

FISCAL YEAR ENDING DECEMBER 31, 2011

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, 2011

Certified correct this 16th day of May, 2012 to the best of my knowledge and belief.

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Signature 

AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
YEAR ENDING DECEMBER 31, 2011
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	58,963
Number of Acres Assessed	769,536
Taxable Valuation (2011 Rolls)	4,804,327,467
Registered Voters	30,327

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	2014
Superior Court Judge Dept #1	John W Lohrmann	2013
Superior Court Judge Dept #2	Donald W Schacht	2013
WW District Court Judge	John Knowlton	2015
PT District Court Judge	Kristian Hedine	2015
Assessor	Debra Antes	2014
Auditor	Karen M Martin	2014
Clerk	Kathy Martin	2014
Coroner	Richard Greenwood	2014
Prosecuting Attorney	James L Nagle	2014
Sheriff	John Turner	2014
Treasurer	Gordon Heimbigner	2014

Appointed Officials

Agricultural Agent	Debbie Moberg
Court Services Director	Michael Bates
Emergency Management Director	James Duncan
EMS Director	Patricia Courson
Fair Manager	Cory Hewitt
Human Services Director	Daryl Daugs
Facilities Maintenance Supervisor	Thomas Byers
Public Health Administrator	Harvey Crowder
Public Works Director	Randy Glaeser
Technology Services Director	Kevin Gutierrez

INDEX

MANAGEMENT'S DISCUSSION AND ANALYSIS.....	1
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	9
Statement of Activities.....	10
FUND FINANCIAL STATEMENTS	
Balance Sheet – Governmental Funds.....	11
Reconciliation of Governmental Balance Sheet to Net Position.....	12
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.....	13
Reconciliation of Governmental P&L to Statement of Activities.....	14
Budgetary Comparison Schedule – Major Governmental Funds.....	15
Statement of Net Position – Proprietary Funds.....	19
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	20
Statement of Cash Flows – Proprietary Funds.....	21
Statement of Net Position – Fiduciary Funds.....	22
Statement of Changes in Fiduciary Net Position – Fiduciary Funds.....	23
NOTES TO FINANCIAL STATEMENTS.....	24
OTHER SUPPLEMENTAL SCHEDULES	
Revenue Estimated VS Actual (Schedule 04).....	55
Expenditures/Expenses Appropriated VS Actual (Schedule 05).....	71
Schedule of Disbursement Activity (Schedule 07).....	120
Schedule of Liabilities (Schedule 09).....	122
Limitation of Indebtedness (Schedule 10).....	123
Schedule of Cash Activity (Schedule 11).....	124
Schedule of Expenditures of Federal Awards and State/Local Financial Assistance (Schedule 16).....	129
Schedule of Public Works Projects (Schedule 17).....	136

Schedule of Labor Relations Consultant(s) (Schedule 19).....	137
Schedule of Sales and Use Tax for Public Facilities (Schedule 20).....	138

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, 2011](#), 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 [\\$161,325,958](#). Of this amount, [\\$12,883,418](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by [\\$5,182,595](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$21,682,702](#), a increase of [\\$1,748,864](#) in comparison with the prior year. Approximately [28%](#), [\\$6,155,055](#) is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was [\\$5,061,729](#), or [38%](#) of total general fund expenditures.
- The County's total long-term liabilities increased by [\\$149,692](#).

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 47 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 General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement Fund, Current Expense Building fund, and Human Services Capital Projects fund, all of which are considered to be major funds. Data from the other 41 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 general 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 24-54 of this report.

Other information. Required supplementary information can be found beginning on page 55 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 \$161,325,958. 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	
	2011	2010
Assets:		
Current Assets	29,642,071	27,790,960
Noncurrent Assets	-	-
Capital Assets (Net of Depr.)	133,860,483	130,175,099
Total Assets	163,502,554	157,966,059
Liabilities:		
Current Liabilities	749,828	598,290
Current Liabilities Payable from Restricted Assets	-	-
Noncurrent Liabilities	1,426,768	1,277,076
Total Liabilities	2,176,596	1,875,366
Net Assets:		
Invested in capital assets, net of related debt	133,860,483	130,175,099
Restricted	14,582,057	13,649,849
Unrestricted	12,883,418	12,265,746
Total Net Assets	161,325,958	156,090,693

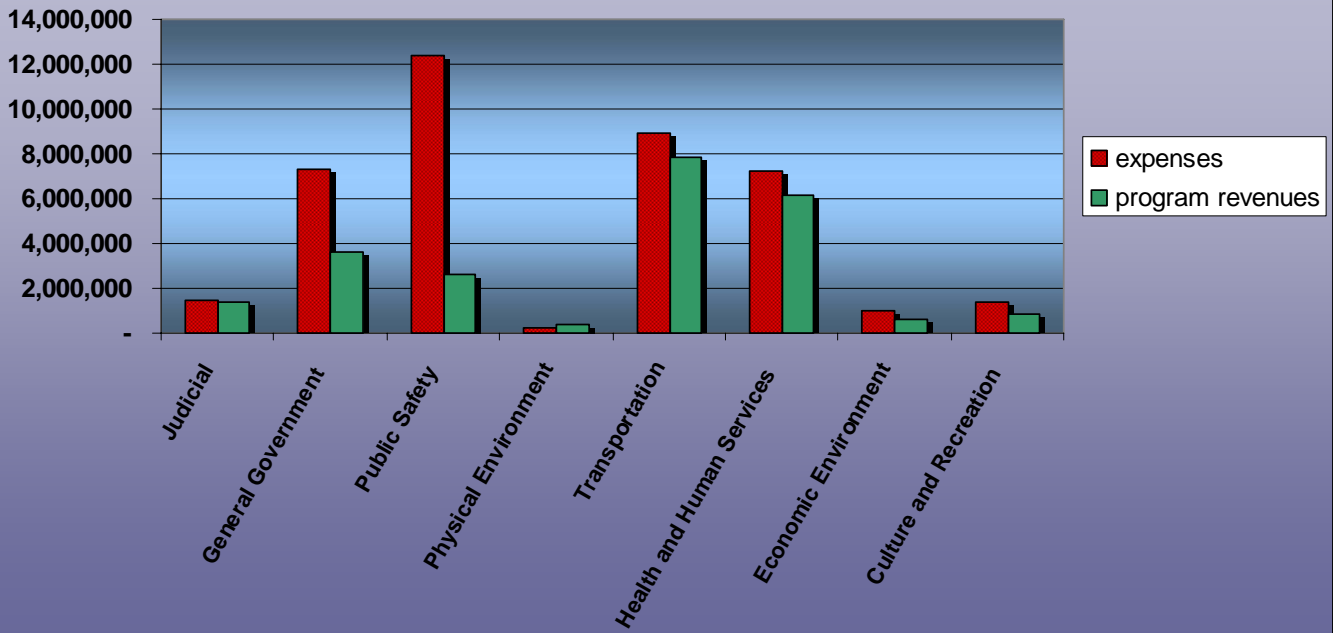
Governmental activities. Governmental activities increased the County's net assets by \$5,182,595. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2011.
- Land acquired for infrastructure projects in progress and completed in 2011.

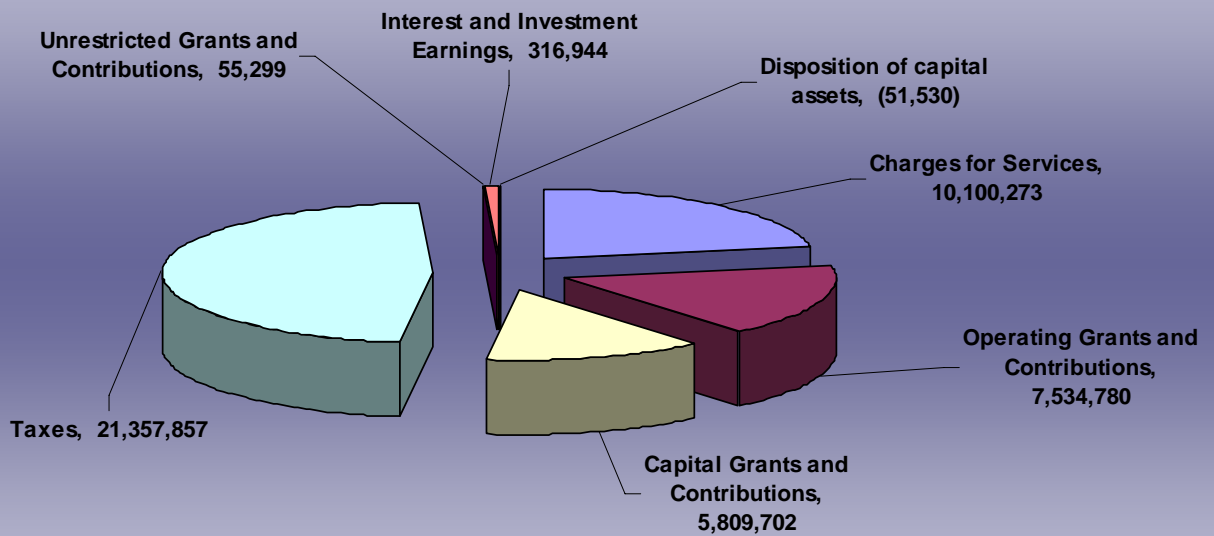
WALLA WALLA COUNTY'S CHANGE IN NET ASSETS

	Governmental Activities	
	2011	2010
Revenues:		
Program Revenues:		
Charges for Services	10,100,273	9,550,210
Operating Grants and Contributions	7,534,780	8,281,970
Capital Grants and Contributions	5,809,702	4,656,519
General Revenues:		
Taxes	21,357,857	20,890,190
Unrestricted Grants and Contributions	55,299	59,761
Interest and Investment Earnings	316,944	508,062
Disposition of capital assets	(51,530)	111,479
Total Revenues	45,123,325	44,058,191
Program Expenses:		
Judicial	1,427,532	1,455,435
General Government	7,325,057	7,046,603
Public Safety	12,383,533	12,007,531
Physical Environment	251,403	152,573
Transportation	8,949,720	8,861,164
Health and Human Services	7,197,939	7,723,544
Economic Environment	1,012,399	1,002,376
Culture and Recreation	1,393,147	1,550,123
Interest on long-term debt	-	18,026
Total Expenses	39,940,730	39,817,374
Excess (Deficiency) Revenues Over (Under) Expenses	5,182,595	4,240,817
Transfers	-	-
Change in Net Assets	5,182,595	4,240,817
Net Assets as of Jan 1	156,090,693	151,450,850
Prior Period Adjustment	52,670	399,026
Net Assets as of Jan 1	156,143,363	151,849,876
Net Assets as of Dec 31	161,325,958	156,090,693

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 General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement 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 six funds account for 74% of total governmental fund assets and 69% of the total government fund balance.

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$21,682,702, an increase of \$1,748,864 in comparison with the prior year. The primary reason for this increase was a tightening of budgets and all departments limiting their spending. The majority of the fund balances are restricted to specific purposes by state law or contracts, which allows the funds to be available for spending within the designated funds.

The General fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, unassigned fund balance of the General fund was \$5,061,729. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 38% of total General fund expenditures.

The fund balance of Walla Walla County's General fund increased by \$255,465 during the current fiscal year.

The fund balance of the County Road fund increased by \$307,614 during the current fiscal year. Major factors contributing to the increase are administration and maintenance expenses in 2011 were lower than anticipated; construction bids for engineering projects were lower than anticipated due to the competitive bidding climate, resulting in lower construction expenses; and we received more grant revenue than originally anticipated, resulting in slightly higher revenues.

The fund balance for Human Services fund increased by \$72,011 during the current fiscal year.

The fund balance for WW Co Public Facilities Improvement Fund increased by \$500,536 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$330,597 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by \$93,411 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$725,478 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Alcoholic Treatment	200	Increased for miscellaneous.
Auditor	4,000	Increased for machinery and equipment.
Auditor	20,693	Increased for personnel.
Auditor - Elections	(8,999)	Decreased for personnel.
Auditor - Voter Reg	(8,998)	Decreased for personnel.
Civil Service	1,200	Increased for travel.
Clerk	2,500	Increased for communications.
Commissioners	700	Increased for recordings.
Burn Control	97,000	Increased for burn refunds.
Coroner	2,767	Increased for supplies.
District Court	(7,624)	Decreased for personnel.
District Court	2,024	Increased for professional services.
Leoff I	10,000	Increased for supplies and professional services.
Miscellaneous	20,000	Increased for unemployment.
Miscellaneous	11,000	Increased for state auditor.
Miscellaneous	16,000	Increased for buildings and structures.
Sheriff	(8,700)	Decreased to move expenses to boating safety fund.
Superior Court	150,000	Increased for professional services.
Transfers	376,715	Increased for transfers to other funds.
CE Retirements	45,000	Increased for personnel.
Total	725,478	

Of this increase, \$86,000 was funded out of miscellaneous increases in various revenue sources and \$100,000 was funded from transfers in. The remaining \$539,478 was budgeted from the available ending fund balance.

Actual General fund revenues were \$281,736 over budget, which represents less than a 2% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$752,775 under budget, which represents a little more than an 5% 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, 2011, amounts to **\$133,860,483** (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was **3%**.

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

- \$5,189,668 for infrastructure completed in 2011.
- \$5,364,862 for new construction in progress on infrastructure projects.
- \$241,759 for land for completed and current infrastructure projects.

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

	<u>Governmental Activities</u>	
	<u>2,011</u>	<u>2,010</u>
Land	13,535,680	13,250,621
Buildings and Structures	41,947,197	42,211,500
Machinery and Equipment	6,334,689	6,026,713
Infrastructure	66,685,282	63,556,493
Construction in Progress	<u>5,357,635</u>	<u>5,182,442</u>
Total	133,860,483	130,227,769

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

Long-term Debt. Walla Walla County has no long term debt as of December 31, 2011.

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 POSITION
DECEMBER 31, 2011**

	Governmental Activities
ASSETS	
<i>Current Assets:</i>	
Cash, cash equivalents & pooled investments	24,992,099
Investments	150,000
Receivables (net)	2,333,478
Inventories	2,166,494
<i>Capital Assets:</i>	
Land	13,535,680
Depreciable assets (net)	48,281,886
Infrastructure (net)	66,685,282
Construction in progress	5,357,635
Total Assets	163,502,554
LIABILITIES	
<i>Current Liabilities:</i>	
Accounts payable and accrued exp.	749,828
<i>Noncurrent Liabilities:</i>	
Due within one year	55,000
Due in more than one year	1,371,768
Total Liabilities	2,176,596
NET POSITION	
Net investment in capital assets	133,860,483
Restricted for:	
Debt service	20,186
Transportation	5,542,612
Economic Environment	3,235,479
Mental & Physical Health	2,458,231
Other Purposes	3,325,550
Unrestricted	12,883,418
Total Net Position	161,325,958

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011**

			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	1,427,532	1,359,346	37,035	-	(31,151)
General Government	7,325,057	2,287,664	627,410	714,145	(3,695,838)
Public Safety	12,383,533	1,091,590	1,467,303	43,464	(9,781,175)
Physical Environment	251,403	253,774	115,149	-	117,521
Transportation	8,949,720	13,862	2,754,288	5,045,804	(1,135,766)
Health and Human Services	7,197,939	3,844,185	2,305,005	-	(1,048,749)
Economic Environment	1,012,399	436,228	170,032	-	(406,139)
Culture and Recreation	1,393,147	813,623	58,558	6,289	(514,678)
Total Governmental Activities/ Primary Government	39,940,730	10,100,273	7,534,780	5,809,702	(16,495,976)
GENERAL REVENUES:					
Property Taxes					14,458,745
Sales Taxes					5,464,528
B&O Taxes					23,693
Other Taxes					1,410,891
Unrestricted Grants and Contributions					55,299
Interest and Investment Earnings					316,944
Disposition of capital assets					(51,530)
TRANSFERS					-
Total General Revenues & Transfers					21,678,571
Change in Net Position					5,182,595
Net Position - Beginning					156,090,693
Prior Period Adjustment					52,670
Net Position - Beginning, Restated					156,143,363
Net Position - Ending					161,325,958

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	General	County	Human	WW Co Public Facilities	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
	Fund	Road	Services	Improv				
ASSETS								
Cash, cash equivalents and pooled investments	7,246,288	5,224,800	1,847,737	2,801,106	1,529,364	129,437	2,589,174	21,367,908
Investments	-	-	-	-	-	-	-	-
Receivables (net)	914,382	529,609	434,572	-	-	-	454,915	2,333,478
Interfund loan receivable	24,103	-	-	-	-	-	4,216,142	4,240,244
Total assets	<u>8,184,773</u>	<u>5,754,409</u>	<u>2,282,310</u>	<u>2,801,106</u>	<u>1,529,364</u>	<u>129,437</u>	<u>7,260,231</u>	<u>27,941,630</u>
LIABILITIES								
Accounts payable and accrued exp.	334,568	11,407	168,681	-	1,618	20,387	165,626	702,285
Due to other funds	1,313	1,730	-	-	-	-	11,409	14,452
Interfund loan payable	-	-	-	-	2,168,168	1,916,802	155,275	4,240,244
Deferred revenue	906,926	203,506	6,291	-	-	-	185,224	1,301,947
Total liabilities	<u>1,242,808</u>	<u>216,642</u>	<u>174,972</u>	<u>-</u>	<u>2,169,785</u>	<u>1,937,188</u>	<u>517,534</u>	<u>6,258,929</u>
FUND BALANCE								
Restricted		5,537,767	2,107,338	2,801,106	-	-	4,193,372	14,639,582
Committed		-	-	-	-	-	888,064	888,064
Assigned	1,880,236	-	-	-	-	-	1,805,656	3,685,892
Unassigned	5,061,729	-	-	-	(640,421)	(1,807,751)	(144,395)	2,469,163
Total fund balance	<u>6,941,965</u>	<u>5,537,767</u>	<u>2,107,338</u>	<u>2,801,106</u>	<u>(640,421)</u>	<u>(1,807,751)</u>	<u>6,742,698</u>	<u>21,682,702</u>
Total liabilities and fund balance	<u>8,184,773</u>	<u>5,754,409</u>	<u>2,282,310</u>	<u>2,801,106</u>	<u>1,529,364</u>	<u>129,437</u>	<u>7,260,231</u>	<u>27,941,630</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 POSITION
DECEMBER 31, 2011

Total fund balances as shown of the Governmental Funds Balance Sheet	21,682,702
Capital assets used in governmental activities are not financial resources and are not reported in the funds	129,232,612
Capital Assets	164,908,584
Depreciation	(35,675,972)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	1,301,947
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(1,426,768)
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 position.	<u>10,535,465</u>
Net position of governmental activities	<u>161,325,958</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, 2011

	General	County	Human	WW Co Public Facilities	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
	Fund	Road	Services	Improv				
REVENUES								
Taxes	10,453,819	4,867,285	121,007	679,631	136,052	-	4,987,518	21,245,311
Licenses and Permits	210,102	10,867	-	-	-	-	302,564	523,533
Intergovernmental Revenues	2,726,582	7,803,324	5,130,647	-	(0)	-	3,147,191	18,807,744
Charges for Service	758,117	117,095	10,368	-	-	-	1,689,122	2,574,701
Fees and Fines	518,631	-	-	-	-	-	1,411	520,042
Miscellaneous Revenues	609,852	275,838	69,213	-	12,383	352,391	698,128	2,017,804
Total revenues	<u>15,277,103</u>	<u>13,074,408</u>	<u>5,331,234</u>	<u>679,631</u>	<u>148,435</u>	<u>352,391</u>	<u>10,825,933</u>	<u>45,689,134</u>
EXPENDITURES								
Current:								
General Government	8,372,870	292,265	-	-	-	186,954	503,868	9,355,956
Public Safety	4,709,063	-	-	-	119,331	-	7,240,092	12,068,487
Physical Environment	2,780	-	-	-	-	-	248,623	251,403
Transportation	-	6,850,320	-	-	-	-	-	6,850,320
Health and Human Services	1,817	-	5,106,436	-	-	72,025	1,923,908	7,104,186
Economic Environment	-	-	147,173	-	-	-	868,854	1,016,028
Culture and Recreation	136,721	-	-	-	-	-	1,121,141	1,257,862
Capital Outlay	61,881	5,624,209	5,614	-	27,601	-	259,907	5,979,213
Total expenditures	<u>13,285,132</u>	<u>12,766,794</u>	<u>5,259,223</u>	<u>-</u>	<u>146,932</u>	<u>258,979</u>	<u>12,166,393</u>	<u>43,883,453</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,991,971</u>	<u>307,614</u>	<u>72,011</u>	<u>679,631</u>	<u>1,502</u>	<u>93,411</u>	<u>(1,340,460)</u>	<u>1,805,681</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	100,000	-	-	-	329,095	121,048	1,661,506	2,211,649
Transfers out	(1,836,506)	-	-	(179,095)	-	(121,048)	(150,000)	(2,286,649)
Disposition of capital assets	-	-	-	-	-	-	18,183	18,183
Total other financing sources (uses)	<u>(1,736,506)</u>	<u>-</u>	<u>-</u>	<u>(179,095)</u>	<u>329,095</u>	<u>-</u>	<u>1,529,689</u>	<u>(56,817)</u>
Net change in fund balances	<u>255,465</u>	<u>307,614</u>	<u>72,011</u>	<u>500,536</u>	<u>330,597</u>	<u>93,411</u>	<u>189,229</u>	<u>1,748,864</u>
Fund balances--beginning	6,636,500	5,230,153	2,035,326	2,300,570	(971,018)	(1,901,163)	6,603,469	19,933,837
Prior Period Adjustment	50,000						(50,000)	-
Fund balances--beginning, Restated	<u>6,686,500</u>	<u>5,230,153</u>	<u>2,035,326</u>	<u>2,300,570</u>	<u>(971,018)</u>	<u>(1,901,163)</u>	<u>6,553,469</u>	<u>19,933,837</u>
Fund balances--ending	<u>6,941,965</u>	<u>5,537,767</u>	<u>2,107,338</u>	<u>2,801,106</u>	<u>(640,421)</u>	<u>(1,807,751)</u>	<u>6,742,698</u>	<u>21,682,702</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, 2011

Net changes in fund balances for governmental funds		1,748,864
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		3,183,129
Capital outlays	5,979,213	
Depreciation	(2,733,019)	
Cost of Assets Sold	(63,065)	
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 position.		-
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		10,394
Change in taxes receivable	9,820	
Change in courts receivable	574	
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.		(149,692)
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.		389,900
Change in net position of governmental activities, as reflected on the Statement of Activities		5,182,595

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
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	General Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	9,873,900	9,873,900	10,453,819	579,919
Licenses and Permits	145,700	231,700	210,102	(21,598)
Intergovernmental Revenues	2,796,537	2,796,537	2,726,582	(69,955)
Charges for Service	837,204	837,204	758,117	(79,087)
Fees and Fines	515,042	515,042	518,631	3,589
Miscellaneous Revenues	740,984	740,984	609,852	(131,132)
Total Revenues	14,909,367	14,995,367	15,277,103	281,736
EXPENDITURES				
Current:				
General Government	8,793,174	9,036,670	8,372,870	663,800
Public Safety	4,688,467	4,789,534	4,709,063	80,471
Physical Environment	4,025	4,025	2,780	1,245
Transportation	-	-	-	-
Health and Human Services	2,501	2,501	1,817	684
Economic Environment	1,700	1,900	-	1,900
Culture and Recreation	165,777	165,777	136,721	29,056
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay	33,500	37,500	61,881	(24,381)
Total Expenditures	13,689,144	14,037,907	13,285,132	752,775
Excess (deficiency) of revenues over (under) expenditures	1,220,223	957,460	1,991,971	1,034,511
OTHER FINANCING SOURCES (USES)				
Transfers in	173,718	273,718	100,000	173,718
Transfers out	(1,633,509)	(2,010,224)	(1,836,506)	(173,718)
Total other financing sources (uses)	(1,459,791)	(1,736,506)	(1,736,506)	-
Net change in fund balances	(239,568)	(779,046)	255,465	1,034,511
Fund balances - beginning	6,403,000	6,403,000	6,636,500	233,500
Prior Period Adjustment			50,000	50,000
Fund balances - beginning, Restated	6,403,000	6,403,000	6,686,500	283,500
Fund balances - ending	6,163,432	5,623,954	6,941,965	1,318,011

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, 2011

	County Road Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	4,810,000	4,867,876	4,867,285	(592)
Licenses and Permits	6,200	6,200	10,867	4,667
Intergovernmental Revenues	8,157,800	7,444,635	7,803,324	358,689
Charges for Service	102,000	102,000	117,095	15,095
Fees and Fines	-	-	-	-
Miscellaneous Revenues	42,500	42,500	275,838	233,338
Total Revenues	13,118,500	12,463,211	13,074,408	611,197
EXPENDITURES				
Current:				
General Government	158,000	158,000	292,265	(134,265)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	7,372,600	7,355,800	6,850,320	505,480
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	5,991,000	5,857,000	5,624,209	232,791
Total Expenditures	13,521,600	13,370,800	12,766,794	604,006
Excess (deficiency) of revenues over (under) expenditures	(403,100)	(907,589)	307,614	1,215,203
OTHER FINANCING SOURCES (USES)				
Transfers in	83,000	-	-	-
Transfers out	(25,000)	(25,000)	-	25,000
Total other financing sources (uses)	58,000	(25,000)	-	25,000
Net change in fund balances	(345,100)	(932,589)	307,614	1,240,203
Fund balances - beginning	4,250,000	4,743,139	5,230,153	487,014
Prior Period Adjustment				
Fund balances - beginning, Restated	4,250,000	4,743,139	5,230,153	487,014
Fund balances - ending	3,904,900	3,810,550	5,537,767	1,727,217

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, 2011

	Human Services Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	118,000	118,000	121,007	3,007
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	5,203,717	5,256,077	5,130,647	(125,430)
Charges for Service	12,000	12,000	10,368	(1,632)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	73,700	73,700	69,213	(4,487)
Total Revenues	<u>5,407,417</u>	<u>5,459,777</u>	<u>5,331,234</u>	<u>(128,543)</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	6,047,295	6,047,295	5,106,436	940,859
Economic Environment	194,286	246,646	147,173	99,473
Culture and Recreation	-	-	-	-
Capital Outlay	21,500	21,500	5,614	15,886
Total Expenditures	<u>6,263,081</u>	<u>6,315,441</u>	<u>5,259,223</u>	<u>1,056,218</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(855,664)</u>	<u>(855,664)</u>	<u>72,011</u>	<u>927,675</u>
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	<u>(855,664)</u>	<u>(855,664)</u>	<u>72,011</u>	<u>927,675</u>
Fund balances - beginning	<u>2,871,624</u>	<u>2,871,624</u>	<u>2,035,326</u>	<u>(836,298)</u>
Prior Period Adjustment				
Fund balances - beginning, Restated	<u>2,871,624</u>	<u>2,871,624</u>	<u>2,035,326</u>	<u>(836,298)</u>
Fund balances - ending	<u><u>2,015,960</u></u>	<u><u>2,015,960</u></u>	<u><u>2,107,338</u></u>	<u><u>91,378</u></u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
WW CO PUBLIC FACILITIES IMPROV FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	WW Co Public Facilities Improv			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	564,000	564,000	679,631	115,631
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>564,000</u>	<u>564,000</u>	<u>679,631</u>	<u>115,631</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	<u>704,095</u>	<u>704,095</u>	<u>-</u>	<u>704,095</u>
Total Expenditures	<u>704,095</u>	<u>704,095</u>	<u>-</u>	<u>704,095</u>
Excess (deficiency) of revenues over (under) expenditures	(140,095)	(140,095)	679,631	819,726
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>(179,095)</u>	<u>(179,095)</u>	<u>(179,095)</u>	<u>-</u>
Total other financing sources (uses)	<u>(179,095)</u>	<u>(179,095)</u>	<u>(179,095)</u>	<u>-</u>
Net change in fund balances	(319,190)	(319,190)	500,536	819,726
Fund balances - beginning	2,000,000	2,000,000	2,300,570	300,570
Prior Period Adjustment				
Fund balances - beginning, Restated	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,300,570</u>	<u>300,570</u>
Fund balances - ending	<u>1,680,810</u>	<u>1,680,810</u>	<u>2,801,106</u>	<u>1,120,296</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2011**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash, cash equivalents and pooled investments	3,624,191
Investments	150,000
Due from other funds	14,452
Inventories	2,166,494
<i>Capital assets:</i>	
Depreciable assets (net)	4,627,871
Total assets	<u>10,583,008</u>
 LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	47,543
Deferred revenue	-
Total liabilities	<u>47,543</u>
 NET POSITION	
Net investment in capital assets	4,627,871
Unrestricted	5,907,594
TOTAL net position	<u>10,535,465</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$3,993,379
Miscellaneous	<u>\$0</u>
Total Operating Revenues	\$3,993,379
OPERATING EXPENSES:	
Personal Services	\$1,061,536
Supplies	\$909,964
Other Services and Charges	\$1,143,923
Depreciation	<u>\$562,662</u>
Total Operating Expenses	\$3,678,084
OPERATING INCOME (LOSS)	\$315,295
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$6,253
Gains (Losses) On Fixed Asset Disposition	<u>(\$6,648)</u>
Total Nonoperating Revenues (Expenses)	(\$395)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>\$314,900</u>
Transfers In	\$75,000
Transfers Out	<u>\$0</u>
Change in Net Position	\$389,900
Net Position - Beginning	\$10,145,565
Net Position - Ending	<u>\$10,535,465</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, 2011**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$3,987,862
Payments to suppliers	(\$2,025,366)
Payments to employees	(\$1,061,536)
Other receipts (payments)	\$268,400
Net cash provided (used) by operating activities	<u>\$1,169,361</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	\$75,000
Net cash provided (used) by noncapital financing activities	<u>\$75,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,104,796)
Other receipts (payments)	\$85,901
Net cash provided (used) by capital and related financing activities	<u>(\$1,018,895)</u>
Cash Flows from Investing Activities	
Purchase of Investments	\$900,000
Interest and dividends	\$6,253
Net cash provided by investing activities	<u>\$906,253</u>
Net Increase (decrease) in cash and cash equivalents	\$1,131,718
Cash and Cash Equivalents at	
Beginning of the year	\$2,492,473
End of the year	<u>\$3,624,191</u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$315,295
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$562,662
Change in assets and liabilities:	
Receivables, net	(\$5,517)
Inventories	\$268,400
Accounts and other payables	\$28,520
Accrued expenses	\$0
Net cash provided by operating activities	<u>\$1,169,361</u>
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	\$0
Increase in fair value of investments	\$0

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2011**

	Investment	
	Trust Funds	Agency Funds
ASSETS		
Cash, cash equivalents and pooled investments	16,297,287	16,889,434
Investments		2,082,500
Deposits with Fiscal Agents		4,127,965
Assets held in trust-external investment pool		16,297,287
Taxes Receivable	-	1,901,096
Total assets	<u>16,297,287</u>	<u>41,298,283</u>
LIABILITIES		
Accounts payable and accrued expenses		3,381,279
Deferred Revenue		1,901,096
Custodial Accounts		36,015,908
Total liabilities	<u>-</u>	<u>41,298,283</u>
NET POSITION		
Held in trust for pool participants	<u>16,297,287</u>	
TOTAL net position	<u>16,297,287</u>	

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

WALLA WALLA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Investment Trust Funds</u>
ADDITIONS	
<i>Contributions</i>	
Additions by participants	103,553,476
<i>Investment earnings</i>	
Interest	<u>171,713</u>
Total additions	<u>103,725,189</u>
DEDUCTIONS	
Distributions to participants	<u>103,852,715</u>
Total deductions	<u>103,852,715</u>
Change in net position	(127,526)
Net position--beginning	<u>16,424,813</u>
Net position--ending	<u><u>16,297,287</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, 2011

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.

Related organization. The Walla Walla Joint Community Development Agency is responsible for land use planning, construction inspection, and code compliance services for the entire unincorporated area of Walla Walla County and the incorporated area of the City of Walla Walla. The five member agency board is made up of two members appointed by the Board of County Commissioners, two members appointed by the Walla Walla City Council, and one member jointly appointed by the Board of County Commissioners and the Walla Walla City Council. The agency board submits the agency budget to the Board of County Commissioners and Walla Walla City Council for approval. The agency is a legally separate agency from the county. The county was responsible for contributing 37.9% of the agency's budgeted appropriations for 2011. The county contributed \$472,376 and received \$396,536 in fees collected by the agency for the county reported in other governmental funds on the fund financial statements. For 2011, the total agency revenue was \$3,221,408 and the total expenditures were \$3,096,093, leaving a fund balance of \$125,315. The agency is on cash basis. Complete financial statements can be obtained from the Walla Walla Joint Community Development Agency at 55 E Moore Street, Walla Walla, Washington 99362.

B. Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is not to allocate indirect costs to a

specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

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

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

The County reports the following major governmental funds:

The General (or 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 WW Co Public Facilities Improvement Fund accounts for the sales and use tax for the financing of public facilities of rural counties.

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.

Other budgets are adopted at the level of the fund, except in the general (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, 2011.

4. Deficit Fund Equity

There are two major governmental funds with a deficit fund balance at December 31, 2011:

The Current Expense Building fund reports a deficit of \$640,421 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 \$1,807,751 due to an interfund loan to purchase the community social services center.

There are two nonmajor governmental funds with a deficit fund balance at December 31, 2011:

The Walla Walla Fair fund reports a deficit of \$20,640 due to an interfund loan to cover unanticipated expenditures for the continued operation of the fairgrounds and to meet past and future obligations.

The Fairgrounds Properties fund reports deficit of \$123,754 due to an interfund loan to purchase property adjacent to the fairgrounds.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2011, the treasurer was holding \$58,178,820 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, 2011, \$301 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 Balance Classification

Walla Walla County implemented GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions in the current year. The fund balances for governmental funds are now reported according to the following categories: nonspendable, restricted, committed, assigned, and unassigned.

Restricted fund balances are resources constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation.

Committed fund balances require a resolution by the Board of County Commissioners to commit a revenue source for a specific purpose.

Assigned fund balances are resources constrained by the expressed intent in writing of the Board of County Commissioners or Finance Committee for a specific purpose.

When expenditures are incurred that could be paid from either restricted, committed, assigned, or unassigned resources, the county uses restricted resources first, assigned resources second, committed resources third, and unassigned resources last.

11. Fund Balance Details

	General	County	Human	WW Co Public Facilities	Current Expense	Human Services Capital	Nonmajor Governmental	
FUND BALANCES:	Fund	Road	Services	Improv	Buiding	Projects	Funds	Total
Restricted for:								
Public Safety							1,013,219	1,013,219
Juvenile Services							247,187	247,187
Transportation		5,537,767						5,537,767
Economic Environment							261,287	261,287
Mental & Physical Health			2,107,338				505,267	2,612,604
Public Facilities Improvement				2,801,106				2,801,106
Tourism							104,306	104,306
Archiving							169,508	169,508
Foreclosure costs							58,385	58,385
Veterans							65,881	65,881
Legal Services							204,787	204,787
Stormwater Management							279,028	279,028
Natural Resources							1,005,461	1,005,461
Technology							122,320	122,320
Judicial							101,469	101,469
Debt Service							20,186	20,186
Treasurer's Services							35,080	35,080
Committed to:								
Community Development							490,276	490,276
Elections							141,808	141,808
Public Safety							210,881	210,881
Other Capital Projects							45,099	45,099
Assigned to:								
Unanticipated Employee Benefits	1,048,377							1,048,377
Unanticipated Emergencies	551,000							551,000
Community Outreach	280,859							280,859
Other Capital Projects							1,805,656	1,805,656
Unassigned	<u>5,061,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(640,421)</u>	<u>(1,807,751)</u>	<u>(144,395)</u>	<u>2,469,163</u>
Total fund balances	<u>6,941,965</u>	<u>5,537,767</u>	<u>2,107,338</u>	<u>2,801,106</u>	<u>(640,421)</u>	<u>(1,807,751)</u>	<u>6,742,698</u>	<u>21,682,702</u>

12. Minimum Fund Balance

The Board of County Commissioners, as the county legislative authority, deem it to be fiscally responsible to maintain an ending fund balance in the general (current expense) fund budget equal to the amount of three months of expenditures, in the event of unforeseen circumstances that could adversely affect the budget and the county's operations. For the past several years, the county has been able to meet this goal.

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 Position

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

Total fund balances as shown on the Governmental Funds Balance Sheet: \$ 21,682,702

Capital assets used in governmental activities are not financial resources and are not reported in the funds.

Capital Assets	164,908,584	
Depreciation	<u>(35,675,972)</u>	
Capital assets net of depreciation		129,232,612

The focus of governmental funds is on short-term financing: long term assets are deferred in the funds.	1,301,947
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(1,426,768)
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 position.	<u>10,535,465</u>
Net position of governmental activities:	\$161,325,958

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 position of governmental activities as reported in the government-wide statement of activities. The details of the differences are as follows:

Net changes in fund balances for governmental funds:	\$1,748,864
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	3,183,129
Capital Outlays	5,979,213
Depreciation	(2,733,019)
Cost of Assets Sold	(63,065)
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 position.	0
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.	10,394
Change in Taxes Receivable	9,820
Change in Courts Receivable	574
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.	(149,692)
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>389,900</u>
Change in net position of governmental activities:	\$5,182,595

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 collateralized with the WPDPC.

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. 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, 2011, 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	\$11,011,231	\$11,011,231	\$
Federal Farm Credit Bank	1,004,930		1,004,930
Federal Home Loan Bank	13,025,082	5,010,885	8,014,197
Federal Home Loan Mortgage	7,401,650		7,401,650
Federal National Mortgage Assoc.	13,021,270	1,000,270	12,021,000
Walla Walla County Interfund Loan	4,131,963		4,131,963
Public Funds Deposit	9,337,699	9,337,699	
Certificates of Deposit	<u>4,973,511</u>	<u>4,973,511</u>	<u>0</u>
Total	\$63,907,336	\$31,333,596	\$32,573,740

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 12/31/11.

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 50 percent of the portfolio; municipal bonds and inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; 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, 2011 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	2%
Federal Home Loan Bank	AAA	21%
Federal Home Loan Mortgage	AAA	12%
Federal National Mortgage Assoc.	AAA	21%
Walla Walla County Interfund Loan	Not Rated	7%
LGIP	Not Rated	17%

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 50 percent of the portfolio; municipal bonds and inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; 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 2011, 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	\$24,992,099
Non-pooled investments – primary government	150,000
Cash, cash equivalents, pooled investments – fiduciary	33,186,721
Non-pooled investments – fiduciary	<u>2,082,500</u>
Total	\$60,411,320

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 2011. At 12/31/11, the market value of investments was \$40,998 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 Position and Changes in Net Position as of December 31, 2011, as shown as follows:

Condensed Statement of Net Position

Assets	\$22,399,193
Less: Liabilities	<u>0</u>
Net held in trust for pool participants	\$22,399,193

Equity of internal pool participants	\$ 6,101,905
Equity of external pool participants	<u>16,297,288</u>
Total equity	\$22,399,193

Condensed Statement of Changes in Net Position

Net Position – January 1, 2011	\$22,368,745
Net change in investments by pool participants	<u>30,448</u>
Net Position – December 31, 2011	\$22,399,193

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 2011 was \$1.494383 for \$1,000 on an assessed valuation of \$4,840,327,467 for a total regular levy of \$7,233,303. 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 2011 was \$2.140466 per \$1,000 on an assessed valuation of \$2,246,033,955 for a total road levy of \$4,807,559.

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, 2011 was as follows:

<u>Governmental Activities</u>	Balance January 1, 2011	Increases	Decreases	Balance December 31, 2011
Capital assets, not being depreciated:				
Land	\$ 13,250,621	\$ 285,059	\$ -	\$ 13,535,680
Construction In Progress	<u>5,182,442</u>	<u>5,364,862</u>	<u>(5,189,668)</u>	<u>5,357,635</u>
Total capital assets, not being depreciated	<u>18,433,063</u>	<u>5,649,921</u>	<u>(5,189,668)</u>	<u>18,893,316</u>
Capital assets, being depreciated:				
Buildings	54,106,881	115,473	-	54,222,355
Machinery and Equipment	14,493,722	1,318,614	(959,876)	14,852,460
Infrastructure	<u>82,435,178</u>	<u>5,189,668</u>	<u>-</u>	<u>87,624,847</u>
Total capital assets, being depreciated:	<u>151,035,782</u>	<u>6,623,755</u>	<u>(959,876)</u>	<u>156,699,661</u>
Less accumulated depreciation for:				
Buildings	(11,895,381)	(379,777)	-	(12,275,158)
Machinery and Equipment	(8,467,009)	(855,024)	804,262	(8,517,770)
Infrastructure	<u>(18,878,686)</u>	<u>(2,060,879)</u>	<u>-</u>	<u>(20,939,565)</u>
Total accumulated depreciation	<u>(39,241,075)</u>	<u>(3,295,680)</u>	<u>804,262</u>	<u>(41,732,494)</u>
Total capital assets, being depreciated, net	<u>111,794,706</u>	<u>3,328,075</u>	<u>(155,614)</u>	<u>114,967,168</u>
Governmental activities capital assets, net	\$ 130,227,769	\$ 8,977,996	\$ (5,345,282)	\$ 133,860,483

Depreciation expense was charged to functions as follows:

General Government	\$ 195,217
Judicial	12,481
Public Safety	215,815
Transportation	2,086,890
Economic Environment	8,872
Health and Human Services	80,214
Culture and Recreation	133,530
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>562,662</u>
Total depreciation-governmental activities	\$3,295,680

B. Construction Commitments

The county has active construction projects as of December 31, 2011. The projects include road construction projects.

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

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Harvey Shaw Road	\$ 726,136.53	\$38,217.71
Old Milton Highway	\$1,087,375.02	\$57,230.26
Reser Road	\$1,436,007.56	\$69,509.13

NOTE 7 - PENSION PLANS

Substantially all 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

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges currently in the 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 retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

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.

PERS members 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 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 two 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) was granted at age 66 based upon years of service times the COLA amount. This benefit was eliminated by the Legislature, effective July 1, 2011. Plan 1 members may 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 two percent of the AFC for each year of service reduced by two 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 was granted at age 66 based upon years of service times the COLA amount. This benefit was eliminated by the Legislature, effective July 1, 2011. Plan 1 members may elect to receive an optional COLA 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 members can receive credit for military service. 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 two 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 three 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.

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 one 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 contributions and 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 two percent of the AFC per year of service. For Plan 3, the monthly benefit amount is one 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 serving 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 AFC.

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 1,197 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	76,899
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	28,860
Active Plan Members Vested	105,521
Active Plan Members Non-vested	<u>51,005</u>
Total	262,285

Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at six percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the Legislature. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent, based on member choice. 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, 2011, are as follows:

Members Not Participating in JBM:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	7.25%**	7.25%**	7.25%***
Employee	6.00%****	4.64%****	*****

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

**The employer rate for state elected officials is 10.80% for Plan 1 and 7.25% 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 4.64% 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*	9.75%	9.75%	9.75%**
Employer-Local Gov.*	7.25%	7.25%	7.25%**
Employee-State Agency	9.76%	9.10%	7.50%***
Employee-Local Gov.	12.26%	11.60%	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>
2011	\$38,909	\$656,318	\$90,309
2010	\$46,483	\$586,014	\$69,572
2009	\$60,659	\$755,848	\$88,232

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

Plan Description

The Legislature established LEOFF in 1970. Membership in the system includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical technicians. 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. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

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.

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.

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 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 two 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 three 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 two 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 three 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 ten percent of FAS and two percent per year of service beyond five years. The first ten 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 receive 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 request 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 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	9,647
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	782
Active Plan Members Vested	13,420
Active Plan Members Nonvested	<u>3,656</u>
Total	27,505

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. 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, 2011, 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 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>
2011	\$111	\$91,329
2010	\$257	\$81,505
2009	\$249	\$79,432

Public Safety Employees' Retirement System (PSERS) Plan 2

Plan Description

The Legislature created PSERS in 2004 and the system 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. PSERS retirement benefit provisions are established in Chapter 41.37 RCW and may be amended only by the State Legislature.

PSERS is a cost-sharing multiple-employer retirement system comprised of a single defined benefit plan, PSERS Plan 2.

PSERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions.

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, Gambling Commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol;
- Corrections departments of Washington State counties;
- Corrections departments of Washington State cities except for Seattle, Tacoma and Spokane; and
- Interlocal corrections agencies.

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

- Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job; or
- Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or
- Function as a Washington peace officer, as defined in RCW 10.93.020; or
- Have primary responsibility to supervise eligible members who meet the above criteria.

PSERS Plan 2 members are vested after completing five years of eligible service. PSERS Plan 2 members may retire at the age of 65 with five years of service, or at the age of 60 with at least ten years of PSERS service credit, with an allowance of two percent of the average final compensation (AFC) per year of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months, excluding any severance pay such as lump-sum payments for deferred sick leave, vacation or annual leave. Plan 2 members who retire prior to the age of 60 receive reduced benefits. If retirement

is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at three percent annually.

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 two 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 receive 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 request 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 76 participating employers in PESRS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2010:

Retirees and Beneficiaries Receiving Benefits	7
Terminated Plan Members entitled to but not yet Receiving Benefits	0
Active Plan Members Vested	0
Active Plan Members Non-vested	<u>4,210</u>
Total	4,217

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, 2011, are as follows:

	<u>PSERS Plan 2</u>
Employer*	8.86%
Employee	6.36%

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

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31, 2011 were as follows:

	<u>PSERS Plan 2</u>
2011	\$107,625
2010	\$92,948
2009	\$93,198

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, 2011, 74 employees were participating in the deferred compensation plans.

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

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

Of the \$3,950,377 in the plan at December 31, 2011, \$3,950,377 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, Klickitat and Whitman Counties are former Pool members, having terminated their memberships September 30, 2010, 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) amongst the deficient year's membership. The Pool's reassessments receivable balance at December 31, 2011 was \$0 as no contingent liabilities were known to exist at that time.

Joint Self-Insurance Liability Program: The Pool has been provided its member counties occurrence-based, jointly self-insured and/or jointly purchased liability coverage for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, including public officials' errors and omissions, since October 1, 1988. Total coverage limits have grown over time, from the \$1 million limit during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching

the \$20 million limit the past eight years. (Note: Additional limits of \$5 million were offered the past several years for acquisition as a member-by-member option.)

Except for the Pool's self insured retention (the greater of the member's deductible or \$100,000), the initial coverage of at least \$10 million has been fully reinsured since October 1994 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, also 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 Py2011 with the addition of 744 new claims (and lawsuits) raising the 3rd-party liability claims to-date total submitted by member counties to 17,982. Estimates of total incurred losses (payments made plus reserve estimates for *open* claims) increased \$16.0 million during the year to \$237.4 million.

Washington Counties Property Program: Since the Pool began offering the jointly-purchased, fully-insured 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 \$2.6 billion participated in this program during Py2011.

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 annually select from and which they 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 13 property claims submitted for processing during Py2011 with incurred losses-to-date totaling nearly \$0.85 million. During its first six years being offered through the WCRP as an optional WCRP insuring program, there have been 78 property claims filed with incurred losses-to-date totaling nearly \$9.75 million. With to-date premiums for this coverage totaling \$13.75 million, the resulting to-date loss ratio is 0.71.

Other Insurances: Several 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 200.100 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.

A new member may be asked to pay modest admittance fees to cover that members' share of the Pool's 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 its proportional shares of 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 Pool's 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(s) to acquire and the excess insurance(s) to be jointly purchased or offered for optional purchase by the member counties, for approval of the Pool's annual operating budget(s) and work program(s), and for approval of the member deposit assessment formulas applicable to the ensuing policy year.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committeepersons 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 any 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 upon the Pool's member counties each year. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other Pool staffers provide various member services, e.g. 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; independent claims auditing is performed by Strategic Claims Direction with special claims audits frequently performed by the Pool's commercial reinsurers/insurers; insurance producer (broker) and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; and coverage counsel is provided by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend Pool cases, as well as the examinations by and services from 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 2010 through September 2011):

- Net Operating Income was realized of \$0.8 million, a 58% decrease from the prior year.
- Total Assets grew by \$2.2 million (6%) to more than \$41.1 million. Current assets increased \$2.3 million (6%) while non-current assets decreased 4%.
- Total Claims Reserves for the Pool's direct reserving exposures increased to \$15.0 million, up to 6.7% from the prior year. This total includes: \$5.6 million for losses in the coverage layer retained by the Pool, down 9.3%; \$8.6 million for the aggregated stop losses in the retained layers associated with the "corridor" program for automobile and general liabilities, up 22%; and \$0.8 million for unallocated loss adjustment expenses, down 5% from one year ago. *NOTE: The corridor program referenced is now five years old yet still not fully matured. Further, its occurrence coverage maximum was increased to one million dollars beginning with Py2010, up from the half million level that existed during the program's first three years, while the program's occurrence minimum remains the greater of the applicable member's deductible or \$100,000.*
- Net Position (formerly referred to as *Net Assets* and also known as *Members' Equity*) increased \$0.8 million to \$11 million as of September 30, 2011. Of the total, \$5.5 million is classified as *Restricted Net Position* - \$0.9 million to satisfy the State's solvency provisions (WAC 200.100.03001) plus \$4.6 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 \$4.4 million held as *Non-Restricted Net Position* is available for use as directed by the Pool's 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:

	2011	2010
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	\$6,145,137	\$7,092,686
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,570,125	1,502,751
Increase (Decrease) in Provision for Insured Events of Prior Years	<u>(850,922)</u>	<u>(1,652,831)</u>
Total Incurred Claims and Claims Adjustment Expenses	\$6,864,340	\$6,942,606
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	\$ 42,951	41,324
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	<u>1,248,411</u>	<u>756,145</u>
Total Payments	<u>\$1,291,362</u>	<u>\$ 797,469</u>
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	<u>\$5,572,978</u>	<u>\$6,145,137</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, 2011 was as follows:

Unemployment: \$99,157

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, 2011 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$63,155	\$63,155	\$ 0

NOTE 10 - LONG-TERM DEBT

A. Long-Term Debt

Walla Walla County has no long-term debt as of December 31, 2011.

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, 2011 the following changes occurred in long-term liabilities:

	<u>Balance 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2011</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 865,841	\$ 64,525	\$	\$ 930,366	\$55,000
OPEB Payable	<u>411,235</u>	<u>201,421</u>	<u>116,254</u>	<u>496,402</u>	<u>0</u>
Governmental activity					
Long-term liabilities:	\$1,277,076	\$265,946	\$116,254	\$1,426,768	\$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 \$21,744 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 POSITION

The government-wide statement of net position reports \$14,582,058 of restricted net position, of which \$13,667,632 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 position. The following table displays the interfund loan activity during the year 2011:

<u>Interfund Loans and Advances Payable</u>						
<u>Due From</u>	<u>Due To</u>	<u>Balance 1/1</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Loan Forgiven Reclass as Tsf</u>	<u>Balance 12/31</u>
Watershed (1)	General Fund	50,000		50,000		0
Fair (2)	General Fund	3,888		400		3,488
Fair (3)	General Fund	6,470		3,077		3,393
CE Bldg (4)	Invest. Pool	2,431,699		263,531		2,168,168
Fair (5)	General Fund	29,769		12,547		17,222
HS Cap Proj (6)	Invest. Pool	2,000,000		83,198		1,916,802
Fair Prop (7)	Invest. Pool		<u>131,172</u>			<u>131,172</u>
Total		<u>\$4,521,826</u>	<u>\$131,172</u>	<u>\$412,753</u>		<u>\$4,240,245</u>

1. An interfund loan was made in 2007 from the General fund to the Watershed Planning fund to cover expenditures while waiting for reimbursements from granting agencies.
2. An interfund loan was made in 2009 from the General 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 General 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 General 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.
7. An interfund loan was made in 2011 from the Investment Pool fund to the Fairground Properties fund to purchase property adjacent to the fairgrounds.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2011 were as follows:

<u>Transfer To</u>	<u>General Fund</u>	<u>WW Co Pub Fac</u>	<u>Hmn Serv Cap Proj</u>	<u>Non Major Governmental</u>	<u>Total</u>
Current Expense Bldg	150,000	179,095			329,095
Human Services Cap Proj			121,048		121,048
Non-Major Governmental	1,636,506			125,000	1,761,506
Internal Service Funds	<u>50,000</u>	<u> </u>	<u> </u>	<u>25,000</u>	<u>75,000</u>
Total	<u>\$1,836,506</u>	<u>\$179,095</u>	<u>\$121,048</u>	<u>\$150,000</u>	<u>\$2,286,649</u>

NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2011, were as follows:

	<u>Accounts</u>	<u>Taxes</u>	<u>Courts Receivable</u>	<u>Due from Other Gov</u>	<u>Total</u>
Governmental Activities:					
General Fund		\$555,474	\$351,452	\$ 7,456	\$ 914,382
County Road		203,506		326,103	529,609
Human Services		6,291		428,281	434,572
Non-Major Governmental	<u>\$47,015</u>	<u>185,224</u>	<u>0</u>	<u>222,677</u>	<u>454,916</u>
Total Governmental Activities	<u>\$47,015</u>	<u>\$950,495</u>	<u>\$351,452</u>	<u>\$984,517</u>	<u>\$2,333,479</u>

B. Payables

Payables at December 31, 2011, were as follows:

	<u>Vendors</u>
Governmental Activities:	
General Fund	\$334,568
County Road	11,407
Human Services	168,681
Current Expense Bldg	1,618
Human Service Capital Projects	20,387
Non-Major Governmental	165,626
Internal Service Funds	<u>47,543</u>
Total Governmental Activities	\$749,830

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 eight participants eligible to receive these benefits. Currently, there is one LEOFF I member 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, 2011:

Annual required contribution	\$221,208
Interest on net OPEB obligation	18,506
Adjustment to the ARC	<u>(38,293)</u>
Annual OPEB Cost	201,421
Contributions made	<u>116,254</u>
Increase in Net OPEB obligation	85,167
Net OPEB obligation, beginning of year	<u>411,235</u>
Net OPEB obligation, end of year	\$496,402

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 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>
2009	\$232,126	\$92,960	40.0%	\$293,194
2010	\$218,561	\$100,520	46.0%	\$411,235
2011	\$201,421	\$116,254	57.7%	\$496,402

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2011, was as follows:

Actuarial accrued liability (AAL)	\$2,290,005
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	2,290,005
Funded ratio (actuarial value of plan assets / AAL)	0%
Covered payroll	91,916
UAAL as a percentage of covered payroll	2491%

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 60 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.

Schedule of Funding Progress for the Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2009	-	2,364,148	2,364,148	0%	167,002	1416%
12/31/2010	-	2,308,962	2,308,962	0%	160,444	1439%
12/31/2011	-	2,290,005	2,290,005	0%	91,916	2491%

NOTE 18 – OTHER DISCLOSURES

A. Prior Period Adjustments

The statement of activities shows a prior period adjustment of \$52,670 to account for capital assets that had not been added to our capital assets in prior years. Assets costing \$100,281 purchased in 2002, 2006, 2007, 2008, and 2009 were added in 2011 that were found not to be included on our capital asset list. The assets had an accumulated depreciation of \$47,611.

The statement of revenues, expenditures, and changes in fund balances for governmental funds shows a prior period adjustment of \$50,000 in the general fund and (\$50,000) in other governmental funds to account for the interfund loan from the general fund to the watershed planning fund which was repaid in 2011. The loan was originally shown in 2007 as an operating transfer.

B. Accounting and Reporting Changes

In 2011, the county implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" which changed the classification of fund balances. The following special revenue funds must now be rolled into the general fund on the financial statements: Current Exp-Retirement Fund (136), Emergency Fund (137), Community Outreach (151), CE Medical Insurance Reserve (153), and Leoff I Fund (154).

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 1 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.00.00	BEGINNING FUND BALANCE	4,600,000	0	4,600,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	4,838,186	-4,838,186
311.10.00	REAL & PERS PROP TAX	7,057,960	7,083,384	-25,424
312.10.00	PRIVATE TIMBER HARVEST TAXES	100	0	100
313.10.00	SALES TAX REVENUE RAMPING-CITY OF WW	2,154,000	2,439,854	-285,854
313.71.00	SALES TAX CRIMINAL JUSTICE	230,000	272,029	-42,029
316.30.00	FRANCHISE FEES - TCI CABLEVISION OF WA	20,000	23,693	-3,693
317.20.00	LEASEHOLD EXCISE TAX	600	230	370
317.50.00	GAMBLING EXCISE TAXES	1,000	876	124
318.20.00	LEASEHOLD EXCISE TAX	40,000	47,342	-7,342
318.30.00	LOCAL REAL ESTATE EXCISE TAX	30,000	28,958	1,042
318.30.10	TREASURER'S FEES ON EXCISE TAX	40,000	4,375	35,625
318.30.11	T FEES ON FOREST PATROL	240	282	-42
319.10.00	PENALTY-INTEREST REAL -PERSONAL PROP T	300,000	552,797	-252,797
322.20.00	DOMESTIC VIOLENCE	10,000	12,276	-2,276
322.90.00	OTHER NON-BUSINESS LICENSES - PERMITS	15,000	16,703	-1,703
322.91.02	SPOT BURN PERMIT STATE	206,700	181,123	25,577
331.00.16	OJA - BULLET PROOF VESTS PROGRAM	5,000	0	5,000
331.16.60	SCAAP-INS REIMBURSEMENT	0	12,966	-12,966
331.16.71	COPS-SECURE OUR SCHOOLS PROGRAM	0	7,074	-7,074
332.00.00	MINERAL LEASING	35	0	35
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,500	1,679	-179
332.15.22	IN LIEU TAXES - FEDERAL	200	0	200
332.15.23	IN LIEU TAXES FEDERAL - BLM	50,000	51,260	-1,260
332.15.60	U S FISH & WILDLIFE SERVICE	1,000	547	453
333.14.22	CDBG-RAILEX	777,966	714,145	63,821
333.16.00	CITY OF WWBJA	0	16,268	-16,268
333.16.71	WASPC-METH INITIATIVE	0	936	-936
333.93.56	DSHS-PATERNITY CASES	7,404	6,055	1,349
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	33,000	35,015	-2,015
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	0	29,578	-29,578
333.97.06	WA EMD CONTRACT E06-012	0	21,464	-21,464
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	74,416	74,416	0
334.01.10	WASPC SEX OFFENDER MONITORING	73,500	80,276	-6,776
334.01.20	BECCA BILL FUNDING	4,500	6,500	-2,000
334.04.60	DEPENDENCY CASES	84,500	87,429	-2,929
335.00.91	PUD PRIVILEGE TAX	11,000	13,564	-2,564
336.01.01	REIMB - WIT FEES	600	1,912	-1,312
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	157,000	112,852	44,148
336.01.20	REIMB-LF OC OL SVC	6,000	9,405	-3,405
336.01.28	PUBLIC DEFENSE SERVICES	59,513	28,934	30,579
336.01.50	PRISON IMPACT FUNDS	32,000	105,786	-73,786
336.06.31	JUVENILE REHAB	5,000	4,420	580
336.06.51	DUI - IMPACT	24,975	18,421	6,554
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	23,000	17,976	5,024
336.06.94	STATE LIQUOR EXCISE TAX	30,000	32,262	-2,262
336.06.95	STATE LIQUOR PROFITS	60,000	55,012	4,988
337.09.00	IN LIEU TAXES - LOCAL	200	211	-11
338.00.01	WALLA WALLA CITY	690,387	666,847	23,540
338.00.02	COLLEGE PLACE	90,782	148,945	-58,163

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 2 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
338.00.03	WAITSBURG	156,579	130,602	25,977
338.00.04	PRESCOTT	19,648	13,314	6,334
338.00.05	WALLA WALLA COUNTY	11,000	10,511	489
338.00.06	COLUMBIA COUNTY	10,000	12,618	-2,618
338.00.07	WW SCHOOL DIST (RESOURCE OFFICER)	43,000	31,259	11,741
338.00.08	WA DEPT OF CORRECTIONS	180,000	90,469	89,531
338.00.12	CORPS OF ENGINEERS	30,000	0	30,000
338.00.16	INS REIMBURSEMENT	18,832	18,832	0
338.19.00	REIM-COLL COST	7,000	7,135	-135
338.21.10	AIRPORT SECURITY	12,000	12,000	0
338.21.12	CORPS OF ENGINEERS	0	37,685	-37,685
339.21.68	CTED PROSECUTION RESTORATION GT-ARRA	5,000	0	5,000
341.21.00	COUNTY PORTION OF LOW INCOME HOUSE FEE	4,000	3,768	232
341.22.00	DISTRICT COURT CIVIL FILING	0	29	-29
341.22.03	CIVIL FILING	39,650	59,825	-20,175
341.22.04	CNTRCROS3RD FIL	44	81	-37
341.22.05	ANTI-HAR FILING	11,172	4,125	7,047
341.22.06	CV COST & ADJ	0	14,277	-14,277
341.23.01	CIVIL PROB FILINGS	91	0	91
341.23.05	UNLAW DET FIL	0	34	-34
341.23.07	CIVIL PROB FILINGS	8,000	0	8,000
341.23.09	JUV EMANCIPATIO	250	0	250
341.23.10	UNLAW DET FIL	0	100	-100
341.23.11	ANTI-HAR FILING	0	200	-200
341.23.14	CIV/PROB FILING	40,000	23,869	16,131
341.23.16	DOM FAC FIL FEE	17,600	8,207	9,393
341.23.20	CTRCROSS3RD FIL	600	1,029	-429
341.23.22	UNLAW DET FIL	900	401	499
341.23.24	UNLAW DET COMBO	2,500	2,966	-466
341.23.26	CLJ APPEAL FIL	250	216	34
341.23.28	FACFIL-NO DVSUR	7,000	4,104	2,896
341.23.32	CIV/PROB FILING	0	20,879	-20,879
341.23.34	DOM FAC FIL FEE	0	6,911	-6,911
341.23.44	UNLAW DET COMBO	0	2,289	-2,289
341.23.48	FACFIL-NO DVSUR	0	2,700	-2,700
341.23.51	JST-SC	0	2,494	-2,494
341.23.73	CTRCROSS3RD FIL	100	108	-8
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,200	1,205	-5
341.28.00	SMALL CLAIMS FILINGS	1,048	0	1,048
341.28.06	CIVIL-SUP PROCEEDS	2,752	94	2,658
341.28.08	CIVIL TSCRIPT	1,550	1,309	241
341.28.09	OTHER FEES - SMALL CLAIMS	0	959	-959
341.28.10	CTRCROS3D FM CL	124	39	85
341.29.03	OTHER CASE FILINGS	600	605	-5
341.29.04	TAX WARRANT FILING	5,500	6,266	-766
341.29.05	OTHER FIL-MOD FAC	2,000	1,872	128
341.29.06	FEE TSCRIPT FIL	1,200	1,048	152
341.29.07	FEE DETAIN ANS	600	423	177
341.31.00	RECORDING-LEGAL INSTRUMENTS	100,000	81,002	18,998
341.32.02	CERTIFIED DOCUMENTS	650	501	149
341.32.03	CIVIL FEES - APPEALS	106	53	53

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 3 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.32.05	WRIT/GARN FEES	11,352	12,803	-1,451
341.33.01	NAME CHANGE ADMIN COST	354	344	10
341.33.02	WARRANT PREP COSTS	1,524	782	742
341.34.00	SUP COURT-RECORD SERVICES	30,000	32,038	-2,038
341.34.01	ARB DE NOVO FEE	0	20	-20
341.34.03	DOM FAC FIL FEE	100	43	57
341.34.04	REIM-COLL COST	7,685	5,416	2,269
341.35.00	CERTIFICATION - CERTIFIED COPIES	10,000	10,039	-39
341.37.00	RECORDS SEARCH	1,000	2,151	-1,151
341.37.02	CRIME LAB ANALYSIS	200	139	61
341.41.00	OPEN SPACE FILING FEES	0	210	-210
341.45.00	ELECTION SERVICES	100,000	45,964	54,036
341.48.00	MOTOR VEHICLE LICENSE FEES	240,000	239,061	939
341.62.00	DIST & MUNI COPY/TAPE FEES	30	27	3
341.65.00	PRINTING/DUPLICATING CHARGES	9,000	8,875	125
341.71.00	SALES OF TAXABLE MERCHANDISE	2,700	1,844	856
341.91.00	CANDIDATE FEES	700	205	495
341.95.00	PROS BAD CHECK PROGRAMS	350	514	-164
341.99.00	PASSPORTS	25,000	17,339	7,661
342.10.00	LAW ENFORCEMENT DUI	46,700	49,321	-2,621
342.10.11	DNA COLLECTION FEE	350	557	-207
342.30.00	BOARD-ROOM PRISONERS	1,000	1,007	-7
342.33.00	ADULT PROBATION AND PAROLE	38,196	39,755	-1,559
342.33.06	RECORD CHECK FEE	372	650	-278
342.36.00	ELECTRONIC MONITORING PRISONERS	6,500	6,059	441
342.37.00	BOOKING FEES	1,500	2,085	-585
342.90.01	CRIME CNV FE DUI	1,334	1,156	178
342.90.02	CRIM CONV FE CT	3,478	2,047	1,431
342.90.03	CRIME CONV FE CN	31,292	860	30,432
345.10.01	DOM FAC FEES	6,000	5,459	541
345.10.04	DV PREV LOCAL	1,000	815	185
349.23.00	INTERFUND PYMTS-CORRECTION SERVICES	0	4,043	-4,043
349.57.00	LITTER GRANT REIMBURSEMENT	10,000	12,500	-2,500
351.31.00	SUPERIOR CT CRIMINAL FILINGS	4,000	3,284	716
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	6,000	7,177	-1,177
351.80.00	CRIME VICTIM PENALTY	1,000	569	431
351.80.01	CRIME VICTIM PENALTY	20,000	19,393	607
351.80.03	JUV CRIME VICTIM	5,000	4,990	10
351.90.02	PENALTY-DV	400	452	-52
351.91.00	OTHER SUPERIOR COURT PENALTIES	16,000	15,623	377
351.91.04	FINES-JUVENILE OFFENDER	20	28	-8
351.91.05	FEE BLOOD / BREATH	50	1	49
352.30.00	MAND INS COST	50	0	50
352.40.00	BOAT SAFETY INF	0	973	-973
352.90.02	OTHER CIVIL PENALTIES	300	0	300
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	2,448	36,251	-33,803
353.10.02	TRAFFIC INFRACTIONS	7,606	4,672	2,934
353.10.03	TRAFFIC INFRACT	255,840	208,873	46,967
353.10.04	TRAFFICE INFRACTION-LEGIS ASSMT	0	33,685	-33,685
353.10.40	SPDDBL1-5<=40	0	238	-238
353.10.41	SPDDBL6-10<=40	0	315	-315

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 4 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
353.10.49	SPDDBL11-15>40	0	99	-99
353.10.50	SPDDBL16-20>40	0	133	-133
353.70.00	OTHER NON-PARKING INFRACTIONS	6	0	6
353.70.01	LITTER CONTROL VIOLATIONS	0	59	-59
353.70.02	NON PARKING INFRACTIONS PENA	310	97	213
353.70.04	OTHER INFRACT	2,262	4,034	-1,772
354.00.00	PARKING INFRACTION PENALTIES	620	360	260
355.20.00	DRIVING WHILE INTOXICATED (DWI)	22,434	18,137	4,297
355.20.01	DUI-DP ACCT	0	325	-325
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	456	548	-92
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	38,894	30,948	7,946
356.80.00	FELONY FINES	412	84	328
356.90.00	NON-TRAFFIC MISDEMEANOR	430	404	26
356.90.04	OTH NON TRAFFIC	15,736	14,326	1,410
357.20.00	SUPERIOR COURT RECOUPMENTS	16,000	17,017	-1,017
357.21.00	JURY DEMAND COST	600	1,059	-459
357.22.00	WITNESS COST	500	243	257
357.23.00	PUBLIC DEFENSE COSTS	70,000	70,686	-686
357.24.00	SERVICE FEES	8,000	8,108	-108
357.33.00	PUBLIC DEFENSE COST	19,668	15,442	4,226
361.10.00	INVESTMENT INTEREST	250,000	192,010	57,990
361.19.00	INVESTMENT FEES	-2,300	-1,399	-901
361.40.00	SALES TAX INTEREST	10,000	3,527	6,473
361.40.02	SUP INT INCOME	4,000	3,992	9
361.50.00	INTEREST-PENALTIES SPECIAL ASSESSMENTS	10	55	-45
362.50.00	TWO RIVER RIDING CLUB RENT	1,057	759	298
363.00.00	INSURANCE PREMIUMS AND RECOVERIES	0	5,102	-5,102
366.10.00	INTERFUND INTEREST-REST LOAN	1,079	1,073	6
366.90.00	REIMBURSEMENTS	321,244	218,430	102,814
367.00.00	PRIVATE CONTRIBUTIONS FEE	1,000	0	1,000
369.00.00	OTHER MISCELLANEOUS REVENUE	10	75	-65
369.10.00	SALE OF JUNK & SALVAGE	7,500	0	7,500
369.30.00	CONFISCATED AND FORFEITED PROPERTY	0	1,657	-1,657
369.81.00	CASHIERS OVER & SHORT	35	87	-52
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	429	-529
369.90.00	OTHER MISC	58,054	166,195	-108,141
369.90.01	GUARDIAN AD LITEM REVENUE	1,000	546	454
369.90.03	NSF CHECK FEES	871	761	110
381.20.00	LOAN PAYMENT RECD-RESTITUTION LN	71,214	66,025	5,189
389.00.00	WORKFIRST REIMBURSMENT	3,660	5,279	-1,619
397.00.00	TRANSFER IN L&J FUNDS	173,718	0	173,718
010	CURRENT EXPENSE REVENUE SUBTOTAL	19,756,435	20,170,040	-413,605
101	COMMUNITY DEVELOPMENT			
308.00.00	BEGINNING FUND BALANCE	10,000	0	10,000
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	264,035	-264,035
321.30.00	FIREWORK PERMITS	700	0	700
322.10.00	BUILDING-STRUCTURES-EQUIPMENT	310,000	200	309,800
322.91.01	BURN PERMIT RESIDENTIAL	13,000	0	13,000
334.03.10	DEPT OF ECOLOGY	0	9,474	-9,474

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 5 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
338.58.10	PERMIT AND FEE INCOME-WW COUNTY	0	396,536	-396,536
341.75.00	SALES OF NONTAXABLE MERCHANDISE	100	0	100
345.81.00	COMP PLAN APP FEES	50,630	0	50,630
369.90.00	CONTRACT REIMBURSEMENTS	21,000	33,063	-12,063
397.00.00	OPERATING TRANSFERS IN	359,645	360,000	-355
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	765,075	1,063,308	-298,233
102	WASTE MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	50,000	0	50,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	55,269	-55,269
334.03.10	DEPT OF ECOLOGY	0	7,448	-7,448
369.90.00	OTHER MISC	0	1,062	-1,062
102	WASTE MANAGEMENT REVENUE SUBTOTAL	50,000	63,778	-13,778
103	EMERGENCY MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	34,000	0	34,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	110,426	-110,426
333.83.50	INDIRECT FEDERAL GRANTS	64,235	42,269	21,966
333.83.56	FEDERAL GRANTS INDIRECT (HS)	132,238	131,141	1,097
333.97.03	HAZARD MITIGATION GRANT PROGRAM (HMGP)	0	1,473	-1,473
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	19,595	21,130	-1,535
338.00.01	WALLA WALLA CITY	29,397	29,397	0
338.00.02	COLLEGE PLACE	7,246	7,246	0
338.00.03	WAITSBURG	913	913	0
338.00.04	PRESCOTT	200	200	0
369.90.00	OTHER MISC	0	5,010	-5,010
397.00.00	OPERATING TRANSFERS IN	35,686	35,686	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	323,510	384,891	-61,381
104	SHERIFFS BLOCK GRANTS			
308.00.00	BEGINNING FUND BALANCE	28,624	0	28,624
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	7,779	-7,779
361.10.00	INVESTMENT INTEREST	30	34	-4
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	28,654	7,814	20,840
105	HOTEL / MOTEL TAX			
308.00.00	BEGINNING FUND BALANCE	66,000	0	66,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	72,371	-72,371
313.30.00	HOTEL / MOTEL TAX	15,000	39,935	-24,935
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	81,000	112,306	-31,306
107	JUVENILE JUSTICE CENTER			
308.00.00	BEGINNING FUND BALANCE	181,000	0	181,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	184,716	-184,716
313.72.00	JUVENILE JUSTICE SALES TAX	700,000	759,532	-59,532
333.10.55	USDA/OSPI BKFST REIMB	25,500	29,607	-4,107
334.01.20	AOC - CASA	72,000	78,740	-6,740
338.27.00	COLUMBIA COUNTY	55,000	42,532	12,468

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 6 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
338.27.01	OTHER DETENTION BEDS	75,000	82,317	-7,317
341.70.00	SALES OF MERCHANDISE	5,000	3,109	1,891
342.70.00	DETENTION PARENT PAY COL CO	8,700	11,203	-2,503
366.00.00	INTERFUND PAYROLL	255,492	239,949	15,543
369.00.00	OTHER MISCELLANEOUS REVENUE	6,000	7,094	-1,094
369.90.50	UA TESTING	1,300	1,278	22
397.00.00	OPERATING TRANSFERS IN	604,238	604,238	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	1,989,230	2,044,315	-55,085
108	LAW & JUSTICE			
308.00.00	BEGINNING FUND BALANCE	900,000	0	900,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	932,152	-932,152
313.73.00	PUBLIC SAFETY .03%	1,200,000	1,273,547	-73,547
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	0	3,746	-3,746
336.06.10	CRIMINAL JUSTICE-COUNTIES	450,000	464,090	-14,090
366.90.00	REIMBURSEMENTS	0	85	-85
108	LAW & JUSTICE REVENUE SUBTOTAL	2,550,000	2,673,620	-123,620
109	AUDITORS M & O			
308.00.00	BEG FUND BALANCE/CO PORTION HIST PRESRVA	141,450	0	141,450
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	147,106	-147,106
336.04.11	DOCUMENT PRESERVATION-STATE	75,000	55,936	19,064
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	2,600	4,582	-1,982
341.36.00	HISTORICAL PRESERVATION SURCHARGE	29,000	29,551	-551
109	AUDITORS M & O REVENUE SUBTOTAL	248,050	237,175	10,875
110	TREASURERS M & O			
308.00.00	BEGINNING FUND BALANCE	55,000	0	55,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	63,486	-63,486
341.42.00	TREASURERS' FEES - OTHER	37,400	23,932	13,468
361.10.00	INVESTMENT INTEREST	467	544	-77
110	TREASURERS M & O REVENUE SUBTOTAL	92,867	87,962	4,905
111	PROS VICTIM-WITNESS			
308.00.00	BEGINNING FUND BALANCE	18,396	0	18,396
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	78,038	-78,038
333.04.20	DOMESTIC VIOLENCE	15,999	14,941	1,058
334.04.20	CTED-VICTIM WITNESS GRANT	36,726	27,078	9,648
341.22.00	DISTRICT COURT CIVIL FILING	300	522	-222
341.28.00	SMALL CLAIMS FILINGS	10	15	-5
341.98.00	CO CRIME VICTIM & WITNESS PROG	550	299	251
341.98.01	PENALTY PERCENTAGES	6,000	6,671	-671
341.98.02	CO CRIME/VICTIM WITNESS PROG	25,102	27,492	-2,390
351.80.00	CRIME VICTIM PENALTY	1,145	1,393	-248
352.40.00	BOAT SAFETY INF	0	17	-17
369.90.00	OTHER MISC	200	0	200
386.12.00	TRAFIC INFRACTION	0	644	-644
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	104,428	157,112	-52,684

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 7 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
112	PUBLIC HEALTH			
308.00.00	BEGINNING FUND BALANCE	140,000	0	140,000
308.02.00	FND BAL-TB EMERGENCY	10,000	0	10,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	508,574	-508,574
321.20.01	PUMPER LICENSE RENEWAL	3,000	1,980	1,020
321.20.02	INSTALLERS LICENSE	4,500	4,285	215
321.20.03	SW COMPOSTING RENEW	7,500	3,670	3,830
321.20.04	CONCESSION PERMIT	220,000	240,707	-20,707
321.20.05	FOOD HANDLERS PERMIT	30,000	14,707	15,293
322.19.10	SEPTIC TANK - NEW PERMIT	52,000	37,015	14,985
333.10.52	WIC FARMERS MARKET	241	235	6
333.10.57	WIC BREASTFEEDING	172,286	209,899	-37,613
333.10.61	SNAP-ED	0	24,535	-24,535
333.66.48	SANITARY SURVEYS	4,500	11,835	-7,335
333.90.69	PHER H1N1 PAN FLU FOCUS 2	38,950	35,711	3,239
333.92.68	CIA/AFIX	19,435	19,633	-198
333.92.83	BIOTERRORISM/IMPLEMENTATION	6,495	3,084	3,411
333.95.58	FEDERAL WORK FIRST	1,650	179	1,471
333.95.75	INFANT/TODDLER	15,000	136	14,864
333.97.78	ABCD PROGRAM - GRANT	135,000	67,691	67,309
333.98.89	PHEPR HOSPITAL PREP	3,000	1,974	1,026
333.99.94	MICAH PROGRAM	65,843	76,867	-11,024
334.03.10	SOLID WASTE ENFORCEMENT	4,000	7,719	-3,719
334.04.61	STATE WORK FIRST	1,350	146	1,204
334.04.91	SAFE DRINKING WATER - GROUP B SYSTEMS	18,750	1,250	17,500
334.04.92	LOCAL CAPACITY FUNDS	66,684	66,488	196
334.04.93	YOUTH TOBACCO PREVENTION	4,850	4,473	377
334.04.96	AIDS SERVICE NETWORK REGION 1	24,583	0	24,583
334.04.97	TOBACCO SETTLEMENT	34,275	0	34,275
334.04.98	EH DRINKING WATER, SS	0	250	-250
334.04.99	H P I T FEASIBILITY	100,000	62,742	37,258
336.04.23	LCL GOV ASSIST	172,062	159,896	12,166
338.02.10	SUMMER FOOD PROGRAM	1,600	1,600	0
338.62.02	ABCD DENTISTRY PROGRAM FUNDS	0	5,000	-5,000
338.62.50	EH SPECIALIST SERVICES	7,800	16,039	-8,239
338.97.78	TB FEES PPD'S	24,900	21,911	2,989
339.47.12	ARRA BILLABLE PROJECT	21,727	20,509	1,218
341.69.00	PHOTO COPIES	0	7	-7
346.20.22	PGT TESTING FEES	12	0	12
346.20.25	MED NUT THERAPY	0	93	-93
346.20.32	TDAP PRIVATE	257,500	136,385	121,115
346.20.34	PPD	16,500	9,989	6,511
346.20.39	MMR TITER	15,000	7,565	7,435
346.20.90	HIV COUNSELING	57,725	50,998	6,727
346.50.52	WATER PROGRAM FEES	12,000	9,975	2,025
346.50.54	SEWAGE EVALUATION FEES	100	0	100
346.50.59	TEST STRIPS EH	19,200	11,821	7,379
346.50.72	NITRATE TESTING CNTY WATER SAMPLES	60,000	26,760	33,240
346.71.01	BIRTH CERTIFICATES	34,900	30,704	4,196
346.71.02	DEATH CERT REMAKE	100	253	-153
349.62.00	PUBLIC HEALTH NURSING SERVICES	0	300	-300

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 8 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
366.90.00	REIMBURSEMENTS	2,500	9,158	-6,658
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	0	3,188	-3,188
367.11.24	ABCD DENTAL GRANT	20,000	23,723	-3,723
367.11.88	COMMUNITY HEALTH IMPROV PLAN	0	7,308	-7,308
369.83.00	CREDIT CARD DISCOUNTS	-5,013	-5,212	199
369.90.00	MISC OVERAGE	2,500	1,183	1,317
369.90.03	NSF CHECK FEES	0	225	-225
395.20.90	COMP FOR LOSS FIXED ASST-INS. RECOVERIES	0	18,183	-18,183
397.00.00	OPERATING TRANSFERS IN	375,595	375,595	0
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,280,600	2,348,940	-68,340
115	COUNTY ROAD			
308.00.00	BEGINNING FUND BALANCE	4,743,139	0	4,743,139
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	5,230,153	-5,230,153
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	4,807,876	4,803,577	4,299
318.20.00	LEASEHOLD EXCISE TAX	60,000	63,708	-3,708
322.40.00	DRIVEWAY ACCESS PERMITS	6,200	10,867	-4,667
331.20.20	WFLHD-MILL CREEK ROAD SAFETY PROJECT	0	362,440	-362,440
332.10.60	FEDERAL FOREST YIELD	2,300	0	2,300
332.10.68	FEDERAL FOREST YIELD	0	2,449	-2,449
332.15.60	U S FISH & WILDLIFE SERVICE	1,000	783	217
333.20.20	FEDERAL AID - FH	338,000	0	338,000
333.20.21	STPR-RUSSELL CREEK RD	620,205	761,163	-140,958
333.20.22	STPUS - PROSPECT AVE	713,580	767,925	-54,345
333.20.23	STPE - RESER RD	480,000	150,000	330,000
333.20.24	BRS JOHNSON BRIDGE	310,400	432,935	-122,535
333.20.25	BROS WHITMAN BRIDGE	39,600	0	39,600
333.20.26	STPH - RESER ROAD SAFETY	134,000	28,907	105,093
333.20.28	HSIP - RESER RD	0	66,243	-66,243
333.20.31	SRTS - RESER RD	0	311,129	-311,129
334.01.80	STATE MILITARY DEPART-DISASTER GRANT	0	6,135	-6,135
334.03.70	RAP - MAXSON BRIDGE	1,405,550	1,229,906	175,644
334.03.72	ARTERIAL PRESERVATION	450,000	464,168	-14,168
334.03.80	TIB-GOSE STREET	200,000	170,018	29,982
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,750,000	2,754,288	-4,288
337.07.20	CITY OF WW - MYRA RD	0	294,833	-294,833
341.30.00	GIS RECORDS SERVICES	12,000	0	12,000
341.30.02	MSAG	58,000	56,711	1,289
341.51.00	GIS SALE OF MAPS & PUBLICATIONS	0	1,845	-1,845
341.52.00	GIS - SALES OF ATLAS	0	960	-960
341.75.00	SALES OF NONTAXABLE MERCHANDISE	0	3,415	-3,415
344.90.00	ADDRESS POST 911	3,200	2,995	205
345.83.00	PLAN CHECKING FEES	300	0	300
345.83.01	PLAT CHECKING FEES	2,000	2,477	-477
345.83.02	DEVELOPMENT INSPECTION	500	0	500
348.90.00	GIS INTERFUND CHARGES	26,000	48,691	-22,691
361.10.00	INVESTMENT INTEREST	15,000	11,259	3,741
369.90.00	OTHER MISC REV-SALE OF TRAILERS-MYRA RD	0	7,476	-7,476
389.00.00	OTHER NON-REVENUES	27,500	257,104	-229,604

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 9 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
115	COUNTY ROAD REVENUE SUBTOTAL	17,206,350	18,304,561	-1,098,211
118	WALLA WALLA FAIR			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	9,892	-9,892
336.02.11	STATE RACING - F&FD	170,600	58,558	112,042
347.40.00	VENDOR ADMISSION	437,500	473,369	-35,869
347.40.02	DEMO ENTRIES	8,000	7,360	640
347.40.03	LIVESTOCK ENTRIES	3,000	2,535	465
347.40.04	CONCESSION RENTAL	61,000	77,297	-16,297
347.40.05	PROGRAMS	3,100	653	2,447
347.40.06	COMMERCIAL RENTAL	45,000	48,836	-3,836
347.40.07	MEMORABILIA SALES	4,000	3,258	742
347.40.08	CARNIVAL	105,000	112,800	-7,800
347.40.09	FAIR ALLOCATIONS	149,780	0	149,780
347.40.10	MISCELLANEOUS FAIR	37,000	29,193	7,807
347.40.11	SRM - SPRING RACES	13,600	2,086	11,515
347.40.12	CAMPING EXHIBITORS	26,500	28,611	-2,111
347.40.13	PARKING LOT SALES	10,000	10,100	-100
347.40.14	FALL EVENT	23,500	10,725	12,775
347.40.15	SPECIAL EVENT	40,000	0	40,000
362.40.00	COMMUNITY BUILDING	168,500	181,507	-13,007
369.90.00	OTHER MISC-RESTITUTION PYMT	1,000	400	600
389.00.00	OTHER NON-REVENUES	0	823	-823
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,307,080	1,058,003	249,077
119	HUMAN SERVICES			
308.00.00	BEGINNING FUND BALANCE - RSVP	2,871,624	0	2,871,624
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	2,035,326	-2,035,326
311.10.00	REAL & PERS PROP TAX	118,000	121,007	-3,007
331.14.20	HUD SUPPORTED HOUSING	65,000	65,557	-557
333.04.14	CTED/CDBG PUBLIC SERVICE	198,786	123,558	75,228
333.04.16	CTED - JAIL RESIDENTIAL	0	6,955	-6,955
333.04.84	ITEIP-EARLY INTERVENTION	70,836	83,284	-12,448
333.04.93	DSHS/DASA	104,130	122,849	-18,719
333.99.58	MH FEDERAL BLOCK	57,397	67,751	-10,354
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	32,177	36,430	-4,253
334.04.20	CTED-COMMUNITY CONN PROVISIO	89,760	35,228	54,532
334.04.66	DSHS ALCOHOL ADMIN	484,601	264,715	219,886
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	1,054,936	812,698	242,238
337.09.00	IN LIEU TAXES - LOCAL	0	4	-4
338.64.00	TANF SETTLEMENT FUNDS	3,086,004	3,487,986	-401,982
338.66.00	WALLA WALLA COUNTY 20/60	2,000	1,817	183
338.66.03	WAITSBURG 2%	200	298	-98
338.66.04	PRESCOTT 2%	50	9	41
338.66.05	WALLA WALLA CITY 2%	8,000	7,711	289
338.66.06	COLLEGE PLACE 2%	2,200	2,154	46
339.24.84	ITEIP - ARRA INFRASTRUCTURE FUNDS	0	8,520	-8,520
346.30.00	DWI VICTIMS PANEL	10,000	8,844	1,156
349.52.00	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	2,000	1,524	476
361.10.00	INVESTMENT INTEREST	20,000	17,372	2,628

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 10 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
366.90.00	REIMBURSEMENTS	10,000	0	10,000
367.00.00	P2P UNITED WAY	3,000	2,054	946
367.00.07	UNITED WAY P2P	1,500	1,071	429
369.00.00	P2P ACTIVITY FEES REIMBURSEMENT	11,000	10,006	994
369.90.00	OTHER MISC HUD-SAMS	28,200	41,834	-13,634
119	HUMAN SERVICES REVENUE SUBTOTAL	8,331,401	7,366,561	964,840
121	SOLDIER'S RELIEF			
308.00.00	BEGINNING FUND BALANCE	41,641	0	41,641
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	63,977	-63,977
311.10.00	REAL & PERS PROP TAX	52,500	54,577	-2,077
337.09.00	IN LIEU TAXES - LOCAL	0	2	-2
361.10.00	INVESTMENT INTEREST	500	615	-115
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	94,641	119,171	-24,530
122	PROS CHILD SUPPORT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	118,355	-118,355
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	180,180	155,805	24,375
334.04.60	CHILD SUPPORT-DSHS	92,820	77,004	15,816
369.90.00	OTHER MISC	0	11	-11
397.00.00	OPERATING TRANSFERS IN	6,000	6,000	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	279,000	357,175	-78,175
123	FAIRGROUNDS PROPERTIES			
308.00.00	BEGINNING FUND BALANCE	10,000	0	10,000
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	23,986	-23,986
362.60.00	HOUSING RENTALS & LEASES	35,000	25,930	9,070
382.80.00	INTERGOVERNMENTAL LOAN PROCEEDS	0	131,172	-131,172
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	45,000	181,088	-136,088
124	YOUTH SPECIAL SERVICES			
308.00.00	BEGINNING FUND BALANCE	40,000	0	40,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	93,782	-93,782
333.04.93	STREET YOUTH SERVICES FUNDS	41,000	30,822	10,178
333.16.50	OFF JUV JUSTICE DSHS/DGS	12,000	10,762	1,238
334.01.20	BECCA BILL FUNDING	72,000	55,143	16,857
334.04.60	BILL 3900 IMPACT	276,000	157,878	118,122
336.04.61	JUVENILE DIAGNOSTICS	15,000	8,670	6,330
338.27.00	INTERGOVERNMENTAL REV / HUMAN SERVICES	5,000	0	5,000
342.70.00	MISC EDUCATION CLASS FEES	1,300	1,132	168
347.30.00	ROPES COURSE USE FEE	1,500	6,800	-5,300
367.00.00	PRIVATE CONTRIBUTIONS FEE	1,500	0	1,500
369.00.00	OTHER MISCELLANEOUS REVENUE	3,700	469	3,231
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	469,000	365,459	103,541
126	MILL CREEK FLOOD CONTROL			
308.00.00	BEGINNING FUND BALANCE	835,000	0	835,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	921,560	-921,560

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 11 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
311.10.00	REAL & PERS PROP TAX	50,000	50,780	-780
361.10.00	INVESTMENT INTEREST	2,000	6,884	-4,884
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	887,000	979,225	-92,225
127	STORMWATER MGMT UTILITY DIST			
308.00.00	BEGINNING FUND BALANCE	23,900	0	23,900
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	69,600	-69,600
334.03.10	DEPT OF ECOLOGY	115,000	115,149	-149
343.83.00	STORMWATER UTILITY FEE	240,000	253,774	-13,774
361.10.00	INVESTMENT INTEREST	0	133	-133
397.00.00	OPERATING TRANSFERS IN	25,000	0	25,000
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	403,900	438,656	-34,756
128	WW NOXIOUS WEED CNTL			
308.00.00	BEGINNING FUND BALANCE	45,700	0	45,700
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	81,703	-81,703
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	32,000	31,037	963
361.10.00	INVESTMENT INTEREST	0	91	-91
369.90.00	OTHER MISC	0	2,400	-2,400
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	77,700	115,231	-37,531
132	ELECTION EQUIPMENT RES			
308.00.00	BEGINNING FUND BALANCE	140,000	0	140,000
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	141,716	-141,716
369.90.00	OTHER MISC	14,000	6,895	7,105
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	154,000	148,611	5,389
133	WALLA WALLA COMMUNITY NETWORK			
133	WALLA WALLA COMMUNITY NETWORK REVENUE	0	0	0
	SUBTOTAL			
134	REET ELECTRONIC TECHNOLOGY			
308.00.00	BEGINNING FUND BALANCE	100,000	0	100,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	121,210	-121,210
361.10.00	INVESTMENT INTEREST	800	1,109	-309
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	100,800	122,320	-21,520
135	TRIAL COURT IMPROVEMENT FUND			
308.00.00	BEGINNING FUND BALANCE	50,000	0	50,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	71,422	-71,422
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,272	28,380	-108
338.00.01	CITY OF WALLA WALLA REIMBURSEMENT	0	21,352	-21,352
397.00.00	OPERATING TRANSFERS IN	28,272	28,272	0
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	106,544	149,426	-42,882
136	CURRENT EXP-RETIREMENT FUND			
308.00.00	BEGINNING FUND BALANCE	132,000	0	132,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	132,551	-132,551
361.10.00	INVESTMENT INTEREST	1,300	613	687

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 12 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
397.00.00	OPERATING TRANSFERS IN	100,000	100,000	0
136	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	233,300	233,164	136
137	EMERGENCY FUND			
308.00.00	BEGINNING FUND BALANCE	551,000	0	551,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	551,000	-551,000
137	EMERGENCY FUND REVENUE SUBTOTAL	551,000	551,000	0
146	EMERGENCY MEDICAL SERVICES			
308.00.00	BEGINNING FUND BALANCE	76,212	0	76,212
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	75,599	-75,599
369.90.01	EMS LEVY	124,997	116,929	8,068
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	201,209	192,528	8,681
147	EMS TAXES			
308.00.00	BEGINNING FUND BALANCE	30,000	0	30,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	25,720	-25,720
311.10.00	REAL & PERS PROP TAX	2,518,932	2,412,913	106,019
318.20.00	LEASEHOLD EXCISE TAX	7,779	15,754	-7,975
332.15.60	U S FISH & WILDLIFE SERVICE	308	182	126
337.09.00	IN LIEU TAXES - LOCAL	73	72	1
147	EMS TAXES REVENUE SUBTOTAL	2,557,092	2,454,641	102,451
148	911 ENHNCD/PUB COM BLDG			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	82,895	-82,895
317.41.00	ENHNCD 911/WIRELINE ACCESS LINES	181,190	166,897	14,293
317.42.00	ENHNCD 911/WIRELESS ACCESS LINES	315,750	290,266	25,484
317.45.00	CO ENHANCED 911 - VOIP	580	629	-49
334.01.80	WIRELINE OPERATIONS	196,470	135,370	61,100
361.40.00	SALES TAX INTEREST	0	247	-247
369.90.00	OTHER MISC	102,100	0	102,100
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	796,090	676,304	119,786
150	WWCO PUBLIC FAC IMPROV FUND			
308.00.00	BEGINNING FUND BALANCE	2,000,000	0	2,000,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	2,300,570	-2,300,570
313.18.00	RURAL COUNTY SALES TAX-COUNTY	564,000	679,631	-115,631
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	2,564,000	2,980,201	-416,201
151	COMMUNITY OUTREACH			
308.00.00	BEGINNING FUND BALANCE	270,000	0	270,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	278,312	-278,312
361.10.00	INVESTMENT INTEREST	2,500	2,547	-47
151	COMMUNITY OUTREACH REVENUE SUBTOTAL	272,500	280,859	-8,359
152	INVESTMENT POOL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	39,991	-39,991
361.19.00	INVESTMENT FEES	45,107	40,623	4,484

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 13 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
381.20.00	LOAN REPAYMENT RECEIVED	0	346,729	-346,729
152	INVESTMENT POOL REVENUE SUBTOTAL	45,107	427,343	-382,236
153	CE MEDICAL INSURANCE RESERVE			
308.00.00	BEGINNING FUND BALANCE	700,000	0	700,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	734,854	-734,854
361.10.00	INVESTMENT INTEREST	7,500	6,726	774
153	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	707,500	741,580	-34,080
154	LEOFF I FUND			
308.00.00	BEGINNING FUND BALANCE	150,000	0	150,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	151,598	-151,598
361.10.00	INVESTMENT INTEREST	1,350	1,388	-38
154	LEOFF I FUND REVENUE SUBTOTAL	151,350	152,985	-1,635
155	WW CO WATERSHED PLANNING			
308.00.00	BEGINNING FUND BALANCE	55,985	0	55,985
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	5,985	-5,985
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	55,985	5,985	50,000
156	COUNTY TREASURER SERVICE FUND			
341.42.00	TREASURERS' FEES - OTHER	0	215	-215
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	0	215	-215
160	WW CO LOW INCOME HOUSING			
308.00.00	BEGINNING FUND BALANCE	158,019	0	158,019
308.30.00	BEG FUND BALANCE-RESTRICTED/HOMELESS HOU	0	283,305	-283,305
341.26.00	CO PORTION LOW INCOME HOUSING FEE	50,000	42,944	7,056
341.27.00	COUNTY PORTION HOMELESS HOUSING	187,000	185,208	1,792
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	395,019	511,456	-116,437
190	JAIL INMATE WELFARE			
308.00.00	BEGINNING FUND BALANCE	100,000	0	100,000
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	129,221	-129,221
361.10.00	INVESTMENT INTEREST	20	13	7
367.00.00	PRIVATE CONTRIBUTIONS FEE	40,000	6,983	33,017
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	140,020	136,217	3,803
191	REWARD			
308.00.00	BEGINNING FUND BALANCE	1,000	0	1,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	1,000	-1,000
191	REWARD REVENUE SUBTOTAL	1,000	1,000	0
192	DARE/GREAT PROGRAMS			
308.00.00	BEGINNING FUND BALANCE	3,250	0	3,250
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	3,141	-3,141

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 14 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	3,250	3,141	109
193	BOATING SAFETY			
336.00.84	BOATING SAFETY	11,000	6,289	4,711
397.00.00	OPERATING TRANSFERS IN	26,715	26,715	0
193	BOATING SAFETY REVENUE SUBTOTAL	37,715	33,004	4,711
203	JUVENILE DETENTION DEBT SERV			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	11,608	-11,608
311.10.00	REAL & PERS PROP TAX	0	8,578	-8,578
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	20,186	-20,186
300	LAW & JUSTICE BUILDING			
308.00.00	BEGINNING FUND BALANCE	500,000	0	500,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	697,146	-697,146
397.00.00	OPERATING TRANSFERS IN	125,000	125,000	0
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	625,000	822,146	-197,146
301	CURRENT EXPENSE BUILDING			
308.00.00	BEGINNING FUND BALANCE	1,400,000	0	1,400,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-971,018	971,018
317.34.00	REET	100,000	136,052	-36,052
333.39.01	HAVA FUNDING ADA DOORS ELECTION CTR	113,070	0	113,070
361.10.00	INVESTMENT INTEREST	13,500	12,383	1,117
397.00.00	OPERATING TRANSFERS IN	329,095	329,095	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	1,955,665	-493,488	2,449,153
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
308.00.00	BEGINNING FUND BALANCE	3,297	0	3,297
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	3,297	-3,297
361.10.00	INVESTMENT INTEREST	20	30	-10
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	3,317	3,328	-11
305	PUBLIC COMMUNICATIONS BLDG			
308.00.00	BEGINNING FUND BALANCE	16,170	0	16,170
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	36,169	-36,169
362.50.00	911 PUB COM BLDG	2,500	10,000	-7,500
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	18,670	46,169	-27,499
306	CAPITAL IMPROVEMENTS			
308.00.00	BEGINNING FUND BALANCE	600,000	0	600,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	672,007	-672,007
361.10.00	INVESTMENT INTEREST	6,000	6,151	-151

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 15 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	606,000	678,158	-72,158
307	CE VEHICLE			
308.00.00	BEGINNING FUND BALANCE	333,000	0	333,000
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	0	345,230	-345,230
361.10.00	INVESTMENT INTEREST	3,100	2,752	348
397.00.00	OPERATING TRANSFERS IN	100,000	100,000	0
307	CE VEHICLE REVENUE SUBTOTAL	436,100	447,981	-11,881
319	HUMAN SERVICES CAPITAL PROJECTS			
308.00.00	BEGINNING FUND BALANCE	72,520	0	72,520
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-1,901,163	1,901,163
361.10.00	INVESTMENT INTEREST	100	992	-892
362.50.00	LEASES - LONG TERM	363,000	335,218	27,782
369.90.00	MISCELLANEOUS REVENUE - OTHER	16,000	16,181	-181
397.30.00	OPERATING TRANSFER IN	248,100	121,048	127,052
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	699,720	-1,427,723	2,127,443
502	EQUIP RENTAL & REVOLVING			
308.00.00	BEGINNING FUND BALANCE	2,844,737	0	2,844,737
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	0	9,132,235	-9,132,235
349.00.01	EQUIPMENT RENTAL	1,860,000	2,015,163	-155,163
349.00.03	CENTRAL STORES SERVICES	840,000	636,692	203,308
349.00.04	MECHANICAL SHOP	6,000	6,416	-416
361.10.00	INVESTMENT INTEREST	10,000	6,253	3,747
389.00.00	OTHER NON-REVENUES	0	5,517	-5,517
395.40.00	DISPOSITION OF CAPITAL ASSETS	0	12,394	-12,394
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,560,737	11,814,671	-6,253,934
503	RISK MANAGEMENT			
308.00.00	BEGINNING FUND BALANCE	100,000	0	100,000
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	0	184,849	-184,849
363.00.00	INSURANCE PREMIUMS AND RECOVERIES	450,000	428,784	21,216
365.80.00	CE - CLAIMS REIMBURSEMENT/DEDUCTIBLE	250,000	18,753	231,247
372.00.00	INSURANCE RECOVERIES	250,000	175,000	75,000
389.00.00	OTHER NON-REVENUE-SPEC EVENT PREM	1,500	2,979	-1,479
397.00.00	OPERATING TRANSFER IN	50,000	50,000	0
503	RISK MANAGEMENT REVENUE SUBTOTAL	1,101,500	860,366	241,134
504	CO UNEMPLOYMENT COMP			
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	0	5,505	-5,505
366.50.00	INTERFUND REIMBURSEMENTS	130,000	99,157	30,843
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	130,000	104,662	25,338
505	TECHNOLOGY SERVICES			
308.00.00	BEGINNING FUND BALANCE	100,000	0	100,000
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	0	385,882	-385,882
348.80.01	CURRENT EXPENSE CHARGES	500,522	491,097	9,425

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 04
Page 16 of 16

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
348.80.25	COURT SERVICES	22,174	20,560	1,614
348.80.32	EMERGENCE MANAGEMENT	6,008	5,468	540
348.80.35	EMS	1,710	1,446	264
348.80.40	ENGINEERS	22,040	24,855	-2,815
348.80.45	W W FRONTIER DAYS	2,224	1,684	540
348.80.50	PUBLIC HEALTH	20,814	16,506	4,308
348.80.52	HUMAN SERVICES	52,908	41,319	11,589
348.80.55	COMMUNITY DEVELOPMENT	10,311	0	10,311
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	136	136	0
369.90.00	OTHER MISC	0	1,847	-1,847
395.40.00	DISPOSITION OF CAPITAL ASSETS	0	-19,042	19,042
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	738,847	971,757	-232,910
506	1993 CENTRAL SERVICES CAP FUND			
308.00.00	BEGINNING FUND BALANCE	350,000	0	350,000
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	0	437,094	-437,094
397.00.00	OPERATING TRANSFERS IN - TECH SERVICES	25,000	25,000	0
506	1993 CENTRAL SERVICES CAP FUND REVENUE SUBTOTAL	375,000	462,094	-87,094
		78,694,958	82,748,672	-4,053,714

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 1 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
00058	58-CURRENT EXP END FUND BAL			
508.00.00	ENDING FUND BALANCE	4,005,522	0	4,005,522
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	5,061,729	-5,061,729
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	4,005,522	5,061,729	-1,056,207
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	71,922	71,942	-20
571.20.13	EXTRA LABOR	10,865	6,001	4,864
571.20.21	OTHER BENEFITS	21,285	20,460	825
571.20.31	OFFICE & OPERATING SUPPLIES	8,000	5,266	2,734
571.20.41	PROFESSIONAL SERVICES	39,615	22,510	17,105
571.20.42	COMMUNICATIONS	2,790	4,290	-1,500
571.20.43	TRAVEL	1,750	1,456	294
571.20.45	OPERATING RENTALS & LEASES	1,000	1,049	-49
571.20.48	REPAIRS & MAINTENANCE	2,600	651	1,949
571.20.49	MISCELLANEOUS	5,950	3,097	2,853
594.71.64	MAJOR EQUIPMENT	0	2,627	-2,627
00100	100 - AGRICULTURIST SUBTOTAL	165,777	139,348	26,429
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	1,900	1,817	83
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,900	1,817	83
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	539,521	513,483	26,038
514.24.13	EXTRA LABOR	8,100	1,480	6,620
514.24.21	OTHER BENEFITS	217,262	203,318	13,944
514.24.31	OFFICE & OPERATING SUPPLIES	6,000	6,766	-766
514.24.32	FUEL CONSUMED	3,500	2,184	1,316
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	604	-604
514.24.42	COMMUNICATIONS	9,930	7,563	2,367
514.24.43	TRAVEL	5,000	4,062	938
514.24.44	ADVERTISING	600	2,165	-1,565
514.24.45	OPERATING RENTALS & LEASES	2,000	1,686	314
514.24.46	INSURANCE	4,340	2,646	1,695
514.24.48	REPAIRS & MAINTENANCE	46,340	40,065	6,275
514.24.49	MISCELLANEOUS	8,825	7,002	1,823
594.14.64	MAJOR EQUIPMENT	0	5,249	-5,249
00400	400 - ASSESSOR SUBTOTAL	851,418	798,272	53,146
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	311,467	313,118	-1,651
514.23.12	OVERTIME	0	473	-473
514.23.13	EXTRA LABOR	0	173	-173
514.23.21	OTHER BENEFITS	128,197	124,145	4,052
514.23.31	OFFICE & OPERATING SUPPLIES	7,500	7,335	165
514.23.41	PROFESSIONAL SERVICES	1,500	530	970
514.23.42	COMMUNICATIONS	19,000	19,282	-282
514.23.43	TRAVEL	2,500	2,596	-96
514.23.44	ADVERTISING	100	0	100
514.23.45	OPERATING RENTALS & LEASES	300	220	80
514.23.48	REPAIRS & MAINTENANCE	6,000	603	5,397

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 2 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.23.49	MISCELLANEOUS	1,900	1,705	195
594.14.64	MAJOR EQUIPMENT	4,000	0	4,000
00500	500 - AUDITOR SUBTOTAL	482,464	470,182	12,282
00510	510 - ELECTIONS			
511.70.11	REGULAR SALARIES & WAGES	38,350	38,541	-191
511.70.12	OVERTIME	0	240	-240
511.70.21	OTHER BENEFITS	17,141	15,615	1,526
511.70.31	OFFICE & OPERATING SUPPLIES	52,500	18,343	34,157
511.70.41	PROFESSIONAL SERVICES	25,000	14,586	10,414
511.70.42	COMMUNICATIONS	17,000	18,825	-1,825
511.70.43	TRAVEL	3,500	3,697	-197
511.70.44	ADVERTISING	2,000	1,524	476
511.70.45	OPERATING RENTALS & LEASES	200	110	90
511.70.48	REPAIRS & MAINTENANCE	25,000	21,105	3,895
511.70.49	MISCELLANEOUS	21,500	12,050	9,450
00510	510 - ELECTIONS SUBTOTAL	202,191	144,637	57,554
00520	520 - VOTER REGISTRATION			
511.80.11	REGULAR SALARIES & WAGES	59,974	60,358	-384
511.80.13	EXTRA LABOR	6,000	4,203	1,797
511.80.21	OTHER BENEFITS	26,094	24,969	1,125
511.80.31	OFFICE & OPERATING SUPPLIES	1,750	1,064	686
511.80.42	COMMUNICATIONS	2,750	2,872	-122
511.80.43	TRAVEL	500	763	-263
511.80.48	REPAIRS & MAINTENANCE	17,000	17,101	-101
511.80.49	MISCELLANEOUS	250	625	-375
00520	520 - VOTER REGISTRATION SUBTOTAL	114,318	111,955	2,363
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	13,202	12,620	582
514.24.21	OTHER BENEFITS	5,216	4,854	362
514.24.31	OFFICE & OPERATING SUPPLIES	100	200	-100
514.24.42	COMMUNICATIONS	50	40	10
514.24.43	TRAVEL	100	0	100
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	18,668	17,714	954
00680	680 - BOUNDARY REVIEW			
558.80.42	COMMUNICATIONS	1	0	1
00680	680 - BOUNDARY REVIEW SUBTOTAL	1	0	1
00800	800 - CIVIL SERVICE COMMISSION			
516.20.31	OFFICE & OPERATING SUPPLIES	100	0	100
516.20.41	PROFESSIONAL SERVICES	2,100	2,372	-272
516.20.43	TRAVEL	0	270	-270
516.40.43	TRAVEL	1,200	0	1,200
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	3,400	2,642	758
00900	900 - CLERK			
514.30.11	REGULAR SALARIES & WAGES	308,102	308,093	9
514.30.21	OTHER BENEFITS	126,758	122,665	4,093
514.30.31	OFFICE & OPERATING SUPPLIES	10,000	10,490	-490
514.30.42	COMMUNICATIONS	12,000	11,325	675
514.30.43	TRAVEL	2,421	1,548	873

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 3 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.30.46	INSURANCE	1,785	0	1,785
514.30.48	REPAIRS & MAINTENANCE	6,700	3,854	2,846
514.30.49	MISCELLANEOUS	3,750	1,745	2,005
00900	900 - CLERK SUBTOTAL	471,516	459,721	11,795
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	275,870	275,869	1
511.60.21	OTHER BENEFITS	84,894	81,805	3,089
511.60.31	OFFICE & OPERATING SUPPLIES	1,500	1,525	-25
511.60.42	COMMUNICATIONS	1,000	681	319
511.60.43	TRAVEL	2,500	1,755	745
511.60.44	ADVERTISING	1,500	2,053	-553
511.60.48	REPAIRS & MAINTENANCE	2,936	1,827	1,109
511.60.49	MISCELLANEOUS	1,700	2,518	-818
594.11.64	MAJOR EQUIPMENT	0	1,166	-1,166
01000	1000 - COMMISSIONERS SUBTOTAL	371,900	369,199	2,701
01010	1010-COMMISS CDBG GRANT			
511.60.41	PROFESSIONAL SERVICES	777,966	714,817	63,149
01010	1010-COMMISS CDBG GRANT SUBTOTAL	777,966	714,817	63,149
01015	1015 - FAIR MANAGER			
514.23.11	REGULAR SALARIES & WAGES	68,385	68,385	0
514.23.21	OTHER BENEFITS	19,617	18,954	663
01015	1015 - FAIR MANAGER SUBTOTAL	88,002	87,339	663
01020	1020-PERSONNEL			
516.20.11	REGULAR SALARIES & WAGES	107,413	85,571	21,842
516.20.21	OTHER BENEFITS	34,916	30,901	4,015
516.20.31	OFFICE & OPERATING SUPPLIES	1,500	1,888	-388
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
516.20.41	PROFESSIONAL SERVICES	6,000	1,856	4,144
516.20.42	COMMUNICATIONS	500	342	158
516.20.43	TRAVEL	1,000	2,152	-1,152
516.20.44	ADVERTISING	300	0	300
516.20.48	REPAIRS & MAINTENANCE	1,500	0	1,500
516.20.49	MISCELLANEOUS	3,250	1,307	1,943
594.16.64	MAJOR EQUIPMENT	0	1,233	-1,233
01020	1020-PERSONNEL SUBTOTAL	156,879	125,248	31,631
01025	1025-PUBLIC RECORDS			
516.20.11	REGULAR SALARIES & WAGES	30,714	30,698	16
516.20.21	OTHER BENEFITS	9,329	9,016	313
516.20.31	OFFICE & OPERATING SUPPLIES	500	102	398
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	1,350	0	1,350
516.20.42	COMMUNICATIONS	350	79	271
516.20.43	TRAVEL	100	10	90
516.20.48	REPAIRS & MAINTENANCE	250	0	250
516.20.49	MISCELLANEOUS	115	0	115
01025	1025-PUBLIC RECORDS SUBTOTAL	42,708	39,905	2,803
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	88,300	77,429	10,871
521.10.31	OFFICE & OPERATING SUPPLIES	20,000	11,375	8,625

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 4 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.41	PROFESSIONAL SERVICES	27,000	27,450	-450
01030	1030 - COMM - LEOFF I SUBTOTAL	135,300	116,254	19,046
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	217,700	177,265	40,435
01100	1100 - BURN CONTROL SUBTOTAL	217,700	177,265	40,435
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	53,518	53,518	0
563.20.13	EXTRA LABOR	16,000	19,452	-3,452
563.20.21	OTHER BENEFITS	21,020	21,241	-221
563.20.31	OFFICE & OPERATING SUPPLIES	4,767	8,555	-3,788
563.20.32	FUEL CONSUMED	2,000	1,479	521
563.20.41	PROFESSIONAL SERVICES	55,750	34,290	21,460
563.20.42	COMMUNICATIONS	2,000	3,011	-1,011
563.20.43	TRAVEL	1,500	2,009	-509
563.20.46	INSURANCE	1,200	884	317
563.20.48	REPAIRS & MAINTENANCE	2,700	299	2,401
563.20.49	MISCELLANEOUS	1,250	631	619
01200	1200 - CORONER SUBTOTAL	161,705	145,370	16,335
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	215,695	218,585	-2,890
518.30.12	OVERTIME	2,500	0	2,500
518.30.13	EXTRA LABOR	0	399	-399
518.30.21	OTHER BENEFITS	88,120	89,840	-1,720
518.30.31	OFFICE & OPERATING SUPPLIES	34,000	18,893	15,107
518.30.32	FUEL CONSUMED	1,000	706	294
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	1,586	914
518.30.42	COMMUNICATIONS	8,440	5,892	2,548
518.30.47	PUBLIC UTILITIES SERVICES	210,200	202,926	7,274
518.30.48	REPAIRS & MAINTENANCE	80,000	86,033	-6,033
594.18.64	MAJOR EQUIPMENT	0	17,465	-17,465
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	642,455	642,326	129
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	472,628	457,742	14,886
512.40.12	OVERTIME	7,950	2,047	5,903
512.40.13	EXTRA LABOR	10,040	3,500	6,540
512.40.21	OTHER BENEFITS	161,079	151,922	9,157
512.40.31	OFFICE & OPERATING SUPPLIES	10,740	5,175	5,565
512.40.41	PROFESSIONAL SERVICES	13,000	8,697	4,304
512.40.42	COMMUNICATIONS	6,000	3,765	2,235
512.40.43	TRAVEL	3,500	2,538	962
512.40.44	ADVERTISING	300	397	-97
512.40.46	INSURANCE	340	0	340
512.40.48	REPAIRS & MAINTENANCE	3,500	661	2,839
512.40.49	MISCELLANEOUS	10,984	4,768	6,216
594.12.64	MAJOR EQUIPMENT	0	2,460	-2,460
01600	1600 - DISTRICT COURT-WW SUBTOTAL	700,061	643,674	56,387
01700	1700 - HORTI PEST/DISEASE BRD			
531.90.31	OFFICE & OPERATING SUPPLIES	1,225	597	628

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 5 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
531.90.41	PROFESSIONAL SERVICES	2,000	2,115	-115
531.90.42	COMMUNICATIONS	200	68	132
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	2,780	1,245
03000	3000 - INDIGENT LEGAL SERVICES			
515.10.41	PROFESSIONAL SERVICES	699,543	653,193	46,350
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	699,543	653,193	46,350
03100	3100 - LAW LIBRARY			
512.70.11	REGULAR SALARIES & WAGES	11,676	11,676	0
512.70.21	OTHER BENEFITS	1,785	1,691	94
512.70.31	OFFICE & OPERATING SUPPLIES	28,100	28,000	100
512.70.42	COMMUNICATIONS	50	50	0
03100	3100 - LAW LIBRARY SUBTOTAL	41,611	41,417	194
03200	3200 - MISCELLANEOUS			
519.90.21	OTHER BENEFITS	45,000	37,695	7,305
519.90.31	OFFICE & OPERATING SUPPLIES	1,000	592	408
519.90.32	FUEL CONSUMED	750	1,155	-405
519.90.45	OPERATING RENTALS & LEASES	13,100	10,035	3,065
519.90.46	INSURANCE	342,000	218,049	123,951
519.90.48	REPAIRS & MAINTENANCE	875	0	875
519.90.49	MISCELLANEOUS	143,838	145,353	-1,515
519.90.91	INTERFUND PROFESSIONAL SERVICES	500,596	491,097	9,499
594.19.62	BUILDINGS	16,000	0	16,000
03200	3200 - MISCELLANEOUS SUBTOTAL	1,063,159	903,976	159,183
03300	3300 - PROSECUTING ATTORNEY			
515.20.11	REGULAR SALARIES & WAGES	725,863	723,841	2,022
515.20.13	EXTRA LABOR	16,000	27,402	-11,402
515.20.21	OTHER BENEFITS	225,529	224,857	672
515.20.31	OFFICE & OPERATING SUPPLIES	15,000	9,520	5,480
515.20.41	PROFESSIONAL SERVICES	20,000	16,610	3,390
515.20.42	COMMUNICATIONS	5,000	5,014	-14
515.20.43	TRAVEL	6,663	6,720	-57
515.20.44	ADVERTISING	5,000	0	5,000
515.20.45	OPERATING RENTALS & LEASES	2,500	1,001	1,499
515.20.46	INSURANCE	340	0	340
515.20.48	REPAIRS & MAINTENANCE	15,000	4,163	10,837
515.20.49	MISCELLANEOUS	11,000	8,428	2,572
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,047,895	1,027,557	20,338
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	164,550	215,593	-51,043
521.10.21	OTHER BENEFITS	43,803	59,020	-15,217
521.10.31	OFFICE & OPERATING SUPPLIES	500	3,016	-2,516
521.10.41	PROFESSIONAL SERVICES	4,800	8,783	-3,983
521.10.43	TRAVEL	1,700	656	1,044
521.10.45	OPERATING RENTALS & LEASES	100	100	0
521.10.48	REPAIRS & MAINTENANCE	200	549	-349

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 6 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.49	MISCELLANEOUS	2,700	1,787	913
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	218,353	289,503	-71,150
03410	3410-SHERIFF-INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	135,406	137,235	-1,829
521.21.12	OVERTIME	3,000	4,508	-1,508
521.21.21	OTHER BENEFITS	48,799	41,009	7,790
521.21.22	UNIFORM & CLOTHING	400	978	-578
521.21.31	OFFICE & OPERATING SUPPLIES	1,000	4,904	-3,904
521.21.41	PROFESSIONAL SERVICES	1,000	3,216	-2,216
521.21.42	COMMUNICATIONS	1,000	2,362	-1,362
521.21.43	TRAVEL	500	494	6
521.21.49	MISCELLANEOUS	150	300	-150
03410	3410-SHERIFF-INVESTIGATION SUBTOTAL	191,255	195,005	-3,750
03415	3415-SHER DRUG PILOT PROG			
521.22.11	REGULAR SALARIES & WAGES	68,222	68,208	14
521.22.12	OVERTIME	1,500	4,004	-2,504
521.22.21	OTHER BENEFITS	28,616	28,912	-296
03415	3415-SHER DRUG PILOT PROG SUBTOTAL	98,338	101,124	-2,786
03420	3420-SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	664,123	667,801	-3,678
521.22.12	OVERTIME	52,000	58,211	-6,211
521.22.21	OTHER BENEFITS	303,167	255,300	47,867
521.22.22	UNIFORM & CLOTHING	5,000	2,168	2,832
521.22.31	OFFICE & OPERATING SUPPLIES	9,000	18,151	-9,151
521.22.32	FUEL CONSUMED	110,000	110,033	-33
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	30,239	-30,239
521.22.41	PROFESSIONAL SERVICES	2,500	3,438	-938
521.22.42	COMMUNICATIONS	22,000	25,833	-3,833
521.22.46	INSURANCE	35,000	35,024	-24
521.22.48	REPAIRS & MAINTENANCE	42,000	68,734	-26,734
521.22.49	MISCELLANEOUS	400	8,263	-7,863
594.21.64	MAJOR EQUIPMENT	23,500	24,912	-1,412
03420	3420-SHERIFF-PATROL SUBTOTAL	1,268,690	1,308,106	-39,416
03430	3430-SHERIFF-SPECIAL UNITS			
521.22.11	REGULAR SALARIES & WAGES	60,812	60,168	644
521.22.12	OVERTIME	1,000	2,475	-1,475
521.22.21	OTHER BENEFITS	27,662	20,040	7,622
521.22.22	UNIFORM & CLOTHING	200	0	200
03430	3430-SHERIFF-SPECIAL UNITS SUBTOTAL	89,674	82,683	6,991
03435	3435-SHERIFF-METH INITIATIVE			
521.22.12	OVERTIME	0	595	-595
521.22.21	OTHER BENEFITS	0	92	-92
521.22.49	MISCELLANEOUS	0	250	-250
03435	3435-SHERIFF-METH INITIATIVE SUBTOTAL	0	936	-936
03440	3440-SHERIFF-SAFE BOATING PROGRAM			
521.22.12	OVERTIME	0	16,589	-16,589
521.22.21	OTHER BENEFITS	0	2,448	-2,448
521.22.31	OFFICE & OPERATING SUPPLIES	0	6,645	-6,645

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 7 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.22.32	FUEL CONSUMED	0	1,621	-1,621
521.22.43	TRAVEL	0	485	-485
521.22.48	REPAIRS & MAINTENANCE	0	4,775	-4,775
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	0	32,562	-32,562
03445	3445-SHERIFF - TRAFFIC			
521.22.11	REGULAR SALARIES & WAGES	111,456	78,826	32,630
521.22.12	OVERTIME	3,500	5,460	-1,960
521.22.21	OTHER BENEFITS	54,014	28,241	25,773
03445	3445-SHERIFF - TRAFFIC SUBTOTAL	168,970	112,528	56,442
03450	3450-SHERIFF-TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	7,000	958	6,042
521.40.41	PROFESSIONAL SERVICES	0	4,148	-4,148
521.40.43	TRAVEL	5,000	4,470	530
521.40.49	MISCELLANEOUS	4,700	2,790	1,910
594.21.64	MAJOR EQUIPMENT	0	1,166	-1,166
03450	3450-SHERIFF-TRAINING SUBTOTAL	16,700	13,532	3,168
03460	3460-SHERIFF-CORRECTIONS			
521.50.11	REGULAR SALARIES & WAGES	1,030,881	994,168	36,713
521.50.12	OVERTIME	60,000	81,942	-21,942
521.50.21	OTHER BENEFITS	423,906	409,826	14,080
521.50.22	UNIFORM & CLOTHING	3,500	1,270	2,230
521.50.31	OFFICE & OPERATING SUPPLIES	239,582	223,017	16,565
521.50.32	FUEL CONSUMED	7,450	9,861	-2,411
521.50.35	SMALL TOOLS AND MINOR EQUIPMENT	500	8,227	-7,727
521.50.41	PROFESSIONAL SERVICES	153,000	156,855	-3,855
521.50.42	COMMUNICATIONS	2,000	4,761	-2,761
521.50.43	TRAVEL	1,700	307	1,393
521.50.48	REPAIRS & MAINTENANCE	49,500	41,990	7,510
521.50.49	MISCELLANEOUS	1,000	588	412
594.21.64	MAJOR EQUIPMENT	10,000	1,627	8,373
03460	3460-SHERIFF-CORRECTIONS SUBTOTAL	1,983,019	1,934,439	48,580
03470	3470-SHERIFF-CIVIL PROCESS			
521.90.31	OFFICE & OPERATING SUPPLIES	750	1,395	-645
521.90.42	COMMUNICATIONS	300	0	300
521.90.48	REPAIRS & MAINTENANCE	200	71	129
521.90.49	MISCELLANEOUS	100	520	-420
03470	3470-SHERIFF-CIVIL PROCESS SUBTOTAL	1,350	1,985	-635
03480	3480-SHERIFF-COMMUNICATIONS			
528.80.11	REGULAR SALARIES & WAGES	146,600	125,232	21,368
528.80.12	OVERTIME	2,000	168	1,832
528.80.21	OTHER BENEFITS	76,800	44,802	31,998
528.80.22	UNIFORM & CLOTHING	400	664	-264
528.80.31	OFFICE & OPERATING SUPPLIES	5,500	3,171	2,329
528.80.42	COMMUNICATIONS	15,000	10,933	4,067
528.80.45	OPERATING RENTALS & LEASES	500	286	214
528.80.48	REPAIRS & MAINTENANCE	15,180	13,825	1,355
03480	3480-SHERIFF-COMMUNICATIONS SUBTOTAL	261,980	199,080	62,900
03485	3485-SHERIFF-MARIJUANA ERAD			

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 8 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.22.12	OVERTIME	0	3,200	-3,200
521.22.21	OTHER BENEFITS	0	493	-493
521.22.31	OFFICE & OPERATING SUPPLIES	0	1,905	-1,905
521.22.41	PROFESSIONAL SERVICES	0	1,793	-1,793
03485	3485-SHERIFF-MARIJUANA ERAD SUBTOTAL	0	7,391	-7,391
03490	3490-SHERIFF-US ARMY CORP OF ENG			
521.22.12	OVERTIME	0	16,558	-16,558
521.22.21	OTHER BENEFITS	0	2,448	-2,448
03490	3490-SHERIFF-US ARMY CORP OF ENG SUBTOTAL	0	19,006	-19,006
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	288,720	285,852	2,868
512.21.21	OTHER BENEFITS	37,382	36,317	1,065
512.21.31	OFFICE & OPERATING SUPPLIES	24,415	24,827	-412
512.21.41	PROFESSIONAL SERVICES	303,676	272,261	31,415
512.21.42	COMMUNICATIONS	4,016	1,400	2,616
512.21.43	TRAVEL	4,240	3,439	801
512.21.46	INSURANCE	706	500	206
512.21.48	REPAIRS & MAINTENANCE	8,480	4,237	4,243
512.21.49	MISCELLANEOUS	70,101	47,587	22,514
03700	3700 - SUPERIOR COURT SUBTOTAL	741,736	676,418	65,318
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	8,989	5,632	3,357
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	8,989	5,632	3,357
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	233,608	235,340	-1,732
514.22.13	EXTRA LABOR	440	40	400
514.22.21	OTHER BENEFITS	89,541	86,537	3,004
514.22.31	OFFICE & OPERATING SUPPLIES	11,000	7,854	3,146
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	480	-480
514.22.41	PROFESSIONAL SERVICES	8,200	4,366	3,834
514.22.42	COMMUNICATIONS	16,900	19,447	-2,547
514.22.43	TRAVEL	1,000	2,705	-1,705
514.22.44	ADVERTISING	50	0	50
514.22.46	INSURANCE	2,250	0	2,250
514.22.48	REPAIRS & MAINTENANCE	39,252	26,175	13,077
514.22.49	MISCELLANEOUS	550	2,322	-1,772
594.14.64	MAJOR EQUIPMENT	0	3,976	-3,976
03800	3800 - TREASURER SUBTOTAL	402,791	389,243	13,548
03900	3900 - TRANSFERS			
597.00.49	MISCELLANEOUS	1,836,506	1,836,506	0
03900	3900 - TRANSFERS SUBTOTAL	1,836,506	1,836,506	0
010	CURRENT EXPENSE EXPENDITURE TOTAL	19,756,435	20,104,015	-347,580
101	COMMUNITY DEVELOPMENT			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	440,985	15,298	425,687
558.60.12	OVERTIME	1,500	0	1,500

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 9 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
558.60.13	EXTRA LABOR	4,500	1,847	2,653
558.60.21	OTHER BENEFITS	152,376	7,854	144,522
558.60.31	OFFICE & OPERATING SUPPLIES	10,275	1,564	8,711
558.60.32	FUEL CONSUMED	5,500	215	5,285
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
558.60.41	PROFESSIONAL SERVICES	60,000	528,686	-468,686
558.60.42	COMMUNICATIONS	8,000	144	7,856
558.60.43	TRAVEL	2,500	317	2,183
558.60.44	ADVERTISING	25,000	342	24,658
558.60.45	OPERATING RENTALS & LEASES	5,000	3,546	1,454
558.60.46	INSURANCE	5,000	0	5,000
558.60.48	REPAIRS & MAINTENANCE	15,325	12,194	3,131
558.60.49	MISCELLANEOUS	9,250	1,026	8,224
594.58.64	MAJOR EQUIPMENT	18,864	0	18,864
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	765,075	573,032	192,043
10198	10100-GROWTH MNGMT END FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	0	490,276	-490,276
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	0	490,276	-490,276
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	765,075	1,063,308	-298,233
102	WASTE MANAGEMENT			
10200	10200 - WASTE MANAGEMENT			
558.60.49	MISCELLANEOUS	0	79	-79
10200	10200 - WASTE MANAGEMENT SUBTOTAL	0	79	-79
10201	COMMUNITY LITTER CLEANUP PROGRAM			
558.60.11	REGULAR SALARIES & WAGES	17,800	1,065	16,735
558.60.21	OTHER BENEFITS	1,153	691	462
558.60.32	FUEL CONSUMED	3,600	864	2,736
558.60.48	REPAIRS & MAINTENANCE	0	39	-39
558.60.49	MISCELLANEOUS	1,800	4,241	-2,441
558.60.91	INTERFUND PROFESSIONAL SERVICES	0	9,407	-9,407
10201	COMMUNITY LITTER CLEANUP PROGRAM	24,353	16,307	8,046
	SUBTOTAL			
10298	10200 WASTE MANAGEMENT			
508.00.00	ENDING FUND BALANCE	25,647	0	25,647
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	47,392	-47,392
10298	10200 WASTE MANAGEMENT SUBTOTAL	25,647	47,392	-21,745
102	WASTE MANAGEMENT EXPENDITURE TOTAL	50,000	63,778	-13,778
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	118,688	93,007	25,681
525.60.12	OVERTIME	2,000	1,439	561
525.60.21	OTHER BENEFITS	48,582	32,292	16,290
525.60.31	OFFICE & OPERATING SUPPLIES	6,065	2,975	3,090
525.60.32	FUEL CONSUMED	700	376	324
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	11,593	3,076	8,517
525.60.41	PROFESSIONAL SERVICES	10,387	1,656	8,731

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 10 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
525.60.42	COMMUNICATIONS	15,760	4,261	11,499
525.60.43	TRAVEL	8,000	3,481	4,519
525.60.44	ADVERTISING	2,000	4,327	-2,327
525.60.45	OPERATING RENTALS & LEASES	7,238	5,435	1,803
525.60.46	INSURANCE	2,200	3,586	-1,386
525.60.48	REPAIRS & MAINTENANCE	2,000	337	1,663
525.60.49	MISCELLANEOUS	39,882	85,115	-45,233
525.60.91	INTERFUND PROFESSIONAL SERVICES	6,415	5,468	947
594.25.64	MAJOR EQUIPMENT	10,000	0	10,000
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	291,510	246,832	44,678
10398	10300 -EMER MNGMT END FUND BAL			
508.00.00	ENDING FUND BALANCE	32,000	0	32,000
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	138,059	-138,059
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	32,000	138,059	-106,059
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	323,510	384,891	-61,381
104	SHERIFFS BLOCK GRANTS			
10405	2002-LLEBG DISPARITY			
594.21.64	MAJOR EQUIPMENT	10,000	0	10,000
10405	2002-LLEBG DISPARITY SUBTOTAL	10,000	0	10,000
10498	10498 SHERF BLCK GRNT END BAL			
508.00.00	SHERIFF BLOCK GRANT ENDING FUND BAL	18,654	0	18,654
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	7,814	-7,814
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	18,654	7,814	10,840
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	28,654	7,814	20,840
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
521.90.40	SERVICES	7,500	8,000	-500
557.30.49	MISCELLANEOUS	6,000	0	6,000
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	13,500	8,000	5,500
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	67,500	0	67,500
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	104,306	-104,306
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	67,500	104,306	-36,806
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	81,000	112,306	-31,306
107	JUVENILE JUSTICE CENTER			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,113,942	1,108,236	5,706
527.80.12	OVERTIME	50,000	46,820	3,180
527.80.13	EXTRA LABOR	6,500	2,332	4,168
527.80.14	SHIFT DIFFERENTIAL	4,500	4,178	322
527.80.21	OTHER BENEFITS	478,871	456,936	21,935
527.80.22	UNIFORM & CLOTHING	2,000	239	1,761
527.80.31	OFFICE & OPERATING SUPPLIES	45,500	38,599	6,901
527.80.32	FUEL CONSUMED	5,500	5,471	29

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 11 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	2,022	478
527.80.41	PROFESSIONAL SERVICES	63,000	57,837	5,163
527.80.42	COMMUNICATIONS	4,000	4,585	-585
527.80.43	TRAVEL	2,500	3,062	-562
527.80.44	ADVERTISING	500	29	471
527.80.45	OPERATING RENTALS & LEASES	10,000	11,042	-1,042
527.80.46	INSURANCE	45,500	39,406	6,094
527.80.47	PUBLIC UTILITIES SERVICES	55,000	53,290	1,710
527.80.48	REPAIRS & MAINTENANCE	20,000	16,271	3,729
527.80.49	MISCELLANEOUS	7,250	4,921	2,329
527.80.91	INTERFUND PROFESSIONAL SERVICES	23,667	20,560	3,107
594.27.64	MAJOR EQUIPMENT	2,500	0	2,500
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,943,230	1,875,835	67,395
10798	10700-JUV JUSTICE END FUND BAL			
508.00.00	ENDING FUND BALANCE	46,000	0	46,000
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	168,480	-168,480
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	46,000	168,480	-122,480
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	1,989,230	2,044,315	-55,085
108	LAW & JUSTICE			
10800	LAW & JUSTICE			
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	36,900	36,896	4
521.22.41	PROFESSIONAL SERVICES	0	19,688	-19,688
521.90.11	REGULAR SALARIES & WAGES	852,756	846,379	6,377
521.90.12	OVERTIME	37,500	46,176	-8,676
521.90.13	EXTRA LABOR	45,500	56,421	-10,921
521.90.14	SHIFT DIFFERENTIAL - CRT SVCS	400	471	-71
521.90.21	OTHER BENEFITS	375,153	344,883	30,270
521.90.31	OFFICE & OPERATING SUPPLIES	3,250	1,699	1,551
521.90.32	FUEL CONSUMED	0	4,261	-4,261
521.90.35	SMALL TOOLS AND MINOR EQUIPMENT	45,000	52,636	-7,636
521.90.41	PROFESSIONAL SERVICES	276,000	288,776	-12,776
521.90.42	COMMUNICATIONS	0	2,614	-2,614
521.90.43	TRAVEL	7,500	0	7,500
521.90.48	REPAIRS & MAINTENANCE	0	368	-368
521.90.49	MISCELLANEOUS	0	85	-85
594.21.64	MAJOR EQUIPMENT	91,250	12,067	79,183
597.90.49	MISCELLANEOUS	150,000	150,000	0
10800	LAW & JUSTICE SUBTOTAL	1,921,209	1,863,421	57,788
10898	10898 L & J ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	628,791	0	628,791
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	810,199	-810,199
10898	10898 L & J ENDING FUND BAL SUBTOTAL	628,791	810,199	-181,408
108	LAW & JUSTICE EXPENDITURE TOTAL	2,550,000	2,673,620	-123,620
109	AUDITORS M & O			
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	3,604	3,598	6

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 12 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.23.13	EXTRA LABOR	13,571	6,910	6,661
514.23.21	OTHER BENEFITS	5,246	4,941	305
514.23.41	PROFESSIONAL SERVICES	26,200	22,123	4,077
514.23.48	REPAIRS & MAINTENANCE	31,500	30,094	1,406
594.14.64	MAJOR EQUIPMENT	10,000	0	10,000
10900	AUDITORS M & O SUBTOTAL	90,121	67,666	22,455
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	146,429	0	146,429
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	169,508	-169,508
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	146,429	169,508	-23,079
109	AUDITORS M & O EXPENDITURE TOTAL	248,050	237,175	10,875
110	TREASURERS M & O			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	8,293	8,422	-129
514.22.13	EXTRA LABOR	3,047	3,101	-54
514.22.21	OTHER BENEFITS	4,477	4,153	324
514.22.41	PROFESSIONAL SERVICES	18,000	13,776	4,224
514.22.44	ADVERTISING	4,000	0	4,000
514.22.49	MISCELLANEOUS	50	124	-74
11000	TREASURERS M & O SUBTOTAL	37,867	29,576	8,291
11098	11000 - TREAS M&O END FUND BAL			
508.00.00	ENDING FUND BALANCE	55,000	0	55,000
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	58,385	-58,385
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	55,000	58,385	-3,385
110	TREASURERS M & O EXPENDITURE TOTAL	92,867	87,962	4,905
111	PROS VICTIM-WITNESS			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	50,445	51,600	-1,155
515.70.21	OTHER BENEFITS	26,410	22,056	4,354
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	1,487	1,513
515.70.41	PROFESSIONAL SERVICES	13,000	1,018	11,982
515.70.42	COMMUNICATIONS	1,000	856	144
515.70.43	TRAVEL	8,000	8,137	-137
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	101,855	85,154	16,701
11198	11100-PROS VIC-WIT END FND BAL			
508.00.00	ENDING FUND BALANCE	2,573	0	2,573
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	71,957	-71,957
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	2,573	71,957	-69,384
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	104,428	157,112	-52,684

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 13 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	154,888	183,653	-28,765
562.00.21	OTHER BENEFITS	52,922	66,135	-13,213
562.00.31	OFFICE & OPERATING SUPPLIES	7,000	5,020	1,980
562.00.32	FUEL CONSUMED	200	364	-164
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	688	312
562.00.41	PROFESSIONAL SERVICES	18,000	11,415	6,585
562.00.42	COMMUNICATIONS	7,142	4,223	2,919
562.00.43	TRAVEL	5,000	2,209	2,791
562.00.44	ADVERTISING	1,500	460	1,040
562.00.45	OPERATING RENTALS & LEASES	3,000	3,152	-152
562.00.46	INSURANCE	31,000	34,311	-3,311
562.00.48	REPAIRS & MAINTENANCE	42,500	41,137	1,363
562.00.49	MISCELLANEOUS	22,500	8,671	13,829
562.00.91	INTERFUND PROFESSIONAL SERVICES	22,968	16,506	6,462
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,000	1,269	-269
594.62.64	MAJOR EQUIPMENT	3,000	0	3,000
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	373,620	379,213	-5,593
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	53,017	57,457	-4,440
562.00.21	OTHER BENEFITS	14,663	15,033	-370
562.00.31	OFFICE & OPERATING SUPPLIES	2,700	131	2,569
562.00.32	FUEL CONSUMED	150	36	114
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	400	0	400
562.00.42	COMMUNICATIONS	1,660	1,639	21
562.00.43	TRAVEL	500	307	194
562.00.44	ADVERTISING	500	0	500
562.00.49	MISCELLANEOUS	1,100	675	425
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	205	-105
594.62.64	MAJOR EQUIPMENT	500	0	500
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	75,290	75,483	-193
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	36,773	31,518	5,255
562.00.21	OTHER BENEFITS	10,727	9,082	1,645
562.00.31	OFFICE & OPERATING SUPPLIES	2,500	2,136	364
562.00.32	FUEL CONSUMED	300	183	117
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	305	695
562.00.42	COMMUNICATIONS	2,400	2,501	-101
562.00.43	TRAVEL	500	0	500
562.00.44	ADVERTISING	500	81	419
562.00.45	OPERATING RENTALS & LEASES	0	6,700	-6,700
562.00.48	REPAIRS & MAINTENANCE	16,500	10,600	5,900
562.00.49	MISCELLANEOUS	450	87	363
562.00.95	INTERFUND OPERATING RENTALS/LEASE	600	980	-380
594.62.64	MAJOR EQUIPMENT	500	0	500
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	72,750	64,173	8,577
11222	MICAH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	55,652	57,226	-1,574

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 14 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.21	OTHER BENEFITS	18,695	18,492	203
562.00.31	OFFICE & OPERATING SUPPLIES	700	0	700
562.00.32	FUEL CONSUMED	500	260	240
562.00.42	COMMUNICATIONS	25	20	5
562.00.43	TRAVEL	1,500	718	782
562.00.49	MISCELLANEOUS	700	109	591
562.00.95	INTERFUND OPERATING RENTALS/LEASE	2,000	1,027	973
594.62.69	OTHER EQUIPMENT	100	0	100
11222	MICAH PROGRAM SUBTOTAL	79,872	77,851	2,021
11224	ORAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	21,452	24,174	-2,722
562.00.21	OTHER BENEFITS	11,761	11,987	-226
562.00.31	OFFICE & OPERATING SUPPLIES	3,100	4,685	-1,585
562.00.32	FUEL CONSUMED	200	33	167
562.00.41	PROFESSIONAL SERVICES	2,000	0	2,000
562.00.42	COMMUNICATIONS	635	185	450
562.00.43	TRAVEL	500	469	31
562.00.49	MISCELLANEOUS	500	146	354
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	157	-57
11224	ORAL HEALTH PROGRAM SUBTOTAL	40,248	41,836	-1,588
11228	W I C PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	133,369	137,261	-3,892
562.00.21	OTHER BENEFITS	53,220	52,140	1,081
562.00.31	OFFICE & OPERATING SUPPLIES	375	3,296	-2,921
562.00.32	FUEL CONSUMED	200	749	-549
562.00.42	COMMUNICATIONS	240	470	-230
562.00.43	TRAVEL	100	1,301	-1,201
562.00.49	MISCELLANEOUS	205	2,308	-2,103
562.00.95	INTERFUND OPERATING RENTALS/LEASE	700	2,896	-2,196
594.62.64	MAJOR EQUIPMENT	500	0	500
11228	W I C PROGRAM SUBTOTAL	188,909	200,420	-11,511
11232	IMMUNIZATION PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	138,009	137,594	415
562.00.21	OTHER BENEFITS	52,806	48,275	4,531
562.00.31	OFFICE & OPERATING SUPPLIES	104,600	73,438	31,162
562.00.32	FUEL CONSUMED	50	32	18
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	760	-660
562.00.41	PROFESSIONAL SERVICES	15,000	4,019	10,981
562.00.42	COMMUNICATIONS	2,000	748	1,252
562.00.43	TRAVEL	500	5,500	-5,000
562.00.44	ADVERTISING	500	0	500
562.00.48	REPAIRS & MAINTENANCE	1,000	895	105
562.00.49	MISCELLANEOUS	5,500	2,856	2,644
562.00.95	INTERFUND OPERATING RENTALS/LEASE	400	205	195
594.62.64	MAJOR EQUIPMENT	1,000	2,033	-1,033
11232	IMMUNIZATION PROGRAM SUBTOTAL	321,465	276,355	45,110
11233	STD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	15,569	11,909	3,660
562.00.21	OTHER BENEFITS	5,501	4,016	1,485

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 15 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.31	OFFICE & OPERATING SUPPLIES	700	609	91
562.00.32	FUEL CONSUMED	50	0	50
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	12,000	83	11,917
562.00.42	COMMUNICATIONS	200	106	94
562.00.49	MISCELLANEOUS	350	1,166	-816
11233	STD PROGRAM SUBTOTAL	34,395	17,889	16,506
11234	TUBERCULOSIS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	23,649	27,159	-3,510
562.00.21	OTHER BENEFITS	8,989	9,303	-314
562.00.31	OFFICE & OPERATING SUPPLIES	2,050	1,716	334
562.00.32	FUEL CONSUMED	25	14	11
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	800	1,058	-258
562.00.42	COMMUNICATIONS	25	21	4
562.00.43	TRAVEL	25	0	25
562.00.49	MISCELLANEOUS	10,025	155	9,870
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	96	4
11234	TUBERCULOSIS PROGRAM SUBTOTAL	45,713	39,522	6,191
11235	HIV/AIDS PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	11,444	11,983	-539
562.00.21	OTHER BENEFITS	3,780	3,650	130
562.00.31	OFFICE & OPERATING SUPPLIES	5,925	441	5,484
562.00.32	FUEL CONSUMED	200	0	200
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.41	PROFESSIONAL SERVICES	9,825	0	9,825
562.00.42	COMMUNICATIONS	140	265	-125
562.00.43	TRAVEL	500	0	500
562.00.49	MISCELLANEOUS	500	0	500
562.00.95	INTERFUND OPERATING RENTALS/LEASE	500	1	499
11235	HIV/AIDS PROGRAM SUBTOTAL	32,839	16,341	16,498
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.11	REGULAR SALARIES & WAGES	22,837	22,764	73
562.00.21	OTHER BENEFITS	7,970	7,439	531
562.00.31	OFFICE & OPERATING SUPPLIES	225	67	158
562.00.32	FUEL CONSUMED	100	21	79
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10	0	10
562.00.42	COMMUNICATIONS	25	33	-8
562.00.43	TRAVEL	25	70	-45
562.00.49	MISCELLANEOUS	100	37	63
562.00.95	INTERFUND OPERATING RENTALS/LEASE	50	190	-140
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	31,342	30,620	722
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	3,000	6,043	-3,043
562.00.42	COMMUNICATIONS	0	19	-19
562.00.43	TRAVEL	500	0	500
562.00.49	MISCELLANEOUS	50	55	-5
11242	OBESITY SUBTOTAL	3,550	6,118	-2,568

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 16 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11244	TOBACCO PREVENTION & CONTROL			
562.00.11	REGULAR SALARIES & WAGES	20,385	27,994	-7,609
562.00.21	OTHER BENEFITS	8,217	11,155	-2,938
562.00.31	OFFICE & OPERATING SUPPLIES	4,100	17	4,083
562.00.32	FUEL CONSUMED	250	22	228
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	85	66	19
562.00.43	TRAVEL	600	0	600
562.00.49	MISCELLANEOUS	850	0	850
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	137	-37
594.62.64	MAJOR EQUIPMENT	100	0	100
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	34,712	39,390	-4,678
11252	WATER PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	21,851	17,950	3,901
562.00.21	OTHER BENEFITS	8,240	6,188	2,052
562.00.31	OFFICE & OPERATING SUPPLIES	100	0	100
562.00.32	FUEL CONSUMED	500	603	-103
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	150	156	-6
562.00.43	TRAVEL	500	264	236
562.00.49	MISCELLANEOUS	150	0	150
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,000	3,297	703
11252	WATER PROGRAM SUBTOTAL	35,516	28,457	7,059
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.11	REGULAR SALARIES & WAGES	10,597	7,886	2,711
562.00.21	OTHER BENEFITS	3,382	2,333	1,049
562.00.31	OFFICE & OPERATING SUPPLIES	30	0	30
562.00.32	FUEL CONSUMED	360	157	203
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	25	19	6
562.00.43	TRAVEL	500	358	142
562.00.49	MISCELLANEOUS	700	558	142
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,500	477	1,023
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	17,109	11,787	5,322
11254	ON SITE SEWAGE PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	53,330	71,271	-17,941
562.00.21	OTHER BENEFITS	21,028	26,817	-5,789
562.00.31	OFFICE & OPERATING SUPPLIES	300	378	-78
562.00.32	FUEL CONSUMED	1,000	868	132
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	0	100
562.00.42	COMMUNICATIONS	250	147	103
562.00.43	TRAVEL	500	95	405
562.00.49	MISCELLANEOUS	2,000	925	1,075
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,000	4,231	-231
594.62.64	MAJOR EQUIPMENT	25	0	25
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	82,533	104,731	-22,198
11255	VECTOR			
562.00.11	REGULAR SALARIES & WAGES	12,158	8,558	3,600
562.00.21	OTHER BENEFITS	4,545	3,180	1,365

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 17 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.31	OFFICE & OPERATING SUPPLIES	50	126	-76
562.00.32	FUEL CONSUMED	300	55	245
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	500	474	26
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	150	30	120
562.00.95	INTERFUND OPERATING RENTALS/LEASE	600	194	406
11255	VECTOR SUBTOTAL	18,418	12,617	5,801
11256	FOOD PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	129,126	113,084	16,042
562.00.21	OTHER BENEFITS	53,194	44,711	8,483
562.00.31	OFFICE & OPERATING SUPPLIES	1,700	1,565	135
562.00.32	FUEL CONSUMED	600	1,271	-671
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	649	-549
562.00.42	COMMUNICATIONS	2,000	1,137	863
562.00.43	TRAVEL	200	0	200
562.00.49	MISCELLANEOUS	750	1,231	-481
562.00.95	INTERFUND OPERATING RENTALS/LEASE	4,000	7,059	-3,059
594.62.64	MAJOR EQUIPMENT	500	0	500
11256	FOOD PROGRAM SUBTOTAL	192,170	170,708	21,462
11258	LIVING ENVIRONMENT PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	9,402	13,167	-3,765
562.00.21	OTHER BENEFITS	3,694	5,069	-1,375
562.00.31	OFFICE & OPERATING SUPPLIES	300	96	204
562.00.32	FUEL CONSUMED	150	44	106
562.00.42	COMMUNICATIONS	80	55	25
562.00.43	TRAVEL	100	0	100
562.00.49	MISCELLANEOUS	100	40	60
562.00.95	INTERFUND OPERATING RENTALS/LEASE	250	282	-32
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	14,076	18,752	-4,676
11271	VITAL RECORDS			
562.00.11	REGULAR SALARIES & WAGES	17,169	23,886	-6,717
562.00.21	OTHER BENEFITS	7,401	9,379	-1,978
562.00.31	OFFICE & OPERATING SUPPLIES	550	352	198
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	800	758	42
562.00.43	TRAVEL	50	0	50
562.00.49	MISCELLANEOUS	300	160	140
594.62.64	MAJOR EQUIPMENT	50	0	50
11271	VITAL RECORDS SUBTOTAL	26,345	34,535	-8,190
11272	LABORATORY			
562.00.11	REGULAR SALARIES & WAGES	29,849	19,959	9,890
562.00.21	OTHER BENEFITS	12,778	7,496	5,282
562.00.31	OFFICE & OPERATING SUPPLIES	13,150	4,017	9,133
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	1,050	951	99
562.00.48	REPAIRS & MAINTENANCE	50	0	50
562.00.49	MISCELLANEOUS	100	112	-12
594.62.64	MAJOR EQUIPMENT	50	0	50

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 18 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11272	LABORATORY SUBTOTAL	57,052	32,536	24,516
11273	HEALTH EDUCATION			
562.00.11	REGULAR SALARIES & WAGES	35,577	37,564	-1,987
562.00.21	OTHER BENEFITS	12,581	13,009	-428
562.00.31	OFFICE & OPERATING SUPPLIES	3,050	193	2,857
562.00.32	FUEL CONSUMED	45	552	-507
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	75	34	41
562.00.43	TRAVEL	100	61	39
562.00.49	MISCELLANEOUS	2,050	0	2,050
562.00.95	INTERFUND OPERATING RENTALS/LEASE	50	1,142	-1,092
11273	HEALTH EDUCATION SUBTOTAL	53,553	52,555	998
11281	ASSESSMENT			
562.00.11	REGULAR SALARIES & WAGES	24,061	15,763	8,298
562.00.21	OTHER BENEFITS	9,121	5,278	3,843
562.00.31	OFFICE & OPERATING SUPPLIES	1,100	1,490	-390
562.00.32	FUEL CONSUMED	25	478	-453
562.00.40	SERVICES	2,500	150	2,350
562.00.42	COMMUNICATIONS	10	46	-36
562.00.43	TRAVEL	1,000	1,041	-41
562.00.49	MISCELLANEOUS	3,300	2,168	1,132
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	611	-511
11281	ASSESSMENT SUBTOTAL	41,217	27,025	14,192
11288	BIOTERRORISM			
562.00.11	REGULAR SALARIES & WAGES	127,759	60,410	67,349
562.00.21	OTHER BENEFITS	45,262	20,429	24,833
562.00.31	OFFICE & OPERATING SUPPLIES	5,200	34	5,166
562.00.32	FUEL CONSUMED	200	124	76
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	675	82	593
562.00.43	TRAVEL	800	0	800
562.00.44	ADVERTISING	5,000	0	5,000
562.00.45	OPERATING RENTALS & LEASES	0	66	-66
562.00.49	MISCELLANEOUS	1,025	21	1,004
562.00.95	INTERFUND OPERATING RENTALS/LEASE	100	462	-362
594.62.64	MAJOR EQUIPMENT	100	3,132	-3,032
11288	BIOTERRORISM SUBTOTAL	186,146	84,759	101,387
11298	11200 - PUB HLTH END FUND BAL			
508.00.00	ENDING FUND BALANCE	221,760	0	221,760
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	505,267	-505,267
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	221,760	505,267	-283,507
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,280,600	2,348,940	-68,340
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			
519.70.00	REIMBURSABLE WORK	158,000	136,486	21,514
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0	60,975	-60,975
519.70.12	REIMBURSABLE WORK-OVERTIME	0	143	-143

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 19 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
519.70.21	REIMBURSABLE WORK-BENEFITS	0	29,948	-29,948
519.70.93	REIMBURSABLE WORK-MATERIAL USED	0	12,662	-12,662
519.70.95	REIMBURSABLE WORK-EQUIPMENT RENTAL	0	52,051	-52,051
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	158,000	292,265	-134,265
11502	CONSTRUCTION			
595.11.00	CONSULTANT-NON-REIMBURSABLE	707,000	427,117	279,883
595.11.11	DESIGN-SALARY & WAGES	0	135,402	-135,402
595.11.21	SURVEYING-BENEFITS	0	66,347	-66,347
595.11.93	DESIGN-MATERIAL USED	0	16	-16
595.11.95	DESIGN-EQUIPMENT RENTAL	0	22,169	-22,169
595.12.00	WSDOT-NON-REIMBURSABLE	316,500	30,033	286,467
595.12.11	ADMINISTRATION-SALARY & WAGES	0	108,928	-108,928
595.12.12	ADMINISTRATION-OVERTIME	0	372	-372
595.12.14	INSPECTION-COMPTIME USED	0	529	-529
595.12.21	SURVEYING	0	53,815	-53,815
595.12.93	INSPECTION-MATERIAL USED	0	451	-451
595.12.95	ADMINISTRATION-EQUIPMENT RENTAL	0	18,378	-18,378
595.22.00	APPRAISAL R/W	12,000	0	12,000
595.23.00	ACQUISITION R/W	300,000	178,010	121,990
595.23.11	ACQUISITION R/W-SALARY & WAGES	0	40,535	-40,535
595.23.21	ACQUISITION- BENEFITS	0	19,862	-19,862
595.23.95	ACQUISITION R/W EQUIPMENT RENTAL	0	3,353	-3,353
595.24.00	UTILITY RELOCATION	83,000	305,572	-222,572
595.30.00	HAUL ROCK	3,610,000	3,509,567	100,433
595.41.00	BRIDGES UNDER 20'-NON REIMBURSABLE	260,500	186,447	74,053
595.41.11	BRIDGES UNDER 20'-NON REIMB SAL&WAGES	0	45,177	-45,177
595.41.12	BRIDGES UNDER20'-OVEERTIME	0	61	-61
595.41.21	BRIDGES UNDER 20'- BENEFITS	0	22,167	-22,167
595.41.93	BRIDGES UNDER 20' MATERIAL USED	0	46,550	-46,550
595.41.95	BRIDGES UNDER 20'-NON REIMB EQUIP RENTAL	0	95,702	-95,702
595.51.00	BRIDGES 20' AND OVER-NON-REIMBURSABLE	240,000	103,184	136,816
595.62.00	SPECIAL PURPOSE PATHS	320,000	177,499	142,501
595.64.00	TRAFFIC CONTROL	8,000	464	7,536
595.64.11	TRAFFIC CONTROL-SALARY & WAGES	0	3,189	-3,189
595.64.12	TRAFFIC CONTROL-OVERTIME	0	129	-129
595.64.21	TRAFFIC CONTROL - BENEFITS	0	1,626	-1,626
595.64.93	TRAFFIC CONTROL-MATERIAL USED	0	1,352	-1,352
595.64.95	TRAFFIC CONTROL-EQUIPMENT RENTAL	0	2,619	-2,619
11502	CONSTRUCTION SUBTOTAL	5,857,000	5,606,621	250,379
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	4,000	3,355	645
11504	CELLULAR PHONE SUBTOTAL	4,000	3,355	645
11505	11505 - CRACK SEALING			
542.34.00	CRACK SEALING	70,000	7,142	62,858
542.34.11	CRACK SEALING-SALARY & WAGES	0	16,716	-16,716
542.34.12	CRACK SEALING-OVERTIME	0	668	-668
542.34.21	CRACK SEALING-BENEFITS	0	8,518	-8,518
542.34.93	CRACK SEALING - MATERIAL USED	0	9,340	-9,340
542.34.95	CRACK SEALING - EQUIP RENTAL	0	10,536	-10,536

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 20 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11505	11505 - CRACK SEALING SUBTOTAL	70,000	52,921	17,079
11509	TRAVELED WAY			
542.31.00	PATCH & PRELEVEL F/C 17	1,565,500	297,672	1,267,828
542.31.11	TRAVELED WAY-GRAVEL REPLACE-SAL & WAGE	0	212,389	-212,389
542.31.12	ANIMAL REMOVAL-OVERTIME	0	253	-253
542.31.21	ANIMAL REMOVAL-BENEFITS	0	104,194	-104,194
542.31.93	PATCH & PRELEVEL F/C 14-MATERIAL USED	0	113,611	-113,611
542.31.95	PATCH & PRELEVEL F/C 19 EQUIP RENTAL	0	473,019	-473,019
11509	TRAVELED WAY SUBTOTAL	1,565,500	1,201,137	364,363
11511	SHOULDERS			
542.32.00	SHOULDERS - REPAIR	480,000	2,656	477,344
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	0	121,233	-121,233
542.32.12	SHOULDERS-BLADING-OVERTIME	0	120	-120
542.32.21	SHOULDERS-BENEFITS	0	59,463	-59,463
542.32.93	SHOULDERS-BLADING-MATERIAL USED	0	92,483	-92,483
542.32.95	SHOULDERS-BLADING-EQUIPMENT RENTAL	0	230,954	-230,954
589.00.00	OTHER NONEXPENDITURES	0	-317	317
11511	SHOULDERS SUBTOTAL	480,000	506,592	-26,592
11512	SEALING			
542.33.00	SEALING	1,500,000	918,693	581,307
542.33.11	SEALING-SALARY & WAGES	0	151,618	-151,618
542.33.12	SEALING-OVERTIME	0	316	-316
542.33.21	SEALING	0	74,448	-74,448
542.33.93	SEALING-MATERIAL USED	0	142,227	-142,227
542.33.95	SEALING-EQUIP RENTAL	0	340,285	-340,285
11512	SEALING SUBTOTAL	1,500,000	1,627,588	-127,588
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	15,000	47	14,953
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	0	79	-79
542.41.21	BRIDGES UNDER 20' - BENEFITS	0	39	-39
542.41.95	BRIDGES UNDER 20' EQUIP RENTAL	0	29	-29
11513	BRIDGES UNDER 20' SUBTOTAL	15,000	193	14,807
11514	CULVERTS			
542.42.00	PLACEMENT	110,000	349	109,651
542.42.11	CULVERTS - CLEANING -SALARY & WAGES	0	19,952	-19,952
542.42.12	CULVERTS-PLACEMENT-OVERTIME	0	63	-63
542.42.21	PLACEMENT	0	9,807	-9,807
542.42.93	CULVERTS - CLEANING -MATERIAL USED	0	659	-659
542.42.95	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	0	30,946	-30,946
11514	CULVERTS SUBTOTAL	110,000	61,776	48,224
11515	DITCHES			
542.43.00	DITCHES	200,000	9,666	190,334
542.43.11	DITCHES-SALARY & WAGES	0	86,665	-86,665
542.43.12	DITCHES-OVERTIME	0	30	-30
542.43.21	DITCHES-BENEFITS	0	42,481	-42,481
542.43.93	DITCHES-MATERIAL USED	0	4,247	-4,247
542.43.95	DITCHES-EQUIPMENT RENTAL	0	157,110	-157,110

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 21 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11515	DITCHES SUBTOTAL	200,000	300,198	-100,198
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	30,000	968	29,032
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	5,103	-5,103
542.51.21	BRIDGES 20' AND OVER-BENEFITS	0	2,500	-2,500
542.51.93	BRIDGES 20' AND OVER-MATERIAL USED	0	2,844	-2,844
542.51.95	BRIDGES 20' AND OVER-EQUIP RENTAL	0	5,917	-5,917
11516	BRIDGES 20' & OVER SUBTOTAL	30,000	17,332	12,668
11518	ROAD LIGHTING			
542.63.00	ROAD LIGHTING	20,000	6,321	13,679
542.63.11	ROAD LIGHTING-SALALRY & WAGES	0	250	-250
542.63.21	ROAD LIGHTING-BENEFITS	0	122	-122
542.63.95	ROAD LIGHTING-EQUIPMENT RENTAL	0	1,027	-1,027
11518	ROAD LIGHTING SUBTOTAL	20,000	7,720	12,280
11519	TRAFFIC CONTROL			
542.64.00	GUARDRAIL	248,000	1,268	246,732
542.64.11	OTHER TRAFFIC CONTROL-SALARY & WAGES	0	68,832	-68,832
542.64.12	STRIPING-OVERTIME	0	377	-377
542.64.21	STRIPING-BENEFITS	0	33,913	-33,913
542.64.93	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	0	74,993	-74,993
542.64.95	STRIPING-EQUIPMENT RENTAL	0	65,308	-65,308
11519	TRAFFIC CONTROL SUBTOTAL	248,000	244,691	3,309
11520	SNOW & ICE			
542.66.00	SNOW & ICE	250,000	0	250,000
542.66.11	SNOW & ICE-SALARY & WAGES	0	34,872	-34,872
542.66.12	SNOW & ICE-OVERTIME	0	347	-347
542.66.21	SNOW & ICE-BENEFITS	0	17,257	-17,257
542.66.93	SNOW & WAGES-MATERIAL USED	0	35,158	-35,158
542.66.95	SNOW & ICE - EQUIPMENT RENTAL	0	88,114	-88,114
11520	SNOW & ICE SUBTOTAL	250,000	175,748	74,252
11521	STREET CLEANING			
542.67.00	STREET CLEANING	50,000	0	50,000
542.67.11	STREET CLEANING-SALARY & WAGES	0	11,667	-11,667
542.67.12	STREET CLEANING-OVERTIME	0	390	-390
542.67.21	STREET CLEANING-BENEFITS	0	5,908	-5,908
542.67.95	STREET CLEANING-EQUIPMENT RENTAL	0	17,612	-17,612
11521	STREET CLEANING SUBTOTAL	50,000	35,577	14,423
11522	MOWING WEEDS			
542.71.00	MOWING WEEDS	15,000	0	15,000
542.71.11	MOWING WEEDS-SALARY & WAGES	0	2,616	-2,616
542.71.21	MOWING WEEDS-BENEFITS	0	1,282	-1,282
542.71.95	MOWING WEEDS-EQUIPOMENT RENTAL	0	6,342	-6,342
11522	MOWING WEEDS SUBTOTAL	15,000	10,240	4,760
11523	CHEMICAL WEED CONTROL			
542.71.00	CHEMICAL WEED CONTROL	220,000	2,986	217,014
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0	33,594	-33,594
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	0	16,462	-16,462

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 22 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
542.71.93	CHEMICAL WEED CONTROL-MATERIAL USED	0	87,904	-87,904
542.71.95	WEED CONTROL-EQUIP RENTAL	0	31,257	-31,257
11523	CHEMICAL WEED CONTROL SUBTOTAL	220,000	172,203	47,797
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	170,000	9,222	160,778
542.71.11	OTHER VEGETATION CONTROL - S&W	0	98,692	-98,692
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	557	-557
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	0	48,632	-48,632
542.71.93	OTHER VEGETATION CONTROL-MATERIAL USED	0	2,822	-2,822
542.71.95	OTHER VEGETATION CONTROL-EQUIP RENTAL	0	100,244	-100,244
11524	OTHER VEGETATION CONTROL SUBTOTAL	170,000	260,168	-90,168
11525	RETAINING WALLS			
542.73.00	RETAINING WALLS	500	103	397
11525	RETAINING WALLS SUBTOTAL	500	103	397
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	8,000	1,316	6,684
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0	2,386	-2,386
542.75.21	LITTER CLEAN-UP-BENEFITS	0	1,169	-1,169
542.75.95	LITTER CLEAN UP-EQUIPMENT USED	0	2,511	-2,511
11526	LITTER CLEAN-UP SUBTOTAL	8,000	7,381	619
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	430,000	8,628	421,372
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0	235,575	-235,575
542.90.12	MAINTENANCE ADMIN-OVERTIME	0	94	-94
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	31	-31
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	0	116,865	-116,865
542.90.95	MAINTENANCE ADMIN-EQUIP RENTAL	0	37,942	-37,942
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	430,000	399,135	30,865
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	TECH SERVICES MEETINGS/SUPPORT	86,000	10,075	75,925
543.30.11	TECH SERVICES MEETINGS/SUPPORT	0	44,249	-44,249
543.30.14	COMPUTER MAINT/ADMIN - COMPTIME USED	0	544	-544
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	0	21,949	-21,949
543.30.95	COUNTY SUPPORT	0	3,572	-3,572
11533	COMPUTER MAINT/ADMIN SUBTOTAL	86,000	80,388	5,612
11539	GPS/GIS			
544.40.00	GIS TRAINING	148,000	52,411	95,589
544.40.11	GIS TRAINING-SALARY & WAGES	0	63,142	-63,142
544.40.21	GIS-OPERATING EXPENSES-BENEFITS	0	30,939	-30,939
544.40.95	GIS TRAINING-EQUIPMENT RENTAL	0	6,279	-6,279
11539	GPS/GIS SUBTOTAL	148,000	152,771	-4,771
11540	MANAGEMENT			
543.11.00	CLAIMS - INVESTIGATION	256,000	15,632	240,368
543.11.11	ADMINISTRATIVE LEAVE-DIRECTOR	19,100	164,082	-144,982

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 23 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
543.11.21	MANAGEMENT-BENEFITS	0	59,575	-59,575
543.11.95	CLAIMS- INVESTIGATION-EQUIPMENT RENTAL	0	7,757	-7,757
11540	MANAGEMENT SUBTOTAL	275,100	247,046	28,054
11541	UNDISTRIBUTED ENGINEERING			
544.21.00	MEETINGS	47,000	5,239	41,761
544.21.11	MISCELLANEOUS ENGINEERING-SALARY & WAGE	0	38,419	-38,419
544.21.21	ROSTERS-BENEFITS	0	18,825	-18,825
544.21.95	MISCELLANEOUS ENGINEERING-EQUIP RENTAL	0	3,877	-3,877
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	47,000	66,359	-19,359
11546	ACCOUNTING			
543.30.00	ACCOUNTING	188,000	236	187,764
543.30.11	ACCOUNTING-SALARY & WAGES	0	110,367	-110,367
543.30.21	ACCOUNTING-BENEFITS	0	54,080	-54,080
543.30.95	ACCOUNTING- EQUIP RENTAL	0	14,609	-14,609
11546	ACCOUNTING SUBTOTAL	188,000	179,292	8,708
11547	LABOR NEGOTIATIONS			
543.30.00	LABOR NEGOTIATIONS	50,000	14,802	35,198
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	0	2,789	-2,789
543.30.21	LABOR NEGOTIATIONS-BENEFITS	0	1,367	-1,367
543.30.95	LABOR NEGOTIATIONS-EQUIP RENTAL	0	29	-29
11547	LABOR NEGOTIATIONS SUBTOTAL	50,000	18,986	31,014
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	3,200	2,909	291
11548	OFFICE EQUIPMENT SUBTOTAL	3,200	2,909	291
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	12,000	7,456	4,544
11549	OFFICE SUPPLIES SUBTOTAL	12,000	7,456	4,544
11550	OPERATING SUPPLIES			
543.30.95	OFFICE EQUIPMENT RENTAL	7,200	4,487	2,713
11550	OPERATING SUPPLIES SUBTOTAL	7,200	4,487	2,713
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	73,000	54,648	18,352
11551	PROFESSIONAL SERVICES SUBTOTAL	73,000	54,648	18,352
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	22,000	17,703	4,297
11552	COMMUNICATIONS SUBTOTAL	22,000	17,703	4,297
11553	ADVERTISING			
543.30.44	ADVERTISING	5,000	1,201	3,799
11553	ADVERTISING SUBTOTAL	5,000	1,201	3,799
11554	INSURANCE			
543.30.46	INSURANCE	60,000	54,824	5,176
11554	INSURANCE SUBTOTAL	60,000	54,824	5,176
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	0	1,000
11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	0	1,000

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 24 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11557	ROAD INVENTORY			
544.41.00	BRIDGE INSPECTION	109,500	1,042	108,458
544.41.11	PRIORITY PLANNING - SALARY & WAGES	0	51,492	-51,492
544.41.21	ENVIRONMENT MONITORING-BENEFITS	0	25,231	-25,231
544.41.95	ENVIRONMENTAL MONITOR - EQUIPMENT USED	0	11,889	-11,889
11557	ROAD INVENTORY SUBTOTAL	109,500	89,654	19,846
11558	PROFESSIONAL DEVELOPMENT			
543.61.00	PROFESSIONAL DEVELOPMENT	96,500	14,107	82,393
543.61.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	0	51,633	-51,633
543.61.21	PROFESSIONAL DEVELOPMENT-BENEFITS	0	25,300	-25,300
543.61.95	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	0	3,182	-3,182
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	96,500	94,223	2,277
11559	FIRST AID-SAFETY			
543.62.00	FIRST AID-SAFETY	35,000	5,535	29,465
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	0	4,361	-4,361
543.62.21	FIRST AID & SAFETY-BENEFITS	0	2,137	-2,137
543.62.95	FIRST AID/SAFETY-EQUIPMENT RENTAL	0	245	-245
11559	FIRST AID-SAFETY SUBTOTAL	35,000	12,278	22,722
11560	VACATION LEAVE			
543.71.11	VACATION LEAVE-SALARY & WAGES	290,000	166,754	123,246
543.71.21	VACATION LEAVE-BENEFITS	0	81,710	-81,710
11560	VACATION LEAVE SUBTOTAL	290,000	248,464	41,536
11561	SICK LEAVE			
543.71.11	SICK LEAVE-SALARY & WAGES	157,000	104,290	52,710
543.71.21	SICK LEAVE-BENEFITS	0	51,102	-51,102
11561	SICK LEAVE SUBTOTAL	157,000	155,392	1,608
11562	HOLIDAY			
543.71.11	HOLIDAY-SALARY & WAGES	168,000	102,589	65,411
543.71.21	HOLIDAY-BENEFITS	0	50,269	-50,269
11562	HOLIDAY SUBTOTAL	168,000	152,858	15,142
11563	FLOATING HOLIDAY			
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	20,000	11,257	8,743
543.71.21	FLOATING HOLIDAY-BENEFITS	0	5,516	-5,516
11563	FLOATING HOLIDAY SUBTOTAL	20,000	16,773	3,227
11564	BEREAVEMENT			
543.71.11	BEREAVEMENT-SALARY & WAGES	5,000	1,281	3,719
543.71.21	BEREAVEMENT	0	627	-627
11564	BEREAVEMENT SUBTOTAL	5,000	1,908	3,092
11565	JURY LEAVE			
543.71.11	JURY LEAVE-SALARY & WAGES	3,000	850	2,150
543.71.21	JURY DUTY-BENEFITS	0	417	-417
11565	JURY LEAVE SUBTOTAL	3,000	1,267	1,733
11566	STATE RETIREMENT			
543.75.21	STATE RETIREMENT	195,500	164,520	30,980
11566	STATE RETIREMENT SUBTOTAL	195,500	164,520	30,980
11567	F I C A			

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 25 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
543.75.21	FICA	213,500	208,578	4,922
11567	F I C A SUBTOTAL	213,500	208,578	4,922
11568	INDUSTRIAL INSURANCE			
543.75.21	INDUSTRIAL INSURANCE	77,000	69,091	7,909
11568	INDUSTRIAL INSURANCE SUBTOTAL	77,000	69,091	7,909
11569	HEALTH INSURANCE			
543.75.21	HEALTH INSURANCE	445,000	433,420	11,580
11569	HEALTH INSURANCE SUBTOTAL	445,000	433,420	11,580
11570	LIFE INSURANCE			
543.75.21	LIFE INSURANCE	2,700	2,627	73
11570	LIFE INSURANCE SUBTOTAL	2,700	2,627	73
11571	DENTAL INSURANCE			
543.75.21	DENTAL INSURANCE	49,500	47,005	2,495
11571	DENTAL INSURANCE SUBTOTAL	49,500	47,005	2,495
11572	UNEMPLOYMENT COMPENSATION			
543.75.21	UNEMPLOYMENT COMP	5,000	0	5,000
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	5,000	0	5,000
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #3	174,000	86,132	87,868
543.50.11	MAINT OF FACILITIES#3-SALARY & WAGES	0	22,017	-22,017
543.50.21	MAINT OF FACILITIES #3-BENEFITS	0	10,788	-10,788
543.50.93	MAINT OF FACILITIES#8-MATERIAL USED	0	1,759	-1,759
543.50.95	MAINT OF FACILITIES#8-EQUIP RENTAL	0	6,603	-6,603
594.43.64	MAINT OF FACILITIES#3-MACH AND EQUIPMENT	0	17,588	-17,588
11575	MAINTENANCE OF FACILITIES SUBTOTAL	174,000	144,887	29,113
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	525	43	482
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	525	43	482
11577	VISION INSURANCE			
543.75.21	VISION INSURANCE	6,175	6,268	-93
11577	VISION INSURANCE SUBTOTAL	6,175	6,268	-93
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	DRIVEWAYS	58,000	0	58,000
544.22.11	LONG PLAT REVIEW-SALARY & WAGES	0	11,823	-11,823
544.22.21	RURAL ROAD-BENEFITS	0	5,793	-5,793
544.22.95	RURAL ROAD-EQUIPMENT USED	0	738	-738
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	58,000	18,354	39,646
11579	PERMITS			
544.24.00	FRANCHISES	85,000	3,625	81,375
544.24.11	PERMIT INSPECTION-SALARY & WAGES	0	56,552	-56,552
544.24.21	PERMIT PROCESSING-BENEFITS	0	27,709	-27,709
544.24.95	PERMIT INSPECTION-EQUIPMENT USED	0	8,149	-8,149
11579	PERMITS SUBTOTAL	85,000	96,034	-11,034
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	16,000	160	15,840

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 26 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
544.26.11	R/WINVESTIGATION-SALARY & WAGES	0	9,619	-9,619
544.26.21	R/W INVESTIGATION-BENEFITS	0	4,713	-4,713
544.26.95	R/W INVESTIGATION - EQUIPMENT RENTAL	0	1,874	-1,874
11580	R/W INVESTIGATION SUBTOTAL	16,000	16,365	-365
11581	PLANNING			
544.42.00	PLANNING	39,000	480	38,520
544.42.11	MULTI-PURPOSES-SALARY & WAGES	0	21,190	-21,190
544.42.21	ENVIROMENTAL-BENEFITS	0	-4,317	4,317
544.42.95	TRANSPORTATION PLANNING-EQUIPMENT RENTAL	0	254	-254
11581	PLANNING SUBTOTAL	39,000	17,608	21,392
11582	EMERGENCY MANAGEMENT			
544.70.00	EMERGENCY MANAGEMENT	5,000	0	5,000
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	0	5,000
11584	PRIVATE ROADS			
544.90.00	ENGINEERING ADMINISTRATION	35,000	51	34,949
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	0	26,558	-26,558
544.90.21	ENGINEERING ADMINISTRATION	0	13,013	-13,013
544.90.95	ENGINEERING ADMIN-EQUIPMENT USED	0	1,010	-1,010
11584	PRIVATE ROADS SUBTOTAL	35,000	40,632	-5,632
11585	UNDIST LABOR-COUNTY ROAD			
549.00.00	UNDIST LABOR-COUNTY ROAD	-1,435,600	-1,265,164	-170,436
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,435,600	-1,265,164	-170,436
11591	11591- CNTY RD DISB OF FUNDS			
598.00.52	DISBURSEMENT OF FUNDS	10,000	0	10,000
11591	11591- CNTY RD DISB OF FUNDS SUBTOTAL	10,000	0	10,000
11592	11592 - COUNTY RD LONGEVITY			
543.75.11	LONGEVITY	46,000	44,066	1,934
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	46,000	44,066	1,934
11594	COST ALLOCATION			
543.70.00	CURRENT EXP COST ALLOCATION	80,000	78,627	1,373
11594	COST ALLOCATION SUBTOTAL	80,000	78,627	1,373
11597	OPERATING TRANSFER OUT			
597.00.00	OPERATING TRANSFER OUT	25,000	0	25,000
11597	OPERATING TRANSFER OUT SUBTOTAL	25,000	0	25,000
11598	COUNTY RD ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	3,810,550	0	3,810,550
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	5,537,767	-5,537,767
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	3,810,550	5,537,767	-1,727,217
115	COUNTY ROAD EXPENDITURE TOTAL	17,206,350	18,304,561	-1,098,211
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	110,000	115,760	-5,760
573.70.44	ADVERTISING	250	45	205
573.70.49	MISCELLANEOUS	5,950	6,368	-418

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 27 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11801	11801 - RODEO SUBTOTAL	116,200	122,173	-5,973
11802	11802 - RACES			
573.70.41	PROFESSIONAL SERVICES	8,000	0	8,000
573.70.42	COMMUNICATIONS	1,000	0	1,000
573.70.45	OPERATING RENTALS & LEASES	7,500	0	7,500
573.70.46	INSURANCE	18,139	0	18,139
573.70.49	MISCELLANEOUS	50,000	0	50,000
11802	11802 - RACES SUBTOTAL	84,639	0	84,639
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	17,502	12,122	5,380
573.70.12	OVERTIME	2,500	2,639	-139
573.70.13	EXTRA LABOR	6,100	14,030	-7,930
573.70.21	OTHER BENEFITS	5,264	4,188	1,076
573.70.31	OFFICE & OPERATING SUPPLIES	450	219	231
573.70.41	PROFESSIONAL SERVICES	5,500	3,650	1,850
573.70.43	TRAVEL	200	72	128
573.70.44	ADVERTISING	250	0	250
573.70.48	REPAIRS & MAINTENANCE	350	0	350
573.70.49	MISCELLANEOUS	35,000	29,812	5,188
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	73,116	66,732	6,384
11805	11805 - SPECIAL EVENTS			
573.70.12	OVERTIME	200	0	200
573.70.13	EXTRA LABOR	2,500	541	1,959
573.70.21	OTHER BENEFITS	475	61	414
573.70.31	OFFICE & OPERATING SUPPLIES	500	0	500
573.70.41	PROFESSIONAL SERVICES	31,600	4,324	27,276
573.70.44	ADVERTISING	4,035	1,436	2,599
573.70.45	OPERATING RENTALS & LEASES	3,000	206	2,794
573.70.49	MISCELLANEOUS	10,000	32	9,968
11805	11805 - SPECIAL EVENTS SUBTOTAL	52,310	6,599	45,711
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	124,862	132,429	-7,567
573.70.12	OVERTIME	20,000	28,383	-8,383
573.70.13	EXTRA LABOR	53,000	33,679	19,321
573.70.21	OTHER BENEFITS	74,501	81,269	-6,768
573.70.31	OFFICE & OPERATING SUPPLIES	16,700	12,450	4,250
573.70.32	FUEL CONSUMED	7,000	4,099	2,901
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000	4,040	-1,040
573.70.41	PROFESSIONAL SERVICES	56,000	64,405	-8,405
573.70.42	COMMUNICATIONS	4,000	3,605	395
573.70.43	TRAVEL	500	262	238
573.70.44	ADVERTISING	5,000	9,397	-4,397
573.70.45	OPERATING RENTALS & LEASES	20,000	22,701	-2,701
573.70.47	PUBLIC UTILITIES SERVICES	38,000	42,358	-4,358
573.70.48	REPAIRS & MAINTENANCE	17,500	28,092	-10,592
573.70.49	MISCELLANEOUS	18,300	16,057	2,243
594.75.70	DEBT SERVICE PRINCIPAL	0	400	-400
11806	11806 - FAIR-GENERAL SUBTOTAL	458,363	483,626	-25,263

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 28 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11807	11807 - CONCERT			
573.70.13	EXTRA LABOR	575	0	575
573.70.21	OTHER BENEFITS	95	0	95
573.70.41	PROFESSIONAL SERVICES	76,000	57,926	18,074
573.70.44	ADVERTISING	10,000	9,594	406
573.70.45	OPERATING RENTALS & LEASES	2,000	1,424	576
573.70.46	INSURANCE	0	915	-915
573.70.49	MISCELLANEOUS	200	2,027	-1,827
11807	11807 - CONCERT SUBTOTAL	88,870	71,886	16,984
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	18,270	13,698	4,572
573.70.21	OTHER BENEFITS	3,247	2,731	516
573.70.49	MISCELLANEOUS	0	4,508	-4,508
11808	11808 - SECURITY SUBTOTAL	21,517	20,937	580
11809	11809 - SPRING RACE MEET			
573.70.13	EXTRA LABOR	950	0	950
573.70.21	OTHER BENEFITS	175	0	175
573.70.31	OFFICE & OPERATING SUPPLIES	50	0	50
573.70.32	FUEL CONSUMED	500	0	500
573.70.41	PROFESSIONAL SERVICES	9,000	0	9,000
573.70.44	ADVERTISING	2,000	0	2,000
573.70.45	OPERATING RENTALS & LEASES	5,500	0	5,500
573.70.46	INSURANCE	12,000	0	12,000
573.70.48	REPAIRS & MAINTENANCE	500	0	500
573.70.49	MISCELLANEOUS	33,500	0	33,500
11809	11809 - SPRING RACE MEET SUBTOTAL	64,175	0	64,175
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	117,579	107,983	9,596
573.70.12	OVERTIME	2,000	0	2,000
573.70.13	EXTRA LABOR	8,120	475	7,645
573.70.21	OTHER BENEFITS	49,568	47,054	2,514
573.70.31	OFFICE & OPERATING SUPPLIES	7,500	1,232	6,268
573.70.32	FUEL CONSUMED	8,000	9,545	-1,545
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	830	170
573.70.41	PROFESSIONAL SERVICES	9,000	909	8,091
573.70.42	COMMUNICATIONS	5,000	4,998	2
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	150	0	150
573.70.45	OPERATING RENTALS & LEASES	2,500	3,225	-725
573.70.46	INSURANCE	25,000	31,445	-6,445
573.70.47	PUBLIC UTILITIES SERVICES	55,000	72,355	-17,355
573.70.48	REPAIRS & MAINTENANCE	20,000	15,675	4,325
573.70.49	MISCELLANEOUS	750	2,144	-1,394
573.70.70	DEBT SERVICE PRINCIPAL	19,642	8,330	11,312
573.70.80	DEBT SERVICE-INTEREST	1,721	461	1,260
573.70.91	INTERFUND PROFESSIONAL SERVICES	1,000	1,684	-684
594.73.63	OTHER IMPROVEMENTS	5,000	0	5,000
594.75.70	DEBT SERVICE PRINCIPAL	0	7,295	-7,295
594.75.80	DEBT SERVICE-INTEREST	0	320	-320

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 29 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11810	11810 - GENERAL GROUNDS SUBTOTAL	338,780	315,957	22,823
11813	11813 - DEMO			
573.70.13	EXTRA LABOR	900	522	378
573.70.21	OTHER BENEFITS	110	48	62
573.70.41	PROFESSIONAL SERVICES	1,250	200	1,050
573.70.44	ADVERTISING	500	145	355
573.70.45	OPERATING RENTALS & LEASES	400	0	400
573.70.48	REPAIRS & MAINTENANCE	200	0	200
573.70.49	MISCELLANEOUS	5,750	5,843	-93
11813	11813 - DEMO SUBTOTAL	9,110	6,757	2,353
11898	11898 - WW FAIR END FUND BAL			
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-20,640	20,640
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0	-20,640	20,640
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,307,080	1,074,027	233,053
119	HUMAN SERVICES			
11905	11905 - PERSONNEL EXPENSE			
560.30.11	REGULAR SALARIES & WAGES	2,548,847	2,400,592	148,255
560.30.13	EXTRA LABOR	120,000	147,954	-27,954
560.30.21	OTHER BENEFITS	910,048	751,483	158,565
560.30.42	COMMUNICATIONS	300	240	60
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	3,579,195	3,300,268	278,927
11910	11910 - SUBSTANCE ABUSE			
566.10.31	OFFICE & OPERATING SUPPLIES	1,200	1,128	72
566.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	288	-188
566.10.41	PROFESSIONAL SERVICES	500	14	486
566.10.42	COMMUNICATIONS	1,400	1,405	-5
566.10.43	TRAVEL	8,500	2,835	5,665
566.10.44	ADVERTISING	100	90	10
566.10.45	OPERATING RENTALS & LEASES	1,800	2,328	-528
566.10.48	REPAIRS & MAINTENANCE	300	74	226
566.10.49	MISCELLANEOUS	500	455	45
566.10.91	INTERFUND PROFESSIONAL SERVICES	8,800	3,140	5,660
566.10.96	INTERFUND INSURANCE SERVICES	2,500	1,046	1,454
566.21.31	OFFICE & OPERATING SUPPLIES	10,400	7,656	2,744
566.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0	666	-666
566.21.41	PROFESSIONAL SERVICES	9,900	550	9,350
566.21.42	COMMUNICATIONS	250	179	71
566.21.43	TRAVEL	6,700	3,406	3,294
566.21.44	ADVERTISING	0	3,110	-3,110
566.21.45	OPERATING RENTALS & LEASES	10,750	5,369	5,381
566.21.49	MISCELLANEOUS	2,200	888	1,313
566.22.41	PROFESSIONAL SERVICES	6,000	8,371	-2,371
566.23.41	PROFESSIONAL SERVICES	2,500	0	2,500
566.31.41	PROFESSIONAL SERVICES	1,700	135	1,565
566.33.41	PROFESSIONAL SERVICES	200	0	200
566.35.41	PROFESSIONAL SERVICES	4,100	533	3,567
566.36.41	PROFESSIONAL SERVICES	25,000	28,992	-3,992

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 30 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
566.41.41	PROFESSIONAL SERVICES	2,500	617	1,883
566.42.41	PROFESSIONAL SERVICES	16,000	8,880	7,120
566.44.41	PROFESSIONAL SERVICES	3,000	5,530	-2,530
566.51.41	PROFESSIONAL SERVICES	94,500	38,657	55,843
566.52.41	PROFESSIONAL SERVICES	5,000	5,621	-621
566.53.41	PROFESSIONAL SERVICES	200,000	117,738	82,262
566.54.41	PROFESSIONAL SERVICES	20,000	17,710	2,290
566.55.41	PROFESSIONAL SERVICES	700	0	700
566.56.41	PROFESSIONAL SERVICES	150	0	150
566.57.41	PROFESSIONAL SERVICES	1,000	6,076	-5,076
566.58.41	PROFESSIONAL SERVICES	1,000	212	788
566.62.41	PROFESSIONAL SERVICES	14,500	9,736	4,764
566.63.41	PROFESSIONAL SERVICES	20,000	5,000	15,000
566.64.41	PROFESSIONAL SERVICES	3,000	3,117	-117
566.65.41	PROFESSIONAL SERVICES	100	0	100
566.66.41	PROFESSIONAL SERVICES	450	0	450
566.71.41	PROFESSIONAL SERVICES	15,000	17,460	-2,460
566.72.41	PROFESSIONAL SERVICES	11,000	11,776	-776
566.73.41	PROFESSIONAL SERVICES	100	0	100
566.74.41	PROFESSIONAL SERVICES	1,200	1,612	-412
566.77.41	PROFESSIONAL SERVICES	10,000	9,256	744
566.78.41	PROFESSIONAL SERVICES	1,500	2,843	-1,343
566.81.41	PROFESSIONAL SERVICES	30,000	9,198	20,802
566.94.41	PROFESSIONAL SERVICES	46,000	0	46,000
594.66.64	MAJOR EQUIPMENT	0	1,318	-1,318
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	602,100	345,016	257,084
11920	11920 - DEVELOPMENTAL DISABLT			
568.10.31	OFFICE & OPERATING SUPPLIES	4,000	2,213	1,787
568.10.32	FUEL CONSUMED	100	0	100
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	1,199	-1,099
568.10.41	PROFESSIONAL SERVICES	5,000	1,720	3,280
568.10.42	COMMUNICATIONS	2,500	3,389	-889
568.10.43	TRAVEL	6,000	2,391	3,609
568.10.44	ADVERTISING	200	42	158
568.10.45	OPERATING RENTALS & LEASES	17,300	7,538	9,762
568.10.46	INSURANCE	1,000	0	1,000
568.10.48	REPAIRS & MAINTENANCE	100	110	-10
568.10.49	MISCELLANEOUS	1,000	636	364
568.10.91	INTERFUND PROFESSIONAL SERVICES	13,500	6,299	7,201
568.10.96	INTERFUND INSURANCE SERVICES	4,000	5,035	-1,035
568.31.41	PROFESSIONAL SERVICES	1,000	0	1,000
568.40.41	PROFESSIONAL SERVICES	7,000	0	7,000
568.51.31	OFFICE & OPERATING SUPPLIES	500	2,735	-2,235
568.51.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
568.51.42	COMMUNICATIONS	50	0	50
568.51.43	TRAVEL	900	621	279
568.51.44	ADVERTISING	100	428	-328
568.51.45	OPERATING RENTALS & LEASES	7,500	6,501	999
568.51.49	MISCELLANEOUS	0	130	-130
568.61.41	PROFESSIONAL SERVICES	10,000	1,605	8,395

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 31 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
568.62.41	PROFESSIONAL SERVICES	260,000	249,287	10,713
568.63.41	PROFESSIONAL SERVICES	120,000	90,655	29,345
568.64.41	PROFESSIONAL SERVICES	101,200	142,240	-41,040
568.66.41	PROFESSIONAL SERVICES	280,000	105,085	174,915
568.67.41	PROFESSIONAL SERVICES	60,000	86,391	-26,391
568.90.31	OFFICE & OPERATING SUPPLIES	1,000	1,791	-791
568.90.41	PROFESSIONAL SERVICES	92,000	2,279	89,721
568.90.42	COMMUNICATIONS	500	0	500
568.90.43	TRAVEL	800	76	724
568.90.44	ADVERTISING	0	273	-273
568.90.45	OPERATING RENTALS & LEASES	1,100	80	1,020
568.90.49	MISCELLANEOUS	200	100	100
594.68.64	MAJOR EQUIPMENT	500	0	500
11920	11920 - DEVELOPMENTAL DISABLT Y SUBTOTAL	1,000,150	720,850	279,300
11930	11930 - MENTAL HEALTH			
564.10.21	OTHER BENEFITS	10,000	25,353	-15,353
564.10.31	OFFICE & OPERATING SUPPLIES	25,000	16,588	8,412
564.10.32	FUEL CONSUMED	5,000	5,371	-371
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	64,930	-54,930
564.10.41	PROFESSIONAL SERVICES	42,000	88,400	-46,400
564.10.42	COMMUNICATIONS	30,000	28,570	1,430
564.10.43	TRAVEL	14,000	10,656	3,344
564.10.44	ADVERTISING	1,500	705	795
564.10.45	OPERATING RENTALS & LEASES	18,700	13,425	5,275
564.10.46	INSURANCE	2,200	5,472	-3,272
564.10.47	PUBLIC UTILITIES SERVICES	1,100	0	1,100
564.10.48	REPAIRS & MAINTENANCE	6,500	3,011	3,489
564.10.49	MISCELLANEOUS	12,000	22,231	-10,231
564.10.91	INTERFUND PROFESSIONAL SERVICES	168,800	70,087	98,713
564.10.96	INTERFUND INSURANCE SERVICES	48,000	43,553	4,447
564.25.41	PROFESSIONAL SERVICES	3,500	10,849	-7,349
564.25.49	MISCELLANEOUS	8,000	5,640	2,360
564.27.31	OFFICE & OPERATING SUPPLIES	2,000	2,331	-331
564.27.32	FUEL CONSUMED	1,000	973	27
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	500	656	-156
564.27.41	PROFESSIONAL SERVICES	15,000	0	15,000
564.27.42	COMMUNICATIONS	1,000	815	185
564.27.44	ADVERTISING	250	0	250
564.27.47	PUBLIC UTILITIES SERVICES	24,000	24,943	-943
564.27.49	MISCELLANEOUS	14,800	18,343	-3,543
564.32.41	PROFESSIONAL SERVICES	70,000	23,281	46,719
564.33.42	COMMUNICATIONS	5,000	316	4,684
564.37.41	PROFESSIONAL SERVICES	4,000	1,875	2,125
564.44.31	OFFICE & OPERATING SUPPLIES	10,000	12,919	-2,919
564.44.35	SMALL TOOLS AND MINOR EQUIPMENT	1,200	2,794	-1,594
564.44.41	PROFESSIONAL SERVICES	13,000	1,973	11,027
564.44.42	COMMUNICATIONS	45,500	50,634	-5,134
564.44.43	TRAVEL	9,500	9,739	-239
564.44.44	ADVERTISING	2,000	3,677	-1,677
564.44.45	OPERATING RENTALS & LEASES	223,200	161,809	61,391

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 32 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.44.47	PUBLIC UTILITIES SERVICES	4,500	4,751	-251
564.44.49	MISCELLANEOUS	13,600	4,949	8,651
594.64.64	MAJOR EQUIPMENT	21,000	4,296	16,705
11930	11930 - MENTAL HEALTH SUBTOTAL	887,350	745,915	141,435
11970	11970 - OTHER SERVICES			
559.20.41	PROFESSIONAL SERVICES	246,646	147,080	99,566
559.30.49	MISCELLANEOUS	0	94	-94
11970	11970 - OTHER SERVICES SUBTOTAL	246,646	147,173	99,473
11998	11998 -HUMAN SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,015,960	0	2,015,960
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	2,107,338	-2,107,338
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	2,015,960	2,107,338	-91,378
119	HUMAN SERVICES EXPENDITURE TOTAL	8,331,401	7,366,561	964,840
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
553.60.31	OFFICE & OPERATING SUPPLIES	500	12	488
553.60.42	COMMUNICATIONS	100	105	-5
553.60.45	OPERATING RENTALS & LEASES	1,300	1,226	74
553.60.49	MISCELLANEOUS	63,376	49,958	13,418
553.60.91	INTERFUND PROFESSIONAL SERVICES	4,500	1,988	2,512
12101	12101 - SOLDIERS RELIEF SUBTOTAL	69,776	53,290	16,486
12198	12198-SOLDR RELIEF END FND BAL			
508.00.00	ENDING FUND BALANCE	24,865	0	24,865
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	65,881	-65,881
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	24,865	65,881	-41,016
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	94,641	119,171	-24,530
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	157,774	134,506	23,268
515.80.21	OTHER BENEFITS	71,154	56,941	14,213
515.80.31	OFFICE & OPERATING SUPPLIES	15,172	6,947	8,225
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	8,500	7,707	793
515.80.41	PROFESSIONAL SERVICES	7,900	6,961	939
515.80.42	COMMUNICATIONS	4,000	3,851	149
515.80.43	TRAVEL	2,500	857	1,643
515.80.44	ADVERTISING	500	0	500
515.80.45	OPERATING RENTALS & LEASES	2,000	2,754	-754
515.80.48	REPAIRS & MAINTENANCE	7,000	2,341	4,659
515.80.49	MISCELLANEOUS	2,000	1,366	634
515.80.91	INTERFUND PROFESSIONAL SERVICES	500	113	387
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	279,000	224,345	54,655
12298	PROS CHILD SUPPORT ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	132,830	-132,830
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	0	132,830	-132,830

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 33 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	279,000	357,175	-78,175
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
573.70.11	REGULAR SALARIES & WAGES	7,350	8,294	-944
573.70.13	EXTRA LABOR	1,853	8,351	-6,498
573.70.21	OTHER BENEFITS	3,841	4,983	-1,142
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	0	857	-857
573.70.41	PROFESSIONAL SERVICES	15,000	7,062	7,938
573.70.47	PUBLIC UTILITIES SERVICES	1,200	2,389	-1,189
573.70.48	REPAIRS & MAINTENANCE	2,000	9,728	-7,728
573.70.49	MISCELLANEOUS	13,756	834	12,922
594.73.62	BUILDINGS	0	131,172	-131,172
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	45,000	173,670	-128,670
12398	12300 - FAIR PROP END FUND BAL			
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-123,754	123,754
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	0	-123,754	123,754
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	45,000	49,916	-4,916
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	1,061	439
527.40.32	FUEL CONSUMED	1,000	694	306
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
527.40.41	PROFESSIONAL SERVICES	4,000	5,344	-1,344
527.40.42	COMMUNICATIONS	2,000	1,517	483
527.40.43	TRAVEL	500	0	500
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	500	1,314	-814
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	500	0	500
527.40.48	REPAIRS & MAINTENANCE	1,000	94	906
527.40.49	MISCELLANEOUS	5,200	2,550	2,650
527.40.64	MAJOR EQUIPMENT	1,000	0	1,000
527.40.69	OTHER EQUIPMENT	1,000	0	1,000
527.40.90	INTERFUND PAYMENTS FOR SERVICES	90,600	41,329	49,271
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	110,000	53,903	56,097
12410	12410 - BILL 3900 IMPACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	1,025	-25
527.40.32	FUEL CONSUMED	1,000	824	176
527.40.41	PROFESSIONAL SERVICES	700	0	700
527.40.42	COMMUNICATIONS	1,700	1,885	-185
527.40.43	TRAVEL	400	0	400
527.40.45	OPERATING RENTALS & LEASES	1,800	1,346	454
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,200	600	600
527.40.48	REPAIRS & MAINTENANCE	700	274	426
527.40.49	MISCELLANEOUS	1,800	0	1,800
527.40.90	INTERFUND PAYMENTS FOR SERVICES	22,000	14,615	7,385

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 34 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12410	12410 - BILL 3900 IMPACT SUBTOTAL	33,000	20,570	12,430
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	54	946
527.40.32	FUEL CONSUMED	1,500	100	1,400
527.40.41	PROFESSIONAL SERVICES	500	0	500
527.40.42	COMMUNICATIONS	200	25	175
527.40.43	TRAVEL	500	0	500
527.40.45	OPERATING RENTALS & LEASES	500	0	500
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	200	0	200
527.40.90	INTERFUND PAYMENTS FOR SERVICES	20,700	3,600	17,100
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700	0	700
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	26,000	3,778	22,222
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	356	644
527.40.32	FUEL CONSUMED	500	383	117
527.40.41	PROFESSIONAL SERVICES	1,500	0	1,500
527.40.42	COMMUNICATIONS	500	900	-400
527.40.43	TRAVEL	700	0	700
527.40.45	OPERATING RENTALS & LEASES	200	96	104
527.40.48	REPAIRS & MAINTENANCE	400	0	400
527.40.49	MISCELLANEOUS	1,900	0	1,900
527.40.90	INTERFUND PAYMENTS FOR SERVICES	62,700	57,067	5,633
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12420	12420 - BECCA BILL SUBTOTAL	70,000	58,802	11,198
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000	997	2,003
527.40.32	FUEL CONSUMED	1,500	724	776
527.40.41	PROFESSIONAL SERVICES	4,500	853	3,647
527.40.42	COMMUNICATIONS	1,900	1,976	-76
527.40.43	TRAVEL	1,000	0	1,000
527.40.44	ADVERTISING	200	0	200
527.40.45	OPERATING RENTALS & LEASES	1,500	1,200	301
527.40.46	INSURANCE	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	1,200	600	600
527.40.48	REPAIRS & MAINTENANCE	1,000	274	726
527.40.49	MISCELLANEOUS	1,600	0	1,600
527.40.90	INTERFUND PAYMENTS FOR SERVICES	48,700	54,126	-5,426
527.40.95	INTERFUND OPERATING RENTALS/LEASE	700	0	700
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	67,000	60,750	6,250
12430	12430 - OPTION B			
527.40.30	SUPPLIES	500	0	500
527.40.41	PROFESSIONAL SERVICES	3,500	0	3,500
527.40.49	MISCELLANEOUS	500	0	500
527.40.90	INTERFUND PAYMENTS FOR SERVICES	15,100	0	15,100
527.40.95	INTERFUND OPERATING RENTALS/LEASE	100	0	100
12430	12430 - OPTION B SUBTOTAL	19,700	0	19,700

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 35 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	300	177	123
527.40.32	FUEL CONSUMED	500	0	500
527.40.41	PROFESSIONAL SERVICES	8,200	9,680	-1,480
527.40.42	COMMUNICATIONS	400	235	165
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	200	86	114
527.40.47	PUBLIC UTILITIES SERVICES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	500	0	500
527.40.90	INTERFUND PAYMENTS FOR SERVICES	14,300	7,314	6,986
527.40.95	INTERFUND OPERATING RENTALS/LEASE	300	0	300
12435	12435 - SSODA SUBTOTAL	25,300	17,492	7,808
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000	1,878	1,122
527.40.32	FUEL CONSUMED	1,200	724	476
527.40.41	PROFESSIONAL SERVICES	1,700	0	1,700
527.40.42	COMMUNICATIONS	400	0	400
527.40.43	TRAVEL	700	28	672
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	1,200	590	610
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,200	0	1,200
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	400	0	400
527.40.90	INTERFUND PAYMENTS FOR SERVICES	22,800	19,754	3,046
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	33,000	22,974	10,026
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	780	720
527.40.32	FUEL CONSUMED	1,500	762	738
527.40.41	PROFESSIONAL SERVICES	3,000	466	2,534
527.40.42	COMMUNICATIONS	2,000	1,342	658
527.40.43	TRAVEL	500	164	336
527.40.45	OPERATING RENTALS & LEASES	1,500	967	533
527.40.46	INSURANCE	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	1,200	0	1,200
527.40.48	REPAIRS & MAINTENANCE	700	113	587
527.40.49	MISCELLANEOUS	1,600	155	1,445
527.40.90	INTERFUND PAYMENTS FOR SERVICES	49,700	31,311	18,389
527.40.95	INTERFUND OPERATING RENTALS/LEASE	600	0	600
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	64,000	36,060	27,940
12451	12451-JUV ACCT INCENT BLK GRNT			
527.40.90	INTERFUND PAYMENTS FOR SERVICES	12,000	10,831	1,169
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	12,000	10,831	1,169
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	3,000	810	2,190
527.40.41	PROFESSIONAL SERVICES	3,000	0	3,000
527.40.42	COMMUNICATIONS	200	0	200

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 36 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.43	TRAVEL	500	646	-146
527.40.49	MISCELLANEOUS	2,000	135	1,865
527.40.95	INTERFUND OPERATING RENTALS/LEASE	300	0	300
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	9,000	1,591	7,409
12498	12498 - YTH SPEC SVC END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	78,707	-78,707
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	0	78,707	-78,707
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	469,000	365,459	103,541
126	MILL CREEK FLOOD CONTROL			
12600	12600-MILL CREEK FLOOD CNTL MT			
531.30.00	MILL CREEK FLD CONTR-VEGETATION CONTR	80,000	21,983	58,017
531.30.11	REGULAR SALARIES & WAGES	0	19,170	-19,170
531.30.21	OTHER BENEFITS	0	9,393	-9,393
531.30.93	INTERFUND SUPPLIES	0	2,185	-2,185
531.30.95	INTERFUND OPERATING RENTALS/LEASE	0	11,602	-11,602
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	80,000	64,334	15,666
12698	12698 - MILLCRK FLD CNTRL END			
508.00.00	ENDING FUND BALANCE	807,000	0	807,000
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	914,890	-914,890
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	807,000	914,890	-107,890
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	887,000	979,225	-92,225
127	STORMWATER MGMT UTILITY DIST			
12701	ADMINISTRATION			
538.32.00	ADMINISTRATION	72,000	30,434	41,566
538.32.11	REGULAR SALARIES & WAGES	0	37,704	-37,704
538.32.14	ADMINISTRATION-COMPTIME USED	0	110	-110
538.32.21	OTHER BENEFITS	0	18,529	-18,529
538.32.95	INTERFUND OPERATING RENTALS/LEASE	0	2,829	-2,829
12701	ADMINISTRATION SUBTOTAL	72,000	89,606	-17,606
12702	TRAINING			
538.34.00	TRAINING	7,500	352	7,148
538.34.11	REGULAR SALARIES & WAGES	0	450	-450
538.34.21	OTHER BENEFITS	0	220	-220
538.34.95	INTERFUND OPERATING RENTALS/LEASE	0	33	-33
12702	TRAINING SUBTOTAL	7,500	1,056	6,444
12703	MAINTENANCE			
538.35.00	MAINTENANCE	134,500	11,777	122,723
538.35.11	REGULAR SALARIES & WAGES	0	27,451	-27,451
538.35.21	OTHER BENEFITS	0	13,451	-13,451
538.35.95	INTERFUND OPERATING RENTALS/LEASE	0	14,855	-14,855
12703	MAINTENANCE SUBTOTAL	134,500	67,534	66,966
12704	STORMWATER FEES			
538.39.00	STORMWATER FEES	3,000	1,432	1,568
12704	STORMWATER FEES SUBTOTAL	3,000	1,432	1,568

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 37 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	186,900	0	186,900
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	279,028	-279,028
12798	STORMWATER MGMT-ENDING FUND BALANCE	186,900	279,028	-92,128
	SUBTOTAL			
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	403,900	438,656	-34,756
128	WW NOXIOUS WEED CNTL			
12800	W W NOXIOUS WEED CNTL			
531.60.11	REGULAR SALARIES & WAGES	29,000	14,198	14,802
531.60.21	OTHER BENEFITS	0	2,750	-2,750
531.60.31	OFFICE & OPERATING SUPPLIES	5,500	5,258	243
531.60.41	PROFESSIONAL SERVICES	6,000	109	5,891
531.60.42	COMMUNICATIONS	1,200	717	483
531.60.43	TRAVEL	6,000	847	5,153
531.60.44	ADVERTISING	500	68	432
531.60.46	INSURANCE	700	221	479
531.60.49	MISCELLANEOUS	800	492	308
531.60.50	INTERGOVERNMENTAL SERVICES	3,000	0	3,000
12800	W W NOXIOUS WEED CNTL SUBTOTAL	52,700	24,660	28,040
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	25,000	0	25,000
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	90,571	-90,571
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	25,000	90,571	-65,571
	SUBTOTAL			
128	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	77,700	115,231	-37,531
132	ELECTION EQUIPMENT RES			
13200	13200 - ELECTION EQUIPMENT RES			
514.85.31	OFFICE & OPERATING SUPPLIES	500	0	500
514.85.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	2,292	2,708
514.85.48	REPAIRS & MAINTENANCE	0	967	-967
594.19.64	MAJOR EQUIPMENT	50,000	3,543	46,457
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	55,500	6,802	48,698
13298	13200 - ELEC EQUIP RES FND BAL			
508.00.00	ENDING FUND BALANCE	98,500	0	98,500
508.40.00	ENDING FUND BALANCE-COMMITTED	0	141,808	-141,808
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	98,500	141,808	-43,308
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	154,000	148,611	5,389
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	20,000	0	20,000
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	20,000	0	20,000
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL			

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 38 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.00.00	ENDING FUND BALANCE	80,800	0	80,800
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	122,320	-122,320
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL	80,800	122,320	-41,520
	SUBTOTAL			
134	REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL	100,800	122,320	-21,520
135	TRIAL COURT IMPROVEMENT FUND			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	32,578	32,567	11
512.40.21	OTHER BENEFITS	15,634	15,390	244
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	48,212	47,957	255
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	58,332	0	58,332
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	101,469	-101,469
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	58,332	101,469	-43,137
	SUBTOTAL			
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	106,544	149,426	-42,882
136	CURRENT EXP-RETIREMENT FUND			
13600	RETIREMENT FUND			
519.90.21	OTHER BENEFITS	110,000	79,352	30,648
13600	RETIREMENT FUND SUBTOTAL	110,000	79,352	30,648
13698	CE-RETIREMENT FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	123,300	0	123,300
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	153,812	-153,812
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	123,300	153,812	-30,512
	SUBTOTAL			
136	CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL	233,300	233,164	136
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	0	550,000
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	551,000	-551,000
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	76,771	78,702	-1,931
526.00.21	OTHER BENEFITS	25,387	21,486	3,901
526.00.31	OFFICE & OPERATING SUPPLIES	1,000	1,256	-256
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	0	150
526.00.41	PROFESSIONAL SERVICES	7,889	7,773	116
526.00.42	COMMUNICATIONS	750	330	420

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 39 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
526.00.43	TRAVEL	2,500	478	2,022
526.00.44	ADVERTISING	150	0	150
526.00.46	INSURANCE	2,300	1,583	717
526.00.48	REPAIRS & MAINTENANCE	2,000	1,564	436
526.00.49	MISCELLANEOUS	42,600	74	42,526
526.00.91	INTERFUND PROFESSIONAL SERVICES	2,000	1,446	554
594.26.64	MAJOR EQUIPMENT	500	0	500
594.26.69	OTHER EQUIPMENT	500	0	500
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	164,497	114,692	49,805
14698	14600-EMG MED SVC END FUND BAL			
508.00.00	ENDING FUND BALANCE	36,712	0	36,712
508.40.00	ENDING FUND BALANCE-COMMITTED	0	77,836	-77,836
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	36,712	77,836	-41,124
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	201,209	192,528	8,681
147	EMS TAXES			
14700	EMS TAXES			
526.00.49	MISCELLANEOUS	0	2,432,778	-2,432,778
589.00.00	OTHER NONEXPENDITURES	2,518,932	0	2,518,932
14700	EMS TAXES SUBTOTAL	2,518,932	2,432,778	86,154
14798	EMS TAXES ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCEC	38,160	0	38,160
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	21,863	-21,863
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	38,160	21,863	16,297
147	EMS TAXES EXPENDITURE TOTAL	2,557,092	2,454,641	102,451
148	911 ENHNCD/PUB COM BLDG			
14800	911 ENHNCD/PUB COM BLDG			
526.60.41	PROFESSIONAL SERVICES	796,090	674,733	121,357
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	796,090	674,733	121,357
14898	14800 -911 ENHNCD END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	1,571	-1,571
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	1,571	-1,571
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	796,090	676,304	119,786
150	WWCO PUBLIC FAC IMPROV FUND			
15000	15000 -WW PUB FAC IMPROV FUND			
591.70.00	DEBT SERVICE: PRINCIPAL	127,903	0	127,903
592.80.00	DEBT SERVICE: INTEREST	51,192	0	51,192
594.00.00	CAPITAL OUTLAY - PORT	525,000	0	525,000
597.00.49	MISCELLANEOUS	179,095	179,095	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	883,190	179,095	704,095
15098	15000 -PUB FAC IMPROV END BAL			
508.00.00	ENDING FUND BALANCE - PORT	1,680,810	0	1,680,810
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	2,801,106	-2,801,106
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	1,680,810	2,801,106	-1,120,296

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 40 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
150 WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL		2,564,000	2,980,201	-416,201
151 COMMUNITY OUTREACH				
15100	COMMUNITY OUTREACH			
551.10.49	MISCELLANEOUS	2,500	0	2,500
15100	COMMUNITY OUTREACH SUBTOTAL	2,500	0	2,500
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	270,000	0	270,000
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	280,859	-280,859
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	270,000	280,859	-10,859
	SUBTOTAL			
151 COMMUNITY OUTREACH EXPENDITURE TOTAL		272,500	280,859	-8,359
152 INVESTMENT POOL				
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	19,092	21,149	-2,057
514.22.21	OTHER BENEFITS	7,532	7,939	-407
514.22.41	PROFESSIONAL SERVICES	6,000	5,081	919
514.22.42	COMMUNICATIONS	1,980	1,533	447
514.22.43	TRAVEL	2,500	2,644	-144
514.22.48	REPAIRS & MAINTENANCE	7,403	7,403	0
514.22.49	MISCELLANEOUS	600	0	600
581.10.00	LOANS TO OTHER FUNDS	0	131,172	-131,172
15200	INVESTMENT POOL SUBTOTAL	45,107	176,922	-131,815
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	34,865	-34,865
15298	INVESTMENT POOL ENDING FUND BALANCE	0	34,865	-34,865
	SUBTOTAL			
152 INVESTMENT POOL EXPENDITURE TOTAL		45,107	211,786	-166,679
153 CE MEDICAL INSURANCE RESERVE				
15300	CE MEDICAL INSURANCE RESERVE			
597.00.00	TRANSFERS OUT	173,718	0	173,718
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	173,718	0	173,718
15398	CE MED INS RES ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	533,782	0	533,782
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	741,580	-741,580
15398	CE MED INS RES ENDING FUND BALANCE	533,782	741,580	-207,798
	SUBTOTAL			
153 CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL		707,500	741,580	-34,080
154 LEOFF I FUND				
15400	LEOFF I FUND			
521.10.41	PROFESSIONAL SERVICES	10,000	0	10,000
15400	LEOFF I FUND SUBTOTAL	10,000	0	10,000
15498	LEOFF I FUND ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	141,350	0	141,350
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	152,985	-152,985

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 41 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	141,350	152,985	-11,635
154	LEOFF I FUND EXPENDITURE TOTAL	151,350	152,985	-1,635
155	WW CO WATERSHED PLANNING			
15500	WW CO WATERSHED PLANNING			
521.90.70	DEBT SERVICE PRINCIPAL	50,000	50,000	0
558.60.21	OTHER BENEFITS	5,985	0	5,985
558.60.49	MISCELLANEOUS	0	5,985	-5,985
15500	WW CO WATERSHED PLANNING SUBTOTAL	55,985	55,985	0
155	WW CO WATERSHED PLANNING EXPENDITURE TOTAL	55,985	55,985	0
156	COUNTY TREASURER SERVICE FUND			
15698	CTY TREAS SERV FUND ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	215	-215
15698	CTY TREAS SERV FUND ENDING FUND BAL SUBTOTAL	0	215	-215
156	COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL	0	215	-215
160	WW CO LOW INCOME HOUSING			
16000	WW CO LOW INCOME HOUSING			
559.20.40	SERVICES	2,500	569	1,931
559.20.49	MISCELLANEOUS	79,300	74,485	4,815
16000	WW CO LOW INCOME HOUSING SUBTOTAL	81,800	75,054	6,746
16010	HOMELESS HOUSING			
559.20.41	PROFESSIONAL SERVICES	213,000	179,026	33,974
559.20.49	MISCELLANEOUS	14,000	11,371	2,629
560.30.11	REGULAR SALARIES & WAGES	0	24,285	-24,285
560.30.21	OTHER BENEFITS	0	7,825	-7,825
16010	HOMELESS HOUSING SUBTOTAL	227,000	222,506	4,494
16098	16098 LOW INC HOUSING END FUND			
508.00.00	ENDING FUND BALANCE	86,219	0	86,219
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	213,895	-213,895
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	86,219	213,895	-127,676
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	395,019	511,456	-116,437
190	JAIL INMATE WELFARE			
19000	JAIL INMATE WELFARE			
523.92.12	OVERTIME	6,500	0	6,500
523.92.31	OFFICE & OPERATING SUPPLIES	10,000	808	9,192
523.92.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,036	-2,036
523.92.46	INSURANCE	10,000	328	9,672
19000	JAIL INMATE WELFARE SUBTOTAL	26,500	3,172	23,328
19098	19000-JAIL INMATE END FUND BAL			
508.00.00	ENDING FUND BALANCE	113,520	0	113,520
508.40.00	ENDING FUND BALANCE-COMMITTED	0	133,045	-133,045
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	113,520	133,045	-19,525

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 42 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
190 JAIL INMATE WELFARE EXPENDITURE TOTAL		140,020	136,217	3,803
191 REWARD				
19100	19100 - REWARD			
508.00.00	ENDING FUND BALANCE	250	0	250
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	1,000	-1,000
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	1,700	1,417	283
521.30.43	TRAVEL	250	0	250
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,950	1,417	533
19298	19298 - DARE/GRT END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,300	0	1,300
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	1,723	-1,723
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	1,300	1,723	-423
192 DARE/GREAT PROGRAMS EXPENDITURE TOTAL		3,250	3,141	109
193 BOATING SAFETY				
19300	BOATING SAFETY			
521.22.12	OVERTIME	0	1,481	-1,481
521.22.21	OTHER BENEFITS	0	214	-214
521.22.31	OFFICE & OPERATING SUPPLIES	5,000	0	5,000
521.22.32	FUEL CONSUMED	0	319	-319
521.22.43	TRAVEL	700	0	700
521.22.48	REPAIRS & MAINTENANCE	3,000	0	3,000
19300	BOATING SAFETY SUBTOTAL	8,700	2,014	6,686
19398	BOATING SAFETY ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	29,015	0	29,015
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	30,990	-30,990
19398	BOATING SAFETY ENDING FUND BALANCE SUBTOTAL	29,015	30,990	-1,975
193 BOATING SAFETY EXPENDITURE TOTAL		37,715	33,004	4,711
203 JUVENILE DETENTION DEBT SERV				
20300	20300 - JUV DET DEBT SERV			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	20,186	-20,186
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	20,186	-20,186
203 JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL		0	20,186	-20,186
300 LAW & JUSTICE BUILDING				
30000	30000 - LAW & JUSTICE BLDG			
521.90.48	REPAIRS & MAINTENANCE	46,000	37,836	8,164
594.21.62	BUILDINGS	21,500	0	21,500

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 43 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	67,500	37,836	29,664
30098	30098 L&J BLDG FUND END BAL			
508.00.00	ENDING FUND BALANCE	557,500	0	557,500
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	784,310	-784,310
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	557,500	784,310	-226,810
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	625,000	822,146	-197,146
301	CURRENT EXPENSE BUILDING			
30100	CURRENT EXPENSE BUILDING			
521.90.48	REPAIRS & MAINTENANCE	0	24,672	-24,672
521.90.70	DEBT SERVICE PRINCIPAL	253,298	263,531	-10,233
521.90.80	DEBT SERVICE-INTEREST	104,892	94,659	10,233
594.21.62	BUILDINGS	25,000	27,601	-2,601
594.21.64	MAJOR EQUIPMENT	204,942	0	204,942
30100	CURRENT EXPENSE BUILDING SUBTOTAL	588,132	410,464	177,668
30198	30100- C.E. BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	1,367,533	0	1,367,533
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-640,421	640,421
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	1,367,533	-640,421	2,007,954
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	1,955,665	-229,957	2,185,622
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
30400	FAIRGROUNDS BUILDING FUND			
594.27.62	BUILDINGS	3,300	0	3,300
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	3,300	0	3,300
30498	30498 FAIR BLDG END FUND BAL			
508.00.00	ENDING FUND BALANCE	17	0	17
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	3,328	-3,328
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	17	3,328	-3,311
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	3,317	3,328	-11
305	PUBLIC COMMUNICATIONS BLDG			
30500	PUBLIC COMMUNICATIONS BLDG			
526.00.48	REPAIRS & MAINTENANCE	8,670	1,070	7,600
594.26.62	BUILDINGS	10,000	0	10,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	18,670	1,070	17,600
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	0	45,099	-45,099
30598	PUB COMM BLDG-ENDING FUND BALANCE	0	45,099	-45,099
	SUBTOTAL			
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	18,670	46,169	-27,499
306	CAPITAL IMPROVEMENTS			

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 44 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
30600	CAPITAL IMPROVEMENTS			
594.19.64	MAJOR EQUIPMENT	25,000	0	25,000
594.21.64	MAJOR EQUIPMENT	14,000	0	14,000
30600	CAPITAL IMPROVEMENTS SUBTOTAL	39,000	0	39,000
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	567,000	0	567,000
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	678,158	-678,158
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	567,000	678,158	-111,158
	SUBTOTAL			
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	606,000	678,158	-72,158
307	CE VEHICLE			
30700	CE VEHICLE			
521.90.48	REPAIRS & MAINTENANCE	1,000	160	840
594.21.64	MAJOR EQUIPMENT	124,000	107,961	16,039
30700	CE VEHICLE SUBTOTAL	125,000	108,121	16,879
30798	CE VEHICLE ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	311,100	0	311,100
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	339,860	-339,860
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	311,100	339,860	-28,760
307	CE VEHICLE EXPENDITURE TOTAL	436,100	447,981	-11,881
319	HUMAN SERVICES CAPITAL PROJECTS			
31901	COMMUNITY SOCIAL SERVICE CENTER			
560.30.41	PROFESSIONAL SERVICES	0	14,920	-14,920
591.70.00	LOAN REPAYMENTS - PRINCIPAL	167,971	83,198	84,773
592.80.00	LOAN REPAYMENTS - INTEREST	74,125	37,850	36,275
594.00.00	CAPITAL OUTLAY	60,000	0	60,000
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	302,096	135,968	166,128
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM			
560.30.41	PROFESSIONAL SERVICES	22,144	14,713	7,431
560.30.48	REPAIRS & MAINTENANCE	0	4,542	-4,542
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM	22,144	19,255	2,889
	SUBTOTAL			
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS			
518.30.11	REGULAR SALARIES & WAGES	25,450	22,578	2,872
518.30.21	OTHER BENEFITS	13,050	13,515	-465
518.30.31	OFFICE & OPERATING SUPPLIES	6,000	11,055	-5,055
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	6,000	1,941	4,059
518.30.41	PROFESSIONAL SERVICES	11,000	92,819	-81,819
518.30.42	COMMUNICATIONS	5,000	8,762	-3,762
518.30.47	PUBLIC UTILITIES SERVICES	37,000	32,854	4,146
518.30.48	REPAIRS & MAINTENANCE	4,000	3,429	571
597.00.00	OPERATING TRANSFERS OUT	248,100	121,048	127,052
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	355,600	308,002	47,598
	SUBTOTAL			
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.00.00	ENDING FUND BALANCE	7,400	0	7,400

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 45 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.30.00	ENDING FUND BALANCE-DHS SOFTWARE	12,480	0	12,480
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-1,807,751	1,807,751
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	19,880	-1,807,751	1,827,631
	SUBTOTAL			
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE	699,720	-1,344,525	2,044,245
TOTAL				
502	EQUIP RENTAL & REVOLVING			
50200	50200-EQUIP RENTAL & REVOLVING			
548.60.01	DEPRECIATION	0	503,459	-503,459
589.00.00	OTHER NONEXPENDITURES	0	268,400	-268,400
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	771,859	-771,859
50201	EQUIPMENT MAINTENANCE			
548.65.00	MAINTENANCE OF EQUIPMENT	340,000	0	340,000
548.65.30	SUPPLIES	0	154,604	-154,604
548.65.40	SERVICES	0	46,127	-46,127
50201	EQUIPMENT MAINTENANCE SUBTOTAL	340,000	200,732	139,268
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	3,000	0	3,000
548.60.11	REGULAR SALARIES & WAGES	0	114	-114
548.60.21	OTHER BENEFITS	0	56	-56
548.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	4,784	-4,784
548.60.40	SERVICES	0	122	-122
548.60.95	INTERFUND OPERATING RENTALS/LEASE	0	58	-58
594.00.64	MAJOR EQUIPMENT	1,069,737	0	1,069,737
50202	EQUIPMENT PURCHASE SUBTOTAL	1,072,737	5,134	1,067,603
50211	CENTRAL STORES			
519.55.00	CENTRAL STORES - MAINT OF FACILITIES	15,000	0	15,000
519.55.11	REGULAR SALARIES & WAGES	0	2,284	-2,284
519.55.21	OTHER BENEFITS	0	1,119	-1,119
519.55.93	INTERFUND SUPPLIES	0	4,705	-4,705
519.55.95	INTERFUND OPERATING RENTALS/LEASE	0	1,467	-1,467
519.58.00	CENTRAL STORES - OPERATIONS	100,000	0	100,000
519.58.11	REGULAR SALARIES & WAGES	0	10,733	-10,733
519.58.21	OTHER BENEFITS	0	5,259	-5,259
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	330,000	300,072	29,928
519.58.40	SERVICES	0	6,413	-6,413
519.58.95	INTERFUND OPERATING RENTALS/LEASE	0	21,802	-21,802
50211	CENTRAL STORES SUBTOTAL	445,000	353,853	91,147
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	50,000	0	50,000
548.35.11	REGULAR SALARIES & WAGES	0	14,668	-14,668
548.35.21	OTHER BENEFITS	0	7,187	-7,187
548.35.30	SUPPLIES	0	892	-892
548.35.40	SERVICES	0	27,913	-27,913
548.35.93	INTERFUND SUPPLIES	0	481	-481
548.35.95	INTERFUND OPERATING RENTALS/LEASE	0	1,645	-1,645
548.38.00	MECHANICAL SHOP - OPERATIONS-GENERAL	500,000	1,250	498,750
548.38.11	REGULAR SALARIES & WAGES	0	235,408	-235,408

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 46 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.38.14	MECHANICAL SHOP-OP GENERAL COMPTIME USED	0	43	-43
548.38.21	OTHER BENEFITS	0	115,984	-115,984
548.38.30	SUPPLIES	0	9,620	-9,620
548.38.40	SERVICES	0	21,712	-21,712
548.38.93	INTERFUND SUPPLIES	0	29	-29
548.38.95	INTERFUND OPERATING RENTALS/LEASE	0	26,480	-26,480
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	5,238	4,762
548.48.00	PARTS OPERATIONS-GENERAL	74,000	0	74,000
548.48.11	REGULAR SALARIES & WAGES	0	41,325	-41,325
548.48.21	OTHER BENEFITS	0	20,250	-20,250
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	116,000	64,132	51,868
548.48.95	INTERFUND OPERATING RENTALS/LEASE	0	7,037	-7,037
548.55.30	SUPPLIES	0	418	-418
548.55.40	SERVICES	3,000	3,514	-514
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	325,000	362,029	-37,029
50221	MECHANICAL SHOP SUBTOTAL	1,078,000	967,256	110,744
50231	50200-PITS,QUARIES,ASPHLT PLNT			
548.28.00	PITS & QUARRIES - PIT DEVELOPMENT	77,000	7,300	69,700
548.28.11	REGULAR SALARIES & WAGES	0	13,516	-13,516
548.28.21	OTHER BENEFITS	0	6,623	-6,623
548.28.40	SERVICES	0	3,600	-3,600
548.28.95	INTERFUND OPERATING RENTALS/LEASE	0	34,189	-34,189
50231	50200-PITS,QUARIES,ASPHLT PLNT SUBTOTAL	77,000	65,228	11,772
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	35,000	18,054	16,946
548.39.21	OTHER BENEFITS	0	8,846	-8,846
50260	VACATION LEAVE SUBTOTAL	35,000	26,901	8,099
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	17,000	19,026	-2,026
548.39.21	OTHER BENEFITS	0	9,322	-9,322
50261	SICK LEAVE SUBTOTAL	17,000	28,348	-11,348
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	22,000	13,360	8,640
548.39.21	OTHER BENEFITS	0	6,546	-6,546
50262	HOLIDAY SUBTOTAL	22,000	19,906	2,094
50263	FLOATING HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	2,500	1,324	1,176
548.39.21	OTHER BENEFITS	0	649	-649
50263	FLOATING HOLIDAY SUBTOTAL	2,500	1,972	528
50264	BEREAVEMENT			
548.39.11	REGULAR SALARIES & WAGES	400	639	-239
548.39.21	OTHER BENEFITS	0	313	-313
50264	BEREAVEMENT SUBTOTAL	400	952	-552
50265	JURY LEAVE			
548.39.11	REGULAR SALARIES & WAGES	300	61	239
548.39.21	OTHER BENEFITS	0	30	-30
50265	JURY LEAVE SUBTOTAL	300	91	209

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 47 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	25,500	20,430	5,070
50266	STATE RETIREMENT SUBTOTAL	25,500	20,430	5,070
50267	F I C A			
548.39.21	OTHER BENEFITS	27,500	24,546	2,954
50267	F I C A SUBTOTAL	27,500	24,546	2,954
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	14,000	13,560	440
50268	INDUSTRIAL INSURANCE SUBTOTAL	14,000	13,560	440
50269	HEALTH INSURANCE			
548.39.21	OTHER BENEFITS	59,500	58,000	1,500
50269	HEALTH INSURANCE SUBTOTAL	59,500	58,000	1,500
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	350	302	48
50270	LIFE INSURANCE SUBTOTAL	350	302	48
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	10,500	6,558	3,942
50271	DENTAL INSURANCE SUBTOTAL	10,500	6,558	3,942
50272	UNEMPLOYMENT COMPENSATION			
548.39.21	OTHER BENEFITS	700	0	700
50272	UNEMPLOYMENT COMPENSATION SUBTOTAL	700	0	700
50276	EMPLOYEE ASSISTANCE PROGRAM			
548.39.21	OTHER BENEFITS	175	0	175
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	175	0	175
50277	VISION INSURANCE			
548.39.21	OTHER BENEFITS	700	794	-94
50277	VISION INSURANCE SUBTOTAL	700	794	-94
50285	UNDIST LABOR-ER&R			
549.00.00	UNDISTRIBUTED LABOR (FRINGE)	-184,400	-182,184	-2,216
50285	UNDIST LABOR-ER&R SUBTOTAL	-184,400	-182,184	-2,216
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	3,000	2,870	130
50292	LONGEVITY SUBTOTAL	3,000	2,870	130
50298	50200 EQUIP R&R END FUND BAL			
508.00.00	ENDING FUND BALANCE	2,513,275	0	2,513,275
508.80.00	ENDING FUND BALANCE-UNRESERVED	0	9,427,564	-9,427,564
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	2,513,275	9,427,564	-6,914,289
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	5,560,737	11,814,671	-6,253,934
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
514.71.48	REPAIRS & MAINTENANCE	250,000	125,000	125,000
514.76.46	INSURANCE	451,500	430,182	21,318
514.77.46	INSURANCE	75,000	22,474	52,526
514.78.46	INSURANCE	75,000	2,540	72,460

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 48 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50300	RISK MANAGEMENT SUBTOTAL	851,500	580,197	271,304
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.00.00	ENDING FUND BALANCE	250,000	0	250,000
508.80.00	ENDING FUND BALANCE-UNRESERVED	0	280,169	-280,169
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	250,000	280,169	-30,169
503	RISK MANAGEMENT EXPENDITURE TOTAL	1,101,500	860,366	241,134
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	130,000	99,157	30,843
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	130,000	99,157	30,843
50498	50400 UNEMP COMP END FUND BAL			
508.80.00	ENDING FUND BALANCE-UNRESERVED	0	5,505	-5,505
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	0	5,505	-5,505
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	130,000	104,662	25,338
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
518.88.01	DEPRECIATION	0	45,583	-45,583
518.88.11	REGULAR SALARIES & WAGES	294,774	295,605	-831
518.88.12	OVERTIME	9,436	1,081	8,355
518.88.21	OTHER BENEFITS	84,383	85,053	-670
518.88.31	OFFICE & OPERATING SUPPLIES	5,000	2,526	2,474
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	0	432	-432
518.88.41	PROFESSIONAL SERVICES	6,000	2,439	3,561
518.88.42	COMMUNICATIONS	27,023	25,825	1,198
518.88.43	TRAVEL	2,000	208	1,792
518.88.44	ADVERTISING	500	0	500
518.88.45	OPERATING RENTALS & LEASES	5,000	0	5,000
518.88.46	INSURANCE	5,000	4,886	114
518.88.48	REPAIRS & MAINTENANCE	197,264	133,913	63,351
518.88.49	MISCELLANEOUS	1,110	453	657
50500	TECHNOLOGY SERVICES SUBTOTAL	637,490	598,004	39,486
50598	50500-CNTRL SVCS END FUND BAL			
508.00.00	ENDING FUND BALANCE	101,357	0	101,357
508.80.00	ENDING FUND BALANCE-UNRESERVED	0	373,753	-373,753
50598	50500-CNTRL SVCS END FUND BAL SUBTOTAL	101,357	373,753	-272,396
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	738,847	971,757	-232,910
506	1993 CENTRAL SERVICES CAP FUND			
50600	CENTRAL SERVICES CAP FUND			
518.80.01	DEPRECIATION	0	13,620	-13,620
50600	CENTRAL SERVICES CAP FUND SUBTOTAL	0	13,620	-13,620
50698	50698-CNTRL SVC CAP END FN BAL			
508.00.00	ENDING FUND BALANCE	375,000	0	375,000
508.80.00	ENDING FUND BALANCE-UNRESERVED	0	448,474	-448,474

WALLA WALLA COUNTY
EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

Schedule 05
Page 49 of 49

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50698	50698-CNTRL SVC CAP END FN BAL SUBTOTAL	375,000	448,474	-73,474
506	1993 CENTRAL SERVICES CAP FUND EXPENDITURE TOTAL	375,000	462,094	-87,094
		78,694,958	82,748,672	-4,053,714

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund	Beginning Outstanding	Beginning Open Period				Ending Outstanding	Ending Open Period	
<u>No</u> <u>Fund Title</u>	<u>Items</u>	<u>Items</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Canceled</u>	<u>Items</u>	<u>Items</u>	<u>Disbursements</u>
110 TREASURERS M & O	0.00		124.46	124.46		0.00		124.46
123 FAIRGROUNDS PROPERTIES	0.00		131,172.42	131,172.42		0.00		131,172.42
147 EMS TAXES	0.00		1,583,313.35	1,583,313.35		0.00		1,583,313.35
600 STATE SCHOOL	0.00		12,285,786.24	12,285,786.24		0.00		12,285,786.24
601 STATE GENERAL	0.00		1,238,793.60	1,238,793.60		0.00		1,238,793.60
603 STATE G T E REFUND LEVY	0.00		65.96	65.96		0.00		65.96
608 FOREST PATROL	0.00		18,310.66	18,310.66		0.00		18,310.66
609 LEASEHOLD EXCISE	0.00		3,710.88	3,710.88		0.00		3,710.88
621 ADVANCE TAX	0.00		6,147.46	6,147.46		0.00		6,147.46
622 SUSPENSE FUND	0.00		3,951.04	3,951.04		0.00		3,951.04
630 COL CO HOSPITAL REG	0.00		55,050.80	55,050.80		0.00		55,050.80
631 CITY OF WALLA WALLA	0.00		5,251,135.90	5,251,135.90		0.00		5,251,135.90
632 CITY OF COLLEGE PLACE	0.00		1,206,323.62	1,206,323.62		0.00		1,206,323.62
633 CITY OF PRESCOTT	0.00		31,786.82	31,786.82		0.00		31,786.82
634 CITY OF WAITSBURG	0.00		149,123.99	149,123.99		0.00		149,123.99
635 PRESCOTT PARK & REC	0.00		200.00	200.00		0.00		200.00
637 COL CO HOSPITAL SPEC	0.00		0.73	0.73		0.00		0.73
640 PORT GENERAL FUND	0.00		1,839,865.92	1,839,865.92		0.00		1,839,865.92
643 CITY OF WALLA WALLA BOND	0.00		1,180,652.23	1,180,652.23		0.00		1,180,652.23
644 CITY OF CP BOND	0.00		226,813.10	226,813.10		0.00		226,813.10
647 COL CO HOSPITAL BOND	0.00		164,463.05	164,463.05		0.00		164,463.05
650 AUDITOR'S WARRANT CLEARING	1,317,617.17		56,892,265.22	56,767,941.76		1,441,940.63		56,767,941.76
689 FIRE DIST 5 EXPENSE	844.99		0.00	0.00		844.99		0.00
691 FIRE 5 DEBT SERVICE FISCAL	0.00		65,089.50	65,089.50		0.00		65,089.50
715 IRRIGATION DIST 4 BOND	0.00		8,050.00	8,050.00		0.00		8,050.00
723 IRRIGATION DIST 9 BOND	0.00		37,191.05	37,191.05		0.00		37,191.05
736 IRRIGATION #11 DEBT SERVICE	0.00		37,027.10	37,027.10		0.00		37,027.10
740 BLUE MOUNTAIN INS CO-OP FUND	87.88		0.00	0.00		87.88		0.00
741 EASTERN WA SCHOOL DENTAL	0.00		59,611.26	59,611.26		0.00		59,611.26
750 SCH DIST 101 GENERAL	23,200.89		754,270.17	761,092.80	186.22	16,192.04		761,092.80
753 SCH DIST 101 TRANSP VEHICLE	0.00		99,926.09	99,926.09		0.00		99,926.09
760 SCH DIST 140 GENERAL	1,355,618.61		61,619,307.65	62,141,364.29	64,359.30	769,202.67		62,141,364.29
761 SCH DIST 140 ASB	39,771.10		845,389.55	883,566.85		1,593.80		883,566.85
762 SCH DIST 140 CAPITAL	0.00		2,205,670.53	2,205,219.43	451.10	0.00		2,205,219.43
764 SCH DIST 140 BOND	0.00		3,709,716.43	3,709,716.43		0.00		3,709,716.43
766 SCH DIST 140 TRANS VEHICLE	0.00		228,386.61	228,386.61		0.00		228,386.61
769 SCH 140 NON EXPENDABLE TRUST	0.00		536.19	536.19		0.00		536.19
770 SCH DIST 250 GENERAL	204,077.73		8,307,183.36	8,309,414.06	1,025.55	200,821.48		8,309,414.06
771 SCH DIST 250 ASB	25.80		24,587.16	24,612.96		0.00		24,612.96

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund		Beginning Outstanding	Beginning Open Period				Ending Outstanding	Ending Open Period	
<u>No</u>	<u>Fund Title</u>	<u>Items</u>	<u>Items</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Canceled</u>	<u>Items</u>	<u>Items</u>	<u>Disbursements</u>
773	SCH DIST 250 BOND	0.00		720,907.47	720,907.47		0.00		720,907.47
780	SCH DIST 300 GENERAL	21,021.97		3,415,135.88	3,375,953.64	1,518.89	58,685.32		3,375,953.64
781	SCH DIST 300 ASB	112.96		68,767.06	65,432.42	226.18	3,221.42		65,432.42
783	SCH DIST 300 BOND	0.00		317,465.82	317,465.82		0.00		317,465.82
790	SCH DIST 400 GENERAL	324,981.11		8,464,286.17	8,444,404.11	9,186.46	335,676.71		8,444,404.11
791	SCH DIST 400 ASB	10,825.67		128,299.01	132,550.73		6,573.95		132,550.73
792	SCH DIST 400 CAPITAL	2,436.48		2,066,029.67	1,766,629.42		301,836.73		1,766,629.42
793	SCH DIST 400 BOND	0.00		1,642,777.40	1,642,777.40		0.00		1,642,777.40
796	SCH DIST 400 TRANS VEHICLE	0.00		99,607.12	78,073.12		21,534.00		78,073.12
800	SCH DIST 401 GENERAL	77,359.61		3,745,478.25	3,725,426.79	10,117.93	87,293.14		3,725,426.79
801	SCH DIST 401 ASB	598.83		85,686.12	84,723.63	103.32	1,458.00		84,723.63
805	SCH DIST 401 CAPITAL	0.00		23,113.58	18,821.42	4,292.16	0.00		18,821.42
806	SCH DIST 401 BOND	0.00		315,112.82	315,112.82		0.00		315,112.82
810	SCH DIST 402 GENERAL	82,178.88		3,534,992.39	3,487,017.87	359.10	129,794.30		3,487,017.87
811	SCH DIST 402 ASB	520.17		20,417.56	20,903.73	34.00	0.00		20,903.73
813	SCH DIST 402 CAPITAL	486.24		50,818.52	46,782.65		4,522.11		46,782.65
814	SCH DIST 402 BOND	0.00		351,929.32	351,929.32		0.00		351,929.32
	TOTALS	3,461,766.09	0.00	185,321,824.26	185,310,450.97	91,860.21	3,381,279.17	0.00	185,310,450.97

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
For The Year Ended December 31, 2011

ID. No.	Description	Maturity/Payment Due Date __/__/20__	Beginning Balance 1/1	Additions	Reductions	BARS Code for Redemption	Ending Balance 12/31
259.11	Compensated Absences		\$865,841.00	\$64,525.00	\$0.00		\$930,366.00
263.93	OPEB Payable		\$411,235.00	\$201,421.00	\$116,254.00		\$496,402.00

WALLA WALLA COUNTY
Schedule Of Limitation Of Indebtedness
As Of December 31, 2011

Total Taxable Property Value \$4,840,327,467

Remaining Debt Capacity

2.5% general purposes limit is allocated between: \$121,008,186.68

Up to 1.5% debt without a vote \$72,604,912.01

Less: outstanding debt (\$1,552,430.00)

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

Add: available assets \$16,045,891.00

Equals: remaining debt capacity without a vote \$87,098,373.01

Up to 2.5% debt with a vote \$48,403,274.67

Less: outstanding debt \$0.00

Add: assets available \$24,738.00

Equals: remaining debt capacity with a vote \$48,428,012.67

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund	Beginning Cash and			Other			Other	Ending Cash and
<u>No</u> <u>Fund Title</u>	<u>Investments</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Expenditures</u>	<u>Investments</u>
10 CURRENT EXPENSE	5,103,908.73	15,279,053.63	50,000.00			15,066,909.98		5,366,052.38
101 COMMUNITY DEVELOPMENT	273,856.82	382,783.89	360,000.00			577,325.89		439,314.82
102 WASTE MANAGEMENT	59,714.19	5,460.45				18,053.29		47,121.35
103 EMERGENCY MANAGEMENT	53,778.64	278,291.34	35,686.00			252,638.79		115,117.19
104 SHERIFFS BLOCK GRANTS	7779.43	34.13						7,813.56
105 HOTEL / MOTEL TAX	72,371.12	39,934.75				8,000.00		104,305.87
107 JUVENILE JUSTICE CENTER	182,221.11	1,262,546.04	604,238.00			1,875,003.52		174,001.63
108 LAW & JUSTICE	936,867.30	1,741,468.35				1,822,439.47		855,896.18
109 AUDITORS M & O	158,305.12	90,068.98				78,846.38		169,527.72
110 TREASURERS M & O	63,485.68	24,476.11			124.46	28,752.85		59,084.48
111 PROS VICTIM-WITNESS	68,808.35	89,050.26				91,469.68		66,388.93
112 PUBLIC HEALTH	309,142.45	1,607,321.35	375,595.00			1,860,635.44		431,423.36
115 COUNTY ROAD	4,750,487.13	13,232,615.69				12,758,302.68		5,224,800.14
118 WALLA WALLA FAIR	37,747.01	1,070,442.60				1,087,192.31		20,997.30
119 HUMAN SERVICES	1,773,304.48	5,267,547.34				5,193,114.38		1,847,737.44
121 SOLDIER'S RELIEF	65,109.15	55,194.10				50,423.57		69,879.68
122 PROS CHILD SUPPORT	95,162.73	213,797.12	6,000.00			225,093.55		89,866.30
123 FAIRGROUNDS PROPERTIES	25,714.50	25,929.99		131,172.42	131,172.42	37,281.05		14,363.44
124 YOUTH SPECIAL SERVICES	30,114.14	310,219.45				286,952.69		53,380.90
126 MILL CREEK FLOOD CONTROL	921,560.07	57,664.57				60,305.69		918,918.95
127 STORMWATER MGMT UTILITY DIST	69,153.61	356,771.78				159,628.15		266,297.24
128 WW NOXIOUS WEED CNTL	81,734.80	33,527.92				24,686.54		90,576.18
132 ELECTION EQUIPMENT RES	141,715.99	6,894.53				6,802.12		141,808.40
134 REET ELECTRONIC TECHNOLOGY	121,210.23	1,109.43						122,319.66
135 TRIAL COURT IMPROVEMENT FUND	71,421.53	49,732.12	28,272.00			47,956.61		101,469.04
136 CURRENT EXP-RETIREMENT FUND	132,550.65	613.16	100,000.00			79,351.79		153,812.02
137 EMERGENCY FUND	551,000.00							551,000.00
146 EMERGENCY MEDICAL SERVICES	76,212.43			116,928.57		115,188.83		77,952.17
147 EMS TAXES	25,719.87	2,428,920.93			1,583,313.35		849,464.29	21,863.16
148 911 ENHNCD/PUB COM BLDG	175.17	675,565.22				634,814.18		40,926.21
150 WWCO PUBLIC FAC IMPROV FUND	2,300,570.14	679,630.57				179,095.00		2,801,105.71
151 COMMUNITY OUTREACH	278,311.55	2,547.35						280,858.90
152 INVESTMENT POOL	-4,391,588.27	387,351.93				45,868.35	131,172.42	-4,181,277.11
153 CE MEDICAL INSURANCE RESERVE	734,853.56	6,726.02						741,579.58
154 LEOFF I FUND	151,597.91	1,387.55						152,985.46
155 WW CO WATERSHED PLANNING	55,984.94	0				55,984.94		0.00
156 COUNTY TREASURER SERVICE	0	215.25						215.25
160 WW CO LOW INCOME HOUSING	287,349.34	228,151.60				284,975.81		230,525.13
190 JAIL INMATE WELFARE	129,263.52	6,996.05				2,886.69		133,372.88

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund	Beginning Cash and			Other			Other	Ending Cash and
<u>No</u> <u>Fund Title</u>	<u>Investments</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Expenditures</u>	<u>Investments</u>
191 REWARD	1,000.00	0						1,000.00
192 DARE/GREAT PROGRAMS	3,140.57	0				1,417.40		1,723.17
193 BOATING SAFETY	0	6,288.56	26,715.00			2,013.98		30,989.58
203 JUVENILE DETENTION DEBT SERV	11,608.09	8,577.70						20,185.79
300 LAW & JUSTICE BUILDING	697,146.39	0	125,000.00			37,836.24		784,310.15
301 CURRENT EXPENSE BUILDING	1,448,784.27	166,102.86	329,095.00			414,617.67		1,529,364.46
304 FAIRGROUNDS BUILDING FUND	3,297.35	30.17						3,327.52
305 PUBLIC COMMUNICATIONS BLDG	36,169.45	10,000.00						46,169.45
306 CAPITAL IMPROVEMENTS	672,182.09	6,150.87				174.72		678,158.24
307 CE VEHICLE	345,229.71	2,751.71	100,000.00			108,120.95		339,860.47
319 HUMAN SERVICES CAPITAL	104,477.27	352,390.91	121,048.23			448,479.07		129,437.34
502 EQUIP RENTAL & REVOLVING	2,844,737.05	2,721,425.13				2,661,392.75		2,904,769.43
503 RISK MANAGEMENT	185,877.79	625,516.69	50,000.00			573,381.80		288,012.68
504 CO UNEMPLOYMENT COMP	5,505.47	92,824.86				92,824.85		5,505.48
505 TECHNOLOGY SERVICES	103,074.18	604,917.27				560,366.45		147,625.00
506 1993 CENTRAL SERVICES CAP	403,278.48	0	25,000.00					428,278.48
600 STATE SCHOOL	49,091.24	12,263,003.70			12,285,786.24			26,308.70
601 STATE GENERAL	116,753.96	1,221,127.29			1,238,793.60			99,087.65
603 STATE G T E REFUND LEVY	423.29	62.99			65.96			420.32
608 FOREST PATROL	103.45	18,242.29			18,310.66			35.08
609 LEASEHOLD EXCISE	1,035.55	3,750.18			3,710.88			1,074.85
610 SOIL CONSERVATION DISTRICT	67.11	0						67.11
612 W W TIMBER TAX ACCOUNT	79.03	11,111.65						11,190.68
615 SHERIFFS DRUG INVESTIGATIVE	1090.55	4.55						1,095.10
621 ADVANCE TAX	25,355.93	13,161.09			6,147.46			32,369.56
622 SUSPENSE FUND	195,212.47	11,845.19			3,951.04			203,106.62
623 RURAL LIBRARY	3,432,617.36	1,142,927.61				902,665.78		3,672,879.19
624 TOUCHET LOWDEN MOSQUITO CONT	12,879.08	35,802.30				34,414.70		14,266.68
625 COLUMBIA MOSQUITO CONTROL	212,588.31	376,449.80				372,391.81		216,646.30
626 WW CEMETERY DISTRICT	35,115.66	19,960.80				6,631.66		48,444.80
629 VALLEY TRANSIT	3,347,070.44	5,947,238.97	316,138.26			8,771,114.43		839,333.24
630 COL CO HOSPITAL REG	572.73	54,779.98			55,050.80			301.91
631 CITY OF WALLA WALLA	71,786.72	5,221,698.79			5,251,135.90			42,349.61
632 CITY OF COLLEGE PLACE	11,450.09	1,202,642.99			1,206,323.62			7,769.46
633 CITY OF PRESCOTT	89.96	31,696.86			31,786.82			0.00
634 CITY OF WAITSBURG	4,007.65	147,041.47			149,123.99			1,925.13
635 PRESCOTT PARK & REC	30,197.84	118,078.14			200.00	102,355.65		45,720.33
636 VALLEY TRAN VEHICLE	28,206.27	1,321.07	1,710,142.48			316,138.26		1,423,531.56
637 COL CO HOSPITAL SPEC	168.17	0			0.73			167.44

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund		Beginning Cash and			Other			Other	Ending Cash and
<u>No</u>	<u>Fund Title</u>	<u>Investments</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Expenditures</u>	<u>Investments</u>
638	WAITSBURG PARK & REC	1,847.31	0						1,847.31
639	V T CAPITAL PURCH & REPAIRS	738066.2	2,851.21	1,462,898.40					2,203,815.81
640	PORT GENERAL FUND	10,754.57	1,836,796.65			1,839,865.92			7,685.30
643	CITY OF WALLA WALLA BOND	5,567.72	1,177,351.91			1,180,652.23			2,267.40
644	CITY OF CP BOND	1,432.20	225,923.84			226,813.10			542.94
647	COL CO HOSPITAL BOND	344.82	164,915.68			164,463.05			797.45
650	AUDITOR'S WARRANT CLEARING	1,317,617.17	0	56,892,265.22		56,767,941.76			1,441,940.63
660	WALLULA WATER DIST 1	47,216.33	67,348.86				46,098.24		68,466.95
662	LOWER DRY CREEK FLOOD MAINT	695.07	0						695.07
663	COPPEI FLOOD CONTROL	24,554.80	100						24,654.80
664	WW WATER DIST 2 MAINT	34,703.66	23,379.88				32,757.58		25,325.96
666	W W WATER 2 '79 REVENUE BOND	107,952.09	23,379.85						131,331.94
667	W W WATER 2 79 REVE BOND RES	11,673.59	36.47						11,710.06
668	SUN HARBOR WATER 3	115,092.12	78,211.45				122,965.39		70,338.18
669	BOLLES PRESCOTT FLOOD	8,493.66	0						8,493.66
670	WALLA WALLA WATER & POWER	90.77	0						90.77
677	BURBANK WATER DIST 4	8,897.34	0						8,897.34
680	FIRE DIST 1 EXPENSE	147,168.85	84,991.14		15,590.59		82,697.74		165,052.84
681	FIRE DIST 1 RESERVE	16,900.74	46.19						16,946.93
683	FIRE DIST 2 EXPENSE	53,922.42	32,818.41		11,133.51		34,960.14		62,914.20
684	FIRE DIST 3 EXPENSE	224,478.24	170,624.06		34,665.50		149,657.03		280,110.77
685	FIRE DIST 3 RESERVE	108,737.59	995.26						109,732.85
686	FIRE DIST 4 EXPENSE	187,383.01	1,442,971.47	120,000.00	334,476.41		1,698,673.22		386,157.67
687	FIRE 4 DEBT SERVICE	292.59	635.57						928.16
688	FIRE DIST 4 RESERVE	1,709,982.55	3,126.20	525,000.00			120,000.00		2,118,108.75
689	FIRE DIST 5 EXPENSE	518,127.85	850,755.58		228,048.12		876,121.83		720,809.72
690	FIRE DIST 3 BOND	19.13	0						19.13
691	FIRE 5 DEBT SERVICE	0	0	65,089.50		65,089.50			0.00
692	FIRE DIST 5 RESERVE	798,432.96	1,708.79						800,141.75
693	FIRE DIST 6 EXPENSE	253,726.31	190,896.88	500,000.00	66,145.85		764,859.49		245,909.55
694	FIRE DIST 6 RESERVE	1,006,766.48	745.76				500,000.00		507,512.24
695	FIRE DIST 7 EXPENSE	70,806.74	52,734.36		12,458.73		45,764.01		90,235.82
696	FIRE DIST 7 RESERVE	32,492.01	297.41						32,789.42
697	FIRE DIST 8 EXPENSE	124,668.41	106,921.97		30,017.01		160,093.45		101,513.94
698	FIRE DIST 8 RESERVE	189.58	0						189.58
710	IRRIGATION DIST 2 MAINT	3,046.51	11,907.01				12,956.14		1,997.38
711	IRRIGATION DIST 3 MAINT	14,286.94	19,272.49				24,924.95		8,634.48
712	IRRIGATION DIST 3 CONST	3077.96	11.12						3,089.08
713	IRRIGATION DIST 4 MAINT	53,694.81	140,016.56				80,898.91		112,812.46

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
No Fund Title								
714 IRRIGATION DIST 4 CONST	68.97	0						68.97
715 IRRIGATION DIST 4 BOND	24.16	940.4	7,115.00		8,050.00			29.56
716 IRRIGATIONS DIST 4 BOND RES	1084.07	4.61						1,088.68
717 IRRIGATION DIST 5 MAINT	21,373.32	36,977.73				36,209.38		22,141.67
718 IRRIGATION DIST 6 MAINT	20,676.44	28,842.15				28,497.69		21,020.90
719 IRRIGATION DIST 7 MAINT	665.21	3,304.96				3,555.91		414.26
720 IRRIGATION DIST 8 MAINT	108,186.99	68,094.02				30,032.89		146,248.12
721 IRRIGATION DIST 9 MAINT	31,143.50	30,568.93	7,500.00			36,136.96		33,075.47
722 IRRIGATION DIST 9 CONST	19,207.67	2,616.59				7,500.00		14,324.26
723 IRRIGATION DIST 9 BOND	17,772.17	34,222.17			37,191.05			14,803.29
724 IRRIGATION DIST 10 MAINT	10,728.29	20,013.39				24,554.30		6,187.38
725 IRRIGATION DIST 10 CONST	114,915.97	19,713.06				115,548.55		19,080.48
726 IRRIGATION DIST 11 MAINT	36,955.44	50,525.08				53,094.35		34,386.17
727 IRRIGATION DIST 11 CONST	62,944.12	47,727.00				20,000.00		90,671.12
728 IRRIGATION DIST 12 MAINT	37,020.57	30,395.34				49,989.48		17,426.43
729 IRRIGATION DIST 13 MAINT	86,663.77	482,290.06				267,510.23		301,443.60
731 IRRIGATION DIST 14 MAINT	359,920.09	225,868.06				134,421.84		451,366.31
732 IRRIGATION DIST 14 CONST	150.78	0						150.78
733 IRRIGATION DIST 16 MAINT	79,869.39	314.94						80,184.33
736 IRRIGATION #11 DEBT SERVICE	5,513.58	0	40,000.00		37,027.10			8,486.48
740 BLUE MOUNTAIN INS CO-OP FUND	3,177.06	0						3,177.06
741 EASTERN WA SCHOOL DENTAL	446,983.12	3,956.37			59,611.26			391,328.23
750 SCH DIST 101 GENERAL	179,153.25	726,549.60			761,092.80			144,610.05
753 SCH DIST 101 TRANSP VEHICLE	114,779.57	30,994.02			99,926.09			45,847.50
760 SCH DIST 140 GENERAL	9,308,035.85	60,790,066.79			62,141,364.29	359,088.00		7,597,650.35
761 SCH DIST 140 ASB	568,418.26	724,665.93			883,566.85			409,517.34
762 SCH DIST 140 CAPITAL	1,879,829.65	896,064.80	225,000.00		2,205,219.43			795,675.02
764 SCH DIST 140 BOND	1,126,405.07	3,608,723.45	134,088.00		3,709,716.43			1,159,500.09
765 140 2000 EXPENDABLE TRUST	1,350.37	12.36						1,362.73
766 SCH DIST 140 TRANS VEHICLE	80,495.32	257,945.27			228,386.61			110,053.98
769 SCH 140 NON EXPENDABLE TRUST	7,600.59	505.33			536.19			7,569.73
770 SCH DIST 250 GENERAL	845,991.40	8,521,501.95			8,309,414.06	39,130.77		1,018,948.52
771 SCH DIST 250 ASB	20,964.08	33,165.44			24,612.96			29,516.56
772 SCH DIST 250 CAPITAL	11,907.37	108.99						12,016.36
773 SCH DIST 250 BOND	270,256.00	603,327.66	39,130.77		720,907.47			191,806.96
774 SCH DIST 250 TRANS VEHICLE	124,657.19	65,666.22						190,323.41
780 SCH DIST 300 GENERAL	171,767.35	3,428,230.41			3,375,953.64	72,347.38		151,696.74
781 SCH DIST 300 ASB	25,060.00	98,708.59			65,432.42			58,336.17
782 SCH DIST 300 CAPITAL	948.7	8.67						957.37

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

Fund		Beginning Cash and			Other			Other	Ending Cash and
<u>No</u>	<u>Fund Title</u>	<u>Investments</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Expenditures</u>	<u>Investments</u>
783	SCH DIST 300 BOND	17,314.07	346,215.85			317,465.82			46,064.10
786	SCH DIST 300 TRANS VEHICLE	86,239.08	23,543.08	72,347.38					182,129.54
790	SCH DIST 400 GENERAL	934,672.90	8,530,545.41			8,444,404.11	24,091.67		996,722.53
791	SCH DIST 400 ASB	112,103.95	132,882.43			132,550.73			112,435.65
792	SCH DIST 400 CAPITAL	384,320.31	2,337,138.45			1,766,629.42			954,829.34
793	SCH DIST 400 BOND	341,612.77	1,626,424.83	24,091.67		1,642,777.40			349,351.87
796	SCH DIST 400 TRANS VEHICLE	94,102.98	71,518.15			78,073.12			87,548.01
800	SCH DIST 401 GENERAL	733,802.84	3,625,020.38			3,725,426.79	11,500.00		621,896.43
801	SCH DIST 401 ASB	143,545.87	97,247.49			84,723.63			156,069.73
804	SCH DIST 401 TRANS VEHICLE	118,212.67	31,591.35	4,000.00					153,804.02
805	SCH DIST 401 CAPITAL	58,386.41	503.35	7,500.00		18,821.42			47,568.34
806	SCH DIST 401 BOND	46,380.72	311,119.82			315,112.82			42,387.72
810	SCH DIST 402 GENERAL	376,877.51	3,578,073.07			3,487,017.87			467,932.71
811	SCH DIST 402 ASB	38,956.97	13,370.46			20,903.73			31,423.70
812	SCH DIST 402 TRANS VEHICLE	682,211.88	82,174.58						764,386.46
813	SCH DIST 402 CAPITAL	57,169.95	75,279.52			46,782.65			85,666.82
814	SCH DIST 402 BOND	121,299.50	354,520.12			351,929.32			123,890.30
830	PRESCOTT PARK & REC BOND	0.24	22.07						22.31
TOTALS		58,561,222.56	187,160,548.77	64,488,955.91	980,636.71	185,310,450.97	64,488,955.91	980,636.71	60,411,320.36

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

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	\$10,548		\$10,548	
U.S. Dept of Agriculture/ pass-through from Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$19,059		\$19,059	
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	\$209,900		\$209,900	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	\$24,535		\$24,535	2
U.S. Dept of Agriculture/ pass-through from WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C14969	\$235		\$235	2
U.S. Dept of Housing and Urban Development/ pass-through from WA St Dept of Commerce	Community Development	14.228	10-64100-010	\$73,052		\$73,052	5
	Block Grants/States	14.228	11-64100-010	\$50,507		\$50,507	5
	Program	14.228	09-64009-034	\$714,145		\$714,145	5
	Total CFDA 14.228			\$837,704		\$837,704	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA0093B0T010802		\$18,671	\$18,671	
		14.235	WA0093B0T011003		\$46,886	\$46,886	
	Total CFDA 14.235				\$65,557	\$65,557	
U.S. Dept of Justice/ pass-through from WA St DSHS	Juvenile Accountability	16.523	0663-98471-06	\$5,160		\$5,160	
	Incentive Block Grant	16.523	0663-98471-05	\$5,602		\$5,602	
	Total CFDA 16.523			\$10,762		\$10,762	
U. S. Dept of Justice/ pass-through from WA St Dept of Commerce	Crime Victim Assistance	16.575	S11-31102-532	\$9,299		\$9,299	
		16.575	S12-31102-532	\$17,779		\$17,779	
	Total CFDA 16.575			\$27,078		\$27,078	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F10-31103-163	\$14,941		\$14,941	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606	2011APBX0110		\$12,966	\$12,966	
U.S. Dept of Justice/ pass-through from WA St Dept of Commerce	Public Safety Partnership and Community Policing Grants	16.710	M08-66100-136D	\$6,955		\$6,955	
U.S. Dept of Justice	Public Safety Partnership and Community Policing Grants	16.710	2009CKWX0765		\$7,074	\$7,074	5

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, 2011

Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures			Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Dept of Justice/ pass-through from WASPC	Public Safety Partnership and Community Policing Grants	16.710	WSMI 10104	\$936		\$936	
U.S. Dept of Justice/ pass-through from Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$7,227		\$7,227	
U.S. Dept of Transportation/pass- through WA St DOT	Highway Planning and Construction	20.205	LA-5856	\$200,171		\$200,171	
		20.205	LA-7316	\$229,592		\$229,592	
		20.205	LA-7314	\$20,782		\$20,782	
		20.205	LA-05853	\$5,070		\$5,070	
		20.205	LA-6529	\$715		\$715	
		20.205	LA-6693	\$160,775		\$160,775	
		20.205	LA-7217	\$557,294		\$557,294	
		20.205	LA-6500	\$261		\$261	
		20.205	LA-7148	\$43,825		\$43,825	
		20.205	LA-7230	\$1,244,957		\$1,244,957	
		20.205	LA-7360	\$52,870		\$52,870	
		20.205	LA-7361	\$8,907		\$8,907	
		20.205	LA-7390	\$4,220		\$4,220	
		20.205	LA-7422	\$68		\$68	
		20.205	LA-7421	\$1,955		\$1,955	
		20.205	DTFH70-11-E-00066		\$9,891	\$9,891	
		20.205	DTFH70-09-E-00024		\$352,549	\$352,549	
	Total CFDA 20.205			\$2,531,462	\$362,440	\$2,893,902	
U.S. Dept of Transportation/pass- through WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E11-131	\$9,000		\$9,000	
U.S. Environmental Protection Agency/pass- through from WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C14969	\$11,835		\$11,835	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	10-1301-04	\$36,258		\$36,258	5
		84.181	12-1075	\$47,027		\$47,027	
				\$83,285		\$83,285	
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	10-1323-03	\$8,650		\$8,650	6
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Public Health Emergency Preparedness	93.069	C14969	\$35,711		\$35,711	2
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	Immunization Grants	93.268	C14969	\$19,633		\$19,633	2
		93.268	C14969	\$70,057		\$70,057	2,4
	Total CFDA 93.268			\$89,690		\$89,690	

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, 2011

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	\$3,084		\$3,084	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Promoting Safe and Stable Families	93.556	1063-94974-02	\$18,325		\$18,325	
		93.556	1063-94974-01	<u>\$12,498</u>		<u>\$12,498</u>	
	Total CFDA 93.556			\$30,823		\$30,823	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Temporary Assistance for Needy Families	93.558	1163-30123	\$179		\$179	2
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$155,805		\$155,805	
		93.563	0763-15058	\$6,055		\$6,055	
		93.563	2110-80334	<u>\$35,015</u>		<u>\$35,015</u>	
	Total CFDA 93.563			\$196,875		\$196,875	
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	ARRA - Immunization	93.712	C14969	\$20,509		\$20,509	2,6
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Medical Assistance Program	93.778	0966-53197	\$67,691		\$67,691	2
U.S. Dept of Health and Human Services/pass- through from WA St Dept of Health	National Bioterrorism Hospital Preparedness Program	93.889	C14969	\$1,974		\$1,974	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-11/12-00	\$15,269		\$15,269	
	Total CFDA 93.958	93.958	WW-MHBG-10/11-00	<u>\$52,482</u>		<u>\$52,482</u>	
				\$67,751		\$67,751	
U.S. Dept of Health and Human Services/pass- through from WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	0963-68070-04	\$67,848		\$67,848	5
		93.959	1163-27331	<u>\$55,000</u>		<u>\$55,000</u>	5
				\$122,848		\$122,848	
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	\$76,867		\$76,867	2
Executive Office of the President/pass-through from WA State Patrol	High Intensity Drug Trafficking Areas Program	95.001	C110873FED	\$9,041		\$9,041	

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, 2011

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 State Parks & Rec	Boating Safety Financial Assistance Total CFDA 97.012	97.012 97.012	LE 911-238 LE 911-430	\$9,190 \$20,388 \$29,578		\$9,190 \$20,388 \$29,578	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Hazard Mitigation Grant	97.039	E10-015	\$1,473		\$1,473	
U.S. Dept of Homeland Security/pass-through from WA St Military Dept	Emergency Management Performance Grants Total CFDA 97.042	97.042 97.042	E10-271 E12-072	\$26,608 \$5,602 \$32,210		\$26,608 \$5,602 \$32,210	
U.S. Dept of Homeland Security/pass-through from WA St Emer Mgt Dept	Homeland Security Grant Program Total CFDA 97.067	97.067 97.067 97.067 97.067 97.067 97.067	E10-183 E10-180 E11-127 K698 E11-129 OFM K862	\$33,000 \$47,520 \$36,041 \$4,116 \$10,464 \$1,059 \$132,200		\$33,000 \$47,520 \$36,041 \$4,116 \$10,464 \$1,059 \$132,200	5
TOTAL FEDERAL AWARDS EXPENDED				<u>\$4,732,616</u>	<u>\$448,037</u>	<u>\$5,180,653</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, 2011

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases		<u>\$81,078</u>
 WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$77,004
Child Support Enforcement	2110-80334	\$6,351
Bill 3900 Impact Funds	1063-94526	\$10,372
Bill 3900 Impact Funds	1163-33523	\$10,711
Diagnostic Evaluations	1063-94526	\$4,760
Diagnostic Evaluations	1063-94526	\$3,910
CJAA	1163-33523	\$1,565
CJAA	1063-94526	\$1,189
CDDA	1063-94526	\$21,840
CDDA	1163-33523	\$12,112
CJS - At Risk	1063-94526	\$27,105
CJS - At Risk	1163-33523	\$29,126
SSODA	1063-94526	\$8,809
SSODA	1163-33523	\$13,307
Evidence Based Expansion	0963-66524	\$11,358
Evidence Based Expansion	1163-35684	\$10,385
Workfirst	1163-30123	\$146
Substance Abuse	0963-68070-04	\$138,709
Substance Abuse	1163-27331	\$126,006
Development Disabilities County Services	1163-35810	\$409,026
Development Disabilities County Services	0963-68116-01	<u>\$403,672</u>
Total WA Dept. of Social & Health Services		<u>\$1,327,463</u>
 WA STATE DEPT OF ECOLOGY:		
Solid Waste Enforcement Program	G0800	\$7,718
Solid Waste Enforcement Program	G1000471	\$9,474
Stormwater Capacity Grant	G1100114	\$115,149
Community Litter Cleanup Program	C1200025	<u>\$7,448</u>
Total WA State Dept. of Ecology		<u>\$139,789</u>
 WA STATE TRAFFIC COMMISSION:		
Traffic Safety/Task Force Coordinator	13ST-17	\$18,563
Traffic Safety/Task Force Coordinator	11ST-17	<u>\$17,868</u>
Total WA State Traffic Commission		<u>\$36,431</u>
 WA STATE COUNTY ROAD ARTERIAL BOARD:		
RAP - Old Milton Highway	3609-01	\$1,172,573
RAP - Gardena Bridge	3611-01	\$57,333
Arterial Preservation		<u>\$464,168</u>
Total WA State County Road Arterial Board		<u>\$1,694,074</u>
 WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA10125	\$26,063
BECCA Bill	IAA12027	\$35,581
CASA	IAA12059	\$35,796
CASA	IAA10125	<u>\$42,944</u>
Total WA State Office of Administrator of the Courts		<u>\$140,384</u>
 WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		<u>\$74,416</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, 2011

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE DEPARTMENT OF COMMERCE:		
Safe and Drug-Free Schools & Communities	M08-66100-136D	\$5,676
Homeless Management Information System	S08-46108-817	\$686
Housing and Essential Needs Grant	11-46204-533	<u>\$9,552</u>
Total WA State Department of Commerce		<u>\$15,914</u>
WA STATE DEPARTMENT OF HEALTH:		
Local Capacity Funds	C14969	\$66,488
Blue Ribbon Local Health Funds	C14969	\$62,742
Drinking Water Group A - SS State	C14969	\$1,000
Group B Workbooks	C14969	\$250
State Vaccine	C14969	\$30,024
Public Health Improvement Plan	C14969	\$1,000
Youth Tobacco Prevention	C14969	<u>\$4,473</u>
Total WA State Department of Health		<u>\$165,977</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E12-024	\$10,115
Energy Facility Site Evaluation Council	E11-026	\$11,015
Wireline & Wireless Operations	E11-174	\$132,201
Wireline & Wireless Operations	E12-036	<u>\$3,169</u>
Total WA State Military Dept.		<u>\$156,500</u>
WA STATE TRANSPORTATION IMPROVEMENT BOARD:		
Reser Road	P-E-036(P01)-1	<u>\$170,018</u>
TOTAL STATE ASSISTANCE		<u>\$4,002,044</u>
ARC:		
Parent to Parent	MOU	\$4,255
Parent to Parent DDD Funds	MOU	\$3,822
Dept of Health Funds, Regional Coordinator	MOU	<u>\$2,250</u>
Total ARC		<u>\$10,327</u>
GREATER COLUMBIA BEHAVIORAL HEALTH:		
Mental Health Services	WALLAS-09/11-00	\$2,616,610
Mental Health Services	WALLAS-11/13-00	<u>\$887,591</u>
Total Greater Columbia Behavioral Health		<u>\$3,504,201</u>
CITY OF WALLA WALLA:		
Reser Road		<u>\$294,833</u>
WASHINGTON ASSOCIATION OF SHERIFFS AND POLICE CHIEFS:		
Sex Offender Monitoring		<u>\$80,276</u>
TOTAL LOCAL ASSISTANCE		<u>\$3,889,637</u>
TOTAL STATE AND LOCAL ASSISTANCE		<u>\$7,891,681</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 \$959,893 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, 2011

(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	0	0	26,560	313,440
0501	Lowden Bridge	3,296,006	2,443,483	98,595	103,627	2,547,109	748,897
0602	Cottonwood Rd MP 0 to MP .46	1,828,941	2,054,640	0	399	2,055,039	-226,098
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	157,771	1,550,000	1,302,859	1,460,631	-465,631
0707	Sudbury Road	340,000	417	0	0	417	339,584
0802	Harvey Shaw Road	1,283,000	674,610	240,000	218,949	893,559	389,441
0901	Mill Creek Road @ Meiners	230,000	49,661	300,000	351,769	401,430	-171,430
0902	Prospect Avenue	1,600,000	60,824	40,000	91,183	152,007	1,447,993
1001	Lowden Gardena Road	302,006	222,649	13,620	11,819	234,468	67,538
1002	Fishhook Park Road	900,138	19,487	500,000	701,497	720,984	179,154
1003	Reser Road	1,273,000	107,373	1,660,000	1,966,619	2,073,991	-800,991
1004	Mill Creek Road	254,000	560	250,000	10,627	11,187	242,813
1005	Gardena Bridge	3,060,000	0	400,000	287,886	287,886	2,772,114
1006	Goble Bridge	443,000	0	60,000	37,098	37,098	405,902
1007	Corkrum Bridge	250,000	0	250,000	394,048	394,048	-144,048
1101	Peterson Bridge	50,000	0	50,000	51,772	51,772	-1,772
1102	Russell Creek Road	860,000	0	95,000	60,412	60,412	799,588
1103	Reser Road Safety	225,000	0	20,000	8,907	8,907	216,093
1104	Byrnes Road	5,000	0	5,000	1,152	1,152	3,848
1105	Whitman Drive West	4,000	0	4,000	1,211	1,211	2,789
1106	Middle Waitsburg Road	3,000	0	3,000	1,144	1,144	1,856
1107	Gose St/Wallula Rd Intersection	11,000	0	11,000	1,620	1,620	9,380
1108	School Ave/Reser Rd Intersection	65,000	0	2,000	68	68	64,932
1109	JB George Rd/Peppers Bridge Rd Int	150,000	0	5,000	1,955	1,955	148,045

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, 2011

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

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

NAME OF FIRM: Summit Law Group, PLLC
NAME OF CONSULTANT: Bruce Schroeder
BUSINESS ADDRESS: 315 Fifth Avenue South, Suite 1000, Seattle, WA 98104

January 1 thru December 31

Amount Paid To Consultant during Fiscal Year: \$5,288.24

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, 2011 through December 31, 2011.

Services Provided - Services provided are legal consultation and defense.

Certified Correct this 31st day of December, 2011 to the best of my knowledge and belief:

Signature: /s/ Perry L. Dozier

Name: Perry L. Dozier, Chairman

Title: Walla Walla County Board of Commissioners

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2011**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$679,631					
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
(one-half payment of bank loan for) Remodel of existing county-owned building at 314 West Main. Remodel created extra needed space for public facilities, i.e. County Commissioners' offices and public meeting room, conference room, and Personnel office on second floor, and a majority of the County Public Health Department offices and consulting rooms on the main floor. Reference: Walla Walla County Resolution 09 282	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$2,684,997	\$179,095 (county's monies)		10