTOTAL	191,238	180,443	10,795
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	245,530	248,236	-2,706
518.30.12	OVERTIME	2,500	408	2,092
518.30.13	EXTRA LABOR	10,400	6,927	3,473
518.30.21	OTHER BENEFITS	92,035	99,129	-7,094
518.30.22	UNIFORM & CLOTHING	1,500	0	1,500
518.30.31	OFFICE & OPERATING SUPPLIES	32,750	37,771	-5,021
518.30.32	FUEL CONSUMED	840	1,004	-164
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000	2,844	156
518.30.42	COMMUNICATIONS	7,600	6,783	817
518.30.43	TRAVEL	500	273	227
518.30.47	PUBLIC UTILITIES SERVICES	203,850	200,658	3,192
518.30.48	REPAIRS & MAINTENANCE	109,500	105,500	4,000
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	710,005	709,533	472
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	481,666	476,822	4,844
512.40.12	OVERTIME	7,950	4,353	3,597
512.40.13	EXTRA LABOR	9,540	2,168	7,373
512.40.21	OTHER BENEFITS	139,465	144,200	-4,735
512.40.31	OFFICE & OPERATING SUPPLIES	13,840	15,917	-2,077
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	9,000	8,709	291
512.40.41	PROFESSIONAL SERVICES	19,080	7,600	11,480
512.40.42	COMMUNICATIONS	8,480	5,104	3,376
512.40.43	TRAVEL	3,500	1,349	2,151
512.40.44	ADVERTISING	300	977	-677
512.40.48	REPAIRS & MAINTENANCE	6,500	5,014	1,486
512.40.49	MISCELLANEOUS	15,340	5,764	9,576
512.40.95	INTERFUND OPERATING RENTALS/LEASE	0	56	-56

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01600	1600 - DISTRICT COURT-WW SUBTOTAL	714,661	678,032	36,629
01700	1700 - HORTI PEST/DISEASE BRD			
531.90.31	OFFICE & OPERATING SUPPLIES	1,225	1,962	-737
531.90.41	PROFESSIONAL SERVICES	2,000	1,881	119
531.90.42	COMMUNICATIONS	200	0	200
531.90.43	TRAVEL	400	0	400
531.90.44	ADVERTISING	100	0	100
531.90.49	MISCELLANEOUS	100	0	100
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	4,025	3,843	182
03000	3000 - INDIGENT LEGAL SERVICES			
515.10.41	PROFESSIONAL SERVICES	710,399	689,172	21,227
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	710,399	689,172	21,227
03100	3100 - LAW LIBRARY			
512.70.11	REGULAR SALARIES & WAGES	11,676	11,676	0
512.70.21	OTHER BENEFITS	1,577	1,578	-1
512.70.31	OFFICE & OPERATING SUPPLIES	35,280	33,724	1,556
512.70.42	COMMUNICATIONS	50	0	50
03100	3100 - LAW LIBRARY SUBTOTAL	48,583	46,979	1,604
03200	3200 - MISCELLANEOUS			
519.90.21	OTHER BENEFITS	34,600	17,403	17,197
519.90.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
519.90.32	FUEL CONSUMED	750	854	-104
519.90.41	PROFESSIONAL SERVICES	10,000	10,000	0
519.90.45	OPERATING RENTALS & LEASES	3,205	9,152	-5,947
519.90.46	INSURANCE	335,000	329,427	5,573
519.90.48	REPAIRS & MAINTENANCE	875	1,094	-219
519.90.49	MISCELLANEOUS	163,710	165,485	-1,775
519.90.91	INTERFUND PROFESSIONAL SERVICES	500,596	500,596	0
594.19.62	BUILDINGS	82,938	82,937	1
594.19.64	MAJOR EQUIPMENT	16,838	16,838	0
03200	3200 - MISCELLANEOUS SUBTOTAL	1,149,512	1,133,785	15,727
03300	3300 - PROSECUTING ATTORNEY			
515.20.11	REGULAR SALARIES & WAGES	724,617	714,098	10,519
515.20.13	EXTRA LABOR	16,000	11,932	4,068
515.20.21	OTHER BENEFITS	198,378	205,753	-7,375
515.20.31	OFFICE & OPERATING SUPPLIES	12,000	12,873	-873
515.20.41	PROFESSIONAL SERVICES	54,400	55,500	-1,100
515.20.42	COMMUNICATIONS	5,500	4,116	1,384
515.20.43	TRAVEL	7,000	3,881	3,119
515.20.44	ADVERTISING	5,000	0	5,000
515.20.45	OPERATING RENTALS & LEASES	1,500	716	785
515.20.48	REPAIRS & MAINTENANCE	15,000	4,367	10,633
515.20.49	MISCELLANEOUS	8,500	7,168	1,332
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,047,895	1,020,403	27,492
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	161,024	160,444	580

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521.10.21	OTHER BENEFITS	33,185	32,976	209
521.10.31	OFFICE & OPERATING SUPPLIES	500	161	339
521.10.41	PROFESSIONAL SERVICES	6,500	3,883	2,617
521.10.43	TRAVEL	3,300	1,000	2,300
521.10.45	OPERATING RENTALS & LEASES	100	0	100
521.10.48	REPAIRS & MAINTENANCE	700	0	700
521.10.49	MISCELLANEOUS	3,200	1,564	1,636
03400	3400 - SHERIFF-ADMINSTRATION SUBTOTAL	208,509	200,029	8,480
03410	3410-SHERIFF-INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	135,406	134,906	500
521.21.12	OVERTIME	3,000	2,324	676
521.21.21	OTHER BENEFITS	42,879	38,604	4,275
521.21.22	UNIFORM & CLOTHING	600	347	253
521.21.31	OFFICE & OPERATING SUPPLIES	1,250	574	676
521.21.41	PROFESSIONAL SERVICES	1,000	846	154
521.21.42	COMMUNICATIONS	1,000	722	278
521.21.43	TRAVEL	700	0	700
521.21.49	MISCELLANEOUS	200	75	125
03410	3410-SHERIFF-INVESTIGATION SUBTOTAL	186,035	178,398	7,637
03415	3415-SHER DRUG PILOT PROG			
521.22.11	REGULAR SALARIES & WAGES	68,145	68,208	-63
521.22.12	OVERTIME	2,000	3,301	-1,301
521.22.21	OTHER BENEFITS	24,742	28,002	-3,260
03415	3415-SHER DRUG PILOT PROG SUBTOTAL	94,887	99,510	-4,623
03420	3420-SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	771,366	724,279	47,087
521.22.12	OVERTIME	57,500	40,893	16,607
521.22.21	OTHER BENEFITS	287,378	262,448	24,930
521.22.22	UNIFORM & CLOTHING	7,500	4,691	2,809
521.22.31	OFFICE & OPERATING SUPPLIES	14,000	10,987	3,013
521.22.32	FUEL CONSUMED	100,500	95,275	5,225
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	950	-950
521.22.41	PROFESSIONAL SERVICES	3,000	1,599	1,401
521.22.42	COMMUNICATIONS	22,000	22,856	-856
521.22.43	TRAVEL	1,000	0	1,000
521.22.45	OPERATING RENTALS & LEASES	3,000	0	3,000
521.22.46	INSURANCE	47,000	30,322	16,678
521.22.48	REPAIRS & MAINTENANCE	45,000	47,410	-2,410
521.22.49	MISCELLANEOUS	750	95	655
521.22.64	MAJOR EQUIPMENT	1,200	0	1,200
594.21.64	MAJOR EQUIPMENT	13,000	2,905	10,095
03420	3420-SHERIFF-PATROL SUBTOTAL	1,374,194	1,244,708	129,486
03430	3430-SHERIFF-SPECIAL UNITS			
521.22.11	REGULAR SALARIES & WAGES	60,286	59,698	588
521.22.12	OVERTIME	1,000	1,320	-320
521.22.21	OTHER BENEFITS	23,730	18,725	5,005
521.22.22	UNIFORM & CLOTHING	200	0	200

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03430	3430-SHERIFF-SPECIAL UNITS SUBTOTAL	85,216	79,743	5,473
03445	3445-SHERIFF - TRAFFIC			
521.22.11	REGULAR SALARIES & WAGES	111,456	108,049	3,407
521.22.12	OVERTIME	4,000	2,973	1,027
521.22.21	OTHER BENEFITS	46,345	38,993	7,352
03445	3445-SHERIFF - TRAFFIC SUBTOTAL	161,801	150,015	11,786
03450	3450-SHERIFF-TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	10,000	7,884	2,116
521.40.43	TRAVEL	11,000	6,043	4,957
521.40.49	MISCELLANEOUS	8,700	2,635	6,065
03450	3450-SHERIFF-TRAINING SUBTOTAL	29,700	16,562	13,138
03460	3460-SHERIFF-FACILITIES			
521.50.11	REGULAR SALARIES & WAGES	1,041,689	1,011,996	29,693
521.50.12	OVERTIME	58,000	55,772	2,228
521.50.21	OTHER BENEFITS	379,165	384,801	-5,636
521.50.22	UNIFORM & CLOTHING	5,000	1,476	3,524
521.50.31	OFFICE & OPERATING SUPPLIES	230,750	245,524	-14,774
521.50.32	FUEL CONSUMED	9,000	6,191	2,809
521.50.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,856	-1,856
521.50.41	PROFESSIONAL SERVICES	117,506	151,809	-34,303
521.50.42	COMMUNICATIONS	1,750	2,101	-351
521.50.43	TRAVEL	2,000	1,212	788
521.50.46	INSURANCE	3,000	745	2,255
521.50.48	REPAIRS & MAINTENANCE	40,750	20,239	20,511
521.50.49	MISCELLANEOUS	1,500	500	1,000
594.21.64	MAJOR EQUIPMENT	10,000	1,050	8,950
03460	3460-SHERIFF-FACILITIES SUBTOTAL	1,900,110	1,885,273	14,837
03470	3470-SHERIFF-CIVIL PROCESS			
521.90.31	OFFICE & OPERATING SUPPLIES	1,000	669	331
521.90.42	COMMUNICATIONS	375	0	375
521.90.48	REPAIRS & MAINTENANCE	200	0	200
521.90.49	MISCELLANEOUS	100	0	100
03470	3470-SHERIFF-CIVIL PROCESS SUBTOTAL	1,675	669	1,006
03480	3480-SHERIFF-COMMUNICATIONS			
528.80.11	REGULAR SALARIES & WAGES	139,920	146,425	-6,505
528.80.12	OVERTIME	2,000	1,622	378
528.80.21	OTHER BENEFITS	48,843	52,071	-3,228
528.80.22	UNIFORM & CLOTHING	400	0	400
528.80.31	OFFICE & OPERATING SUPPLIES	6,000	4,206	1,794
528.80.42	COMMUNICATIONS	16,000	11,824	4,176
528.80.45	OPERATING RENTALS & LEASES	500	0	500
528.80.48	REPAIRS & MAINTENANCE	12,720	14,622	-1,902
03480	3480-SHERIFF-COMMUNICATIONS SUBTOTAL	226,383	230,770	-4,387
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	288,458	287,229	1,229
512.21.21	OTHER BENEFITS	35,951	35,613	338

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512.21.31	OFFICE & OPERATING SUPPLIES	24,415	29,382	-4,967
512.21.41	PROFESSIONAL SERVICES	226,254	263,017	-36,763
512.21.42	COMMUNICATIONS	4,016	1,646	2,370
512.21.43	TRAVEL	4,240	2,580	1,661
512.21.46	INSURANCE	706	632	74
512.21.48	REPAIRS & MAINTENANCE	8,480	6,036	2,444
512.21.49	MISCELLANEOUS	70,101	35,739	34,362
03700	3700 - SUPERIOR COURT SUBTOTAL	662,621	661,873	748
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	233,575	232,495	1,080
514.22.13	EXTRA LABOR	2,200	0	2,200
514.22.21	OTHER BENEFITS	76,066	82,755	-6,689
514.22.31	OFFICE & OPERATING SUPPLIES	12,000	14,469	-2,469
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	3,476	3,476	0
514.22.41	PROFESSIONAL SERVICES	9,000	5,789	3,211
514.22.42	COMMUNICATIONS	18,600	17,219	1,381
514.22.43	TRAVEL	5,000	4,618	382
514.22.44	ADVERTISING	50	0	50
514.22.46	INSURANCE	0	750	-750
514.22.48	REPAIRS & MAINTENANCE	44,000	37,056	6,944
514.22.49	MISCELLANEOUS	2,300	4,202	-1,902
594.14.64	MAJOR EQUIPMENT	89,881	89,881	0
03800	3800 - TREASURER SUBTOTAL	496,148	492,710	3,438
03900	3900 - TRANSFERS			
597.00.49	MISCELLANEOUS	1,572,299	1,569,637	2,662
03900	3900 - TRANSFERS SUBTOTAL	1,572,299	1,569,637	2,662
010	CURRENT EXPENSE EXPENDITURE TOTAL	19,552,070	19,356,368	195,702
101	COMMUNITY DEVELOPMENT			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	411,779	386,444	25,335
558.60.12	OVERTIME	1,750	5,103	-3,353
558.60.13	EXTRA LABOR	6,000	3,231	2,769
558.60.21	OTHER BENEFITS	125,916	120,214	5,702
558.60.31	OFFICE & OPERATING SUPPLIES	9,750	6,658	3,092
558.60.32	FUEL CONSUMED	5,000	5,913	-913
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	774	226
558.60.41	PROFESSIONAL SERVICES	87,000	56,747	30,253
558.60.42	COMMUNICATIONS	8,000	5,673	2,327
558.60.43	TRAVEL	2,250	1,986	264
558.60.44	ADVERTISING	29,000	25,577	3,423
558.60.45	OPERATING RENTALS & LEASES	9,600	5,551	4,049
558.60.46	INSURANCE	5,000	9,214	-4,214
558.60.48	REPAIRS & MAINTENANCE	17,000	15,099	1,901

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558.60.49	MISCELLANEOUS	10,000	11,522	-1,522
558.60.91	INTERFUND PROFESSIONAL SERVICES	11,000	23,102	-12,102
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	740,045	682,808	57,237
10198	10100-GROWTH MNGMT END FND BAL			
508.00.00	ENDING FUND BALANCE	20,000	264,035	-244,035
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	20,000	264,035	-244,035
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	760,045	946,843	-186,798
102	WASTE MANAGEMENT			
10200	10200 - WASTE MANAGEMENT			
558.60.21	OTHER BENEFITS	400	0	400
558.60.32	FUEL CONSUMED	3,750	0	3,750
558.60.42	COMMUNICATIONS	10	0	10
558.60.49	MISCELLANEOUS	2,000	0	2,000
10200	10200 - WASTE MANAGEMENT SUBTOTAL	6,160	0	6,160
10201	COMMUNITY LITTER CLEANUP PROGRAM			
558.60.11	REGULAR SALARIES & WAGES	2,000	1,215	785
558.60.21	OTHER BENEFITS	1,567	997	570
558.60.31	OFFICE & OPERATING SUPPLIES	0	4	-4
558.60.32	FUEL CONSUMED	2,700	2,065	635
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	494	506
558.60.49	MISCELLANEOUS	1,700	2,606	-906
558.60.91	INTERFUND PROFESSIONAL SERVICES	25,000	16,303	8,697
10201	COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL	33,967	23,683	10,284
10298	10200 WASTE MANAGEMENT			
508.00.00	ENDING FUND BALANCE	41,584	55,269	-13,685
10298	10200 WASTE MANAGEMENT SUBTOTAL	41,584	55,269	-13,685
102	WASTE MANAGEMENT EXPENDITURE TOTAL	81,711	78,951	2,760
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	121,100	111,073	10,027
525.60.12	OVERTIME	2,000	125	1,875
525.60.21	OTHER BENEFITS	43,413	40,631	2,782
525.60.31	OFFICE & OPERATING SUPPLIES	6,065	5,622	443
525.60.32	FUEL CONSUMED	700	645	55
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	11,593	8,991	2,602
525.60.41	PROFESSIONAL SERVICES	7,872	13,501	-5,629
525.60.42	COMMUNICATIONS	39,336	12,620	26,716
525.60.43	TRAVEL	8,000	6,789	1,211
525.60.44	ADVERTISING	2,000	1,202	798
525.60.45	OPERATING RENTALS & LEASES	7,238	5,567	1,671
525.60.46	INSURANCE	2,200	3,221	-1,021
525.60.48	REPAIRS & MAINTENANCE	2,000	212	1,788
525.60.49	MISCELLANEOUS	45,700	58,366	-12,666
525.60.91	INTERFUND PROFESSIONAL SERVICES	8,930	11,803	-2,873

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594.25.64	MAJOR EQUIPMENT	10,000	4,688	5,312
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	318,147	285,055	33,092
10398	10300 -EMER MNGMT END FUND BAL			
508.00.00	ENDING FUND BALANCE	35,000	110,426	-75,426
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	35,000	110,426	-75,426
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	353,147	395,480	-42,333
104	SHERIFFS BLOCK GRANTS			
10405	2002-LLEBG DISPARITY			
594.21.64	MAJOR EQUIPMENT	22,000	0	22,000
10405	2002-LLEBG DISPARITY SUBTOTAL	22,000	0	22,000
10498	10498 SHERF BLCK GRNT END BAL			
508.00.00	SHERIFF BLOCK GRANT ENDING FUND BAL	18,624	7,779	10,845
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	18,624	7,779	10,845
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	40,624	7,779	32,845
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
521.90.40	SERVICES	8,500	20,503	-12,003
557.30.49	MISCELLANEOUS	20,000	0	20,000
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	28,500	20,503	7,997
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	45,500	72,371	-26,871
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	45,500	72,371	-26,871
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	74,000	92,875	-18,875
107	JUVENILE JUSTICE CENTER			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,194,484	1,177,869	16,615
527.80.12	OVERTIME	38,500	44,122	-5,622
527.80.13	EXTRA LABOR	11,600	3,946	7,654
527.80.14	SHIFT DIFFERENTIAL	4,000	4,186	-186
527.80.21	OTHER BENEFITS	445,687	439,578	6,109
527.80.22	UNIFORM & CLOTHING	4,000	0	4,000
527.80.31	OFFICE & OPERATING SUPPLIES	45,300	39,714	5,586
527.80.32	FUEL CONSUMED	2,000	1,824	176
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	100	4,568	-4,468
527.80.41	PROFESSIONAL SERVICES	73,000	51,378	21,622
527.80.42	COMMUNICATIONS	3,900	3,900	0
527.80.43	TRAVEL	6,000	2,743	3,257
527.80.44	ADVERTISING	1,000	199	801
527.80.45	OPERATING RENTALS & LEASES	10,000	10,123	-123
527.80.46	INSURANCE	47,300	43,687	3,613
527.80.47	PUBLIC UTILITIES SERVICES	50,000	55,326	-5,326
527.80.48	REPAIRS & MAINTENANCE	27,500	16,097	11,403

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527.80.49	MISCELLANEOUS	11,750	12,302	-552
527.80.91	INTERFUND PROFESSIONAL SERVICES	23,667	23,667	0
594.27.64	MAJOR EQUIPMENT	100	0	100
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,999,888	1,935,229	64,659
10798	10700-JUV JUSTICE END FUND BAL			
508.00.00	ENDING FUND BALANCE	97,600	184,716	-87,116
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	97,600	184,716	-87,116
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,097,488	2,119,945	-22,457
108	LAW & JUSTICE			
10800	LAW & JUSTICE			
521.90.11	REGULAR SALARIES & WAGES	829,785	735,310	94,475
521.90.12	OVERTIME	32,000	31,554	446
521.90.13	EXTRA LABOR	37,500	34,712	2,788
521.90.14	SHIFT DIFFERENTIAL - CRT SVCS	750	442	308
521.90.21	OTHER BENEFITS	310,592	274,523	36,069
521.90.31	OFFICE & OPERATING SUPPLIES	3,250	0	3,250
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	3,500	53,793	-50,293
521.90.41	PROFESSIONAL SERVICES	211,934	221,993	-10,059
521.90.43	TRAVEL	5,000	0	5,000
521.90.48	REPAIRS & MAINTENANCE	0	4,701	-4,701
594.21.64	MAJOR EQUIPMENT	134,466	88,890	45,576
597.90.49	MISCELLANEOUS	285,000	285,000	0
10800	LAW & JUSTICE SUBTOTAL	1,853,777	1,730,918	122,859
10898	10898 L & J ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	596,223	932,152	-335,929
10898	10898 L & J ENDING FUND BAL SUBTOTAL	596,223	932,152	-335,929
108	LAW & JUSTICE EXPENDITURE TOTAL	2,450,000	2,663,071	-213,071
109	AUDITORS M & O			
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	3,139	3,149	-10
514.23.13	EXTRA LABOR	13,000	5,803	7,197
514.23.21	OTHER BENEFITS	2,228	1,953	275
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,549	-3,549
514.23.41	PROFESSIONAL SERVICES	30,000	24,902	5,098
514.23.48	REPAIRS & MAINTENANCE	40,500	38,650	1,850
594.14.64	MAJOR EQUIPMENT	30,000	25,439	4,561
10900	AUDITORS M & O SUBTOTAL	118,867	103,447	15,420
10910	AUDITOR'S M&O CO PORTION			
514.23.48	REPAIRS & MAINTENANCE	1,500	0	1,500
514.79.49	MISCELLANEOUS	10,000	0	10,000
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	11,500	0	11,500
10998	10900 - AUD M & O END FUND BAL			
508.00.00	ENDING FUND BALANCE COUNTY PORTION	117,273	147,106	-29,833

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10998	10900 - AUD M & O END FUND BAL SUBTOTAL	117,273	147,106	-29,833
109	AUDITORS M & O EXPENDITURE TOTAL	247,640	250,552	-2,912
110	TREASURERS M & O			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	5,666	4,075	1,591
514.22.13	EXTRA LABOR	9,383	5,070	4,313
514.22.21	OTHER BENEFITS	4,186	1,791	2,395
514.22.41	PROFESSIONAL SERVICES	13,000	13,099	-99
514.22.44	ADVERTISING	2,000	2,287	-287
514.22.49	MISCELLANEOUS	50	0	50
11000	TREASURERS M & O SUBTOTAL	34,285	26,322	7,963
11098	11000 - TREAS M&O END FUND BAL			
508.00.00	ENDING FUND BALANCE	36,125	63,486	-27,361
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	36,125	63,486	-27,361
110	TREASURERS M & O EXPENDITURE TOTAL	70,410	89,807	-19,397
111	PROS VICTIM-WITNESS			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	50,654	47,284	3,370
515.70.21	OTHER BENEFITS	23,282	24,648	-1,366
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	2,026	974
515.70.41	PROFESSIONAL SERVICES	13,000	6,760	6,240
515.70.42	COMMUNICATIONS	1,000	848	152
515.70.43	TRAVEL	8,000	3,131	4,869
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	98,936	84,697	14,239
11198	11100-PROS VIC-WIT END FND BAL			
508.00.00	ENDING FUND BALANCE	4,303	78,038	-73,735
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	4,303	78,038	-73,735
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	103,239	162,735	-59,496
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	170,352	170,067	285
562.00.13	EXTRA LABOR	0	1,979	-1,979
562.00.21	OTHER BENEFITS	49,999	61,050	-11,051
562.00.31	OFFICE & OPERATING SUPPLIES	6,000	6,035	-35
562.00.32	FUEL CONSUMED	684	217	467
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	3,095	-2,095
562.00.41	PROFESSIONAL SERVICES	25,000	12,000	13,000
562.00.42	COMMUNICATIONS	5,635	5,344	291
562.00.43	TRAVEL	6,000	4,254	1,746
562.00.44	ADVERTISING	1,500	1,529	-29
562.00.45	OPERATING RENTALS & LEASES	5,000	1,725	3,275
562.00.46	INSURANCE	31,000	34,803	-3,803
562.00.48	REPAIRS & MAINTENANCE	43,500	56,582	-13,082

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562.00.49	MISCELLANEOUS	20,000	12,342	7,658
562.00.91	INTERFUND PROFESSIONAL SERVICES	25,000	21,154	3,846
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,308	318	990
594.62.64	MAJOR EQUIPMENT	2,000	14,210	-12,210
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	393,978	406,705	-12,727
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	57,900	57,456	444
562.00.21	OTHER BENEFITS	13,866	14,285	-419
562.00.31	OFFICE & OPERATING SUPPLIES	1,300	2,235	-935
562.00.32	FUEL CONSUMED	162	0	162
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	500	361	139
562.00.42	COMMUNICATIONS	3,117	1,514	1,603
562.00.43	TRAVEL	1,000	498	502
562.00.44	ADVERTISING	1,500	707	793
562.00.49	MISCELLANEOUS	3,250	3,697	-447
562.00.95	INTERFUND OPERATING RENTALS/LEASE	366	0	366
594.62.64	MAJOR EQUIPMENT	500	0	500
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	83,461	80,752	2,709
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	31,883	31,670	213
562.00.21	OTHER BENEFITS	8,124	9,189	-1,065
562.00.31	OFFICE & OPERATING SUPPLIES	900	3,871	-2,971
562.00.32	FUEL CONSUMED	324	34	290
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	2,820	-2,670
562.00.42	COMMUNICATIONS	3,392	2,201	1,191
562.00.43	TRAVEL	500	281	219
562.00.44	ADVERTISING	1,000	0	1,000
562.00.45	OPERATING RENTALS & LEASES	0	5,889	-5,889
562.00.48	REPAIRS & MAINTENANCE	18,000	4,547	13,453
562.00.49	MISCELLANEOUS	850	391	459
562.00.95	INTERFUND OPERATING RENTALS/LEASE	930	142	788
594.62.64	MAJOR EQUIPMENT	500	4,454	-3,954
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	66,553	65,488	1,065
11222	MICAH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	114,417	96,049	18,368
562.00.21	OTHER BENEFITS	33,592	28,096	5,496
562.00.31	OFFICE & OPERATING SUPPLIES	5,200	6,179	-979
562.00.32	FUEL CONSUMED	1,119	258	861
562.00.42	COMMUNICATIONS	451	110	341
562.00.43	TRAVEL	3,000	1,522	1,478
562.00.49	MISCELLANEOUS	4,100	3,512	588
562.00.95	INTERFUND OPERATING RENTALS/LEASE	3,184	1,935	1,249
594.62.69	OTHER EQUIPMENT	100	0	100
11222	MICAH PROGRAM SUBTOTAL	165,163	137,661	27,502
11224	ORAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	22,146	22,603	-457
562.00.21	OTHER BENEFITS	10,707	11,337	-630

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562.00.31	OFFICE & OPERATING SUPPLIES	3,250	13,006	-9,756
562.00.32	FUEL CONSUMED	218	77	141
562.00.41	PROFESSIONAL SERVICES	2,000	3,650	-1,650
562.00.42	COMMUNICATIONS	784	429	355
562.00.43	TRAVEL	1,500	1,258	242
562.00.49	MISCELLANEOUS	500	576	-76
562.00.95	INTERFUND OPERATING RENTALS/LEASE	242	244	-2
594.62.69	OTHER EQUIPMENT	100	0	100
11224	ORAL HEALTH PROGRAM SUBTOTAL	41,447	53,179	-11,732
11228	W I C PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	142,591	146,502	-3,911
562.00.21	OTHER BENEFITS	46,525	50,050	-3,525
562.00.31	OFFICE & OPERATING SUPPLIES	550	973	-423
562.00.32	FUEL CONSUMED	365	236	129
562.00.42	COMMUNICATIONS	662	308	354
562.00.43	TRAVEL	100	550	-450
562.00.49	MISCELLANEOUS	355	0	355
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,146	3,412	-2,266
594.62.64	MAJOR EQUIPMENT	500	0	500
11228	W I C PROGRAM SUBTOTAL	192,794	202,031	-9,237
11232	IMMUNIZATION PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	163,788	155,475	8,313
562.00.21	OTHER BENEFITS	55,235	55,007	228
562.00.31	OFFICE & OPERATING SUPPLIES	142,200	112,270	29,930
562.00.32	FUEL CONSUMED	2,243	70	2,173
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	84	-34
562.00.41	PROFESSIONAL SERVICES	3,000	9,319	-6,319
562.00.42	COMMUNICATIONS	514	1,183	-669
562.00.43	TRAVEL	500	5,575	-5,075
562.00.44	ADVERTISING	500	0	500
562.00.48	REPAIRS & MAINTENANCE	900	970	-70
562.00.49	MISCELLANEOUS	1,000	6,357	-5,357
562.00.95	INTERFUND OPERATING RENTALS/LEASE	802	132	670
594.62.64	MAJOR EQUIPMENT	1,000	0	1,000
11232	IMMUNIZATION PROGRAM SUBTOTAL	371,732	346,442	25,290
11233	STD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	12,362	12,217	145
562.00.21	OTHER BENEFITS	3,847	3,983	-136
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	216	784
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	300	6,061	-5,761
562.00.42	COMMUNICATIONS	486	131	355
562.00.49	MISCELLANEOUS	550	500	50
11233	STD PROGRAM SUBTOTAL	18,570	23,107	-4,537
11234	TUBERCULOSIS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	30,197	29,567	630
562.00.21	OTHER BENEFITS	9,812	10,039	-227

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562.00.31	OFFICE & OPERATING SUPPLIES	2,550	2,136	414
562.00.32	FUEL CONSUMED	3,059	39	3,020
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	1,000	795	205
562.00.42	COMMUNICATIONS	15	14	1
562.00.43	TRAVEL	25	81	-56
562.00.49	MISCELLANEOUS	10,025	0	10,025
562.00.95	INTERFUND OPERATING RENTALS/LEASE	348	277	71
11234	TUBERCULOSIS PROGRAM SUBTOTAL	57,056	42,948	14,108
11235	HIV/AIDS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	10,286	12,276	-1,990
562.00.21	OTHER BENEFITS	2,908	3,600	-692
562.00.31	OFFICE & OPERATING SUPPLIES	2,625	5,285	-2,660
562.00.32	FUEL CONSUMED	282	140	142
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	6,000	12,292	-6,292
562.00.42	COMMUNICATIONS	414	193	221
562.00.43	TRAVEL	500	236	264
562.00.49	MISCELLANEOUS	1,000	0	1,000
562.00.95	INTERFUND OPERATING RENTALS/LEASE	960	913	47
11235	HIV/AIDS PROGRAM SUBTOTAL	25,000	34,935	-9,935
11236	CPS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	5,238	0	5,238
562.00.21	OTHER BENEFITS	1,519	0	1,519
562.00.31	OFFICE & OPERATING SUPPLIES	25	0	25
562.00.32	FUEL CONSUMED	76	0	76
562.00.43	TRAVEL	600	0	600
562.00.49	MISCELLANEOUS	150	0	150
562.00.95	INTERFUND OPERATING RENTALS/LEASE	192	0	192
11236	CPS PROGRAM SUBTOTAL	7,800	0	7,800
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.11	REGULAR SALARIES & WAGES	24,544	24,227	317
562.00.21	OTHER BENEFITS	7,631	7,715	-84
562.00.31	OFFICE & OPERATING SUPPLIES	525	634	-109
562.00.32	FUEL CONSUMED	79	0	79
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10	0	10
562.00.42	COMMUNICATIONS	67	114	-47
562.00.43	TRAVEL	25	442	-417
562.00.49	MISCELLANEOUS	100	0	100
562.00.95	INTERFUND OPERATING RENTALS/LEASE	237	297	-60
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	33,218	33,429	-211
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	500	3,212	-2,712
562.00.43	TRAVEL	1,000	1,081	-81
562.00.49	MISCELLANEOUS	250	20	230
11242	OBESITY SUBTOTAL	1,750	4,312	-2,562
11244	TOBACCO PREVENTION & CONTROL			

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562.00.11	REGULAR SALARIES & WAGES	23,669	24,354	-685
562.00.21	OTHER BENEFITS	9,562	9,258	304
562.00.31	OFFICE & OPERATING SUPPLIES	3,150	3,259	-109
562.00.32	FUEL CONSUMED	365	165	200
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	894	-869
562.00.42	COMMUNICATIONS	63	83	-20
562.00.43	TRAVEL	2,500	249	2,251
562.00.49	MISCELLANEOUS	1,550	1,074	476
562.00.95	INTERFUND OPERATING RENTALS/LEASE	744	670	74
594.62.64	MAJOR EQUIPMENT	100	0	100
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	41,728	40,006	1,722
11252	WATER PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	16,686	17,240	-554
562.00.21	OTHER BENEFITS	5,075	5,694	-619
562.00.31	OFFICE & OPERATING SUPPLIES	150	0	150
562.00.32	FUEL CONSUMED	1,610	540	1,070
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	196	39	157
562.00.43	TRAVEL	500	240	260
562.00.49	MISCELLANEOUS	150	0	150
562.00.95	INTERFUND OPERATING RENTALS/LEASE	5,091	3,647	1,444
11252	WATER PROGRAM SUBTOTAL	29,483	27,400	2,083
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.11	REGULAR SALARIES & WAGES	7,940	7,923	17
562.00.21	OTHER BENEFITS	2,074	2,340	-266
562.00.31	OFFICE & OPERATING SUPPLIES	30	0	30
562.00.32	FUEL CONSUMED	203	220	-17
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	39	23	16
562.00.43	TRAVEL	1,000	154	846
562.00.49	MISCELLANEOUS	1,025	211	814
562.00.95	INTERFUND OPERATING RENTALS/LEASE	716	923	-207
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	13,042	11,794	1,248
11254	ON SITE SEWAGE PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	51,060	62,968	-11,908
562.00.21	OTHER BENEFITS	16,888	21,901	-5,013
562.00.31	OFFICE & OPERATING SUPPLIES	300	193	107
562.00.32	FUEL CONSUMED	2,145	791	1,354
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	238	-188
562.00.42	COMMUNICATIONS	420	142	278
562.00.43	TRAVEL	600	66	534
562.00.49	MISCELLANEOUS	2,500	1,320	1,180
562.00.95	INTERFUND OPERATING RENTALS/LEASE	6,012	4,834	1,178
594.62.64	MAJOR EQUIPMENT	25	0	25
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	80,000	92,454	-12,454
11255	VECTOR			
562.00.11	REGULAR SALARIES & WAGES	4,993	7,176	-2,183

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562.00.21	OTHER BENEFITS	1,600	2,490	-890
562.00.31	OFFICE & OPERATING SUPPLIES	50	0	50
562.00.32	FUEL CONSUMED	149	156	-7
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	477	696	-219
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	300	58	242
562.00.95	INTERFUND OPERATING RENTALS/LEASE	291	403	-112
594.62.69	OTHER EQUIPMENT	25	0	25
11255	VECTOR SUBTOTAL	8,000	10,980	-2,980
11256	FOOD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	113,446	103,739	9,707
562.00.21	OTHER BENEFITS	39,752	39,341	411
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	1,105	-105
562.00.32	FUEL CONSUMED	1,585	799	786
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	282	-232
562.00.42	COMMUNICATIONS	3,993	1,108	2,885
562.00.43	TRAVEL	500	437	63
562.00.49	MISCELLANEOUS	1,450	732	718
562.00.95	INTERFUND OPERATING RENTALS/LEASE	6,115	5,445	670
594.62.64	MAJOR EQUIPMENT	1,000	1,203	-203
11256	FOOD PROGRAM SUBTOTAL	168,891	154,189	14,702
11258	LIVING ENVIRONMENT PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	9,835	10,788	-953
562.00.21	OTHER BENEFITS	3,279	3,875	-596
562.00.31	OFFICE & OPERATING SUPPLIES	325	80	245
562.00.32	FUEL CONSUMED	213	115	98
562.00.42	COMMUNICATIONS	147	40	107
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	150	0	150
562.00.95	INTERFUND OPERATING RENTALS/LEASE	549	371	178
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	14,598	15,269	-671
11271	VITAL RECORDS			
562.00.11	REGULAR SALARIES & WAGES	29,337	28,296	1,041
562.00.21	OTHER BENEFITS	10,758	11,137	-379
562.00.31	OFFICE & OPERATING SUPPLIES	700	636	64
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	1,348	759	589
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	300	40	260
594.62.64	MAJOR EQUIPMENT	125	0	125
11271	VITAL RECORDS SUBTOTAL	42,693	40,867	1,826
11272	LABORATORY			
562.00.11	REGULAR SALARIES & WAGES	26,229	29,182	-2,953
562.00.21	OTHER BENEFITS	9,674	11,388	-1,714
562.00.31	OFFICE & OPERATING SUPPLIES	10,800	8,039	2,761
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25

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562.00.42	COMMUNICATIONS	2,372	869	1,503
562.00.48	REPAIRS & MAINTENANCE	100	0	100
562.00.49	MISCELLANEOUS	750	350	400
594.62.64	MAJOR EQUIPMENT	50	0	50
11272	LABORATORY SUBTOTAL	50,000	49,828	172
11273	HEALTH EDUCATION			
562.00.11	REGULAR SALARIES & WAGES	37,060	37,704	-644
562.00.21	OTHER BENEFITS	11,747	12,698	-951
562.00.31	OFFICE & OPERATING SUPPLIES	3,100	232	2,868
562.00.32	FUEL CONSUMED	45	66	-21
562.00.42	COMMUNICATIONS	75	40	35
562.00.43	TRAVEL	500	543	-43
562.00.49	MISCELLANEOUS	3,100	808	2,292
562.00.95	INTERFUND OPERATING RENTALS/LEASE	46	458	-412
11273	HEALTH EDUCATION SUBTOTAL	55,673	52,549	3,124
11281	ASSESSMENT			
562.00.11	REGULAR SALARIES & WAGES	14,515	14,722	-207
562.00.21	OTHER BENEFITS	4,620	4,061	559
562.00.31	OFFICE & OPERATING SUPPLIES	1,525	774	751
562.00.32	FUEL CONSUMED	0	75	-75
562.00.40	SERVICES	5,000	5,118	-118
562.00.42	COMMUNICATIONS	10	2	8
562.00.43	TRAVEL	3,000	1,764	1,236
562.00.49	MISCELLANEOUS	1,550	1,524	26
562.00.95	INTERFUND OPERATING RENTALS/LEASE	0	183	-183
11281	ASSESSMENT SUBTOTAL	30,220	28,222	1,998
11288	BIOTERRORISM			
562.00.11	REGULAR SALARIES & WAGES	64,151	63,349	802
562.00.21	OTHER BENEFITS	19,852	19,533	319
562.00.31	OFFICE & OPERATING SUPPLIES	5,500	9,584	-4,084
562.00.32	FUEL CONSUMED	73	132	-59
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	217	-192
562.00.42	COMMUNICATIONS	1,100	2,811	-1,711
562.00.43	TRAVEL	1,000	365	635
562.00.44	ADVERTISING	5,000	2,746	2,254
562.00.49	MISCELLANEOUS	5,025	2,728	2,297
562.00.95	INTERFUND OPERATING RENTALS/LEASE	722	941	-219
594.62.64	MAJOR EQUIPMENT	100	0	100
11288	BIOTERRORISM SUBTOTAL	102,548	102,406	142
11298	11200 - PUB HLTH END FUND BAL			
508.00.00	ENDING FUND BALANCE	120,000	508,574	-388,574
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	120,000	508,574	-388,574
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,215,398	2,565,528	-350,130
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			

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519.70.00	REIMBURSABLE WORK	200,000	90,854	109,146
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0	47,047	-47,047
519.70.12	REIMBURSABLE WORK-OVERTIME	0	468	-468
519.70.21	REIMBURSABLE WORK-BENEFITS	0	23,282	-23,282
519.70.93	REIMBURSABLE WORK-MATERIAL USED	0	14,434	-14,434
519.70.95	REIMBURSABLE WORK-EQUIPMENT RENTAL	0	24,047	-24,047
597.00.00	OPERATING TRANSFER OUT - STORM WATER 127	100,000	100,000	0
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	300,000	300,132	-132
11502	CONSTRUCTION			
595.11.00	CONSULTANT-NON-REIMBURSABLE	499,000	120,244	378,756
595.11.11	DESIGN-SALARY & WAGES	0	124,463	-124,463
595.11.21	SURVEYING-BENEFITS	0	61,075	-61,075
595.11.93	DRAFTING-MATERIAL USED	0	104	-104
595.11.95	DESIGN-EQUIPMENT RENTAL	0	22,752	-22,752
595.12.00	CONSULTANT NON-REIMBURSABLE	257,000	32,748	224,252
595.12.11	ADMINISTRATION-SALARY & WAGES	0	111,857	-111,857
595.12.12	ADMINISTRATION-OVERTIME	0	240	-240
595.12.21	ADMINISTRATION-BENEFITS	0	55,017	-55,017
595.12.93	ADMINISTRATION- MATERIAL USED	0	452	-452
595.12.95	ADMINISTRATION-EQUIPMENT RENTAL	0	17,515	-17,515
595.22.00	APPRAISAL R/W	12,000	0	12,000
595.23.00	NON-REIMBURSABLE R/W ACQUISITION	155,000	73,900	81,100
595.23.11	ACQUISITION R/W-SALARY & WAGES	0	47,597	-47,597
595.23.21	ACQUISITION- BENEFITS	0	23,322	-23,322
595.23.95	ACQUISITION R/W EQUIPMENT RENTAL	0	4,060	-4,060
595.24.00	CITY OF WALLA WALLA - UTILITIES	15,000	4,819	10,181
595.30.00	ROADWAY-NON-REIMBURSABLE	1,835,000	1,769,740	65,260
595.30.11	DETOUR - SALARY & WAGES	0	159	-159
595.30.21	HAUL ROCK	0	78	-78
595.30.93	ROADWAY-MATERIAL USED	0	95	-95
595.30.95	DETOUR-EQUIPMENT RENTAL	0	111	-111
595.41.00	BRIDGES UNDER 20'	95,000	46,757	48,243
595.41.11	BRIDGES UNDER20' SALARY & WAGES	0	12,729	-12,729
595.41.21	BRIDGES UNDER 20'- BENEFITS	0	6,237	-6,237
595.41.93	BRIDGES UNDER 20' MATERIAL USED	0	4,729	-4,729
595.41.95	BRIDGES UNDER 20'-EQUIPMENT RENTAL	0	23,759	-23,759
595.51.00	BRIDGES 20' AND OVER	2,753,000	2,005,332	747,668
595.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	21,139	-21,139
595.51.21	BRIDGES 20' AND OVER-BENEFITS	0	10,358	-10,358
595.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0	13,392	-13,392
595.51.95	BRIDGES 20' AND OVER-EQUIPMENT RENTAL	0	30,964	-30,964
595.64.00	TRAFFIC CONTROL	10,000	0	10,000
595.64.11	TRAFFIC CONTROL-SALARY & WAGES	0	821	-821
595.64.21	TRAFFIC CONTROL - BENEFITS	0	402	-402
595.64.93	TRAFFIC CONTROL-MATERIAL USED	0	273	-273
595.64.95	TRAFFIC CONTROL-EQUIPMENT RENTAL	0	771	-771
595.71.00	VEGETATION	0	87	-87
11502	CONSTRUCTION SUBTOTAL	5,631,000	4,648,098	982,902

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11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	5,500	2,947	2,553
11504	CELLULAR PHONE SUBTOTAL	5,500	2,947	2,553
11505	11505 - CRACK SEALING			
542.34.00	CRACK SEALING	80,000	6,781	73,219
542.34.11	CRACK SEALING-SALARY & WAGES	0	23,266	-23,266
542.34.21	CRACK SEALING-BENEFITS	0	11,400	-11,400
542.34.93	CRACK SEALING - MATERIAL USED	0	27,201	-27,201
542.34.95	CRACK SEALING - EQUIP RENTAL	0	10,282	-10,282
11505	11505 - CRACK SEALING SUBTOTAL	80,000	78,930	1,070
11509	TRAVELED WAY			
542.31.00	PATCH & PRELEVEL F/C 08	1,626,000	471,081	1,154,919
542.31.11	PATCH & PRELEVEL F/C 16 SALARY & WAGES	0	272,022	-272,022
542.31.12	PATCH & PRELEVEL F/C 14 OVERTIME	0	111	-111
542.31.21	ANIMAL REMOVAL-BENEFITS	0	133,345	-133,345
542.31.93	PATCHING-BLADE MATERIAL USED	0	224,901	-224,901
542.31.95	TRAVELED WAY-GRAD/ROLL/BLADE/EQUIP RENT	0	553,378	-553,378
11509	TRAVELED WAY SUBTOTAL	1,626,000	1,654,838	-28,838
11511	SHOULDERS			
542.32.00	SHOULDERS - REPAIR	470,000	6,452	463,548
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	0	100,348	-100,348
542.32.12	SHOULDERS-BLADING-OVERTIME	0	185	-185
542.32.21	SHOULDERS-BENEFITS	0	49,261	-49,261
542.32.93	SHOULDERS-BLADING-MATERIAL USED	0	115,525	-115,525
542.32.95	SHOULDERS-BLADING-EQUIPMENT RENTAL	0	185,066	-185,066
589.00.00	OTHER NONEXPENDITURES	0	273	-273
11511	SHOULDERS SUBTOTAL	470,000	457,108	12,892
11512	SEALING			
542.33.00	SEALING	1,395,000	949,538	445,462
542.33.11	SEALING-SALARY & WAGES	0	94,157	-94,157
542.33.12	SEALING-OVERTIME	0	240	-240
542.33.21	SEALING	0	46,255	-46,255
542.33.93	SEALING-MATERIAL USED	0	121,979	-121,979
542.33.95	SEALING-EQUIP RENTAL	0	188,260	-188,260
11512	SEALING SUBTOTAL	1,395,000	1,400,428	-5,428
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	15,000	488	14,512
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	0	1,586	-1,586
542.41.12	BRIDGES UNDER 20'-OVERTIME	0	79	-79
542.41.21	BRIDGES UNDER 20' - BENEFITS	0	816	-816
542.41.93	BRIDGES UNDER 20' MATERIAL USED	0	347	-347
542.41.95	BRIDGES UNDER 20' EQUIP RENTAL	0	906	-906
11513	BRIDGES UNDER 20' SUBTOTAL	15,000	4,222	10,778
11514	CULVERTS			
542.42.00	PLACEMENT	120,000	995	119,005
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	0	24,884	-24,884

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542.42.12	CULVERTS-PLACEMENT-OVERTIME	0	994	-994
542.42.21	PLACEMENT	0	12,680	-12,680
542.42.95	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	0	45,111	-45,111
11514	CULVERTS SUBTOTAL	120,000	84,664	35,336
11515	DITCHES			
542.43.00	DITCHES	210,000	439	209,561
542.43.11	DITCHES-SALARY & WAGES	0	82,144	-82,144
542.43.12	DITCHES-OVERTIME	0	647	-647
542.43.21	DITCHES-BENEFITS	0	40,568	-40,568
542.43.93	DITCHES-MATERIAL USED	0	3,244	-3,244
542.43.95	DITCHES-EQUIPMENT RENTAL	0	150,385	-150,385
11515	DITCHES SUBTOTAL	210,000	277,426	-67,426
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	30,000	947	29,053
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	3,531	-3,531
542.51.21	BRIDGES 20' AND OVER-BENEFITS	0	1,730	-1,730
542.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0	22	-22
542.51.95	BRIDGES 20' AND OVER-EQUIP RENTAL	0	3,092	-3,092
11516	BRIDGES 20' & OVER SUBTOTAL	30,000	9,322	20,678
11518	ROAD LIGHTING			
542.63.00	ROAD LIGHTING	8,000	3,025	4,975
11518	ROAD LIGHTING SUBTOTAL	8,000	3,025	4,975
11519	TRAFFIC CONTROL			
542.64.00	GUARDRAIL	210,000	2,262	207,738
542.64.11	OTHER TRAFFIC CONTROL-SALARY & WAGES	0	53,518	-53,518
542.64.12	NEW ROAD NAME SIGNS-OVERTIME	0	867	-867
542.64.21	STRIPING-BENEFITS	0	26,648	-26,648
542.64.93	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	0	44,346	-44,346
542.64.95	STRIPING-EQUIPMENT RENTAL	0	46,449	-46,449
11519	TRAFFIC CONTROL SUBTOTAL	210,000	174,090	35,910
11520	SNOW & ICE			
542.66.00	SNOW & ICE	210,000	157	209,843
542.66.11	SNOW & ICE-SALARY & WAGES	0	42,270	-42,270
542.66.12	SNOW & ICE-OVERTIME	0	2,366	-2,366
542.66.21	SNOW & ICE-BENEFITS	0	21,871	-21,871
542.66.93	SNOW & WAGES-MATERIAL USED	0	52,344	-52,344
542.66.95	SNOW & ICE - EQUIPMENT RENTAL	0	111,678	-111,678
11520	SNOW & ICE SUBTOTAL	210,000	230,686	-20,686
11521	STREET CLEANING			
542.67.00	STREET CLEANING	50,000	0	50,000
542.67.11	STREET CLEANING-SALARY & WAGES	0	13,372	-13,372
542.67.12	STREET CLEANING-OVERTIME	0	187	-187
542.67.21	STREET CLEANING-BENEFITS	0	6,644	-6,644
542.67.95	STREET CLEANING-EQUIPMENT RENTAL	0	17,333	-17,333
11521	STREET CLEANING SUBTOTAL	50,000	37,536	12,464
11522	MOWING WEEDS			

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542.71.00	MOWING WEEDS	15,000	0	15,000
542.71.11	MOWING WEEDS-SALARY & WAGES	0	3,156	-3,156
542.71.21	MOWING WEEDS-BENEFITS	0	1,546	-1,546
542.71.95	MOWING WEEDS-EQUIPMENT RENTAL	0	6,622	-6,622
11522	MOWING WEEDS SUBTOTAL	15,000	11,324	3,676
11523	CHEMICAL WEED CONTROL			
542.71.00	CHEMICAL WEED CONTROL	220,000	4,709	215,291
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0	35,249	-35,249
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	0	17,272	-17,272
542.71.93	CHEMICAL WEED CONTROL-MATERIAL USED	0	95,978	-95,978
542.71.95	WEED CONTROL-EQUIP RENTAL	0	29,944	-29,944
11523	CHEMICAL WEED CONTROL SUBTOTAL	220,000	183,153	36,847
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	160,000	3,118	156,882
542.71.11	OTHER VEGETATION CONTROL - S&W	0	62,750	-62,750
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	496	-496
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	0	30,990	-30,990
542.71.95	OTHER VEGETATION CONTROL-EQUIP RENTAL	0	50,433	-50,433
11524	OTHER VEGETATION CONTROL SUBTOTAL	160,000	147,788	12,212
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	8,000	693	7,307
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0	2,482	-2,482
542.75.21	LITTER CLEAN-UP-BENEFITS	0	1,216	-1,216
542.75.95	LITTER CLEAN UP-EQUIPMENT USED	0	2,161	-2,161
11526	LITTER CLEAN-UP SUBTOTAL	8,000	6,553	1,447
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	480,000	11,342	468,658
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0	273,267	-273,267
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	109	-109
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	0	135,179	-135,179
542.90.95	MAINTENANCE ADMIN-EQUIP RENTAL	0	35,964	-35,964
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	480,000	455,861	24,139
11530	DISTRICT 2			
542.77.00	CHANNEL/BANK PROTECTION	1,000	0	1,000
11530	DISTRICT 2 SUBTOTAL	1,000	0	1,000
11533	COMPUTER MAINT/ADMIN			
543.30.00	COUNTY SUPPORT	72,000	9,199	62,801
543.30.11	COUNTY SUPPORT	0	42,480	-42,480
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	0	20,815	-20,815
543.30.95	TECH SERVICES MEETINGS/SUPPORT	0	3,293	-3,293
11533	COMPUTER MAINT/ADMIN SUBTOTAL	72,000	75,788	-3,788
11539	GPS/GIS			
544.40.00	GIS OTHRO IMAGERY/MARKETING	190,000	65,068	124,932
544.40.11	GIS SERVICES - SALARY & WAGES	0	78,937	-78,937
544.40.21	GIS PROGRAM DEV-BENEFITS	0	38,679	-38,679
544.40.95	GIS-OPERATING EXPENSES-EQUIP USED	0	7,928	-7,928

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11539	GPS/GIS SUBTOTAL	190,000	190,612	-612
11540	MANAGEMENT			
543.11.00	CLAIMS - INVESTIGATION	242,000	18,587	223,413
543.11.11	ADMINISTRATIVE LEAVE	18,000	132,769	-114,769
543.11.21	CLAIM INVESTIGATION	0	65,056	-65,056
543.11.95	MANAGEMENT-EQUIP RENTAL	0	8,042	-8,042
11540	MANAGEMENT SUBTOTAL	260,000	224,453	35,547
11541	UNDISTRIBUTED ENGINEERING			
544.21.00	MEETINGS	53,000	1,929	51,071
544.21.11	ROSTERS-SALARY & WAGES	0	37,226	-37,226
544.21.21	MISC ENGINEERING-BENEFITS	0	18,329	-18,329
544.21.95	SURVEYING-EQUIP RENTAL	0	3,592	-3,592
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	53,000	61,077	-8,077
11546	ACCOUNTING			
543.30.00	ADMIN SERVICES	198,000	50	197,950
543.30.11	ACCOUNTING	0	109,425	-109,425
543.30.21	ADMIN SERVICES-BENEFITS	0	53,618	-53,618
543.30.95	ACCOUNTING- EQUIP RENTAL	0	13,669	-13,669
11546	ACCOUNTING SUBTOTAL	198,000	176,763	21,237
11547	LABOR NEGOTIATIONS			
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	0	280	-280
543.30.21	LABOR NEGOTIATIONS-BENEFITS	0	137	-137
543.30.95	LABOR NEGOTIATIONS-EQUIP RENTAL	0	26	-26
11547	LABOR NEGOTIATIONS SUBTOTAL	0	444	-444
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	3,500	2,362	1,138
11548	OFFICE EQUIPMENT SUBTOTAL	3,500	2,362	1,138
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	12,000	11,254	746
11549	OFFICE SUPPLIES SUBTOTAL	12,000	11,254	746
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	75,000	59,869	15,131
11551	PROFESSIONAL SERVICES SUBTOTAL	75,000	59,869	15,131
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	22,000	13,329	8,671
11552	COMMUNICATIONS SUBTOTAL	22,000	13,329	8,671
11553	ADVERTISING			
543.30.44	ADVERTISING	5,000	2,707	2,293
11553	ADVERTISING SUBTOTAL	5,000	2,707	2,293
11554	INSURANCE			
543.30.46	INSURANCE	60,000	52,139	7,861
11554	INSURANCE SUBTOTAL	60,000	52,139	7,861
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	418	582

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11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	418	582
11557	ROAD INVENTORY			
544.41.00	STRIPING	94,600	1,305	93,295
544.41.11	PRIORITY PLANNING - SALARY & WAGES	0	39,750	-39,750
544.41.21	ENVIRONMENT MONITORING-BENEFITS	0	19,521	-19,521
544.41.95	MOBILIT- EQUIPMENT USED	0	10,940	-10,940
11557	ROAD INVENTORY SUBTOTAL	94,600	71,516	23,084
11558	PROFESSIONAL DEVELOPMENT			
543.61.00	PROFESSIONAL DEVELOPMENT	80,000	13,730	66,270
543.61.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	0	48,110	-48,110
543.61.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	0	101	-101
543.61.21	PROFESSIONAL DEVELOPMENT-BENEFITS	0	23,624	-23,624
543.61.95	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	0	4,829	-4,829
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	80,000	90,395	-10,395
11559	FIRST AID-SAFETY			
543.62.00	FIRST AID-SAFETY	35,000	5,139	29,861
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	0	11,983	-11,983
543.62.21	FIRST AID & SAFETY-BENEFITS	0	5,872	-5,872
543.62.95	FIRST AID/SAFETY-EQUIPMENT RENTAL	0	355	-355
594.43.64	FIRST AID/SAFETY-MACHINERY & EQUIPMENT	0	2,813	-2,813
11559	FIRST AID-SAFETY SUBTOTAL	35,000	26,161	8,839
11560	VACATION LEAVE			
543.71.11	VACATION LEAVE-SALARY & WAGES	282,000	174,728	107,272
543.71.21	VACATION LEAVE-BENEFITS	0	85,606	-85,606
11560	VACATION LEAVE SUBTOTAL	282,000	260,334	21,666
11561	SICK LEAVE			
543.71.11	SICK LEAVE-SALARY & WAGES	146,000	89,290	56,710
543.71.21	SICK LEAVE-BENEFITS	0	43,355	-43,355
11561	SICK LEAVE SUBTOTAL	146,000	132,645	13,355
11562	HOLIDAY			
543.71.11	HOLIDAY-SALARY & WAGES	166,000	101,857	64,143
543.71.21	HOLIDAY-BENEFITS	0	49,910	-49,910
11562	HOLIDAY SUBTOTAL	166,000	151,767	14,233
11563	FLOATING HOLIDAY			
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	19,000	11,751	7,249
543.71.21	FLOATING HOLIDAY-BENEFITS	0	5,758	-5,758
11563	FLOATING HOLIDAY SUBTOTAL	19,000	17,509	1,491
11564	BEREAVEMENT			
543.71.11	BEREAVEMENT-SALARY & WAGES	4,500	5,329	-829
543.71.21	BEREAVEMENT	0	2,611	-2,611
11564	BEREAVEMENT SUBTOTAL	4,500	7,940	-3,440
11565	JURY LEAVE			
543.71.11	JURY LEAVE-SALARY & WAGES	1,500	2,084	-584
543.71.21	JURY DUTY-BENEFITS	0	1,032	-1,032

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11565	JURY LEAVE SUBTOTAL	1,500	3,117	-1,617
11566	STATE RETIREMENT			
543.72.21	STATE RETIREMENT	149,200	0	149,200
543.75.21	STATE RETIREMENT	0	140,043	-140,043
11566	STATE RETIREMENT SUBTOTAL	149,200	140,043	9,157
11567	F I C A			
543.73.21	FICA	214,900	0	214,900
543.75.21	FICA	0	204,287	-204,287
11567	F I C A SUBTOTAL	214,900	204,287	10,613
11568	INDUSTRIAL INSURANCE			
543.74.21	INDUSTRIAL INSURANCE	66,100	0	66,100
543.75.21	INDUSTRIAL INSURANCE	0	62,687	-62,687
11568	INDUSTRIAL INSURANCE SUBTOTAL	66,100	62,687	3,413
11569	HEALTH INSURANCE			
543.75.21	HEALTH INSURANCE	430,000	414,134	15,866
11569	HEALTH INSURANCE SUBTOTAL	430,000	414,134	15,866
11570	LIFE INSURANCE			
543.75.21	LIFE INSURANCE	2,600	2,296	304
11570	LIFE INSURANCE SUBTOTAL	2,600	2,296	304
11571	DENTAL INSURANCE			
543.75.21	DENTAL INSURANCE	72,100	67,796	4,304
11571	DENTAL INSURANCE SUBTOTAL	72,100	67,796	4,304
11572	UNEMPLOYMENT COMPENSATION			
543.75.21	UNEMPLOYMENT COMP	5,000	3,138	1,862
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	5,000	3,138	1,862
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #3	165,000	77,234	87,766
543.50.11	MAINT OF FACILITIES #2-SALARY & WAGES	0	33,126	-33,126
543.50.21	MAINT OF FACILITIES #3-BENEFITS	0	16,232	-16,232
543.50.93	MAINT OF FACILITIES#8-MATERIAL USED	0	375	-375
543.50.95	MAINT OF FACILITIES #1-EQUIP RENTAL	0	2,809	-2,809
11575	MAINTENANCE OF FACILITIES SUBTOTAL	165,000	129,775	35,225
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	1,400	1,123	277
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	1,400	1,123	277
11577	VISION INSURANCE			
543.75.21	VISION INSURANCE	5,500	5,312	188
11577	VISION INSURANCE SUBTOTAL	5,500	5,312	188
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	PLATS/ROADS/DRIVEWAYS	50,500	68	50,432
544.22.11	RURAL ROAD-SALARY & WAGES	0	11,196	-11,196
544.22.21	RURAL ROAD-BENEFITS	0	5,486	-5,486
544.22.95	LONG PLAT REVIEW-EQUIPMENT USED	0	956	-956

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11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	50,500	17,707	32,793
11579	PERMITS			
544.24.00	FRANCHISES	77,000	2,175	74,825
544.24.11	PERMIT INSPECTION-SALARY & WAGES	0	45,163	-45,163
544.24.21	MISC UTILITIES-BENEFITS	0	22,129	-22,129
544.24.95	PERMIT INSPECTION-EQUIPMENT USED	0	5,195	-5,195
11579	PERMITS SUBTOTAL	77,000	74,662	2,338
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	30,000	75	29,925
544.26.11	R/W INVESTIGATION-SALARY & WAGES	0	14,055	-14,055
544.26.21	R/W INVESTIGATION-BENEFITS	0	6,887	-6,887
544.26.95	R/W INVESTIGATION - EQUIPMENT RENTAL	0	4,222	-4,222
11580	R/W INVESTIGATION SUBTOTAL	30,000	25,239	4,761
11581	PLANNING			
544.42.00	TRANSPORTATION PLANNING	62,000	574	61,426
544.42.11	ENVIRONMENTAL-SALARY & WAGES	0	31,708	-31,708
544.42.21	ENVIRONMENTAL-BENEFITS	0	15,537	-15,537
544.42.95	ENVIRONMENTAL-EQUIPMENT RENTAL	0	3,166	-3,166
11581	PLANNING SUBTOTAL	62,000	50,984	11,016
11582	EMERGENCY MANAGEMENT			
544.70.00	EMERGENCY MANAGEMENT	10,000	0	10,000
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	0	1,965	-1,965
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	0	963	-963
544.70.95	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	0	44	-44
11582	EMERGENCY MANAGEMENT SUBTOTAL	10,000	2,972	7,028
11583	STORMWATER FEES			
544.71.49	STORMWATER FEES	900	669	232
11583	STORMWATER FEES SUBTOTAL	900	669	232
11584	PRIVATE ROADS			
544.90.00	ENGINEERING ADMINISTRATION	64,000	219	63,781
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	0	37,297	-37,297
544.90.21	ENGINEERING ADMINISTRATION	0	18,364	-18,364
544.90.95	ENGINEERING ADMIN-EQUIPMENT USED	0	1,247	-1,247
11584	PRIVATE ROADS SUBTOTAL	64,000	57,126	6,874
11585	UNDIST LABOR-COUNTY ROAD			
549.00.00	UNDIST LABOR-COUNTY ROAD	-1,366,900	-1,269,334	-97,566
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,366,900	-1,269,334	-97,566
11591	11591- CNTY RD DISB OF FUNDS			
598.00.52	DISBURSEMENT OF FUNDS	20,000	0	20,000
11591	11591- CNTY RD DISB OF FUNDS SUBTOTAL	20,000	0	20,000
11592	11592 - COUNTY RD LONGEVITY			
543.75.11	LONGEVITY	44,400	42,814	1,587
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	44,400	42,814	1,587
11594	COST ALLOCATION			

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543.70.00	CURRENT EXP COST ALLOCATION	70,000	79,758	-9,758
11594	COST ALLOCATION SUBTOTAL	70,000	79,758	-9,758
11598	COUNTY RD ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	4,152,987	5,230,153	-1,077,166
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	4,152,987	5,230,153	-1,077,166
115	COUNTY ROAD EXPENDITURE TOTAL	17,351,287	17,144,069	207,218
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	105,000	106,150	-1,150
573.70.44	ADVERTISING	500	0	500
573.70.49	MISCELLANEOUS	10,950	6,059	4,891
11801	11801 - RODEO SUBTOTAL	116,450	112,209	4,241
11802	11802 - RACES			
573.70.41	PROFESSIONAL SERVICES	7,500	8,347	-847
573.70.44	ADVERTISING	1,000	284	716
573.70.45	OPERATING RENTALS & LEASES	6,700	7,709	-1,009
573.70.46	INSURANCE	18,200	17,440	760
573.70.49	MISCELLANEOUS	50,000	49,771	229
11802	11802 - RACES SUBTOTAL	83,400	83,551	-151
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	17,391	13,148	4,243
573.70.12	OVERTIME	2,500	1,661	839
573.70.13	EXTRA LABOR	6,000	11,219	-5,219
573.70.21	OTHER BENEFITS	5,381	4,726	655
573.70.31	OFFICE & OPERATING SUPPLIES	600	326	274
573.70.41	PROFESSIONAL SERVICES	5,500	4,361	1,139
573.70.43	TRAVEL	200	91	109
573.70.44	ADVERTISING	500	841	-341
573.70.48	REPAIRS & MAINTENANCE	500	92	408
573.70.49	MISCELLANEOUS	35,000	27,955	7,045
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	73,572	64,421	9,151
11805	11805 - SPECIAL EVENTS			
573.70.12	OVERTIME	200	0	200
573.70.13	EXTRA LABOR	2,500	1,480	1,020
573.70.21	OTHER BENEFITS	475	203	272
573.70.31	OFFICE & OPERATING SUPPLIES	500	0	500
573.70.41	PROFESSIONAL SERVICES	31,600	3,925	27,675
573.70.44	ADVERTISING	4,035	3,221	814
573.70.45	OPERATING RENTALS & LEASES	3,000	336	2,664
573.70.49	MISCELLANEOUS	10,000	7,155	2,845
11805	11805 - SPECIAL EVENTS SUBTOTAL	52,310	16,320	35,990
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	124,230	125,879	-1,649
573.70.12	OVERTIME	20,000	27,125	-7,125
573.70.13	EXTRA LABOR	53,000	44,073	8,927

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573.70.21	OTHER BENEFITS	69,489	78,755	-9,266
573.70.31	OFFICE & OPERATING SUPPLIES	17,000	13,458	3,542
573.70.32	FUEL CONSUMED	9,500	5,070	4,430
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000	2,727	273
573.70.41	PROFESSIONAL SERVICES	54,000	64,240	-10,240
573.70.42	COMMUNICATIONS	4,000	4,189	-189
573.70.43	TRAVEL	500	0	500
573.70.44	ADVERTISING	5,000	6,482	-1,482
573.70.45	OPERATING RENTALS & LEASES	15,000	20,641	-5,641
573.70.47	PUBLIC UTILITIES SERVICES	38,000	38,972	-972
573.70.48	REPAIRS & MAINTENANCE	20,000	19,112	888
573.70.49	MISCELLANEOUS	20,800	15,453	5,347
573.70.91	INTERFUND PROFESSIONAL SERVICES	0	576	-576
594.75.70	DEBT SERVICE PRINCIPAL	0	1,000	-1,000
11806	11806 - FAIR-GENERAL SUBTOTAL	453,519	467,753	-14,234
11807	11807 - CONCERT			
573.70.13	EXTRA LABOR	500	998	-498
573.70.21	OTHER BENEFITS	90	188	-98
573.70.41	PROFESSIONAL SERVICES	76,000	71,729	4,271
573.70.44	ADVERTISING	10,000	6,665	3,335
573.70.45	OPERATING RENTALS & LEASES	3,000	1,328	1,672
573.70.46	INSURANCE	2,200	0	2,200
573.70.49	MISCELLANEOUS	300	4,168	-3,868
11807	11807 - CONCERT SUBTOTAL	92,090	85,077	7,013
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	18,000	16,847	1,153
573.70.21	OTHER BENEFITS	3,200	3,102	98
573.70.49	MISCELLANEOUS	200	50	151
11808	11808 - SECURITY SUBTOTAL	21,400	19,999	1,401
11809	11809 - SPRING RACE MEET			
573.70.13	EXTRA LABOR	1,000	921	79
573.70.21	OTHER BENEFITS	100	170	-70
573.70.31	OFFICE & OPERATING SUPPLIES	50	0	50
573.70.32	FUEL CONSUMED	525	500	25
573.70.41	PROFESSIONAL SERVICES	8,000	10,567	-2,567
573.70.44	ADVERTISING	2,000	2,149	-149
573.70.45	OPERATING RENTALS & LEASES	5,500	6,031	-531
573.70.46	INSURANCE	12,000	11,627	373
573.70.48	REPAIRS & MAINTENANCE	500	0	500
573.70.49	MISCELLANEOUS	33,000	34,186	-1,186
11809	11809 - SPRING RACE MEET SUBTOTAL	62,675	66,151	-3,476
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	111,676	112,860	-1,184
573.70.12	OVERTIME	2,000	0	2,000
573.70.13	EXTRA LABOR	8,000	5,376	2,624
573.70.21	OTHER BENEFITS	50,145	48,599	1,546
573.70.31	OFFICE & OPERATING SUPPLIES	7,500	2,008	5,492

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573.70.32	FUEL CONSUMED	8,000	5,521	2,479
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	1,927	-927
573.70.41	PROFESSIONAL SERVICES	12,000	2,672	9,328
573.70.42	COMMUNICATIONS	5,000	6,094	-1,094
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	150	0	150
573.70.45	OPERATING RENTALS & LEASES	2,500	3,216	-716
573.70.46	INSURANCE	25,000	28,987	-3,987
573.70.47	PUBLIC UTILITIES SERVICES	65,000	71,016	-6,016
573.70.48	REPAIRS & MAINTENANCE	20,000	15,671	4,329
573.70.49	MISCELLANEOUS	750	887	-137
573.70.70	DEBT SERVICE PRINCIPAL	19,642	26,034	-6,392
573.70.80	DEBT SERVICE-INTEREST	1,721	2,133	-412
573.70.91	INTERFUND PROFESSIONAL SERVICES	1,000	1,152	-152
594.73.63	OTHER IMPROVEMENTS	5,000	0	5,000
594.73.64	MAJOR EQUIPMENT	5,000	0	5,000
11810	11810 - GENERAL GROUNDS SUBTOTAL	351,334	334,154	17,180
11813	11813 - DEMO			
573.70.13	EXTRA LABOR	900	689	211
573.70.21	OTHER BENEFITS	110	79	31
573.70.41	PROFESSIONAL SERVICES	1,250	1,200	50
573.70.44	ADVERTISING	500	138	362
573.70.45	OPERATING RENTALS & LEASES	400	0	400
573.70.48	REPAIRS & MAINTENANCE	200	0	200
573.70.49	MISCELLANEOUS	5,750	6,348	-598
11813	11813 - DEMO SUBTOTAL	9,110	8,454	656
11898	11898 - WW FAIR END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	9,892	-9,892
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0	9,892	-9,892
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,315,860	1,267,980	47,880
119	HUMAN SERVICES			
11905	11905 - PERSONNEL EXPENSE			
560.30.11	REGULAR SALARIES & WAGES	2,480,992	2,465,535	15,457
560.30.13	EXTRA LABOR	106,656	128,851	-22,195
560.30.21	OTHER BENEFITS	842,331	712,086	130,245
560.30.42	COMMUNICATIONS	480	240	240
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	3,430,459	3,306,711	123,748
11910	11910 - SUBSTANCE ABUSE			
566.10.31	OFFICE & OPERATING SUPPLIES	500	967	-467
566.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	29	71
566.10.41	PROFESSIONAL SERVICES	500	271	229
566.10.42	COMMUNICATIONS	1,600	1,434	166
566.10.43	TRAVEL	8,500	4,766	3,734
566.10.44	ADVERTISING	0	81	-81
566.10.45	OPERATING RENTALS & LEASES	1,400	1,321	79
566.10.48	REPAIRS & MAINTENANCE	0	267	-267

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566.10.49	MISCELLANEOUS	500	106	394
566.10.91	INTERFUND PROFESSIONAL SERVICES	8,618	6,857	1,761
566.10.96	INTERFUND INSURANCE SERVICES	0	2,200	-2,200
566.21.31	OFFICE & OPERATING SUPPLIES	10,564	5,925	4,639
566.21.41	PROFESSIONAL SERVICES	14,762	4,481	10,281
566.21.42	COMMUNICATIONS	420	141	279
566.21.43	TRAVEL	9,900	1,469	8,431
566.21.44	ADVERTISING	0	1,314	-1,314
566.21.45	OPERATING RENTALS & LEASES	10,725	9,134	1,591
566.21.49	MISCELLANEOUS	200	840	-640
566.22.41	PROFESSIONAL SERVICES	6,000	3,441	2,559
566.23.41	PROFESSIONAL SERVICES	2,500	0	2,500
566.31.41	PROFESSIONAL SERVICES	1,766	338	1,429
566.33.41	PROFESSIONAL SERVICES	198	0	198
566.35.41	PROFESSIONAL SERVICES	4,136	254	3,883
566.36.41	PROFESSIONAL SERVICES	25,000	28,449	-3,449
566.41.41	PROFESSIONAL SERVICES	3,000	3,513	-513
566.42.41	PROFESSIONAL SERVICES	16,000	5,040	10,960
566.44.41	PROFESSIONAL SERVICES	141	4,875	-4,734
566.51.41	PROFESSIONAL SERVICES	94,473	49,755	44,718
566.52.41	PROFESSIONAL SERVICES	5,000	5,313	-313
566.53.41	PROFESSIONAL SERVICES	200,000	99,123	100,878
566.54.41	PROFESSIONAL SERVICES	20,000	12,898	7,103
566.55.41	PROFESSIONAL SERVICES	735	1,907	-1,172
566.56.41	PROFESSIONAL SERVICES	141	347	-206
566.57.41	PROFESSIONAL SERVICES	2,000	1,101	900
566.58.41	PROFESSIONAL SERVICES	922	154	768
566.62.41	PROFESSIONAL SERVICES	13,438	12,248	1,190
566.63.41	PROFESSIONAL SERVICES	20,000	5,000	15,000
566.64.41	PROFESSIONAL SERVICES	3,000	2,500	500
566.65.41	PROFESSIONAL SERVICES	28	30	-2
566.66.41	PROFESSIONAL SERVICES	245	243	2
566.71.41	PROFESSIONAL SERVICES	25,000	17,820	7,180
566.72.41	PROFESSIONAL SERVICES	6,000	9,905	-3,905
566.73.41	PROFESSIONAL SERVICES	65	115	-50
566.74.41	PROFESSIONAL SERVICES	1,200	1,497	-297
566.77.41	PROFESSIONAL SERVICES	5,000	10,178	-5,178
566.78.41	PROFESSIONAL SERVICES	3,600	2,132	1,468
566.81.41	PROFESSIONAL SERVICES	30,000	7,936	22,064
566.94.41	PROFESSIONAL SERVICES	45,879	45,308	571
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	603,756	373,017	230,739
11920	11920 - DEVELOPMENTAL DISABLT			
568.10.31	OFFICE & OPERATING SUPPLIES	3,000	3,360	-360
568.10.32	FUEL CONSUMED	100	0	100
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	74	26
568.10.41	PROFESSIONAL SERVICES	5,000	494	4,506
568.10.42	COMMUNICATIONS	2,000	3,467	-1,467
568.10.43	TRAVEL	2,400	5,520	-3,120
568.10.44	ADVERTISING	200	131	69

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568.10.45	OPERATING RENTALS & LEASES	17,200	14,515	2,685
568.10.48	REPAIRS & MAINTENANCE	100	96	4
568.10.49	MISCELLANEOUS	1,000	551	449
568.10.91	INTERFUND PROFESSIONAL SERVICES	13,326	11,797	1,529
568.10.96	INTERFUND INSURANCE SERVICES	0	3,570	-3,570
568.31.41	PROFESSIONAL SERVICES	1,000	0	1,000
568.40.41	PROFESSIONAL SERVICES	7,000	1,440	5,560
568.51.31	OFFICE & OPERATING SUPPLIES	0	1,759	-1,759
568.51.35	SMALL TOOLS AND MINOR EQUIPMENT	0	908	-908
568.51.42	COMMUNICATIONS	50	270	-220
568.51.43	TRAVEL	900	306	594
568.51.44	ADVERTISING	100	0	100
568.51.45	OPERATING RENTALS & LEASES	7,500	6,640	860
568.61.41	PROFESSIONAL SERVICES	10,000	2,087	7,913
568.62.41	PROFESSIONAL SERVICES	259,428	245,632	13,796
568.63.41	PROFESSIONAL SERVICES	129,638	84,514	45,124
568.64.41	PROFESSIONAL SERVICES	101,205	93,614	7,591
568.66.41	PROFESSIONAL SERVICES	282,061	195,020	87,041
568.67.41	PROFESSIONAL SERVICES	48,043	72,086	-24,043
568.90.31	OFFICE & OPERATING SUPPLIES	500	2,441	-1,941
568.90.41	PROFESSIONAL SERVICES	91,791	6,777	85,015
568.90.42	COMMUNICATIONS	500	0	500
568.90.43	TRAVEL	800	0	800
568.90.45	OPERATING RENTALS & LEASES	1,100	600	500
568.90.49	MISCELLANEOUS	200	0	200
594.68.64	MAJOR EQUIPMENT	500	2,166	-1,666
11920	11920 - DEVELOPMENTAL DISABLT Y SUBTOTAL	986,742	759,834	226,908
11930	11930 - MENTAL HEALTH			
564.10.21	OTHER BENEFITS	10,000	548	9,452
564.10.31	OFFICE & OPERATING SUPPLIES	20,000	20,897	-897
564.10.32	FUEL CONSUMED	5,000	4,607	393
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	3,971	6,029
564.10.41	PROFESSIONAL SERVICES	40,000	25,876	14,124
564.10.42	COMMUNICATIONS	30,000	24,964	5,036
564.10.43	TRAVEL	14,000	11,043	2,957
564.10.44	ADVERTISING	1,000	1,765	-765
564.10.45	OPERATING RENTALS & LEASES	18,700	16,882	1,818
564.10.46	INSURANCE	2,000	6,432	-4,432
564.10.47	PUBLIC UTILITIES SERVICES	1,000	697	303
564.10.48	REPAIRS & MAINTENANCE	6,000	10,360	-4,360
564.10.49	MISCELLANEOUS	10,000	15,186	-5,186
564.10.91	INTERFUND PROFESSIONAL SERVICES	168,788	132,474	36,314
564.10.96	INTERFUND INSURANCE SERVICES	0	43,452	-43,452
564.25.41	PROFESSIONAL SERVICES	3,500	6,869	-3,369
564.25.49	MISCELLANEOUS	10,000	5,290	4,710
564.27.31	OFFICE & OPERATING SUPPLIES	2,000	2,054	-54
564.27.32	FUEL CONSUMED	500	1,046	-546
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	500	104	396
564.27.41	PROFESSIONAL SERVICES	15,000	0	15,000

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564.27.42	COMMUNICATIONS	500	944	-444
564.27.43	TRAVEL	0	202	-202
564.27.44	ADVERTISING	250	933	-683
564.27.47	PUBLIC UTILITIES SERVICES	24,000	21,954	2,046
564.27.49	MISCELLANEOUS	13,700	7,944	5,756
564.32.41	PROFESSIONAL SERVICES	50,000	59,994	-9,994
564.33.42	COMMUNICATIONS	3,000	6,953	-3,953
564.37.41	PROFESSIONAL SERVICES	4,300	2,995	1,305
564.44.31	OFFICE & OPERATING SUPPLIES	7,500	10,453	-2,953
564.44.35	SMALL TOOLS AND MINOR EQUIPMENT	1,200	472	728
564.44.41	PROFESSIONAL SERVICES	4,000	17,681	-13,681
564.44.42	COMMUNICATIONS	30,500	56,595	-26,095
564.44.43	TRAVEL	7,000	8,129	-1,129
564.44.44	ADVERTISING	2,000	1,792	208
564.44.45	OPERATING RENTALS & LEASES	221,500	184,170	37,330
564.44.47	PUBLIC UTILITIES SERVICES	4,000	4,644	-644
564.44.49	MISCELLANEOUS	13,600	6,585	7,015
594.64.64	MAJOR EQUIPMENT	500,000	3,482	496,518
11930	11930 - MENTAL HEALTH SUBTOTAL	1,255,038	730,439	524,599
11970	11970 - OTHER SERVICES			
559.20.41	PROFESSIONAL SERVICES	142,149	118,293	23,856
11970	11970 - OTHER SERVICES SUBTOTAL	142,149	118,293	23,856
11998	11998 -HUMAN SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,776,380	2,035,326	741,054
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	2,776,380	2,035,326	741,054
119	HUMAN SERVICES EXPENDITURE TOTAL	9,194,524	7,323,620	1,870,904
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
553.60.31	OFFICE & OPERATING SUPPLIES	585	13	572
553.60.40	SERVICES	0	4	-4
553.60.42	COMMUNICATIONS	100	111	-11
553.60.45	OPERATING RENTALS & LEASES	1,300	1,195	105
553.60.49	MISCELLANEOUS	63,076	44,778	18,298
553.60.91	INTERFUND PROFESSIONAL SERVICES	4,450	1,174	3,276
12101	12101 - SOLDIERS RELIEF SUBTOTAL	69,511	47,276	22,235
12198	12198-SOLDR RELIEF END FND BAL			
508.00.00	ENDING FUND BALANCE	41,641	63,977	-22,336
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	41,641	63,977	-22,336
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	111,152	111,253	-101
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	168,450	148,751	19,699
515.80.21	OTHER BENEFITS	63,936	63,202	734
515.80.31	OFFICE & OPERATING SUPPLIES	10,000	9,937	63

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515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	0	7,408	-7,408
515.80.41	PROFESSIONAL SERVICES	7,414	5,818	1,596
515.80.42	COMMUNICATIONS	4,000	3,581	419
515.80.43	TRAVEL	2,500	938	1,562
515.80.44	ADVERTISING	500	465	35
515.80.45	OPERATING RENTALS & LEASES	1,200	1,580	-380
515.80.48	REPAIRS & MAINTENANCE	5,000	5,912	-912
515.80.49	MISCELLANEOUS	1,500	2,143	-643
515.80.91	INTERFUND PROFESSIONAL SERVICES	500	131	369
594.15.64	MAJOR EQUIPMENT	14,000	0	14,000
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	279,000	249,866	29,134
12298	PROS CHILD SUPPORT ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	57,000	118,355	-61,355
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	57,000	118,355	-61,355
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	336,000	368,220	-32,220
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
573.70.11	REGULAR SALARIES & WAGES	7,600	7,144	456
573.70.13	EXTRA LABOR	1,853	6,916	-5,063
573.70.21	OTHER BENEFITS	2,703	3,632	-929
573.70.41	PROFESSIONAL SERVICES	20,000	0	20,000
573.70.47	PUBLIC UTILITIES SERVICES	1,000	3,039	-2,039
573.70.48	REPAIRS & MAINTENANCE	2,000	5,283	-3,283
573.70.49	MISCELLANEOUS	500	0	500
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	35,656	26,014	9,642
12398	12300 - FAIR PROP END FUND BAL			
508.00.00	ENDING FUND BALANCE	14,639	23,986	-9,347
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	14,639	23,986	-9,347
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	50,295	50,000	295
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	547	453
527.40.32	FUEL CONSUMED	1,000	19	981
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	249	1,751
527.40.41	PROFESSIONAL SERVICES	4,000	1,779	2,221
527.40.42	COMMUNICATIONS	2,000	1,385	615
527.40.43	TRAVEL	500	73	427
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	500	390	110
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	500	0	500
527.40.48	REPAIRS & MAINTENANCE	1,000	0	1,000
527.40.49	MISCELLANEOUS	2,200	5,502	-3,302
527.40.64	MAJOR EQUIPMENT	1,000	0	1,000

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527.40.90	INTERFUND PAYMENTS FOR SERVICES	70,000	76,608	-6,608
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,700	0	1,700
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	88,600	86,551	2,049
12410	12410 - BILL 3900 IMPACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,800	1,228	572
527.40.32	FUEL CONSUMED	1,000	1,461	-461
527.40.41	PROFESSIONAL SERVICES	700	0	700
527.40.42	COMMUNICATIONS	1,700	1,799	-99
527.40.43	TRAVEL	400	0	400
527.40.45	OPERATING RENTALS & LEASES	1,800	1,637	163
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,200	1,100	100
527.40.48	REPAIRS & MAINTENANCE	700	97	603
527.40.49	MISCELLANEOUS	1,800	0	1,800
527.40.90	INTERFUND PAYMENTS FOR SERVICES	22,000	15,754	6,246
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12410	12410 - BILL 3900 IMPACT SUBTOTAL	33,800	23,077	10,723
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000	700	1,300
527.40.32	FUEL CONSUMED	500	1,461	-961
527.40.41	PROFESSIONAL SERVICES	100	0	100
527.40.42	COMMUNICATIONS	200	102	98
527.40.43	TRAVEL	1,000	14	986
527.40.45	OPERATING RENTALS & LEASES	500	270	230
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	200	0	200
527.40.90	INTERFUND PAYMENTS FOR SERVICES	25,000	12,261	12,739
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700	0	700
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	30,400	14,809	15,591
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500	166	334
527.40.32	FUEL CONSUMED	500	0	500
527.40.41	PROFESSIONAL SERVICES	300	0	300
527.40.42	COMMUNICATIONS	500	536	-36
527.40.43	TRAVEL	700	103	597
527.40.45	OPERATING RENTALS & LEASES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	400	0	400
527.40.49	MISCELLANEOUS	500	1,791	-1,291
527.40.90	INTERFUND PAYMENTS FOR SERVICES	60,000	61,571	-1,571
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12420	12420 - BECCA BILL SUBTOTAL	64,200	64,166	34
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000	1,576	1,424
527.40.32	FUEL CONSUMED	1,500	1,486	14
527.40.41	PROFESSIONAL SERVICES	4,500	1,937	2,563
527.40.42	COMMUNICATIONS	2,000	1,901	99

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527.40.43	TRAVEL	1,000	75	925
527.40.44	ADVERTISING	200	0	200
527.40.45	OPERATING RENTALS & LEASES	1,500	1,637	-137
527.40.46	INSURANCE	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	1,200	1,100	100
527.40.48	REPAIRS & MAINTENANCE	1,000	97	903
527.40.49	MISCELLANEOUS	4,100	0	4,100
527.40.90	INTERFUND PAYMENTS FOR SERVICES	50,000	48,592	1,408
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,200	0	1,200
594.27.64	MAJOR EQUIPMENT	500	0	500
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	71,900	58,401	13,499
12430	12430 - OPTION B			
527.40.41	PROFESSIONAL SERVICES	4,500	0	4,500
527.40.49	MISCELLANEOUS	1,000	0	1,000
527.40.90	INTERFUND PAYMENTS FOR SERVICES	10,000	0	10,000
527.40.95	INTERFUND OPERATING RENTALS/LEASE	1,000	0	1,000
12430	12430 - OPTION B SUBTOTAL	16,500	0	16,500
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	500	166	334
527.40.32	FUEL CONSUMED	1,500	0	1,500
527.40.41	PROFESSIONAL SERVICES	7,900	965	6,935
527.40.42	COMMUNICATIONS	700	160	540
527.40.43	TRAVEL	200	14	186
527.40.45	OPERATING RENTALS & LEASES	1,600	270	1,330
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,000	0	1,000
527.40.48	REPAIRS & MAINTENANCE	400	0	400
527.40.49	MISCELLANEOUS	500	0	500
527.40.90	INTERFUND PAYMENTS FOR SERVICES	12,000	3,012	8,988
527.40.95	INTERFUND OPERATING RENTALS/LEASE	400	0	400
12435	12435 - SSODA SUBTOTAL	26,800	4,587	22,213
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000	1,887	113
527.40.32	FUEL CONSUMED	500	1,479	-979
527.40.41	PROFESSIONAL SERVICES	3,300	0	3,300
527.40.42	COMMUNICATIONS	300	2	298
527.40.43	TRAVEL	500	278	222
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	500	1,292	-792
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	100	1,000	-900
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	400	110	290
527.40.90	INTERFUND PAYMENTS FOR SERVICES	20,000	22,753	-2,753
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	28,000	28,801	-801
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	1,336	164

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527.40.32	FUEL CONSUMED	1,500	1,525	-25
527.40.41	PROFESSIONAL SERVICES	2,500	1,140	1,360
527.40.42	COMMUNICATIONS	2,000	1,901	99
527.40.43	TRAVEL	500	213	287
527.40.45	OPERATING RENTALS & LEASES	1,500	1,637	-137
527.40.46	INSURANCE	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	1,000	1,100	-100
527.40.48	REPAIRS & MAINTENANCE	700	89	611
527.40.49	MISCELLANEOUS	1,900	120	1,780
527.40.90	INTERFUND PAYMENTS FOR SERVICES	45,000	46,574	-1,574
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700	0	700
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	59,000	55,634	3,366
12451	12451-JUV ACCT INCENT BLK GRNT			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	12,000	10,680	1,320
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	12,000	10,680	1,320
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	3,313	-1,813
527.40.41	PROFESSIONAL SERVICES	3,000	8,500	-5,500
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	500	469	31
527.40.49	MISCELLANEOUS	5,000	3,161	1,839
527.40.95	INTERFUND OPERATING RENTALS/LEASE	100	0	100
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	10,300	15,443	-5,143
12498	12498 - YTH SPEC SVC END FUND			
508.00.00	ENDING FUND BALANCE	41,700	93,782	-52,082
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	41,700	93,782	-52,082
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	483,200	455,931	27,269
126	MILL CREEK FLOOD CONTROL			
12600	12600-MILL CREEK FLOOD CNTL MT			
531.30.00	MILL CREEK FLD CONTR-CONCRETE CHAN MAINT	132,000	1,701	130,299
531.30.11	REGULAR SALARIES & WAGES	0	18,527	-18,527
531.30.21	OTHER BENEFITS	0	9,078	-9,078
531.30.93	INTERFUND SUPPLIES	0	2,218	-2,218
531.30.95	INTERFUND OPERATING RENTALS/LEASE	0	10,370	-10,370
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	132,000	41,894	90,106
12698	12698 - MILLCRK FLD CNTRL END			
508.00.00	ENDING FUND BALANCE	830,749	921,560	-90,811
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	830,749	921,560	-90,811
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	962,749	963,454	-705
127	STORMWATER MGMT UTILITY DIST			
12701	ADMINISTRATION			
538.32.00	ADMINISTRATION	61,000	493	60,507
538.32.11	REGULAR SALARIES & WAGES	0	20,330	-20,330
538.32.21	OTHER BENEFITS	0	9,962	-9,962

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538.32.95	INTERFUND OPERATING RENTALS/LEASE	0	1,504	-1,504
12701	ADMINISTRATION SUBTOTAL	61,000	32,288	28,712
12702	TRAINING			
538.34.00	TRAINING	5,000	54	4,946
538.34.11	REGULAR SALARIES & WAGES	0	2,008	-2,008
538.34.21	OTHER BENEFITS	0	984	-984
538.34.95	INTERFUND OPERATING RENTALS/LEASE	0	137	-137
12702	TRAINING SUBTOTAL	5,000	3,184	1,816
12703	MAINTENANCE			
538.35.00	MAINTENANCE	59,000	30	58,970
538.35.11	REGULAR SALARIES & WAGES	0	25,703	-25,703
538.35.21	OTHER BENEFITS	0	12,594	-12,594
538.35.95	INTERFUND OPERATING RENTALS/LEASE	0	6,005	-6,005
12703	MAINTENANCE SUBTOTAL	59,000	44,332	14,668
12704	STORMWATER FEES			
538.39.00	STORMWATER FEES	1,100	692	408
12704	STORMWATER FEES SUBTOTAL	1,100	692	408
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	23,900	69,600	-45,700
12798	STORMWATER MGMT-ENDING FUND BALANCE SUBTOTAL	23,900	69,600	-45,700
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	150,000	150,096	-96
132	ELECTION EQUIPMENT RES			
13200	13200 - ELECTION EQUIPMENT RES			
514.85.31	OFFICE & OPERATING SUPPLIES	0	62	-62
514.85.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,838	-2,838
514.85.41	PROFESSIONAL SERVICES	0	986	-986
514.85.48	REPAIRS & MAINTENANCE	0	12,822	-12,822
594.19.64	MAJOR EQUIPMENT	75,000	2,464	72,536
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	75,000	19,171	55,829
13298	13200 - ELEC EQUIP RES FND BAL			
508.00.00	ENDING FUND BALANCE	98,000	141,716	-43,716
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	98,000	141,716	-43,716
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	173,000	160,887	12,113
133	WALLA WALLA COMMUNITY NETWORK			
133	WALLA WALLA COMMUNITY NETWORK EXPENDITURE TOTAL	0	0	0
134	REET ELECTRONIC TECHNOLOGY			
13400	REET ELECTRONIC TECHNOLOGY			
594.58.64	MAJOR EQUIPMENT	114,800	0	114,800
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	114,800	0	114,800
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	121,210	-121,210

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13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL	0	121,210	-121,210
	SUBTOTAL			
134	REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL	114,800	121,210	-6,410
135	TRIAL COURT IMPROVEMENT FUND			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	32,370	32,338	32
512.40.12	OVERTIME	100	75	25
512.40.21	OTHER BENEFITS	14,257	14,139	118
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	46,727	46,552	175
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	60,273	71,422	-11,149
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	60,273	71,422	-11,149
	SUBTOTAL			
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	107,000	117,974	-10,974
136	CURRENT EXP-RETIREMENT FUND			
13600	RETIREMENT FUND			
519.90.21	OTHER BENEFITS	40,000	23,139	16,861
13600	RETIREMENT FUND SUBTOTAL	40,000	23,139	16,861
13698	CE-RETIREMENT FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	26,500	132,551	-106,051
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	26,500	132,551	-106,051
	SUBTOTAL			
136	CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL	66,500	155,690	-89,190
137	EMERGENCY FUND			
13700	EMERGENCY FUND			
519.90.49	MISCELLANEOUS	1,000	0	1,000
13700	EMERGENCY FUND SUBTOTAL	1,000	0	1,000
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	550,000	551,000	-1,000
13798	EMERGENCY FUND ENDING FUND BALANCE	550,000	551,000	-1,000
	SUBTOTAL			
137	EMERGENCY FUND EXPENDITURE TOTAL	551,000	551,000	0
146	EMERGENCY MEDICAL SERVICES			
14600	EMERGENCY MEDICAL SERVICES			
526.00.11	REGULAR SALARIES & WAGES	75,637	77,003	-1,366
526.00.21	OTHER BENEFITS	23,235	20,820	2,415
526.00.31	OFFICE & OPERATING SUPPLIES	1,500	841	659
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	0	150
526.00.41	PROFESSIONAL SERVICES	7,773	7,773	0
526.00.42	COMMUNICATIONS	1,000	655	345
526.00.43	TRAVEL	2,650	541	2,109
526.00.44	ADVERTISING	150	0	150
526.00.46	INSURANCE	2,263	1,533	730

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526.00.48	REPAIRS & MAINTENANCE	2,000	1,400	600
526.00.49	MISCELLANEOUS	3,100	2,194	906
526.00.91	INTERFUND PROFESSIONAL SERVICES	2,800	1,841	959
594.26.64	MAJOR EQUIPMENT	1,000	0	1,000
594.26.69	OTHER EQUIPMENT	500	0	500
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	123,758	114,602	9,156
14698	14600-EMG MED SVC END FUND BAL			
508.00.00	ENDING FUND BALANCE	30,000	75,599	-45,599
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	30,000	75,599	-45,599
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	153,758	190,201	-36,443
147	EMS TAXES			
14700	EMS TAXES			
508.00.00	ENDING FUND BALANCE	30,000	25,720	4,280
526.00.49	MISCELLANEOUS	0	2,358,732	-2,358,732
589.00.00	OTHER NONEXPENDITURES	2,500,000	0	2,500,000
14700	EMS TAXES SUBTOTAL	2,530,000	2,384,452	145,548
147	EMS TAXES EXPENDITURE TOTAL	2,530,000	2,384,452	145,548
148	911 ENHNCD/PUB COM BLDG			
14800	911 ENHNCD/PUB COM BLDG			
526.60.41	PROFESSIONAL SERVICES	703,746	636,202	67,544
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	703,746	636,202	67,544
14898	14800 -911 ENHNCD END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	82,895	-82,895
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	82,895	-82,895
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	703,746	719,097	-15,351
150	WWCO PUBLIC FAC IMPROV FUND			
15000	15000 -WW PUB FAC IMPROV FUND			
594.00.00	CAPITAL OUTLAY - PORT	525,000	397,507	127,493
597.00.49	MISCELLANEOUS	179,100	179,100	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	704,100	576,607	127,493
15098	15000 -PUB FAC IMPROV END BAL			
508.00.00	ENDING FUND BALANCE - PORT	1,210,900	2,300,570	-1,089,670
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	1,210,900	2,300,570	-1,089,670
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	1,915,000	2,877,177	-962,177
151	COMMUNITY OUTREACH			
15100	COMMUNITY OUTREACH			
551.10.49	MISCELLANEOUS	15,200	11,050	4,150
15100	COMMUNITY OUTREACH SUBTOTAL	15,200	11,050	4,150
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	271,342	278,312	-6,970

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15198	COMMUNITY OUTREACH ENDING FUND BALANCE	271,342	278,312	-6,970
	SUBTOTAL			
151	COMMUNITY OUTREACH EXPENDITURE TOTAL	286,542	289,362	-2,820
152	INVESTMENT POOL			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	21,507	21,503	4
514.22.21	OTHER BENEFITS	7,897	7,663	234
514.22.41	PROFESSIONAL SERVICES	6,000	4,750	1,250
514.22.42	COMMUNICATIONS	1,500	1,738	-238
514.22.43	TRAVEL	4,800	1,995	2,805
514.22.48	REPAIRS & MAINTENANCE	7,000	7,167	-167
514.22.49	MISCELLANEOUS	0	672	-672
581.10.00	LOANS TO OTHER FUNDS	2,000,000	2,000,000	0
15200	INVESTMENT POOL SUBTOTAL	2,048,704	2,045,488	3,216
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	16,296	39,991	-23,695
15298	INVESTMENT POOL ENDING FUND BALANCE	16,296	39,991	-23,695
	SUBTOTAL			
152	INVESTMENT POOL EXPENDITURE TOTAL	2,065,000	2,085,479	-20,479
153	CE MEDICAL INSURANCE RESERVE			
15300	CE MEDICAL INSURANCE RESERVE			
597.00.49	MISCELLANEOUS	28,400	28,400	0
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	28,400	28,400	0
15398	CE MED INS RES ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	721,600	734,854	-13,254
15398	CE MED INS RES ENDING FUND BALANCE SUBTOTAL	721,600	734,854	-13,254
153	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	750,000	763,254	-13,254
154	LEOFF I FUND			
15498	LEOFF I FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	0	151,598	-151,598
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	0	151,598	-151,598
154	LEOFF I FUND EXPENDITURE TOTAL	0	151,598	-151,598
155	WW CO WATERSHED PLANNING			
15500	WW CO WATERSHED PLANNING			
558.60.21	OTHER BENEFITS	0	4,703	-4,703
558.60.31	OFFICE & OPERATING SUPPLIES	200	0	200
558.60.32	FUEL CONSUMED	200	0	200
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	200	0	200
558.60.41	PROFESSIONAL SERVICES	20,400	0	20,400
558.60.42	COMMUNICATIONS	200	0	200
558.60.43	TRAVEL	200	0	200
558.60.44	ADVERTISING	200	0	200

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558.60.45	OPERATING RENTALS & LEASES	700	0	700
558.60.49	MISCELLANEOUS	200	0	200
15500	WW CO WATERSHED PLANNING SUBTOTAL	22,500	4,703	17,797
15598	WW CO WATERSHED ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE - CE	50,000	55,985	-5,985
15598	WW CO WATERSHED ENDING FUND BALANCE	50,000	55,985	-5,985
	SUBTOTAL			
155	WW CO WATERSHED PLANNING EXPENDITURE TOTAL	72,500	60,688	11,812
160	WW CO LOW INCOME HOUSING			
16000	WW CO LOW INCOME HOUSING			
559.20.49	MISCELLANEOUS	65,250	6,318	58,932
16000	WW CO LOW INCOME HOUSING SUBTOTAL	65,250	6,318	58,932
16010	HOMELESS HOUSING			
559.20.41	PROFESSIONAL SERVICES	250,000	157,600	92,400
559.20.49	MISCELLANEOUS	12,000	10,991	1,009
560.30.11	REGULAR SALARIES & WAGES	0	6,971	-6,971
560.30.21	OTHER BENEFITS	0	2,470	-2,470
16010	HOMELESS HOUSING SUBTOTAL	262,000	178,032	83,968
16098	16098 LOW INC HOUSING END FUND			
508.00.00	ENDING FUND BALANCE	158,019	283,305	-125,286
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	158,019	283,305	-125,286
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	485,269	467,655	17,614
190	JAIL INMATE WELFARE			
19000	JAIL INMATE WELFARE			
523.92.31	OFFICE & OPERATING SUPPLIES	7,500	7,331	169
523.92.46	INSURANCE	8,000	7,253	747
19000	JAIL INMATE WELFARE SUBTOTAL	15,500	14,584	916
19098	19000-JAIL INMATE END FUND BAL			
508.00.00	ENDING FUND BALANCE	77,065	129,221	-52,156
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	77,065	129,221	-52,156
190	JAIL INMATE WELFARE EXPENDITURE TOTAL	92,565	143,805	-51,240
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	1,630	-130
521.30.43	TRAVEL	250	0	250

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19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,750	1,630	120
19298	19298 - DARE/GRT END FUND BAL			
508.00.00	ENDING FUND BALANCE	3,169	3,141	28
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	3,169	3,141	28
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	4,919	4,771	148
203	JUVENILE DETENTION DEBT SERV			
20300	20300 - JUV DET DEBT SERV			
508.00.00	ENDING FUND BALANCE	0	11,608	-11,608
589.00.00	OTHER NON EXPENDITURES	0	176	-176
591.27.71	REDEMPTION OF LONG-TERM DEBT	0	350,000	-350,000
592.27.83	INTEREST ON LONG-TERM DEBT	0	17,850	-17,850
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	379,634	-379,634
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	0	379,634	-379,634
300	LAW & JUSTICE BUILDING			
30000	30000 - LAW & JUSTICE BLDG			
521.90.48	REPAIRS & MAINTENANCE	46,000	14,789	31,211
594.21.62	BUILDINGS	21,500	16,216	5,284
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	67,500	31,005	36,495
30098	30098 L&J BLDG FUND END BAL			
508.00.00	ENDING FUND BALANCE	762,500	697,146	65,354
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	762,500	697,146	65,354
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	830,000	728,151	101,849
301	CURRENT EXPENSE BUILDING			
30100	CURRENT EXPENSE BUILDING			
521.90.70	DEBT SERVICE PRINCIPAL	255,806	253,298	2,508
521.90.80	DEBT SERVICE-INTEREST	102,390	104,892	-2,502
594.21.62	BUILDINGS	90,000	67,697	22,303
30100	CURRENT EXPENSE BUILDING SUBTOTAL	448,196	425,887	22,309
30198	30100- C.E. BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	964,904	-971,018	1,935,922
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	964,904	-971,018	1,935,922
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	1,413,100	-545,131	1,958,231
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
30498	30498 FAIR BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	0	3,297	-3,297
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	0	3,297	-3,297

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304 FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL		0	3,297	-3,297
305 PUBLIC COMMUNICATIONS BLDG				
30500	PUBLIC COMMUNICATIONS BLDG			
594.26.62	BUILDINGS	20,000	0	20,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	20,000	0	20,000
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	18,000	36,169	-18,169
30598	PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL	18,000	36,169	-18,169
305 PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL		38,000	36,169	1,831
306 CAPITAL IMPROVEMENTS				
30600	CAPITAL IMPROVEMENTS			
594.19.64	MAJOR EQUIPMENT	25,000	0	25,000
594.21.64	MAJOR EQUIPMENT	14,000	23,542	-9,542
30600	CAPITAL IMPROVEMENTS SUBTOTAL	39,000	23,542	15,458
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	463,800	672,007	-208,207
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE SUBTOTAL	463,800	672,007	-208,207
306 CAPITAL IMPROVEMENTS EXPENDITURE TOTAL		502,800	695,549	-192,749
307 CE VEHICLE				
30700	CE VEHICLE			
521.90.48	REPAIRS & MAINTENANCE	1,000	42	958
30700	CE VEHICLE SUBTOTAL	1,000	42	958
30798	CE VEHICLE ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	333,800	345,230	-11,430
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	333,800	345,230	-11,430
307 CE VEHICLE EXPENDITURE TOTAL		334,800	345,272	-10,472
319 HUMAN SERVICES CAPITAL PROJECTS				
31901	COMMUNITY SOCIAL SERVICE CENTER			
560.30.41	PROFESSIONAL SERVICES	200,000	29,836	170,164
594.30.61	LAND	50,000	474,811	-424,811
594.30.62	BUILDINGS	2,803,328	2,498,205	305,123
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	3,053,328	3,002,852	50,476
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM			
560.30.41	PROFESSIONAL SERVICES	240,000	297,662	-57,662
560.30.48	REPAIRS & MAINTENANCE	102,000	67,822	34,178
594.30.64	MAJOR EQUIPMENT	50,000	0	50,000
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM SUBTOTAL	392,000	365,484	26,516
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-DHS SOFTWARE	22,044	-1,901,163	1,923,207

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31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	22,044	-1,901,163	1,923,207
	SUBTOTAL			
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	3,467,372	1,467,174	2,000,198
502	EQUIP RENTAL & REVOLVING			
50200	50200-EQUIP RENTAL & REVOLVING			
548.60.01	DEPRECIATION	0	403,403	-403,403
589.00.00	OTHER NONEXPENDITURES	0	501,110	-501,110
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	904,514	-904,514
50201	EQUIPMENT MAINTENANCE			
548.65.00	MAINTENANCE OF EQUIPMENT	402,000	0	402,000
548.65.30	SUPPLIES	0	156,916	-156,916
548.65.40	SERVICES	0	44,685	-44,685
50201	EQUIPMENT MAINTENANCE SUBTOTAL	402,000	201,601	200,399
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	5,000	0	5,000
548.60.11	REGULAR SALARIES & WAGES	0	156	-156
548.60.21	OTHER BENEFITS	0	77	-77
548.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	922	-922
548.60.40	SERVICES	0	117	-117
548.60.95	INTERFUND OPERATING RENTALS/LEASE	0	71	-71
594.00.64	MAJOR EQUIPMENT	1,081,000	0	1,081,000
50202	EQUIPMENT PURCHASE SUBTOTAL	1,086,000	1,343	1,084,657
50211	CENTRAL STORES			
519.55.00	CENTRAL STORES - MAINT OF FACILITIES	25,000	52	24,948
519.55.11	REGULAR SALARIES & WAGES	0	3,164	-3,164
519.55.21	OTHER BENEFITS	0	1,550	-1,550
519.55.93	INTERFUND SUPPLIES	0	971	-971
519.55.95	INTERFUND OPERATING RENTALS/LEASE	0	4,461	-4,461
519.58.00	CENTRAL STORES - OPERATIONS	100,000	0	100,000
519.58.11	REGULAR SALARIES & WAGES	0	25,433	-25,433
519.58.21	OTHER BENEFITS	0	12,462	-12,462
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	397,000	144,985	252,015
519.58.40	SERVICES	0	155	-155
519.58.93	INTERFUND SUPPLIES	0	325	-325
519.58.95	INTERFUND OPERATING RENTALS/LEASE	0	59,243	-59,243
50211	CENTRAL STORES SUBTOTAL	522,000	252,801	269,199
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	80,000	0	80,000
548.35.11	REGULAR SALARIES & WAGES	0	21,294	-21,294
548.35.21	OTHER BENEFITS	0	10,434	-10,434
548.35.30	SUPPLIES	0	4,248	-4,248
548.35.40	SERVICES	0	26,967	-26,967
548.35.93	INTERFUND SUPPLIES	0	107	-107
548.35.95	INTERFUND OPERATING RENTALS/LEASE	0	3,492	-3,492
548.38.00	MECHANICAL SHOP - OPERATIONS-GENERAL	490,000	1,561	488,439
548.38.11	REGULAR SALARIES & WAGES	0	219,022	-219,022

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548.38.12	OVERTIME	0	136	-136
548.38.21	OTHER BENEFITS	0	108,124	-108,124
548.38.30	SUPPLIES	0	4,207	-4,207
548.38.40	SERVICES	0	14,730	-14,730
548.38.93	INTERFUND SUPPLIES	0	17	-17
548.38.95	INTERFUND OPERATING RENTALS/LEASE	0	30,618	-30,618
548.39.11	REGULAR SALARIES & WAGES	75,000	0	75,000
548.39.21	OTHER BENEFITS	128,900	0	128,900
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	3,779	6,221
548.48.00	PARTS OPERATIONS-GENERAL	70,000	0	70,000
548.48.11	REGULAR SALARIES & WAGES	0	32,924	-32,924
548.48.21	OTHER BENEFITS	0	16,132	-16,132
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	110,000	51,728	58,272
548.48.95	INTERFUND OPERATING RENTALS/LEASE	0	4,080	-4,080
548.55.30	SUPPLIES	0	1,029	-1,029
548.55.40	SERVICES	0	1,379	-1,379
548.55.48	REPAIRS & MAINTENANCE	3,000	0	3,000
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	321,000	262,294	58,706
549.00.00	UNDISTRIBUTED LABOR (FRINGE)	-173,100	0	-173,100
50221	MECHANICAL SHOP SUBTOTAL	1,114,800	818,302	296,498
50231	50200-PITS,QUARIES,ASPHLT PLNT			
548.25.00	PITS & QUARRIES - MAINT OF FACILITIES	10,000	0	10,000
548.25.11	REGULAR SALARIES & WAGES	0	3,783	-3,783
548.25.21	OTHER BENEFITS	0	1,854	-1,854
548.25.40	SERVICES	0	1,103	-1,103
548.25.93	INTERFUND SUPPLIES	0	214	-214
548.25.95	INTERFUND OPERATING RENTALS/LEASE	0	5,814	-5,814
548.28.00	PITS & QUARRIES - OP -GENERAL	80,500	5,207	75,293
548.28.11	REGULAR SALARIES & WAGES	0	22,557	-22,557
548.28.21	OTHER BENEFITS	0	11,053	-11,053
548.28.30	SUPPLIES	0	5	-5
548.28.40	SERVICES	0	12,795	-12,795
548.28.95	INTERFUND OPERATING RENTALS/LEASE	0	40,372	-40,372
50231	50200-PITS,QUARIES,ASPHLT PLNT SUBTOTAL	90,500	104,757	-14,257
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	0	21,985	-21,985
548.39.21	OTHER BENEFITS	0	10,773	-10,773
50260	VACATION LEAVE SUBTOTAL	0	32,758	-32,758
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	0	19,591	-19,591
548.39.21	OTHER BENEFITS	0	9,599	-9,599
50261	SICK LEAVE SUBTOTAL	0	29,190	-29,190
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	0	13,149	-13,149
548.39.21	OTHER BENEFITS	0	6,443	-6,443
50262	HOLIDAY SUBTOTAL	0	19,592	-19,592
50263	FLOATING HOLIDAY			

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548.39.11	REGULAR SALARIES & WAGES	0	1,510	-1,510
548.39.21	OTHER BENEFITS	0	740	-740
50263	FLOATING HOLIDAY SUBTOTAL	0	2,249	-2,249
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	0	16,935	-16,935
50266	STATE RETIREMENT SUBTOTAL	0	16,935	-16,935
50267	F I C A			
548.39.21	OTHER BENEFITS	0	24,056	-24,056
50267	F I C A SUBTOTAL	0	24,056	-24,056
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	0	11,530	-11,530
50268	INDUSTRIAL INSURANCE SUBTOTAL	0	11,530	-11,530
50269	HEALTH INSURANCE			
548.39.21	OTHER BENEFITS	0	56,161	-56,161
50269	HEALTH INSURANCE SUBTOTAL	0	56,161	-56,161
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	0	302	-302
50270	LIFE INSURANCE SUBTOTAL	0	302	-302
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	0	8,972	-8,972
50271	DENTAL INSURANCE SUBTOTAL	0	8,972	-8,972
50276	EMPLOYEE ASSISTANCE PROGRAM			
548.39.21	OTHER BENEFITS	0	149	-149
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	0	149	-149
50277	VISION INSURANCE			
548.39.21	OTHER BENEFITS	0	704	-704
50277	VISION INSURANCE SUBTOTAL	0	704	-704
50285	UNDIST LABOR-ER&R			
549.00.00	UNDISTRIBUTED LABOR (FRINGE)	0	-189,241	189,241
50285	UNDIST LABOR-ER&R SUBTOTAL	0	-189,241	189,241
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	0	2,630	-2,630
50292	LONGEVITY SUBTOTAL	0	2,630	-2,630
50298	50200 EQUIP R&R END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,564,432	9,132,235	-6,567,803
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	2,564,432	9,132,235	-6,567,803
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	5,779,732	11,431,542	-5,651,810
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
514.76.46	INSURANCE	451,500	420,603	30,897
514.77.46	INSURANCE	50,000	51,816	-1,816
514.78.46	INSURANCE	95,000	71,422	23,578

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514.79.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
50300	RISK MANAGEMENT SUBTOTAL	597,000	543,841	53,159
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	224,500	184,849	39,651
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	224,500	184,849	39,651
503	RISK MANAGEMENT EXPENDITURE TOTAL	821,500	728,690	92,810
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	100,000	54,132	45,868
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	100,000	54,132	45,868
50498	50400 UNEMP COMP END FUND BAL			
508.00.00	ENDING FUND BALANCE	5,500	5,505	-5
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	5,500	5,505	-5
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	105,500	59,637	45,863
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
518.88.01	DEPRECIATION	0	61,495	-61,495
518.88.11	REGULAR SALARIES & WAGES	314,830	317,402	-2,572
518.88.12	OVERTIME	4,000	3,197	803
518.88.21	OTHER BENEFITS	83,488	88,838	-5,350
518.88.31	OFFICE & OPERATING SUPPLIES	8,500	3,299	5,201
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,521	-1,521
518.88.41	PROFESSIONAL SERVICES	6,000	0	6,000
518.88.42	COMMUNICATIONS	25,575	26,990	-1,415
518.88.43	TRAVEL	2,000	392	1,608
518.88.44	ADVERTISING	500	0	500
518.88.45	OPERATING RENTALS & LEASES	10,000	0	10,000
518.88.46	INSURANCE	5,000	4,744	256
518.88.48	REPAIRS & MAINTENANCE	175,887	156,617	19,270
518.88.49	MISCELLANEOUS	610	1,075	-465
50500	TECHNOLOGY SERVICES SUBTOTAL	636,390	665,570	-29,180
50597	OPERATING TRANSFERS OUT			
597.00.00	OPERATING TRANSFER OUT	0	25,000	-25,000
50597	OPERATING TRANSFERS OUT SUBTOTAL	0	25,000	-25,000
50598	50500-CNTRL SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	98,347	385,882	-287,535
50598	50500-CNTRL SVCS END FUND BAL SUBTOTAL	98,347	385,882	-287,535
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	734,737	1,076,451	-341,714
506	1993 CENTRAL SERVICES CAP FUND			
50600	CENTRAL SERVICES CAP FUND			
518.80.01	DEPRECIATION	0	15,066	-15,066
518.80.35	SMALL TOOLS AND MINOR EQUIPMENT	0	4,082	-4,082

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594.18.64	MAJOR EQUIPMENT	60,000	0	60,000
50600	CENTRAL SERVICES CAP FUND SUBTOTAL	60,000	19,148	40,852
50698	50698-CNTRL SVC CAP END FN BAL			
508.00.00	ENDING FUND BALANCE	330,000	437,094	-107,094
50698	50698-CNTRL SVC CAP END FN BAL SUBTOTAL	330,000	437,094	-107,094
506	1993 CENTRAL SERVICES CAP FUND EXPENDITURE TOTAL	390,000	456,242	-66,242
628	WW NOXIOUS WEED CNTL			
62800	WW NOXIOUS WEED CONT			
531.60.11	REGULAR SALARIES & WAGES	0	4,606	-4,606
531.60.21	OTHER BENEFITS	0	826	-826
531.60.31	OFFICE & OPERATING SUPPLIES	5,000	4,376	624
531.60.40	SERVICES	0	664	-664
531.60.41	PROFESSIONAL SERVICES	40,000	10,696	29,304
531.60.42	COMMUNICATIONS	1,000	784	216
531.60.43	TRAVEL	6,000	2,307	3,693
531.60.44	ADVERTISING	500	0	500
531.60.49	MISCELLANEOUS	800	0	800
531.60.50	INTERGOVERNMENTAL SERVICES	3,000	2,080	920
62800	WW NOXIOUS WEED CONT SUBTOTAL	56,300	26,339	29,961
62898	ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	15,900	81,703	-65,803
62898	ENDING FUND BALANCE SUBTOTAL	15,900	81,703	-65,803
628	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	72,200	108,041	-35,841
		82,563,179	84,780,578	-2,217,399

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010	CURRENT EXPENSE	182,267.70	8,682,334.59	8,504,096.66	0.00	360,505.63
101	COMMUNITY DEVELOPMENT	4,324.29	391,055.15	385,557.57	0.00	9,821.87
102	WASTE MANAGEMENT	5,837.36	22,563.77	23,955.47	0.00	4,445.66
103	EMERGENCY MANAGEMENT	770.73	197,174.45	191,564.30	0.00	6,380.88
105	HOTEL / MOTEL TAX	0.00	20,503.41	20,503.41	0.00	0.00
107	JUVENILE JUSTICE CENTER	37,221.69	1,063,350.11	1,087,983.19	0.00	12,588.61
108	LAW & JUSTICE	13,677.21	883,925.48	892,887.49	0.00	4,715.20
109	AUDITORS M & O	9,607.68	96,168.29	94,576.44	0.00	11,199.53
110	TREASURERS M & O	360.68	19,886.65	20,247.33	0.00	0.00
111	PROS VICTIM-WITNESS	70.74	49,728.52	43,374.32	0.00	6,424.94
112	PUBLIC HEALTH	21,600.74	1,237,983.30	1,230,454.47	0.00	29,129.57
115	COUNTY ROAD	60,052.00	10,090,722.87	10,146,446.87	0.00	4,328.00
118	WALLA WALLA FAIR	5,378.34	983,806.99	979,125.44	0.00	10,059.89
119	HUMAN SERVICES	170,368.42	3,464,462.23	3,532,258.57	0.00	102,572.08
121	SOLDIER'S RELIEF	1,786.30	47,275.76	47,929.70	0.00	1,132.36
122	PROS CHILD SUPPORT	1,309.76	137,231.08	136,276.96	0.00	2,263.88
123	FAIRGROUNDS PROPERTIES	210.82	9,055.72	7,538.03	0.00	1,728.51
124	YOUTH SPECIAL SERVICES	2,511.33	362,549.25	363,195.67	0.00	1,864.91
126	MILL CREEK FLOOD CONTROL	0.00	19,216.01	19,216.01	0.00	0.00
127	STORMWATER MGMT UTILITY	0.00	21,231.37	21,231.37	0.00	0.00
132	ELECTION EQUIPMENT RES	5,082.52	16,769.81	21,852.33	0.00	0.00
135	TRIAL COURT IMPROVEMENT	0.00	18,786.72	18,786.72	0.00	0.00
136	CURRENT EXP-RETIREMENT	0.00	17,078.17	17,078.17	0.00	0.00
146	EMERGENCY MEDICAL SERVICES	232.50	55,342.70	54,961.92	0.00	613.28
148	911 ENHNCD/PUB COM BLDG	0.00	636,201.54	636,201.54	0.00	0.00
150	WWCO PUBLIC FAC IMPROV FUND	0.00	576,602.08	576,602.08	0.00	0.00
151	COMMUNITY OUTREACH	0.00	11,050.00	11,050.00	0.00	0.00
152	INVESTMENT POOL	368.90	29,070.45	29,320.23	0.00	119.12
155	WW CO WATERSHED PLANNING	0.00	4,702.78	4,702.78	0.00	0.00
160	WW CO LOW INCOME HOUSING	3,160.37	180,239.43	179,355.20	0.00	4,044.60
190	JAIL INMATE WELFARE	304.25	14,584.19	14,846.00	0.00	42.44
192	DARE/GREAT PROGRAMS	57.91	1,630.19	1,688.10	0.00	0.00
300	LAW & JUSTICE BUILDING	6,373.82	31,004.84	37,378.66	0.00	0.00
301	CURRENT EXPENSE BUILDING	707.20	246,791.82	241,727.39	0.00	5,771.63
306	CAPITAL IMPROVEMENTS	0.00	23,542.08	23,367.36	0.00	174.72
307	CE VEHICLE	0.00	42.05	42.05	0.00	0.00
319	HUMAN SERVICES CAPITAL	95,128.81	3,368,336.38	3,457,825.38	0.00	5,639.81
502	EQUIP RENTAL & REVOLVING	0.00	2,217,817.98	2,217,817.98	0.00	0.00
503	RISK MANAGEMENT	4,172.18	543,841.47	546,984.71	0.00	1,028.94
504	CO UNEMPLOYMENT COMP	0.00	54,132.01	54,132.01	0.00	0.00
505	TECHNOLOGY SERVICES	4,441.26	401,458.35	394,238.09	0.00	11,661.52
506	1993 CENTRAL SERVICES CAP	0.00	5,746.17	5,746.17	0.00	0.00
623	RURAL LIBRARY	0.00	544,374.04	544,374.04	0.00	0.00
624	TOUCHET LOWDEN MOSQUITO	0.00	37,625.67	37,625.67	0.00	0.00
625	COLUMBIA MOSQUITO CONTROL	0.00	330,894.84	330,894.84	0.00	0.00
626	WW CEMETERY DISTRICT	0.00	7,040.00	7,040.00	0.00	0.00
628	WW NOXIOUS WEED CNTL	41.59	22,688.74	22,698.33	0.00	32.00
629	VALLEY TRANSIT	0.00	3,502,681.19	3,502,681.19	0.00	0.00
635	PRESCOTT PARK & REC	0.00	43,229.69	43,229.69	0.00	0.00
650	AUDITOR'S WARRANT CLEARING	2,639,681.82	57,375,868.13	58,697,932.78	0.00	1,317,617.17
660	WALLULA WATER DIST 1	0.00	304,268.05	304,268.05	0.00	0.00

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664	WW WATER DIST 2 MAINT	0.00	111,781.46	111,781.46	0.00	0.00
668	SUN HARBOR WATER 3	0.00	29,662.74	29,662.74	0.00	0.00
669	BOLLES PRESCOTT FLOOD	0.00	220.65	220.65	0.00	0.00
677	BURBANK WATER DIST 4	0.00	167.85	167.85	0.00	0.00
680	FIRE DIST 1 EXPENSE	0.00	79,377.85	79,377.85	0.00	0.00
683	FIRE DIST 2 EXPENSE	0.00	44,011.94	44,011.94	0.00	0.00
684	FIRE DIST 3 EXPENSE	0.00	226,719.88	226,719.88	0.00	0.00
686	FIRE DIST 4 EXPENSE	0.00	1,209,383.06	1,209,383.06	0.00	0.00
689	FIRE DIST 5 EXPENSE	844.99	576,057.36	576,057.36	0.00	844.99
693	FIRE DIST 6 EXPENSE	0.00	178,383.59	178,383.59	0.00	0.00
695	FIRE DIST 7 EXPENSE	0.00	44,643.16	44,643.16	0.00	0.00
697	FIRE DIST 8 EXPENSE	0.00	89,501.90	89,501.90	0.00	0.00
710	IRRIGATION DIST 2 MAINT	0.00	8,086.25	8,086.25	0.00	0.00
711	IRRIGATION DIST 3 MAINT	0.00	25,023.36	25,023.36	0.00	0.00
713	IRRIGATION DIST 4 MAINT	0.00	212,684.39	212,684.39	0.00	0.00
717	IRRIGATION DIST 5 MAINT	0.00	22,370.52	22,370.52	0.00	0.00
718	IRRIGATION DIST 6 MAINT	0.00	20,943.59	20,943.59	0.00	0.00
719	IRRIGATION DIST 7 MAINT	0.00	2,608.37	2,608.37	0.00	0.00
720	IRRIGATION DIST 8 MAINT	0.00	29,542.98	29,542.98	0.00	0.00
721	IRRIGATION DIST 9 MAINT	0.00	23,895.21	23,895.21	0.00	0.00
724	IRRIGATION DIST 10 MAINT	0.00	30,133.32	30,133.32	0.00	0.00
726	IRRIGATION DIST 11 MAINT	0.00	48,081.87	48,081.87	0.00	0.00
728	IRRIGATION DIST 12 MAINT	0.00	29,147.95	29,147.95	0.00	0.00
729	IRRIGATION DIST 13 MAINT	0.00	463,915.47	463,915.47	0.00	0.00
731	IRRIGATION DIST 14 MAINT	0.00	108,309.63	108,309.63	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	98,069.60	98,069.60	0.00	0.00
750	SCH DIST 101 GENERAL	32,830.92	780,127.55	789,445.45	312.13	23,200.89
760	SCH DIST 140 GENERAL	1,336,989.14	43,936,652.49	43,817,482.56	100,540.4	1,355,618.61
761	SCH DIST 140 ASB	331.51	868,037.52	828,597.93	0.00	39,771.10
762	SCH DIST 140 CAPITAL PROJECTS	404,561.57	6,706,402.51	7,101,559.88	9,404.20	0.00
763	SCH140 EXPENDABLE TRUST	0.00	399.15	399.15	0.00	0.00
766	SCH DIST 140 TRANS VEHICLE	107,690.38	245,837.84	353,528.22	0.00	0.00
769	SCH 140 NON EXPENDABLE TRUST	0.00	471.78	471.78	0.00	0.00
770	SCH DIST 250 GENERAL	198,215.64	8,549,646.84	8,539,735.54	4,049.21	204,077.73
771	SCH DIST 250 ASB	200.00	18,479.67	18,653.87	0.00	25.80
780	SCH DIST 300 GENERAL	114,081.53	3,573,133.25	3,563,034.28	103,158.5	21,021.97
781	SCH DIST 300 ASB	6,661.61	71,866.50	68,017.51	10,397.64	112.96
790	SCH DIST 400 GENERAL	335,436.26	8,359,312.75	8,351,657.72	18,110.18	324,981.11
791	SCH DIST 400 ASB	13,723.93	107,198.76	110,097.02	0.00	10,825.67
792	SCH DIST 400 CAPITAL PROJECTS	2,267.39	330,612.48	330,443.39	0.00	2,436.48
796	SCH DIST 400 TRANS VEHICLE	0.00	77,923.12	77,923.12	0.00	0.00
800	SCH DIST 401 GENERAL	73,880.55	3,678,232.92	3,637,831.27	36,922.59	77,359.61
801	SCH DIST 401 ASB	92.08	77,003.82	76,497.07	0.00	598.83
810	SCH DIST 402 GENERAL	13,049.32	3,640,653.14	3,569,511.80	2,011.78	82,178.88
811	SCH DIST 402 ASB	26.02	21,656.73	21,162.58	0.00	520.17
813	SCH DIST 402 CAPITAL PROJECTS	0.00	37,606.09	37,119.85	0.00	486.24
TOTALS		5,918,079.64	183,217,645.42	184,790,762.67	284,906.7	4,060,055.67

WALLA WALLA COUNTY
SCHEDULE OF LONG-TERM DEBT AND OTHER LIABILITIES
For The Year Ended December 31, 2010

ID. No.	Description	Beginning Balance 1/1	Additions	Reductions	BARS Code for Redemption	Ending Balance 12/31
251.12	GO Bond - Issued 12/95	\$350,000.00	\$0.00	\$350,000.00	591.27.71	\$0.00
259.11	Compensated Absences	\$851,988.00	\$13,853.00	\$0.00		\$865,841.00
263.93	OPEB Payable	\$293,194.00	\$218,561.00	\$100,520.00		\$411,235.00

WALLA WALLA COUNTY
Schedule Of Limitation Of Indebtedness
As Of December 31, 2010

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 (\$1,439,854.00)

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

Add: available assets \$11,230,052.00

Equals: remaining debt capacity without a vote \$79,460,729.52

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

Less: outstanding debt \$0.00

Add: assets available \$24,914.00

Equals: remaining debt capacity with a vote \$46,471,935.01

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

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		
010.001	CURRENT EXPENSE	4,772,385.66	14,678,520.69	0.00	28,400.00	0.00	12,812,319.26	1,569,637.00	-986.14	5,098,336.23		
010.001	CURRENT EXPENSE	6,572.50	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	5,572.50		
101.001	COMMUNITY	51,792.31	538,089.28	0.00	359,645.00	0.00	678,894.77	0.00	0.00	270,631.82		
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	28,076.76	56,711.76	0.00	0.00	0.00	25,074.33	0.00	0.00	59,714.19		
103.001	EMERGENCY	48,667.23	249,396.93	0.00	35,159.00	0.00	279,444.52	0.00	0.00	53,778.64		
104.001	SHERIFFS BLOCK GRANTS	-6,471.10	79.53	6,500.00	0.00	0.00	0.00	0.00	0.00	108.43		
105.001	HOTEL / MOTEL TAX	64,863.19	28,011.34	0.00	0.00	0.00	20,503.41	0.00	0.00	72,371.12		
107.001	JUVENILE JUSTICE CENTER	258,519.79	1,280,475.89	0.00	604,238.00	0.00	1,961,312.57	0.00	0.00	181,921.11		
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	987,850.89	1,688,896.87	0.00	0.00	0.00	1,454,880.46	285,000.00	0.00	936,867.30		
109.001	AUDITORS M & O	165,037.15	95,122.79	0.00	0.00	0.00	101,854.82	0.00	0.00	158,305.12		
110.001	TREASURERS M & O	53,325.12	36,843.02	0.00	0.00	0.00	26,682.46	0.00	0.00	63,485.68		
111.001	PROS VICTIM-WITNESS	59,738.46	87,412.41	0.00	0.00	0.00	78,342.52	0.00	0.00	68,808.35		
112.001	PUBLIC HEALTH	454,276.81	1,526,413.81	0.00	375,595.00	0.00	2,048,883.17	0.00	0.00	307,402.45		
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	1,115,231.77	12,418,602.44	17,800,429.23	83,000.00	18,200,429.23	11,869,367.08	100,000.00	0.00	1,247,467.13		
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	35,982.38	1,252,171.18	0.00	0.00	0.00	1,253,406.55	0.00	0.00	34,747.01		
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	1,974,238.48	5,148,656.19	0.00	0.00	0.00	5,356,090.19	0.00	0.00	1,766,804.48		
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	59,671.63	53,367.22	0.00	0.00	0.00	47,929.70	0.00	0.00	65,109.15		
122.001	PROS CHILD SUPPORT	85,612.15	252,462.00	0.00	6,000.00	0.00	248,911.42	0.00	0.00	95,162.73		
123.001	FAIRGROUNDS PROPERTIES	29,668.96	20,541.93	0.00	0.00	0.00	24,496.39	0.00	0.00	25,714.50		
124.001	YOUTH SPECIAL SERVICES	83,038.11	310,271.70	0.00	0.00	0.00	363,195.67	0.00	0.00	30,114.14		
126.001	MILL CREEK FLOOD	11,748.59	55,705.78	1,874,000.00	0.00	1,888,000.00	41,894.30	0.00	0.00	11,560.07		
127.001	STORMWATER MGMT	0.00	49,650.16	405,000.00	100,000.00	460,000.00	80,496.55	0.00	0.00	14,153.61		
132.001	ELECTION EQUIPMENT RES	148,837.73	17,131.90	0.00	0.00	0.00	24,253.64	0.00	0.00	141,715.99		
134.001	REET ELECTRONIC	106,596.62	14,613.61	0.00	0.00	0.00	0.00	0.00	0.00	121,210.23		
135.001	TRIAL COURT	44,898.83	42,074.74	0.00	31,000.00	0.00	46,552.04	0.00	0.00	71,421.53		
136.001	CURRENT EXP-	154,197.65	1,492.27	0.00	0.00	0.00	23,139.27	0.00	0.00	132,550.65		
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	78,086.27	0.00	0.00	121,112.26	0.00	114,220.86	8,765.24	0.00	76,212.43		
147.001	EMS TAXES	27,365.57	2,357,086.35	0.00	64,419.76	0.00	0.00	889,587.56	1,533,564.25	25,719.87		
148.001	911 ENHNCD/PUB COM	8.47	636,368.24	0.00	0.00	0.00	636,201.54	0.00	0.00	175.17		
150.001	WWCO PUBLIC FAC	2,224,589.85	652,587.45	1,000,000.00	0.00	1,000,000.00	397,507.16	179,100.00	0.00	2,300,570.14		

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

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		
151.001	COMMUNITY OUTREACH	286,361.62	2,999.93	0.00	0.00	0.00	11,050.00	0.00	0.00	278,311.55		
152.001	INVESTMENT POOL	-2,634,843.60	288,992.71	0.00	0.00	0.00	45,737.38	2,000,000.00	0.00	-4,391,588.27		
153.001	CE MEDICAL INSURANCE	755,632.00	7,621.56	0.00	0.00	0.00	0.00	28,400.00	0.00	734,853.56		
154.001	LEOFF I FUND	150,000.00	1,597.91	0.00	0.00	0.00	0.00	0.00	0.00	151,597.91		
155.001	WW CO WATERSHED	60,687.72	0.00	0.00	0.00	0.00	4,702.78	0.00	0.00	55,984.94		
160.001	WW CO LOW INCOME	224,090.19	246,724.88	0.00	0.00	0.00	183,465.73	0.00	0.00	287,349.34		
190.001	JAIL INMATE WELFARE	112,589.51	28,520.01	0.00	0.00	0.00	14,846.00	0.00	0.00	126,263.52		
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	4,728.67	100.00	0.00	0.00	0.00	1,688.10	0.00	0.00	3,140.57		
203.004	JUVENILE DETENTION	25,778.65	353,855.65	0.00	0.00	0.00	0.00	367,850.00	176.21	11,608.09		
203.011	JUVENILE DETENTION	0.00	0.00	0.00	367,850.00	0.00	0.00	0.00	367,850.00	0.00		
300.003	LAW & JUSTICE BUILDING	474,525.05	0.00	0.00	0.00	0.00	37,378.66	0.00	0.00	697,146.39		
301.003	CURRENT EXPENSE	1,548,604.45	141,902.13	0.00	0.00	0.00	420,822.31	0.00	0.00	1,448,784.27		
304.003	FAIRGROUNDS BUILDING	3,262.58	34.77	0.00	0.00	0.00	0.00	0.00	0.00	3,297.35		
305.003	PUBLIC COMMUNICATIONS	26,169.45	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,169.45		
306.003	CAPITAL IMPROVEMENTS	688,221.53	7,327.92	0.00	0.00	0.00	23,367.36	0.00	0.00	672,182.09		
307.003	CE VEHICLE	341,632.62	3,639.14	0.00	0.00	0.00	42.05	0.00	0.00	345,229.71		
319.003	HUMAN SERVICES CAPITAL	1,500,000.00	62,302.65	0.00	2,000,000.00	0.00	3,457,825.38	0.00	0.00	104,477.27		
502.001	EQUIP RENTAL &	239,132.06	2,993,875.84	7,450,000.00	0.00	7,600,000.00	2,488,270.85	0.00	0.00	594,737.05		
503.001	RISK MANAGEMENT	115,407.96	542,454.54	0.00	75,000.00	0.00	546,984.71	0.00	0.00	185,877.79		
504.001	CO UNEMPLOYMENT COMP	5,505.47	54,132.01	0.00	0.00	0.00	54,132.01	0.00	0.00	5,505.47		
505.001	TECHNOLOGY SERVICES	89,636.30	635,292.64	0.00	0.00	0.00	596,854.76	25,000.00	0.00	103,074.18		
506.001	1993 CENTRAL SERVICES	359,024.65	0.00	0.00	50,000.00	0.00	5,746.17	0.00	0.00	403,278.48		
600.001	STATE SCHOOL	43,628.33	12,649,784.67	0.00	0.00	0.00	0.00	0.00	12,644,321.76	49,091.24		
601.001	STATE GENERAL	107,876.13	1,295,929.82	0.00	0.00	0.00	0.00	0.00	1,287,051.99	116,753.96		
603.001	STATE G T E REFUND LEVY	430.02	188.38	0.00	0.00	0.00	0.00	0.00	195.11	423.29		
608.001	FOREST PATROL	477.44	18,208.30	0.00	0.00	0.00	0.00	0.00	18,582.29	103.45		
609.001	LEASEHOLD EXCISE	402.94	3,049.74	0.00	0.00	0.00	0.00	0.00	2,417.13	1,035.55		
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	0.00	2,265.97	0.00	0.00	0.00	0.00	0.00	2,186.94	79.03		
615.001	SHERIFFS DRUG	132.32	8.23	0.00	0.00	0.00	0.00	0.00	0.00	140.55		
621.001	ADVANCE TAX	38,840.17	6,959.25	0.00	0.00	0.00	0.00	0.00	20,443.49	25,355.93		
622.007	SUSPENSE FUND	195,361.57	117,201.21	0.00	0.00	0.00	0.00	0.00	117,350.31	195,212.47		
623.001	RURAL LIBRARY	855,612.91	1,120,889.18	2,141,008.33	0.00	3,254,492.33	781,684.73	0.00	0.00	81,333.36		
624.001	TOUCHET LOWDEN	15,885.09	34,619.66	0.00	0.00	0.00	37,625.67	0.00	0.00	12,879.08		
625.001	COLUMBIA MOSQUITO	114,763.50	348,719.65	105,000.00	0.00	105,000.00	330,894.84	0.00	0.00	132,588.31		
626.001	WW CEMETERY DISTRICT	30,786.03	8,769.63	0.00	0.00	0.00	7,040.00	0.00	0.00	32,515.66		
628.001	WW NOXIOUS WEED CNTL	55,504.79	32,178.23	0.00	0.00	0.00	26,348.22	0.00	0.00	61,334.80		
629.001	VALLEY TRANSIT	2,466.26	3,805,346.79	5,392,000.00	1,961,000.00	5,034,000.00	3,502,681.19	120,061.42	0.00	2,504,070.44		

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

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	
630.001	COL CO HOSPITAL REG	698.76	57,017.99	0.00	0.00	0.00	0.00	0.00	57,144.02	572.73	
631.001	CITY OF WALLA WALLA	68,118.47	5,109,458.12	0.00	0.00	0.00	0.00	0.00	5,105,789.87	71,786.72	
632.001	CITY OF COLLEGE PLACE	7,693.45	1,183,163.35	0.00	0.00	0.00	0.00	0.00	1,179,406.71	11,450.09	
633.001	CITY OF PRESCOTT	531.66	30,049.47	0.00	0.00	0.00	0.00	0.00	30,491.17	89.96	
634.001	CITY OF WAITSBURG	2,892.01	152,362.54	0.00	0.00	0.00	0.00	0.00	151,246.90	4,007.65	
635.001	PRESCOTT PARK & REC	67,669.43	4,404.37	0.00	1,353.73	0.00	43,229.69	0.00	0.00	30,197.84	
636.001	VALLEY TRAN VEHICLE	2,037.11	3,441.54	4,397,000.00	19,727.62	3,291,000.00	0.00	1,121,000.00	0.00	10,206.27	
637.001	COL CO HOSPITAL SPEC	615.67	26.53	0.00	0.00	0.00	0.00	0.00	474.03	168.17	
638.001	WAITSBURG PARK & REC	1,846.98	0.33	0.00	0.00	0.00	0.00	0.00	0.00	1,847.31	
639.201	V T CAPITAL PURCH &	4,785.71	4,946.69	4,102,000.00	100,333.80	3,372,000.00	0.00	840,000.00	0.00	66.20	
640.001	PORT GENERAL FUND	11,520.21	1,800,019.42	0.00	0.00	0.00	0.00	0.00	1,800,785.06	10,754.57	
643.001	CITY OF WALLA WALLA	317.68	1,096,108.26	0.00	0.00	0.00	0.00	0.00	1,090,858.22	5,567.72	
644.001	CITY OF CP BOND	533.40	216,576.03	0.00	0.00	0.00	0.00	0.00	215,677.23	1,432.20	
647.001	COL CO HOSPITAL BOND	421.65	62,400.27	0.00	0.00	0.00	0.00	0.00	62,477.10	344.82	
650.001	AUDITOR'S WARRANT	2,639,681.82	0.00	0.00	57,375,868.13	0.00	0.00	0.00	58,697,932.78	1,317,617.17	
660.001	WALLULA WATER DIST 1	45,170.30	306,314.08	0.00	0.00	0.00	304,268.05	0.00	0.00	47,216.33	
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	24,555.33	-0.53	0.00	0.00	0.00	0.00	0.00	0.00	24,554.80	
664.001	WW WATER DIST 2 MAINT	28,595.96	25,019.16	0.00	92,870.00	0.00	111,781.46	0.00	0.00	34,703.66	
666.004	W W WATER 2 '79 REVENUE	175,777.95	25,044.14	0.00	0.00	0.00	0.00	92,870.00	0.00	107,952.09	
667.204	W W WATER 2 79 REVE	3,404.56	71.03	0.00	0.00	0.00	0.00	0.00	0.00	3,475.59	
668.001	SUN HARBOR WATER 3	47,934.67	81,820.19	0.00	0.00	84,000.00	29,662.74	0.00	0.00	16,092.12	
669.001	BOLLES PRESCOTT FLOOD	8,714.28	0.03	0.00	0.00	0.00	220.65	0.00	0.00	8,493.66	
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	9,065.19	0.00	0.00	0.00	0.00	167.85	0.00	0.00	8,897.34	
680.001	FIRE DIST 1 EXPENSE	159,536.64	71,230.68	0.00	15,352.78	0.00	97,839.15	1,112.10	0.00	147,168.85	
681.201	FIRE DIST 1 RESERVE	16,900.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,900.74	
683.001	FIRE DIST 2 EXPENSE	38,604.40	42,900.11	0.00	12,322.46	0.00	44,011.94	892.61	0.00	48,922.42	
684.001	FIRE DIST 3 EXPENSE	145,265.96	302,247.53	0.00	36,960.30	0.00	257,317.21	2,678.34	0.00	224,478.24	
685.201	FIRE DIST 3 RESERVE	107,594.36	1,143.23	0.00	0.00	0.00	0.00	0.00	0.00	108,737.59	
686.001	FIRE DIST 4 EXPENSE	51,847.38	1,401,605.02	3,145,000.00	365,277.82	2,945,000.00	1,621,675.23	216,271.98	0.00	180,783.01	
687.002	FIRE 4 DEBT SERVICE	8,411.79	1,380.80	0.00	0.00	0.00	0.00	9,500.00	0.00	292.59	
688.201	FIRE DIST 4 RESERVE	12,651.07	14,209.48	3,910,000.00	190,500.00	3,920,000.00	0.00	0.00	0.00	207,360.55	
689.001	FIRE DIST 5 EXPENSE	26,254.79	803,667.21	3,364,912.20	235,836.93	3,030,372.20	823,784.79	83,386.29	0.00	493,127.85	
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	66,314.51	0.00	0.00	66,314.51	0.00	0.00	
691.011	FIRE 5 DEBT SERVICE	0.00	0.00	0.00	66,314.51	0.00	0.00	0.00	66,314.51	0.00	
692.201	FIRE DIST 5 RESERVE	80.93	4,892.03	2,387,151.17	0.00	2,392,116.17	0.00	0.00	0.00	7.96	
693.001	FIRE DIST 6 EXPENSE	432,376.29	184,986.95	0.00	69,639.91	0.00	205,231.59	228,045.25	0.00	253,726.31	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

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		Balance	
694.201	FIRE DIST 6 RESERVE	78,897.80	4,868.68	6,700,000.00	223,000.00	6,500,000.00	0.00	0.00	0.00	506,766.48		506,766.48	
695.001	FIRE DIST 7 EXPENSE	58,906.03	50,939.73	0.00	12,989.13	0.00	51,089.15	939.00	0.00	70,806.74		70,806.74	
696.201	FIRE DIST 7 RESERVE	32,149.53	342.48	0.00	0.00	0.00	0.00	0.00	0.00	32,492.01		32,492.01	
697.001	FIRE DIST 8 EXPENSE	94,823.72	108,837.25	0.00	29,595.97	0.00	106,445.07	2,143.46	0.00	124,668.41		124,668.41	
698.201	FIRE DIST 8 RESERVE	189.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.58		189.58	
710.001	IRRIGATION DIST 2 MAINT	3,098.24	8,034.52	0.00	0.00	0.00	8,086.25	0.00	0.00	3,046.51		3,046.51	
711.001	IRRIGATION DIST 3 MAINT	2,628.74	24,181.56	5,000.00	0.00	0.00	25,023.36	0.00	0.00	6,786.94		6,786.94	
712.003	IRRIGATION DIST 3 CONST	556.30	21.66	0.00	0.00	0.00	0.00	0.00	0.00	577.96		577.96	
713.001	IRRIGATION DIST 4 MAINT	-71.82	92,480.02	187,515.00	0.00	46,300.00	212,684.39	7,424.00	0.00	13,514.81		13,514.81	
714.003	IRRIGATION DIST 4 CONST	68.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.97		68.97	
715.004	IRRIGATION DIST 4 BOND	19.26	930.90	0.00	7,424.00	0.00	0.00	0.00	8,350.00	24.16		24.16	
716.204	IRRIGATIONS DIST 4 BOND	38.09	8.98	0.00	0.00	0.00	0.00	0.00	0.00	47.07		47.07	
717.001	IRRIGATION DIST 5 MAINT	3,026.59	40,717.25	0.00	0.00	0.00	22,370.52	0.00	0.00	21,373.32		21,373.32	
718.001	IRRIGATION DIST 6 MAINT	9,803.83	31,816.20	0.00	0.00	0.00	20,943.59	0.00	0.00	20,676.44		20,676.44	
719.001	IRRIGATION DIST 7 MAINT	1,279.81	1,993.77	0.00	0.00	0.00	2,608.37	0.00	0.00	665.21		665.21	
720.001	IRRIGATION DIST 8 MAINT	38,225.53	63,702.44	0.00	0.00	45,000.00	29,542.98	0.00	0.00	27,384.99		27,384.99	
721.001	IRRIGATION DIST 9 MAINT	19,093.34	25,945.37	0.00	0.00	0.00	23,895.21	0.00	0.00	21,143.50		21,143.50	
722.003	IRRIGATION DIST 9 CONST	19,207.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,207.67		19,207.67	
723.004	IRRIGATION DIST 9 BOND	23,613.21	31,061.81	0.00	0.00	0.00	0.00	0.00	36,902.85	17,772.17		17,772.17	
724.001	IRRIGATION DIST 10 MAINT	6,629.91	24,231.70	0.00	10,000.00	0.00	30,133.32	0.00	0.00	10,728.29		10,728.29	
725.003	IRRIGATION DIST 10 CONST	105,136.37	19,779.60	0.00	0.00	0.00	0.00	10,000.00	0.00	114,915.97		114,915.97	
726.001	IRRIGATION DIST 11 MAINT	27,848.17	57,189.14	0.00	0.00	0.00	48,081.87	0.00	0.00	36,955.44		36,955.44	
727.003	IRRIGATION DIST 11 CONST	37,144.07	55,800.05	0.00	0.00	0.00	0.00	30,000.00	0.00	62,944.12		62,944.12	
728.001	IRRIGATION DIST 12 MAINT	37,416.12	28,752.40	0.00	0.00	0.00	29,147.95	0.00	0.00	37,020.57		37,020.57	
729.001	IRRIGATION DIST 13 MAINT	98,189.18	393,170.57	1,200,000.00	0.00	1,100,000.00	504,695.98	0.00	0.00	86,663.77		86,663.77	
731.001	IRRIGATION DIST 14 MAINT	791.90	244,014.41	3,395,000.00	0.00	3,153,000.00	126,886.22	0.00	0.00	359,920.09		359,920.09	
732.003	IRRIGATION DIST 14 CONST	0.00	150.78	0.00	0.00	0.00	0.00	0.00	0.00	150.78		150.78	
733.001	IRRIGATION DIST 16 MAINT	14,695.65	673.74	0.00	0.00	0.00	0.00	0.00	0.00	15,369.39		15,369.39	
736.204	IRRIGATION #11 DEBT	12,540.68	0.00	0.00	30,000.00	0.00	0.00	0.00	37,027.10	5,513.58		5,513.58	
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		3,177.06	
741.001	EASTERN WA SCHOOL	539,501.07	5,551.65	0.00	0.00	0.00	0.00	0.00	0.00	446,983.12		446,983.12	
750.001	SCH DIST 101 GENERAL	174,684.18	793,914.52	0.00	0.00	0.00	0.00	0.00	789,445.45	179,153.25		179,153.25	
753.009	SCH DIST 101 TRANSP	98,883.40	15,896.17	0.00	0.00	0.00	0.00	0.00	0.00	114,779.57		114,779.57	
760.001	SCH DIST 140 GENERAL	5,624,642.19	64,089,369.15	0.00	0.00	0.00	0.00	147,500.00	60,258,475.49	9,308,035.85		9,308,035.85	
761.010	SCH DIST 140 ASB	554,933.32	842,082.87	0.00	0.00	0.00	0.00	0.00	828,597.93	568,418.26		568,418.26	
762.005	SCH DIST 140 CAPITAL	5,453,186.75	3,528,202.78	0.00	0.00	0.00	0.00	0.00	7,101,559.88	1,879,829.65		1,879,829.65	
763.015	SCH140 EXPENDABLE	397.60	1.72	0.00	0.00	0.00	0.00	0.17	399.15	0.00		0.00	
764.002	SCH DIST 140 BOND	1,334,397.47	3,408,017.41	0.00	147,500.00	0.00	0.00	3,762,599.31	910.50	1,126,405.07		1,126,405.07	
764.011	SCH DIST 140 BOND FISCAL	0.00	0.00	0.00	3,762,599.31	0.00	0.00	0.00	3,762,599.31	0.00		0.00	

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2010

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		
765.015	140 2000 EXPENDABLE	1,335.98	14.22	0.00	0.17	0.00	0.00	0.00	0.00	1,350.37		
766.009	SCH DIST 140 TRANS	287,073.73	146,949.81	0.00	0.00	0.00	0.00	0.00	353,528.22	80,495.32		
769.015	SCH 140 NON EXPENDABLE	7,611.55	460.82	0.00	0.00	0.00	0.00	0.00	471.78	7,600.59		
770.001	SCH DIST 250 GENERAL	907,313.43	8,550,241.29	0.00	0.00	0.00	0.00	71,827.78	8,539,735.54	845,991.40		
771.010	SCH DIST 250 ASB	20,520.11	19,097.84	0.00	0.00	0.00	0.00	0.00	18,653.87	20,964.08		
772.005	SCH DIST 250 CAPITAL	11,781.86	125.51	0.00	0.00	0.00	0.00	0.00	0.00	11,907.37		
773.002	SCH DIST 250 BOND	235,907.15	733,622.47	0.00	71,827.78	0.00	0.00	770,931.40	170.00	270,256.00		
773.011	SCH DIST 250 BOND FISCAL	0.00	0.00	0.00	770,931.40	0.00	0.00	0.00	770,931.40	0.00		
774.009	SCH DIST 250 TRANS	65,117.69	59,539.50	0.00	0.00	0.00	0.00	0.00	0.00	124,657.19		
780.001	SCH DIST 300 GENERAL	198,421.97	3,498,379.66	0.00	38,000.00	0.00	0.00	0.00	3,563,034.28	171,767.35		
781.010	SCH DIST 300 ASB	27,502.87	65,574.64	0.00	0.00	0.00	0.00	0.00	68,017.51	25,060.00		
782.005	SCH DIST 300 CAPITAL	938.70	10.00	0.00	0.00	0.00	0.00	0.00	0.00	948.70		
783.004	SCH DIST 300 BOND	18,347.17	328,525.17	0.00	0.00	0.00	0.00	328,951.27	607.00	17,314.07		
783.011	SCH DIST 300 BOND FISCAL	0.00	0.00	0.00	328,951.27	0.00	0.00	0.00	328,951.27	0.00		
786.009	SCH DIST 300 TRANS	107,339.63	16,899.45	0.00	0.00	0.00	0.00	0.00	0.00	86,239.08		
790.001	SCH DIST 400 GENERAL	600,085.57	8,686,245.05	0.00	0.00	0.00	0.00	0.00	8,351,657.72	934,672.90		
791.010	SCH DIST 400 ASB	105,467.48	116,733.49	0.00	0.00	0.00	0.00	0.00	110,097.02	112,103.95		
792.005	SCH DIST 400 CAPITAL	379,730.78	335,032.92	0.00	0.00	0.00	0.00	0.00	330,443.39	384,320.31		
793.002	SCH DIST 400 BOND	325,404.05	1,676,765.72	0.00	0.00	0.00	0.00	1,659,950.00	607.00	341,612.77		
793.011	SCH DIST 400 BOND FISCAL	0.00	0.00	0.00	1,659,950.00	0.00	0.00	0.00	1,659,950.00	0.00		
796.009	SCH DIST 400 TRANS	129,001.34	43,024.76	0.00	0.00	0.00	0.00	0.00	77,923.12	94,102.98		
800.001	SCH DIST 401 GENERAL	563,102.93	3,820,031.18	0.00	0.00	0.00	0.00	11,500.00	3,637,831.27	733,802.84		
801.010	SCH DIST 401 ASB	113,266.35	106,776.59	0.00	0.00	0.00	0.00	0.00	76,497.07	143,545.87		
804.009	SCH DIST 401 TRANS	92,907.04	21,305.63	0.00	4,000.00	0.00	0.00	0.00	0.00	118,212.67		
805.005	SCH DIST 401 CAPITAL	50,317.84	568.57	0.00	7,500.00	0.00	0.00	0.00	0.00	58,386.41		
806.002	SCH DIST 401 BOND	31,096.21	324,806.51	0.00	0.00	0.00	0.00	308,915.00	607.00	46,380.72		
806.011	SCH DIST 401 BOND FISCAL	0.00	0.00	0.00	308,915.00	0.00	0.00	0.00	308,915.00	0.00		
810.001	SCH DIST 402 GENERAL	380,629.86	3,565,759.45	0.00	0.00	0.00	0.00	0.00	3,569,511.80	376,877.51		
811.010	SCH DIST 402 ASB	33,594.66	26,524.89	0.00	0.00	0.00	0.00	0.00	21,162.58	38,956.97		
812.009	SCH DIST 402 TRANS	623,728.52	58,483.36	0.00	0.00	0.00	0.00	0.00	0.00	682,211.88		
813.005	SCH DIST 402 CAPITAL	60,105.99	34,183.81	0.00	0.00	0.00	0.00	0.00	37,119.85	57,169.95		
814.002	SCH DIST 402 BOND	120,625.45	348,890.05	0.00	0.00	0.00	0.00	347,912.50	303.50	121,299.50		
814.011	SCH DIST 402 BOND FISCAL	0.00	0.00	0.00	347,912.50	0.00	0.00	0.00	347,912.50	0.00		
830.004	PRESCOTT PARK & REC	1,353.73	0.24	0.00	0.00	0.00	0.00	1,353.73	0.00	0.24		
TOTALS		43,694,865.04	187,938,010.41	68,967,515.93	73,111,288.05	67,420,709.93	57,375,868.13	15,735,419.92	189,549,727.89	43,629,953.56		

WALLA WALLA COUNTY
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

<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	6,500.00	7,671.00
115.00	COUNTY ROAD	3,100,000.00	18,200,429.23	17,800,429.23	3,500,000.00
126.00	MILL CREEK FLOOD CONTROL	896,000.00	1,888,000.00	1,874,000.00	910,000.00
127.00	STORMWATER MGMT UTILITY DIST	0.00	460,000.00	405,000.00	55,000.00
150.00	WWCO PUBLIC FAC IMPROV FUND	0.00	1,000,000.00	1,000,000.00	0.00
190.00	JAIL INMATE WELFARE	3,000.00	0.00	0.00	3,000.00
502.00	EQUIP RENTAL & REVOLVING	2,100,000.00	7,600,000.00	7,450,000.00	2,250,000.00
615.00	SHERIFFS DRUG INVESTIGATIVE FD	950.00	0.00	0.00	950.00
623.00	RURAL LIBRARY	2,237,800.00	3,254,492.33	2,141,008.33	3,351,284.00
625.00	COLUMBIA MOSQUITO CONTROL	80,000.00	105,000.00	105,000.00	80,000.00
626.00	WW CEMETERY DISTRICT	2,600.00	0.00	0.00	2,600.00
628.00	WW NOXIOUS WEED CNTL	20,400.00	0.00	0.00	20,400.00
629.00	VALLEY TRANSIT	1,201,000.00	5,034,000.00	5,392,000.00	843,000.00
636.00	VALLEY TRAN VEHICLE AQUISITION	1,124,000.00	3,291,000.00	4,397,000.00	18,000.00
639.20	V T CAPITAL PURCH & REPAIRS	1,468,000.00	3,372,000.00	4,102,000.00	738,000.00
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	15,000.00	84,000.00	0.00	99,000.00
683.00	FIRE DIST 2 EXPENSE	5,000.00	0.00	0.00	5,000.00
686.00	FIRE DIST 4 EXPENSE	206,600.00	2,945,000.00	3,145,000.00	6,600.00
688.20	FIRE DIST 4 RESERVE	1,492,622.00	3,920,000.00	3,910,000.00	1,502,622.00
689.00	FIRE DIST 5 EXPENSE	359,540.00	3,030,372.20	3,364,912.20	25,000.00
692.20	FIRE DIST 5 RESERVE	793,460.00	2,392,116.17	2,387,151.17	798,425.00
694.20	FIRE DIST 6 RESERVE	700,000.00	6,500,000.00	6,700,000.00	500,000.00
711.00	IRRIGATION DIST 3 MAINT	12,500.00	0.00	5,000.00	7,500.00
712.00	IRRIGATION DIST 3 CONST	2,500.00	0.00	0.00	2,500.00
713.00	IRRIGATION DIST 4 MAINT	181,395.00	46,300.00	187,515.00	40,180.00
716.20	IRRIGATIONS DIST 4 BOND RES	1,037.00	0.00	0.00	1,037.00
720.00	IRRIGATION DIST 8 MAINT	35,802.00	45,000.00	0.00	80,802.00
721.00	IRRIGATION DIST 9 MAINT	10,000.00	0.00	0.00	10,000.00
729.00	IRRIGATION DIST 13 MAINT	100,000.00	1,100,000.00	1,200,000.00	0.00
731.00	IRRIGATION DIST 14 MAINT	242,000.00	3,153,000.00	3,395,000.00	0.00
733.00	IRRIGATION DIST 16 MAINT	64,500.00	0.00	0.00	64,500.00
	TOTALS	16,478,075.00	67,420,709.93	68,967,515.93	14,931,269.00

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	School Breakfast Program	10.553	36-140-6837	\$9,402		\$9,402	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$18,650		\$18,650	
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	\$195,181		\$195,181	2
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C14969	\$1,500		\$1,500	2
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C14969	\$241		\$241	2
U.S. Dept of Housing and Urban Development/ pass-through from WA St Dept of Commerce	Community Development Block Grants/States	14.228	10-64100-010	\$125,135		\$125,135	5
	Program	14.228	09-64009-034	\$55,869		\$55,869	5
	Total CFDA 14.228			\$181,004		\$181,004	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA0093B0T010802		\$47,430	\$47,430	
		14.235	WA0093B0T010801		\$20,420	\$20,420	
	Total CFDA 14.235				\$67,850	\$67,850	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Accountability Incentive Block Grant	16.523	0663-98471-03	\$4,573		\$4,573	
		16.523	0663-98471-05	\$5,598		\$5,598	
	Total CFDA 16.531			\$10,171		\$10,171	
U. S. Dept of Justice/ pass-through from WA St Dept of Commerce	Crime Victim Assistance	16.575	S11-31102-532	\$23,570		\$23,570	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F10-31103-163	\$6,057		\$6,057	
		16.588	F09-31103-044	\$3,656		\$3,656	
	Total CFDA 16.588			\$9,713		\$9,713	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Public Safety Partnership and Community Policing Grants	16.710	M08-66100-136C	\$6,789		\$6,789	
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	6

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, 2010

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	\$2,134,609		\$2,134,609	
		20.205	LA-05853	\$21,030		\$21,030	
		20.205	LA-6529	\$569,452		\$569,452	
		20.205	LA-6693	\$512,238		\$512,238	
		20.205	LA-6291	\$74		\$74	
		20.205	LA-7217	\$16,579		\$16,579	
		20.205	LA-6500	\$132,556		\$132,556	
		20.205	LA-7148	\$52,613		\$52,613	
		20.205	LA-7230	\$78,027		\$78,027	
		20.205	LA-6291	\$3,902		\$3,902	
		20.205	DTFH70-09-E-00024		\$25,442	\$25,442	
	Total CFDA 20.205			\$3,521,080	\$25,442	\$3,546,522	
U.S. Dept of Transportation/pass- through WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E10-145	\$3,640		\$3,640	
U.S. Environmental Protection Agency/pass- through from WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14969	\$3,250		\$3,250	2
U.S. Dept of Education/ pass-through from WA St Dept of Early Learning	Special Education - Grants for Infants and Families with Disabilities	84.181	10-1301-03	\$50,431		\$50,431	5
U.S. Dept of Education/ pass-through from WA St Dept of Commerce	Safe and Drug-Free School and Communities State Grants	84.186	M08-66100-136C	\$12,040		\$12,040	5
U.S. Dept of Education/ pass-through from WA St Dept of Early Learning	ARRA - Special Education - Grants for Infants and Families with Disabilities	84.393	10-1323-01	\$13,782		\$13,782	6
U.S. Election Assistance Commission/pass-through from WA Secretary of State	Help America Vote Act	90.401	09-04	\$1,189		\$1,189	
	Requirements Payments	90.401	G-2860	<u>\$26,634</u>		<u>\$26,634</u>	
	Total CFDA 90.401			\$27,823		\$27,823	
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	\$120,756		\$120,756	2
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Maternal and Child Health Federal Consolidated Programs	93.110	C14969	\$8,500		\$8,500	2
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Immunization Grants	93.268	C14969	\$19,435		\$19,435	2
		93.268	C14969	<u>\$83,197</u>		<u>\$83,197</u>	2,4
	Total CFDA 93.268			\$102,632		\$102,632	

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, 2010

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	Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	C14969	\$3,411		\$3,411	2
U.S. Dept of Health and Human Services/pass-through from WA St DSHS	Promoting Safe and Stable Families	93.556	0963-67093	\$16,926		\$16,926	
		93.556	1063-94974	<u>\$24,304</u>		<u>\$24,304</u>	
	Total CFDA 93.556			\$41,230		\$41,230	
U.S. Dept of Health and Human Services/pass-through from WA St DSHS	Temporary Assistance for Needy Families	93.558	0963-65848	\$1,251		\$1,251	2
	Total CFDA 93.558						
U.S. Dept of Health and Human Services/pass-through from WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$171,011		\$171,011	
		93.563	0763-15058	\$7,992		\$7,992	
		93.563	2110-80334	<u>\$33,323</u>		<u>\$33,323</u>	
				\$212,326		\$212,326	
U.S. Dept of Health and Human Services/pass-through from WA St Dept of Health	Child Care and Development Block Grant	93.575	C14969	\$16,400		\$16,400	2
U.S. Dept of Health and Human Services/pass-through from WA St Dept of Health	ARRA - Immunization	93.712	C14969	\$19,990		\$19,990	6
U.S. Dept of Health and Human Services/pass-through from WA St DSHS	Medical Assistance Program	93.778	0966-53197	\$60,508		\$60,508	2
	Total CFDA 93.778						
U.S. Dept of Health and Human Services/pass-through from WA St Dept of Health	National Bioterrorism Hospital Preparedness Program	93.889	C14969	\$2,711		\$2,711	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	\$23,202		\$23,202	
		93.958	WW-MHBG-10/11-00	<u>\$5,685</u>		<u>\$5,685</u>	
				\$28,887		\$28,887	
U.S. Dept of Health and Human Services/pass-through from WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	0963-68070-03	\$59,377		\$59,377	5
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	\$69,026		\$69,026	2

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Hazard Mitigation Grant	97.039	E10-015	\$17,286		\$17,286	
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Emergency Management	97.042	E09-262	\$5,479		\$5,479	
	Performance Grants	97.042	E10-271	\$29,511		\$29,511	
	Total CFDA 97.042	97.042	E10-164	<u>\$7,217</u>		<u>\$7,217</u>	
				\$42,207		\$42,207	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Homeland Security Grant	97.067	E09-148	\$25,708		\$25,708	5
	Program	97.067	E09-168	\$54,580		\$54,580	
		97.067	E10-180	<u>\$51,177</u>		<u>\$51,177</u>	
	Total CFDA 97.067			\$131,465		\$131,465	
TOTAL FEDERAL AWARDS EXPENDED				<u>\$5,066,230</u>	<u>\$93,292</u>	<u>\$5,159,522</u>	

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

WALLA WALLA COUNTY
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2010

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases		<u>\$75,533</u>
 WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$82,154
Child Support Enforcement	2110-80334	\$5,810
Bill 3900 Impact Funds	1063-94526	\$10,673
Bill 3900 Impact Funds	0963-67950	\$10,324
Diagnostic Evaluations	0963-67950	\$4,000
Diagnostic Evaluations	1063-94526	\$9,600
CJAA	0963-67950	\$6,648
CJAA	1063-94526	\$8,366
CDDA	1063-94526	\$23,592
CDDA	0963-67950	\$26,736
CJS - At Risk	1063-94526	\$31,879
CJS - At Risk	0963-67950	\$26,299
SSODA	1063-94526	\$3,410
SSODA	0963-67950	\$1,490
Evidence Based Expansion	0963-66524	\$28,970
Workfirst	0963-65848	\$1,024
Substance Abuse	0963-68070-03	\$380,902
Development Disabilities County Services	0963-68116-01	<u>\$866,708</u>
Total WA Dept. of Social & Health Services		<u>\$1,528,585</u>
 WA STATE DEPT OF ECOLOGY:		
Solid Waste Enforcement Program	G0800	\$7,595
Stormwater Phase II	G1000276	\$50,000
Community Litter Cleanup Program	C1000120	\$11,500
Total WA State Dept. of Ecology		<u>\$69,095</u>
 WA STATE TRAFFIC COMMISSION:		
Traffic Safety/Task Force Coordinator	11ST-17	<u>\$34,886</u>
 WA STATE COUNTY ROAD ARTERIAL BOARD:		
RAP - McDonald Road	3607-01	\$282,287
RAP - Old Milton Highway	3609-01	\$122,667
Arterial Preservation		<u>\$457,847</u>
Total WA State County Road Arterial Board		<u>\$862,801</u>
 WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA10125	\$66,972
CASA	IAA10125	<u>\$78,907</u>
Total WA State Office of Administrator of the Courts		<u>\$145,879</u>
 WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		<u>\$74,416</u>
 WA STATE DEPARTMENT OF COMMERCE:		
Safe and Drug-Free Schools & Communities	M08-66100-136C	<u>\$18,331</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, 2010

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE DEPARTMENT OF HEALTH:		
Local Capacity Funds	C14969	\$66,684
Oral Health	C14969	\$16,075
Adult Viral Hepatitis Strategic Plan	C14969	\$4,693
Blue Ribbon Local Health Funds	C14969	\$60,494
Drinking Water Group A - SS State	C14969	\$2,750
Group B Workbooks	C14969	\$125
State Vaccine	C14969	\$13,049
Tobacco Prevention & Control Account	C14969	\$27,339
Youth Tobacco Prevention	C14969	<u>\$2,974</u>
Total WA State Department of Health		<u>\$194,183</u>
 WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E10-004	\$20,210
Energy Facility Site Evaluation Council	E11-026	\$10,503
Wireline & Wireless Operations	E11-014	\$86,490
Wireline & Wireless Operations	E10-055	<u>\$288,974</u>
Total WA State Military Dept.		<u>\$406,177</u>
 WA STATE DEPARTMENT OF REVENUE:		
REET Technology Grant		<u>\$93,248</u>
 WA STATE DEPARTMENT OF AGRICULTURE:		
Lot 5 Electrical Project	K320	<u>\$40,000</u>
 TOTAL STATE ASSISTANCE		 <u>\$3,543,134</u>
 ARC:		
Parent to Parent	MOU	\$1,283
Parent to Parent	MOU	\$2,625
Parent to Parent	MOU	\$838
Dept of Health Epilepsy Mini Grant	MOU	\$2,500
Dept of Health Funds, Regional Coordinator	MOU	\$699
Ethnic Outreach Grant	MOU	<u>\$500</u>
Total ARC		<u>\$8,445</u>
 SPOKANE COUNTY HEALTH DISTRICT:		
AIDSNET	600-353-008	<u>\$25,058</u>
 GREATER COLUMBIA BEHAVIORAL HEALTH:		
Mental Health Services	WALLAS-09/11-00	<u>\$3,516,870</u>
 WASHINGTON ASSOCIATION OF SHERIFFS AND POLICE CHIEFS:		
Sex Offender Monitoring		<u>\$79,991</u>
 TOTAL LOCAL ASSISTANCE		 <u>\$3,630,364</u>
 TOTAL STATE AND LOCAL ASSISTANCE		 <u>\$7,173,498</u>

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

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

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

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

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

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

NOTE 4 - NONCASH AWARDS - VACCINATIONS

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

NOTE 5 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for these programs is \$236,985 that was passed through to a subrecipient.

NOTE 6 – 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, 2010

(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)
0211	Berney #2 Bridge	340,000	26,560	105,000	0	26,560	313,440
0501	Lowden Bridge	3,296,006	470,701	3,195,000	1,972,781	2,443,483	852,523
0502	McCown Bridge	1,169,000	1,177,535	4,000	1,223	1,178,759	-9,759
0602	Cottonwood Rd MP 0 to MP .46	1,828,941	1,896,674	2,000	157,966	2,054,640	-225,699
0607	Touchet North Road	1,300,000	91,869	768,000	666,660	758,529	541,471
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	21,474	180,000	136,297	157,771	837,229
0705	McDonald Road	1,909,000	1,487,326	313,000	313,653	1,800,979	108,021
0707	Sudbury Road	340,000	417	443,000	0	417	339,584
0802	Harvey Shaw Road	1,283,000	62,465	797,000	612,145	674,610	608,390
0803	McEntyre Bridge	50,000	9,180	364,000	235,706	244,886	-194,886
0901	Mill Creek Road @ Meiners	230,000	4,558	120,000	45,103	49,661	180,339
0902	Prospect Avenue	1,600,000	0	200,000	60,824	60,824	1,539,176
0903	Dague Bridge	43,000	0	0	95,671	95,671	-52,671
1001	Lowden Gardena Road	302,006	0	0	222,649	222,649	79,357
1002	Fishhook Park Road	900,138	0	90,000	19,487	19,487	880,651
1003	Reser Road	1,273,000	0	100,000	107,373	107,373	1,165,627
1004	Mill Creek Road	254,000	0	50,000	560	560	253,440
1005	Gardena Bridge	3,060,000	0	0	0	0	3,060,000
1006	Goble Bridge	443,000	0	0	0	0	443,000
1007	Corkrum Bridge	250,000	0	0	0	0	250,000

Note: Column B taken from 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, 2010

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: \$20,972.86

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, 2010 through December 31, 2010.

Services Provided - Services provided are legal consultation and defense.

Certified Correct this 31st day of December, 2010 to the best of my knowledge and belief:

Signature: /s/ Gregg C. Loney

Name: Gregg C. Loney, Chairman

Title: Walla Walla County Board of Commissioners

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2010**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$652,587					
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) - 2008 Grant for expansion (Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$300,000	\$100,000 (county's monies) \$200,00 (Port's monies)		10
City of Walla Walla PET Plastic Bottle Project	same as above	\$97,507.16	\$97,507.16 (Port's monies)		10