

Auditor's Annual Report

*For the Year Ending
December 31, 2008*



*Clallam County
Port Angeles, Washington
MCAG No. 0099*

Annual Report

Clallam County, Washington - Third Class

Patricia Rosand, County Auditor

MCAG No. 0099

Statements C-4 and C-5, Notes to the Financial Statement, and Schedules 04 through 20

Submitted pursuant to RCW 43.09.230

to the

State Auditor's Office

For the Calendar Year Ended December 31, 2008

Certified correct this 11th day of May, 2009 to the best of my knowledge and belief:

Signature 
Patricia Rosand, County Auditor

Prepared by:

Stanton Creasey CPA, Chief Accountant

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Clallam County HOME PAGE www.wa.gov/clallam

*Officers of Clallam County Washington
As of December 31, 2008*

Elected Officials

<i>Assessor</i>	<i>Pam Rushton</i>
<i>Auditor</i>	<i>Patricia Rosand</i>
<i>Commissioner: District 1</i>	<i>Stephen Tharinger</i>
<i>Commissioner: District 2</i>	<i>Michael Chapman</i>
<i>Commissioner: District 3</i>	<i>Howard "Mike" Doherty, Jr.</i>
<i>Community Development Director</i>	<i>John Miller</i>
<i>Superior Court I Judge</i>	<i>George Wood</i>
<i>Superior Court II Judge</i>	<i>Ken Williams</i>
<i>Superior Court III Judge</i>	<i>Brooke Taylor</i>
<i>District Court I Judge</i>	<i>Rick Porter</i>
<i>District Court II Judge</i>	<i>Eric Rohrer</i>
<i>Prosecuting Attorney</i>	<i>Deborah Kelly</i>
<i>Sheriff</i>	<i>Bill Benedict</i>
<i>Treasurer</i>	<i>Judith Scott</i>

Appointed Officials

<i>Administrator</i>	<i>Jim Jones, Jr.</i>
<i>Clerk of the Superior Court</i>	<i>Barbara Christensen</i>
<i>Cooperative Extension Agent</i>	<i>Curtis Beus</i>
<i>Family Court Commissioner</i>	<i>Brent Basden</i>
<i>Health and Human Services Director</i>	<i>Iva Burks</i>
<i>Health Officer</i>	<i>Thomas Locke</i>
<i>Information Technology Director</i>	<i>Dan Flynn</i>
<i>Juvenile Services Director</i>	<i>Pete Peterson</i>
<i>Personnel and Risk Management Director</i>	<i>Marjorie Upham</i>
<i>Public Works Department</i>	<i>Craig Jacobs</i>

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Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 00100 General Fund		Fund Number and Name 10101 Roads Fund	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 8,719,500	\$12,451,290	\$ 5,520,791	\$ 9,235,081
Revenues and Other Sources				
310 Taxes	13,497,875	13,652,359	6,167,516	6,237,726
320 Licenses and Permits	938,000	742,370	50,000	57,855
330 Intergovernmental	5,227,723	4,985,080	17,279,903	10,907,168
340 Charges for Goods and Services	3,668,227	3,066,428	117,225	197,029
350 Fines and Penalties	959,191	837,746	-	-
360 Miscellaneous	4,267,992	4,192,682	148,793	188,941
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	315,200	3,243,208	1,334,980	2,523,024
Total Revenues and other Financing Sources	28,874,208	30,719,873	25,098,417	20,111,743
Total Resources	37,593,708	43,171,163	30,619,208	29,346,824
Operating Expenditures				
510 General Government	13,589,658	12,382,719	248,261	187,755
520 Public Safety	10,876,321	10,387,561	652,972	596,950
530 Physical Environment	1,367,156	1,189,257	55,577	44,182
540 Transportation	-	-	8,051,547	7,581,739
550 Economic Environment	2,121,769	1,808,843	7,087	6,949
560 Mental and Physical Health	1,150,143	1,011,211	-	-
570 Culture and Recreation	1,437,300	1,390,273	-	-
Total Operating Expenditures	30,542,346	28,169,863	9,015,444	8,417,575
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	627,529	193,419	17,840,302	10,737,637
Total Expenditures	31,169,875	28,363,282	26,855,746	19,155,211
597-599 Other Financing Uses	1,743,874	1,738,049	97,653	93,555
Total Expenditures and Other Financing Uses	32,913,749	30,101,331	26,953,399	19,248,766
Excess (Deficit) of Resources Over Uses	4,679,959	13,069,832	3,665,809	10,098,058
380 Nonrevenues	-	-	21,831	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 4,679,959	\$13,069,832	\$ 3,687,640	\$10,098,058

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 11008 OPNET Drug		Fund Number and Name 11061 Nine-One-One	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 152,040	\$ 168,709	\$ 144,001	\$ 214,055
Revenues and Other Sources				
310 Taxes	-	-	490,000	476,869
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	220,513	196,074	45,000	36,857
340 Charges for Goods and Services	-	-	-	-
350 Fines and Penalties	65,000	129,138	-	-
360 Miscellaneous	410,000	21,755	10,000	4,399
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	200,000	200,000	-	-
Total Revenues and other Financing Sources	895,513	546,967	545,000	518,125
Total Resources	1,047,553	715,676	689,001	732,180
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	687,540	568,993	562,500	560,607
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	687,540	568,993	562,500	560,607
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	687,540	568,993	562,500	560,607
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	687,540	568,993	562,500	560,607
Excess (Deficit) of Resources Over Uses	360,013	146,683	126,501	171,573
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 360,013</u>	<u>\$ 146,683</u>	<u>\$ 126,501</u>	<u>\$ 171,573</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 11301 Health & Human Svcs		Fund Number and Name 11321 Alcohol/Drug Abuse	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 761,731	\$ 735,962	\$ 190,267	\$ 265,227
Revenues and Other Sources				
310 Taxes	-	1,310	-	-
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	997,868	970,103	1,272,404	1,019,801
340 Charges for Goods and Services	213,998	283,780	19,248	25,825
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	2,000	6,454	6,000	7,455
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	491,000	491,000	12,000	12,000
Total Revenues and other Financing Sources	1,704,866	1,752,647	1,309,652	1,065,081
Total Resources	2,466,597	2,488,609	1,499,919	1,330,308
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	2,001,659	1,794,820	1,438,597	1,225,194
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	2,001,659	1,794,820	1,438,597	1,225,194
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	2,001,659	1,794,820	1,438,597	1,225,194
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	2,001,659	1,794,820	1,438,597	1,225,194
Excess (Deficit) of Resources Over Uses	464,938	693,789	61,322	105,114
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 464,938	\$ 693,789	\$ 61,322	\$ 105,114

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 11322 Homeless Task Force		Fund Number and Name 11323 Chemical Dependency	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 256,663	\$ 305,790	\$ 1,073,882	\$ 1,459,349
Revenues and Other Sources				
310 Taxes	-	-	1,000,000	1,041,476
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	626,267	509,988	100,000	97,488
340 Charges for Goods and Services	300,000	181,389	-	-
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	-	-	-	-
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	-	-
Total Revenues and other Financing Sources	926,267	691,377	1,100,000	1,138,964
Total Resources	1,182,930	997,167	2,173,882	2,598,313
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	1,125,934	755,379	1,863,677	716,076
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	1,125,934	755,379	1,863,677	716,076
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	1,125,934	755,379	1,863,677	716,076
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	1,125,934	755,379	1,863,677	716,076
Excess (Deficit) of Resources Over Uses	56,996	241,788	310,205	1,882,237
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 56,996	\$ 241,788	\$ 310,205	\$ 1,882,237

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 11331 Develop Disabilities		Fund Number and Name 13501 DC 1 Probation	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 354,304	\$ 391,988	\$ 76,810	\$ 89,115
Revenues and Other Sources				
310 Taxes	150,000	203,021	-	-
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	959,972	778,273	-	-
340 Charges for Goods and Services	-	-	308,606	312,282
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	750	5,214	-	2,716
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	5,000	35,018	-	-
Total Revenues and other Financing Sources	1,115,722	1,021,526	308,606	314,998
Total Resources	1,470,026	1,413,514	385,416	404,113
Operating Expenditures				
510 General Government	-	-	339,019	243,183
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	1,021,771	931,922	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	1,021,771	931,922	339,019	243,183
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	1,021,771	931,922	339,019	243,183
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	1,021,771	931,922	339,019	243,183
Excess (Deficit) of Resources Over Uses	448,255	481,592	46,397	160,930
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 448,255</u>	<u>\$ 481,592</u>	<u>\$ 46,397</u>	<u>\$ 160,930</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 19911 Criminal Justice		Fund Number and Name 19912 Local Criminal Justice	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 649,552	\$ 727,595	\$ 372,103	\$ 511,610
Revenues and Other Sources				
310 Taxes	-	-	710,000	664,833
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	410,000	442,459	19,000	20,976
340 Charges for Goods and Services	-	-	-	-
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	-	-	-	-
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	-	-
Total Revenues and other Financing Sources	410,000	442,459	729,000	685,809
Total Resources	1,059,552	1,170,054	1,101,103	1,197,419
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	-	-	-	-
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	-	-	-	-
597-599 Other Financing Uses	975,000	975,000	700,000	700,000
Total Expenditures and Other Financing Uses	975,000	975,000	700,000	700,000
Excess (Deficit) of Resources Over Uses	84,552	195,054	401,103	497,419
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 84,552	\$ 195,054	\$ 401,103	\$ 497,419

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 19925 Hotel Motel Tax		Fund Number and Name 19941 Opportunity	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 219,734	\$ 290,027	\$ 301,383	\$ 321,935
Revenues and Other Sources				
310 Taxes	-	-	800,000	944,458
320 Licenses and Permits	300,000	355,152	-	-
330 Intergovernmental	-	-	-	-
340 Charges for Goods and Services	-	-	-	37,686
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	-	-	47,500	40,484
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	-	-
Total Revenues and other Financing Sources	300,000	355,152	847,500	1,022,628
Total Resources	519,734	645,179	1,148,883	1,344,563
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	405,040	365,571	32,500	26,100
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	405,040	365,571	32,500	26,100
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	405,040	365,571	32,500	26,100
597-599 Other Financing Uses	-	-	180,000	180,000
Total Expenditures and Other Financing Uses	405,040	365,571	212,500	206,100
Excess (Deficit) of Resources Over Uses	114,694	279,608	936,383	1,138,463
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 114,694</u>	<u>\$ 279,608</u>	<u>\$ 936,383</u>	<u>\$ 1,138,463</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 19991 Emergency Comm		Fund Number and Name 30101 REET	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 277,024	\$ 530,575	\$ 2,557,769	\$ 2,682,078
Revenues and Other Sources				
310 Taxes	1,000,000	1,041,870	800,000	458,091
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	-	-	30,000	2,000
340 Charges for Goods and Services	-	-	-	-
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	10,000	16,670	-	4,278
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	-	-
Total Revenues and other Financing Sources	1,010,000	1,058,540	830,000	464,369
Total Resources	1,287,024	1,589,115	3,387,769	3,146,447
Operating Expenditures				
510 General Government	-	-	-	28
520 Public Safety	1,235,790	1,141,152	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	1,235,790	1,141,152	-	28
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	1,675,000	977,115
Total Expenditures	1,235,790	1,141,152	1,675,000	977,143
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	1,235,790	1,141,152	1,675,000	977,143
Excess (Deficit) of Resources Over Uses	51,234	447,963	1,712,769	2,169,304
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 51,234	\$ 447,963	\$ 1,712,769	\$ 2,169,304

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 30201 REET II		Fund Number and Name 30502 East UGA Sewer	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 2,383,243	\$ 2,386,781	\$ 250,000	\$ 1,464,762
Revenues and Other Sources				
310 Taxes	770,000	452,243	-	-
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	-	-	-	-
340 Charges for Goods and Services	-	-	-	-
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	-	-	-	-
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	750,000	750,000
Total Revenues and other Financing Sources	770,000	452,243	750,000	750,000
Total Resources	3,153,243	2,839,024	1,000,000	2,214,762
Operating Expenditures				
510 General Government	-	-	-	-
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	-	-	-	-
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	1,050,000	-	2,214,762	1,750,144
Total Expenditures	1,050,000	-	2,214,762	1,750,144
597-599 Other Financing Uses	675,000	675,000	-	-
Total Expenditures and Other Financing Uses	1,725,000	675,000	2,214,762	1,750,144
Excess (Deficit) of Resources Over Uses	1,428,243	2,164,024	(1,214,762)	464,618
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 1,428,243	\$ 2,164,024	\$ (1,214,762)	\$ 464,618

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 41401 Clallam Bay Sewer		Fund Number and Name 50301 Equipment Revolving	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ (160,913)	\$ 193,201	\$ 3,147,399	\$ 2,355,369
Revenues and Other Sources				
310 Taxes	-	-	-	-
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	37,393	37,708	15,245	15,245
340 Charges for Goods and Services	253,100	24,114	451,320	355,502
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	6,100	251,304	2,545,181	2,482,323
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	263,006	294,223
Total Revenues and other Financing Sources	296,593	313,126	3,274,752	3,147,293
Total Resources	135,680	506,327	6,422,151	5,502,662
Operating Expenditures				
510 General Government	-	-	51,341	46,128
520 Public Safety	-	-	-	-
530 Physical Environment	297,675	278,451	-	-
540 Transportation	-	-	2,449,058	2,258,192
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	297,675	278,451	2,500,399	2,304,320
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	31,000	-	858,553	731,337
Total Expenditures	328,675	278,451	3,358,952	3,035,657
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	328,675	278,451	3,358,952	3,035,657
Excess (Deficit) of Resources Over Uses	(192,995)	227,876	3,063,199	2,467,005
380 Nonrevenues	-	-	407	165
580 Nonexpenditures	-	-	400	-
Ending Net Cash and Investments	<u>\$ (192,995)</u>	<u>\$ 227,876</u>	<u>\$ 3,063,206</u>	<u>\$ 2,467,170</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

BARS Code	Fund Number and Name 50401 Risk Management		Fund Number and Name 50501 Worker Comp Claims	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 570,602	\$ 746,317	\$ 521,627	\$ 419,057
Revenues and Other Sources				
310 Taxes	-	-	-	-
320 Licenses and Permits	-	-	-	-
330 Intergovernmental	-	-	-	-
340 Charges for Goods and Services	200	1,100	-	-
350 Fines and Penalties	-	-	-	-
360 Miscellaneous	1,175,822	1,175,822	398,111	411,075
370 Capital Contributions	-	-	-	-
390 Other Financing Sources	-	-	-	-
Total Revenues and other Financing Sources	1,176,022	1,176,922	398,111	411,075
Total Resources	1,746,624	1,923,239	919,738	830,132
Operating Expenditures				
510 General Government	1,345,822	1,075,433	793,991	751,705
520 Public Safety	-	-	-	-
530 Physical Environment	-	-	-	-
540 Transportation	-	-	-	-
550 Economic Environment	-	-	-	-
560 Mental and Physical Health	-	-	-	-
570 Culture and Recreation	-	-	-	-
Total Operating Expenditures	1,345,822	1,075,433	793,991	751,705
591-593 Debt Service	-	-	-	-
594-595 Capital Outlay	-	-	-	-
Total Expenditures	1,345,822	1,075,433	793,991	751,705
597-599 Other Financing Uses	-	-	-	-
Total Expenditures and Other Financing Uses	1,345,822	1,075,433	793,991	751,705
Excess (Deficit) of Resources Over Uses	400,802	847,806	125,747	78,427
380 Nonrevenues	-	-	-	-
580 Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ 400,802	\$ 847,806	\$ 125,747	\$ 78,427

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	10135 Flood Control		11002 Honor Guard	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 18,696	\$ 22,509	\$ 3,677	\$ 3,787
Revenues and Other Financing Sources	5,750	5,581	12,500	55
Total Resources	<u>24,446</u>	<u>28,090</u>	<u>16,177</u>	<u>3,842</u>
Expenditures and Other Financing Uses	11,652	8,579	12,500	
Excess (Deficit) of Resources Over Uses	<u>12,794</u>	<u>19,511</u>	<u>3,677</u>	<u>3,842</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 12,794</u>	<u>\$ 19,511</u>	<u>\$ 3,677</u>	<u>\$ 3,842</u>

	11003 Boating		11007 Office Drug	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 62,687	\$ 59,098	\$ 136,837	\$ 141,485
Revenues and Other Financing Sources	85,852	58,047	20,000	262
Total Resources	<u>148,539</u>	<u>117,145</u>	<u>156,837</u>	<u>141,747</u>
Expenditures and Other Financing Uses	85,789	69,491	58,075	13,686
Excess (Deficit) of Resources Over Uses	<u>62,750</u>	<u>47,654</u>	<u>98,762</u>	<u>128,061</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 62,750</u>	<u>\$ 47,654</u>	<u>\$ 98,762</u>	<u>\$ 128,061</u>

	11015 Sheriff Equipment		11065 Opscan Ops	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 125,298	\$ 161,386	\$ 190,000	\$ 81,494
Revenues and Other Financing Sources	39,500	43,082	200,000	144,209
Total Resources	<u>164,798</u>	<u>204,468</u>	<u>390,000</u>	<u>225,703</u>
Expenditures and Other Financing Uses	132,233	39,298	270,317	91,145
Excess (Deficit) of Resources Over Uses	<u>32,565</u>	<u>165,170</u>	<u>119,683</u>	<u>134,558</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 32,565</u>	<u>\$ 165,170</u>	<u>\$ 119,683</u>	<u>\$ 134,558</u>

	11066 PSIC Grant		11081 Interoperability	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ -	\$ -	\$ 4,137	\$ 59,532
Revenues and Other Financing Sources	834,000	70,440	326,454	196,033
Total Resources	<u>834,000</u>	<u>70,440</u>	<u>330,591</u>	<u>255,565</u>
Expenditures and Other Financing Uses	834,000	54,557	296,217	255,565
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>15,883</u>	<u>34,374</u>	<u>-</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 15,883</u>	<u>\$ 34,374</u>	<u>\$ -</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	11324 Affordable Housing		11401 Law Library	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 154,312	\$ 251,965	\$ -	\$ 15,422
Revenues and Other Financing Sources	100,000	78,580	21,910	26,481
Total Resources	<u>254,312</u>	<u>330,545</u>	<u>21,910</u>	<u>41,903</u>
Expenditures and Other Financing Uses	150,000	127,023	21,910	21,575
Excess (Deficit) of Resources Over Uses	104,312	203,522	-	20,328
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 104,312</u>	<u>\$ 203,522</u>	<u>\$ -</u>	<u>\$ 20,328</u>

	11701 Crime Victim Local		11901 Racketeering	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 193,129	\$ 225,654	\$ 81,212	\$ 33,378
Revenues and Other Financing Sources	48,200	76,366	13,000	840
Total Resources	<u>241,329</u>	<u>302,020</u>	<u>94,212</u>	<u>34,218</u>
Expenditures and Other Financing Uses	82,334	77,922	80,310	33,250
Excess (Deficit) of Resources Over Uses	158,995	224,098	13,902	968
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 158,995</u>	<u>\$ 224,098</u>	<u>\$ 13,902</u>	<u>\$ 968</u>

	12101 Water Quality		12105 Shoreline	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 61,092	\$ 51,481	\$ 15,534	\$ 15,731
Revenues and Other Financing Sources	5,345	2,528	700	414
Total Resources	<u>66,437</u>	<u>54,009</u>	<u>16,234</u>	<u>16,145</u>
Expenditures and Other Financing Uses	-	-	-	-
Excess (Deficit) of Resources Over Uses	66,437	54,009	16,234	16,145
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 66,437</u>	<u>\$ 54,009</u>	<u>\$ 16,234</u>	<u>\$ 16,145</u>

	12108 Shoreline Block		12201 Treasurer's O & M	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 101,599	\$ 121,423	\$ 88,786	\$ 126,404
Revenues and Other Financing Sources			32,000	23,397
Total Resources	<u>101,599</u>	<u>121,423</u>	<u>120,786</u>	<u>149,801</u>
Expenditures and Other Financing Uses	75,000	110	54,889	14,334
Excess (Deficit) of Resources Over Uses	26,599	121,313	65,897	135,467
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 26,599</u>	<u>\$ 121,313</u>	<u>\$ 65,897</u>	<u>\$ 135,467</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	12231 REET Technology		12241 Land Assessment	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 44,195	\$ 107,870	\$ 16,729	\$ 10,072
Revenues and Other Financing Sources	25,000	23,948	9,900	11,380
Total Resources	<u>69,195</u>	<u>131,818</u>	<u>26,629</u>	<u>21,452</u>
Expenditures and Other Financing Uses	-	-	11,000	7,670
Excess (Deficit) of Resources Over Uses	<u>69,195</u>	<u>131,818</u>	<u>15,629</u>	<u>13,782</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 69,195</u>	<u>\$ 131,818</u>	<u>\$ 15,629</u>	<u>\$ 13,782</u>

	12401 Doc Preservation		12901 Drug Court	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 338,871	\$ 349,319	\$ 7,124	\$ 8,462
Revenues and Other Financing Sources	122,000	131,083	29,000	36,643
Total Resources	<u>460,871</u>	<u>480,402</u>	<u>36,124</u>	<u>45,105</u>
Expenditures and Other Financing Uses	89,179	50,985	36,642	32,903
Excess (Deficit) of Resources Over Uses	<u>371,692</u>	<u>429,417</u>	<u>(518)</u>	<u>12,202</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 371,692</u>	<u>\$ 429,417</u>	<u>\$ (518)</u>	<u>\$ 12,202</u>

	12905 Dispute Center		12911 Court Facilitator	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ -	\$ 1,320	\$ -	\$ 620
Revenues and Other Financing Sources	17,400	13,875	13,000	8,734
Total Resources	<u>17,400</u>	<u>15,195</u>	<u>13,000</u>	<u>9,354</u>
Expenditures and Other Financing Uses	17,400	14,470	13,000	8,776
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>725</u>	<u>-</u>	<u>578</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 725</u>	<u>\$ -</u>	<u>\$ 578</u>

	13001 Noxious Weed		13051 LMD #2	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 83,723	\$ 83,996	\$ 17,500	\$ 27,290
Revenues and Other Financing Sources	246,235	208,010	17,500	19,138
Total Resources	<u>329,958</u>	<u>292,006</u>	<u>35,000</u>	<u>46,428</u>
Expenditures and Other Financing Uses	255,639	182,784	18,222	15,978
Excess (Deficit) of Resources Over Uses	<u>74,319</u>	<u>109,222</u>	<u>16,778</u>	<u>30,450</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 74,319</u>	<u>\$ 109,222</u>	<u>\$ 16,778</u>	<u>\$ 30,450</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	13511 Probation DCII	
	Budget	Actual
Beginning Net Cash and Investments	\$ 15,652	\$ 15,507
Revenues and Other Financing Sources	4,000	3,773
Total Resources	<u>19,652</u>	<u>19,280</u>
Expenditures and Other Financing Uses	2,193	1,319
Excess (Deficit) of Resources Over Uses	<u>17,459</u>	<u>17,961</u>
Nonrevenues	-	-
Nonexpenditures	-	-
Ending Net Cash and Investments	<u><u>\$ 17,459</u></u>	<u><u>\$ 17,961</u></u>

	19913 Court Improvements		19914 Veterans	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 39,416	\$ 54,817	\$ 266,691	\$ 282,790
Revenues and Other Financing Sources	18,000	41,006	87,000	108,275
Total Resources	<u>57,416</u>	<u>95,823</u>	<u>353,691</u>	<u>391,065</u>
Expenditures and Other Financing Uses	50,000	50,000	107,333	93,620
Excess (Deficit) of Resources Over Uses	<u>7,416</u>	<u>45,823</u>	<u>246,358</u>	<u>297,445</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u><u>\$ 7,416</u></u>	<u><u>\$ 45,823</u></u>	<u><u>\$ 246,358</u></u>	<u><u>\$ 297,445</u></u>

	19915 Federal Forest		19981 Community Revital	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 299,908	\$ 276,947	\$ 48,643	\$ 48,643
Revenues and Other Financing Sources		1,184	-	-
Total Resources	<u>299,908</u>	<u>278,131</u>	<u>48,643</u>	<u>48,643</u>
Expenditures and Other Financing Uses	299,908	165,442	48,643	6,392
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>112,689</u>	<u>-</u>	<u>42,251</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u><u>\$ -</u></u>	<u><u>\$ 112,689</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 42,251</u></u>

	25101 RID #123		25401 RID #142	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 3,835	\$ 7,106	\$ 4,050	\$ 2,402
Revenues and Other Financing Sources	3,700	1,348	1,750	845
Total Resources	<u>7,535</u>	<u>8,454</u>	<u>5,800</u>	<u>3,247</u>
Expenditures and Other Financing Uses	3,700	3,700	4,050	2,402
Excess (Deficit) of Resources Over Uses	<u>3,835</u>	<u>4,754</u>	<u>1,750</u>	<u>845</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u><u>\$ 3,835</u></u>	<u><u>\$ 4,754</u></u>	<u><u>\$ 1,750</u></u>	<u><u>\$ 845</u></u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	25601 RID #141		25901 LMD #1	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 8,129	\$ 6,953	\$ 2,950	\$ 2,926
Revenues and Other Financing Sources	8,129	3,267	2,550	2,461
Total Resources	<u>16,258</u>	<u>10,220</u>	<u>5,500</u>	<u>5,387</u>
Expenditures and Other Financing Uses	8,129	6,953	2,950	2,926
Excess (Deficit) of Resources Over Uses	<u>8,129</u>	<u>3,267</u>	<u>2,550</u>	<u>2,461</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 8,129</u>	<u>\$ 3,267</u>	<u>\$ 2,550</u>	<u>\$ 2,461</u>

	26101 RID #138		27401 RID #149	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 1,050	\$ 838	\$ 3,231	\$ 1,614
Revenues and Other Financing Sources	1,050	134	3,231	781
Total Resources	<u>2,100</u>	<u>972</u>	<u>6,462</u>	<u>2,395</u>
Expenditures and Other Financing Uses	1,050	838	3,231	1,614
Excess (Deficit) of Resources Over Uses	<u>1,050</u>	<u>134</u>	<u>3,231</u>	<u>781</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 1,050</u>	<u>\$ 134</u>	<u>\$ 3,231</u>	<u>\$ 781</u>

	29500 LID 2007-01		30501 Capital Projects	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 1,000	\$ 24,261	\$ 5,918,154	\$ 6,191,266
Revenues and Other Financing Sources	90,000	90,000	-	-
Total Resources	<u>91,000</u>	<u>114,261</u>	<u>5,918,154</u>	<u>6,191,266</u>
Expenditures and Other Financing Uses	90,000	4,718	3,349,345	1,937,545
Excess (Deficit) of Resources Over Uses	<u>1,000</u>	<u>109,543</u>	<u>2,568,809</u>	<u>4,253,721</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 1,000</u>	<u>\$ 109,543</u>	<u>\$ 2,568,809</u>	<u>\$ 4,253,721</u>

	30601 Dungeness Estuary		30701 Capital Projects IT	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ -	\$ 434	\$ 1,801,716	\$ 1,520,354
Revenues and Other Financing Sources	-	-	100	-
Total Resources	<u>-</u>	<u>434</u>	<u>1,801,816</u>	<u>1,520,354</u>
Expenditures and Other Financing Uses	-	-	591,333	149,498
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>434</u>	<u>1,210,483</u>	<u>1,370,856</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 434</u>	<u>\$ 1,210,483</u>	<u>\$ 1,370,856</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	40201 Solid Waste		41501 Sewer Capital	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 30,444	\$ (4,718)	\$ 238,551	\$ 249,119
Revenues and Other Financing Sources	46,894	41,655	49,148	59,265
Total Resources	<u>77,338</u>	<u>36,937</u>	<u>287,699</u>	<u>308,384</u>
Expenditures and Other Financing Uses	39,234	23,924	31,000	-
Excess (Deficit) of Resources Over Uses	<u>38,104</u>	<u>13,013</u>	<u>256,699</u>	<u>308,384</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 38,104</u>	<u>\$ 13,013</u>	<u>\$ 256,699</u>	<u>\$ 308,384</u>

	50601 EE Health Care		62400 Unclaimed Warrants	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$ 330,304	\$ 34,115	\$ -	\$ -
Revenues and Other Financing Sources	26,925	27,086	-	26,796
Total Resources	<u>357,229</u>	<u>61,201</u>	<u>-</u>	<u>26,796</u>
Expenditures and Other Financing Uses	46,925	24,586	-	5,450
Excess (Deficit) of Resources Over Uses	<u>310,304</u>	<u>36,615</u>	<u>-</u>	<u>21,346</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ 310,304</u>	<u>\$ 36,615</u>	<u>\$ -</u>	<u>\$ 21,346</u>

	62501 WC Trust		62511 Risk Reserve	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 1,369,468		\$ 1,343,000
Revenues and Other Financing Sources				
Total Resources	<u>-</u>	<u>1,369,468</u>	<u>-</u>	<u>1,343,000</u>
Expenditures and Other Financing Uses	-	-	-	-
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>1,369,468</u>	<u>-</u>	<u>1,343,000</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 1,369,468</u>	<u>\$ -</u>	<u>\$ 1,343,000</u>

	62901 RID Guaranty		63301 Inmate Commissary	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 16,051		\$ 151,503
Revenues and Other Financing Sources		4,164		44,994
Total Resources	<u>-</u>	<u>20,215</u>	<u>-</u>	<u>196,497</u>
Expenditures and Other Financing Uses	-	-	-	39,762
Excess (Deficit) of Resources Over Uses	<u>-</u>	<u>20,215</u>	<u>-</u>	<u>156,735</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 20,215</u>	<u>\$ -</u>	<u>\$ 156,735</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	63305 Drug Suspense		69011 Deposit Fund
	Budget	Actual	Budget Actual
Beginning Net Cash and Investments		\$ 42,518	\$ 400
Revenues and Other Financing Sources		(25,465)	(200)
Total Resources	-	17,053	- 200
Expenditures and Other Financing Uses	-	-	- -
Excess (Deficit) of Resources Over Uses	-	17,053	- 200
Nonrevenues	-	-	- -
Nonexpenditures	-	-	- -
Ending Net Cash and Investments	\$ -	\$ 17,053	\$ - \$ 200

	69021 Sale of Property		69031 Harvest Tax
	Budget	Actual	Budget Actual
Beginning Net Cash and Investments		\$ 25	\$ 250,196
Revenues and Other Financing Sources		50,758	102,860
Total Resources	-	50,783	- 353,056
Expenditures and Other Financing Uses	-	-	- -
Excess (Deficit) of Resources Over Uses	-	50,783	- 353,056
Nonrevenues	-	-	- -
Nonexpenditures	-	-	- -
Ending Net Cash and Investments	\$ -	\$ 50,783	\$ - \$ 353,056

	69041 School REET		69051 Surplus Tax Sale
	Budget	Actual	Budget Actual
Beginning Net Cash and Investments		\$ 223,764	\$ 93,300
Revenues and Other Financing Sources		4,276,985	(92,377)
Total Resources	-	4,500,749	- 923
Expenditures and Other Financing Uses	-	4,344,703	- -
Excess (Deficit) of Resources Over Uses	-	156,046	- 923
Nonrevenues	-	-	- -
Nonexpenditures	-	-	- -
Ending Net Cash and Investments	\$ -	\$ 156,046	\$ - \$ 923

	69061 Tax Refund		69071 Advanced Tax
	Budget	Actual	Budget Actual
Beginning Net Cash and Investments		\$ 53,698	\$ 20,210
Revenues and Other Financing Sources			(1,913)
Total Resources	-	53,698	- 18,297
Expenditures and Other Financing Uses	-	-	- -
Excess (Deficit) of Resources Over Uses	-	53,698	- 18,297
Nonrevenues	-	-	- -
Nonexpenditures	-	-	- -
Ending Net Cash and Investments	\$ -	\$ 53,698	\$ - \$ 18,297

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	69081 RE Tax Suspense		69101 Doc Preservation	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 8,470		\$ 2,739
Revenues and Other Financing Sources		(507)		33,193
Total Resources	-	7,963	-	35,932
Expenditures and Other Financing Uses	-	-	-	33,814
Excess (Deficit) of Resources Over Uses	-	7,963	-	2,118
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 7,963	\$ -	\$ 2,118

	69102 State Archives		69103 Mortgage Fraud	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 2,744		\$ 297
Revenues and Other Financing Sources		65,996		3,662
Total Resources	-	68,740	-	3,959
Expenditures and Other Financing Uses	-	64,504	-	3,711
Excess (Deficit) of Resources Over Uses	-	4,236	-	248
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 4,236	\$ -	\$ 248

	69104 State Development		69105 State Housing	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 76		\$ 9,786
Revenues and Other Financing Sources		2,234		118,296
Total Resources	-	2,310	-	128,082
Expenditures and Other Financing Uses	-	2,229	-	120,554
Excess (Deficit) of Resources Over Uses	-	81	-	7,528
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 81	\$ -	\$ 7,528

	69106 District Court		69107 Fire Patrol	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 50,975		\$ 2,267
Revenues and Other Financing Sources		794,610		428,662
Total Resources	-	845,585	-	430,929
Expenditures and Other Financing Uses	-	791,934	-	427,153
Excess (Deficit) of Resources Over Uses	-	53,651	-	3,776
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 53,651	\$ -	\$ 3,776

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	69108 General Schools		69109 Juvenile Info	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 547,467		\$ 2,727
Revenues and Other Financing Sources		21,568,740		37,011
Total Resources	-	22,116,207	-	39,738
Expenditures and Other Financing Uses	-	21,602,123	-	37,523
Excess (Deficit) of Resources Over Uses	-	514,084	-	2,215
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 514,084	\$ -	\$ 2,215
	69121 Trauma Care		69122 State Marriage	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 2,306		\$ 465
Revenues and Other Financing Sources		36,505		6,492
Total Resources	-	38,811	-	6,957
Expenditures and Other Financing Uses	-	36,550	-	6,388
Excess (Deficit) of Resources Over Uses	-	2,261	-	569
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 2,261	\$ -	\$ 569
	69123 Superior Court		69124 survey	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 10,383		\$ 1,271
Revenues and Other Financing Sources		170,758		16,486
Total Resources	-	181,141	-	17,757
Expenditures and Other Financing Uses	-	169,976	-	16,567
Excess (Deficit) of Resources Over Uses	-	11,165	-	1,190
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 11,165	\$ -	\$ 1,190
	69125 Vital Statistics		69126 School Safety Zone	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 8,773		\$ 83
Revenues and Other Financing Sources		77,031		1,837
Total Resources	-	85,804	-	1,920
Expenditures and Other Financing Uses	-	78,001	-	1,856
Excess (Deficit) of Resources Over Uses	-	7,803	-	64
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 7,803	\$ -	\$ 64

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Fund Resources and Uses Arising From Cash Transactions
For the Year Ended December 31, 2008

	69700 Franchise Budget	Suspense Actual	69701 Retainage Budget	Suspense Actual
Beginning Net Cash and Investments		\$ 30,000		\$ 289,170
Revenues and Other Financing Sources		1,285		(130,797)
Total Resources	-	<u>31,285</u>	-	<u>158,373</u>
Expenditures and Other Financing Uses	-	-	-	-
Excess (Deficit) of Resources Over Uses	-	<u>31,285</u>	-	<u>158,373</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 31,285</u>	<u>\$ -</u>	<u>\$ 158,373</u>

	69702 Treasurer Budget	Suspense Actual	69703 Bruch Budget	Suspense Actual
Beginning Net Cash and Investments		\$ (2,067)		\$ 162
Revenues and Other Financing Sources		(84,075)		
Total Resources	-	<u>(86,142)</u>	-	<u>162</u>
Expenditures and Other Financing Uses	-	-	-	-
Excess (Deficit) of Resources Over Uses	-	<u>(86,142)</u>	-	<u>162</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ (86,142)</u>	<u>\$ -</u>	<u>\$ 162</u>

	69705 Western Cable Budget	Actual	69706 Heart of Hills Budget	Actual
Beginning Net Cash and Investments		\$ 13,440		\$ 16,753
Revenues and Other Financing Sources		543		887
Total Resources	-	<u>13,983</u>	-	<u>17,640</u>
Expenditures and Other Financing Uses	-	-	-	-
Excess (Deficit) of Resources Over Uses	-	<u>13,983</u>	-	<u>17,640</u>
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 13,983</u>	<u>\$ -</u>	<u>\$ 17,640</u>

	69707 Chatfield Trust Budget	Actual
Beginning Net Cash and Investments		\$ -
Revenues and Other Financing Sources		11,250
Total Resources	-	<u>11,250</u>
Expenditures and Other Financing Uses	-	-
Excess (Deficit) of Resources Over Uses	-	<u>11,250</u>
Nonrevenues	-	-
Nonexpenditures	-	-
Ending Net Cash and Investments	<u>\$ -</u>	<u>\$ 11,250</u>

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
 Fund Resources and Uses Arising From Cash Transactions
 For the Year Ended December 31, 2008

	64401 Claims		64501 Salary	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$ 3,435,793		\$ (171,872)
Revenues and Other Financing Sources		63,020,168		33,956,653
Total Resources	-	66,455,961	-	33,784,781
Expenditures and Other Financing Uses	-	64,794,758	-	33,943,796
Excess (Deficit) of Resources Over Uses	-	1,661,203	-	(159,015)
Nonrevenues	-	-	-	-
Nonexpenditures	-	-	-	-
Ending Net Cash and Investments	\$ -	\$ 1,661,203	\$ -	\$ (159,015)

The Accompanying Notes Are An Integral Part Of These Financial Statements

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clallam County reports financial activity using the revenue and expenditure classification, statements, and schedules contained in the Cash Basis Budgeting, Accounting, and Reporting System (BARS) manual. The Washington State Auditor's Office allows local governments to report on cash basis of accounting as an alternative to generally accepted accounting principles (GAAP) as described in a letter issued on July 5, 2007. Clallam County has elected to report on cash basis of accounting.

Clallam County was incorporated on April 26, 1854 and operates under State of Washington laws applicable to a Home Rule Charter County. The county is a general purpose government and provides Sheriff, Jail, Fire Marshall, Sewage Collection/Treatment, Road Maintenance, Planning and Zoning, Parks, Fair, Judicial Administration, Health and Social Services, Juvenile, and General Administrative Services.

The county's financial statements include the financial position and operating results for all funds controlled by or dependent on the county. Additionally, the financial statements include all fund accounts for which the county has a custodial or trust responsibility. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Control by the county was determined by the county's obligation to redeem the organization's deficits, and the extent to which subsidies from the county constitute a major portion of the organization's total non-grant resources. Applying these criteria, no component units were identified for presentation in the financial statements.

A. Basis of Presentation - Fund Accounting

The county accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for using a separate set of self-balancing accounts that comprise its cash and cash equivalents, fund equity, revenues and expenditures, as appropriate. The county's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

Fund types and account groups used are described as follows:

Governmental Fund Types

All governmental funds are accounted for on cash basis of accounting in which only cash, cash equivalents, and fund balances are included on their balance sheets. Governmental fund operating statements focus on measuring changes in financial position. They present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in cash and cash equivalents. The unreserved fund balance is a measure of resources immediately available for use.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

General Fund (00100)

The county's general operating fund accounts for all financial resources and transactions except those required to be accounted for in another fund.

Special Revenue Funds (10000)

Account for revenues derived from specific taxes, grants, or other sources that are designated to finance particular county activities by agreements or state statutes.

Debt Service Funds (20000)

Account for the accumulation of resources to pay principal, interest and associated general long-term debt costs.

Capital Project Funds (30000)

Account for financial resources designated for the acquisition or construction of general government capital improvements.

Proprietary Fund Types

Enterprise Funds (40000)

Enterprise Funds account for operations that provide goods or services to the general public and are supported primarily through user charges; or for which the applicable governing body has decided that periodic determination of net income is needed.

Internal Service Funds (50000)

These funds account for operations that provide goods or services to other county departments and funds or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

Assets held by the county on behalf of individuals, private organizations, other governments, and other funds are reported as Fiduciary Funds. Different categories of Fiduciary fund types are described below. The county does not necessarily have funds of each type.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

Nonexpendable Trust Funds (60100-61000)

Earn revenue on behalf of the parties for which the trust was established, but the trust principal (or corpus) must remain intact. These funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration.

Pension Trust Funds (61100-62000)

Used to account for the operations of trusts established for employee retirement benefits, and are accounted for in essentially the same manner as proprietary funds due to the need to determine periodic trust income.

Expendable Trust Funds (62100-63000)

Earn revenue and make expenditures on behalf of parties for which a trust was established. All trust income and principal (or corpus) may be disbursed in the course of its operations. Accordingly, these trusts are accounted for in essentially the same manner as governmental funds.

Agency Funds (63100-69900)

Are custodial in nature (assets equal liabilities) and do not involve operating results measurement.

B. Basis of Accounting

Basis of Accounting determines when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets or allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principals generally accepted in the United States of America.

C. Budgets and Budgetary Accounting

1. Annual appropriated budgets are adopted for governmental funds on cash basis of accounting with no significant differences between the budgetary basis and the accounting basis. The financial statements include budgetary comparisons for those funds. Budgets are adopted at the fund level, or the department level in the

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

general fund, which constitute the legal authority for expenditures at that level. Appropriations lapse at year end.

2. Procedures for Adopting the Original Budget

The county's budget procedures are per Clallam County Charter Chapter 5.16 as mandated by CCC Article IX and RCW 36.40. The steps in the budget process are as follows:

- a. The County Commissioners request preliminary budget information from the various funds and departments.
- b. The County Commissioner's office prepares the Preliminary Budget from the information received from the funds and departments.
- c. The Administrator gives recommendations to the County Commissioners that balance the budget.
- d. The County Commissioners review the budget, submit it to the public for comment through a series of public meetings, approve any necessary changes, and adopt it by resolution.

3. Amending the Budget

The County Administrator is authorized to transfer budget amounts between departments within any fund/department. However, any revisions that alter the total expenditures of the county, amount of capital purchases, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County Commissioners. Revisions within funds are allowed, but supplemental or additional appropriations must be approved by the legislative authority following public hearings. The county's budget was amended 167 times during 2008.

4. Encumbrances - The County does not employ encumbrance accounting.

D. Cash

It is the county's policy to invest all temporary cash surpluses. At December 31, 2008, the Treasurer was holding \$40,291,338 in short-term residual surplus cash investments. This amount is classified on the balance sheet as cash and equivalents in various funds. The associated investment interest is credited to the General Fund.

E. Deposits - See Note 3.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

F. Investments - See Note 3.

G. Derivatives and Similar Transactions - See Note 3.

H. Capital Assets

Assets with anticipated useful lives in excess of one year and with a purchase price of \$5,000 or more are deemed capital assets. Under cash basis of accounting they are recorded as expenditures when purchased.

I. Compensated Absences

The contracts with employees call for the accumulation of vacation and sick leave. Certain employees are eligible to be paid for compensatory time. In most cases, at termination of employment employees with required length of service may receive cash payment for all accumulated vacation up to a maximum of 400 hours and 10% of sick leave, or 20% of sick leave when retiring. The payment is based on current wages at termination. Under cash accounting, this liability is not recognized in governmental fund types before payments to employees are made.

J. Long-Term Debt - See Note 6.

K. Other Financing Sources and Uses

The county's Other Financing Sources consist of transfers-in and sales of county owned timber. Other Financing Uses consist of transfers out.

L. Risk Management - See Note 9.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related or contractual provisions in the current reporting period.

NOTE 3 - DEPOSITS AND INVESTMENTS

As required by state law, all deposits and investments of the county's funds (except as noted below) are obligations of the U. S. Government, the State Treasurer's Investment Pool, bankers' acceptances, or deposits with Washington State banks and savings and loan institutions. (Investments of nonexpendable trust funds are not subject to the preceding limitations.)

The county's deposits and investments are categorized to give an indication of the risk assumed at year-end. Category 1 includes deposits and investments that are either insured, registered or held by the county or its agent in the county's name. Category 2 includes uninsured and

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

unregistered investments that are held by the broker's or dealer's trust department or agent in the county's name. Category 3 includes uninsured and unregistered deposits and investments for which the securities are held by the broker or dealer, or its trust department or agent, but not in the county's name. Clallam County holds no deposits or investments that would qualify for either Category 2 or 3. All deposits are stated at cost, there is no material difference between cost and market value. As of December 31, 2008 the County had the following investments:

	Fair value of County investments	Fair value of investments held by County as agent	Total
Demand Deposits	\$ 3,662,589	\$ 1,046,222	\$ 4,708,811
Time Deposits	25,317,803	14,425,348	39,743,151
US Government Securities	3,116,830	888,198	4,005,028
State Investment Pool	<u>14,551,440</u>	<u>28,791,416</u>	<u>43,342,856</u>
 Total	 <u><u>\$ 46,648,662</u></u>	 <u><u>\$ 45,151,184</u></u>	 <u><u>\$ 91,799,846</u></u>

The County's deposits and certificates of deposit are entirely covered by federal deposit insurance under the FDIC or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission. All temporary investments are stated at cost plus accrued interest which approximates market.

Management intends to hold the time deposits and securities until maturity.

The county did not use, hold, or sell any derivatives or similar instruments in 2008.

In accordance with generally accepted accounting principles applicable to regulated industries, reductions in market value are not reflected on the financial statements. Similarly, gains or losses on bond swaps are deferred and amortize over the life of the replacement investment. Other gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

Proprietary fund restricted assets as of December 31, 2008 consist of the following:

	Carrying
Time Deposit	\$ 121,065
State Investment Pool	186,714
Total Investments of Restricted Assets	\$ 307,779

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

NOTE 4 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections during the month are distributed to each applicable fund at the end of the month except for the cities and state which are distributed on the 10th and 20th respectively.

Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectable because a lien attaches to the property after taxes are levied.

Property Tax Calendar	
January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed property values established for next year's levy at 100% of market.
October 31	Second installment is due.

During the year, property tax revenues are recognized when cash is collected. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The county may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to two limitations:

1. Washington State Law in RCW 84.55.010 limits the growth of regular property taxes to 1% per year, after adjustments for new construction. Referendum 47, passed in 1997, altered provisions of RCW 84.55 (formerly the 106% limit) that apply to a taxing district's highest prior lawful levy since 1985. For a taxing district with a population greater than 10,000 this referendum limits its levy capacity to an inflationary increase over its highest allowable levy since 1985, unless the district chooses to override this limitation with a finding of substantial need.
2. The Washington State Constitution limits the total regular property taxes to 1% of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1% limit.

The county's regular tax levy rate for 2008 was \$1.05232 per \$1,000 on a total assessed valuation of \$8,196,577,906 for a regular levy total of \$8,625,422. The total 2008 levy rate of \$1.08977 was comprised of four funds: Operating at \$1.05232; Veterans' Relief at \$.01125; Land Assessment at \$.00120; and Human Services at \$.02500.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

NOTE 5 – INTERTERFUND TRANSACTIONS AND BALANCES

Interfund transactions are classified as follows:

- A. Transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the county.
- B. Transfers to support the operations of other funds are recorded as “Transfers” and classified with “Other Financial Sources or Uses.”
- C. Contributions to the capital of enterprise or internal service funds, transfers between those funds and the general fixed assets account group, transfers to establish or reduce working capital in other funds, and transfers of remaining balances when funds are closed are classified as residual equity transfers and reported as direct additions to, or deductions from, fund equity.
- D. At December 31, 2007 there was a loan payable balance outstanding payable by the Road Improvement funds as a group to the Roads fund in the total of \$52,688. There were no new loans on this balance in 2008, and after payments of \$10,548 the balance at December 31, 2008 was \$42,140.

In 2008 the General Fund loaned the OPNET Drug Fund \$200,000 to fund a settlement agreement related to a property seizure. This loan is scheduled to be repaid from the proceeds of the sale of the seized property.

NOTE 6 – LONG-TERM DEBT

A. Long-Term Debt

In 2004 the Clallam County Opportunity Fund borrowed \$750,000 from the Washington State Community Economic Revitalization Board and re-loaned that amount to the Clallam Business Incubator, Inc. to aid in the Construction of the Clallam Business Incubator facilities. The County is obligated to repay the loan in installments beginning in 2008 and continuing through 2025. Interest on the loan is stated at 1%. Clallam County Incubator, Inc. is obligated to repay its loan from the County on essentially identical terms.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

B. Changes In General Long-Term Liabilities:

This table summarizes the county's debt transactions for 2008.

Category	Balance 12/31/07	Additions	Retirements	Balance 12/31/08
Compensated Absences for Governmental Activities and Business-Type Activities	\$ 2,096,876	\$ 121,978	\$ 0	\$ 2,218,854

Restricted assets in proprietary funds contain neither sinking funds nor reserves as there is no applicable debt to require these provisions.

Legal Debt Margin - The County's limitation on external long-term debt is set by state law as follows:

Purpose of Indebtedness	Remaining Capacity
General Government (No vote required)	\$ 122,948,669
General Government (With 3/5 majority vote)	\$ 204,914,448

C. Refunded Debt - The County currently has no refunded debt.

D. Capitalized Leases - The County currently has no capitalized leases in effect.

E. Conduit Debt - The County currently has no conduit debt.

NOTE 7 - PENSION PLANS

Substantially all Clallam County full-time and qualifying part-time employees participate in one of the following statewide local government retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer defined public employee retirement systems.

Historical trend and other information regarding each plan is presented in the State Department of Retirement Systems 2008 annual financial report. A copy may be obtained at the following address:

Department of Retirement Systems
Administrative Services Division
Post Office Box 48380
Olympia, WA 98504-8380

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

A. Public Employee's Retirement System (PERS) Plans I, II, and III

PERS is a cost-sharing multiple-employer defined benefit pension plan. Membership in the plan includes: elected officials; state employees; Supreme, Appeals, and Superior court employees other than judges; legislative committee employees; college and university employees not in national higher education retirement programs; district and municipal court judges; noncertified school district employees; and local government employees.

PERS contains three "plans". (As used in this context, the term "plans" refers to tiers within PERS. The actual plan is PERS.) Participants who joined the system by September 30, 1977 are Plan I members. Those joining thereafter choose either Plan II or Plan III. Retirement benefits are financed from employee and employer contributions and investment earnings. Employees vest in their own contributions immediately and in their employer's contributions after completion of five years of eligible service.

Plan I 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 percentage for the annual pension is 2% per year of service. This percentage is applied against the average yearly salary of the employee's highest two years of earnings. Retirement benefits are capped at 60%. If qualified, after reaching age 66, a cost-of-living allowance is granted based on years of service credit and is capped at 3 percent annually.

Plan II members may retire at the age of 65 with 5 years of service, or at 55 with 20 years of service, with an allowance of 2% per year of service. This percentage is applied against the average yearly salary of the employees highest five years of earnings. Plan II retirements prior to 65 are actuarially reduced. There is no cap on years of service credit and a cost-of-living allowance is granted, capped at 3% annually.

Plan III has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Plan III members become eligible for retirement if they have: at least ten years of service; or five years including twelve months that were earned after age 54; or five service credit years earned in PERS Plan II prior to June 1, 2003. Plan III retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit; and Plan III provides the same cost-of-living allowance as Plan II. The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Employee retirement Benefits Board.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

Each biennium, the State Pension Funding Council adopts Plan I employer contribution rates, Plan II employer and employee contribution rates, and Plan III employer contribution rates. Employee contribution rates for Plan I are established by legislative statute, at 6 percent, and do not vary from year to year. The employer and employee contribution rates for Plan II and the employer contribution rate for Plan III are developed by the Office of State Actuary to fully fund the Plan II and the defined benefit portion of Plan III. All employers are required to contribute at the level established by the Legislature. PERS Plan III defined contribution is a non-contributing plan for employers. Employees who participate in the defined contribution portion of PERS Plan III do not contribute to the defined benefit portion of PERS Plan III. The Employee Retirement Benefits Board sets Plan III employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.40 and 41.45 of the RCW.

The county's contribution rates, as a percentage of covered payrolls, as of December 31, 2008 were:

	PERS Plan I	PERS Plan II	PERS Plan III
Employer*	8.31%	8.31%	**8.31%
Employee	6.00%	4.15%	***

*The employer rates include the employer administration expense fees currently set at 0.19.

**Plan III defined benefit portion only.

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

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

Year	PERS Plan I	PERS Plan II	PERS Plan III
2008	\$ 141,551	\$ 958,159	\$ 144,491
2007	\$ 138,057	\$ 723,008	\$ 101,552
2006	\$ 58,096	\$ 381,066	\$ 50,687

B. Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans I and II

LEOFF is a cost-sharing multiple-employer defined benefit pension plan. Membership includes all full-time, fully compensated, local law enforcement officers and fire fighters. Retirement benefits are financed from employee and employer contributions, investment earnings, and state contributions. LEOFF is comprised solely of non-state employees.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

The LEOFF system contains two plans. Participants who joined the system by September 30, 1977, are Plan I members. Those who joined thereafter are enrolled in Plan II. Retirement benefits are vested after completion of five years of eligible service.

Plan I participants are eligible to retire with five years of service at age 50. The benefit per year of service is as follows: with a cost-of-living allowance granted, capped at 3 percent annually:

Term of Service	Percent of Final Average
20 or more years	2.0
10 but less than 20 years	1.5
5 but less than 10 years	1.0

Plan II participants are eligible to retire at the age of 50 with 20 years of service or at 53 with five years of service. Retirement benefits prior to age 55 are actuarially reduced. The benefit is 2% of average salary per year of service. The average salary is based on the highest 5-year period. There is no cap on years of service credit and a cost-of-living allowance is granted and capped at 3% annually.

Starting on July 1, 2000, Plan I employers and employees will contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State actuary to fully fund the plan. Plan II employers and employees are required to pay at the level adopted by the Department of Retirement systems in accordance with 41.45 RCW. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service cost of Plan I in accordance with the requirements of the Pension Funding Council. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.26 and 41.45 RCW.

The county's December 31, 2008 contribution rates expressed as a percentage of covered payroll were:

	LEOFF Plan I	LEOFF Plan II
Employer	.16%	5.46%
Employee	0%	8.83%

The employer rates include employer administrative expense fees currently set at 0.19%.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

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

Year	LEOFF Plan I	LEOFF Plan II
2008	\$ 30	\$ 110,160
2007	\$ 112	\$ 99,690
2006	\$ 144	\$ 88,636

C. Public Safety Employees' Retirement Systems (PSERS) Plan II

PSERS II is a cost-sharing multiple-employer defined benefit pension plan. Membership includes certain public employees whose jobs contain a high degree of physical risk to their own personal safety, but who are not eligible for LEOFF retirement. Members of PERS II and III who were employed full time by a PSERS II employer and who met PSERS II criteria could elect by September 30, 2006 to join PSERS II. Absent such election, they would remain in PERS II or III. Employees hired on or after July 1, 2006 by a PSERS employer who meet PSERS II requirements will become PSERS II members. Retirement benefits are financed from employee and employer contributions and from investment earnings.

PSERS members are eligible to retire at age 65 with five years of service or at age 60 with ten years of service. Members with 20 years of service can retire between ages 53 and 60 with benefit reductions of 3% for each year before 60. The benefit is 2% of annual salary for each credited year of service such salary calculated as the average of the 60 highest paid consecutive credited months. There is no cap on years of service credit and a cost-of-living allowance is granted and capped at 3% annually.

In 2008 required contributions to PSERS by employees and the County were 9.43% and 6.57% of employee pay, respectively.

The county's required contributions for the years ended December 31, were:

Year	PSERS Plan II
2008	\$ 70,466
2007	\$ 45,679
2006	\$ 8,605

NOTE 8 - DEFERRED COMPENSATION PLAN, RETIREMENT HEALTH SAVINGS PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is independently administered, available to all employees and permits deferring a portion of their salary until future years. The deferred

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

As of December 31, 2008, the value of the Deferred Compensation Plan & Trust was \$7,106,899.

The County also has a 401(a) Plan that has trust reserves of \$3,186,222.

In 2002 the County instituted a Retirement Health Savings Plan in which participants can make a one-time irrevocable election to divert a percentage of their salaries into individual accounts administered by an independent trustee for the purpose of paying their and their dependent's medical costs upon retirement or other separation from county employment. As of December 31, 2008 the balances of these accounts totaled \$362,321. In 2006 the administrator of the Retirement Health Savings Plan advised the County that the plan was under review by the Internal Revenue Service. In 2007 the administrator and the Internal Revenue Service reached agreement materially changing provisions of the plan that the administrator could offer to the County. In response the County elected to close its plan to new contributions as of December 31, 2007. The plan will remain active until all of its assets have been distributed to participants or their dependents under the terms of the plan.

NOTE 9 - RISK MANAGEMENT

A. Liability Risk Pool

Clallam County is a member of the Washington Counties Risk Pool ("Pool"). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed on August 18, 1988 when several counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and related administrative services. Thirty counties have belonged to the Pool at some point since its inception, and twenty eight counties were members in 2008. The Pool is overseen by the State Risk Manager and is subject to annual audit by the State Auditor.

The Pool currently carry \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for third-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. Clallam County has selected a \$100,000 deductible and purchases the additional \$5 million coverage. The initial \$10 million of coverage, less the retention (the greater of the member's

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

deductible or \$100,000), is fully reinsured. The remaining insurance, up to \$15 million, is acquired as “following form” excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal (“All Other Perils”) coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, is also available through the Pool as an individual county option. Covered property includes structures, vehicles, mobile equipment, and EDP equipment. Participants are responsible for their claims’ deductibles. The insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Clallam County participates in this property insurance with a \$5,000 deductible.

Pool member counties are required to timely submit their third-party liability claims to the Pool which are then managed by the Pool’s staff. This management includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Because the Washington State Counties Risk Pool is a cooperative program, there is joint liability among the participating members at such times as the Pool’s assets are insufficient to cover the Pool’s liabilities. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year’s member counties. As of December 31, 2008, the Pool has no reassessments receivable balance.

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

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

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

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

See Note 11 - Claims and Judgments for discussion of claims liabilities against the County as of December 31, 2008.

B. Unemployment and Workers Compensation

The county has elected to partially self insure its risk for unemployment and worker's compensation claims. The county is responsible for losses up to \$350,000 per occurrence. Losses in excess of \$350,000 are insured by private insurance companies to the specific statutory excess limit, except that losses for law enforcement and marine cases which have \$500,000 self coverage per the Jones Act.

Independent claims manager's process claims. Based on the claims managers' estimates, the county's liability for possible losses at December 31, 2008 was as follows:

Unemployment	\$ 24,311
Workers' Compensation	\$ 313,909

The county is required by the State to set aside, for protection to the Workers' Compensation Fund, \$250,000 in cash reserves. Clallam County reserves exceed that requirement.

Claims' settlements and loss expenses are accrued in the Workers' Compensation Claims and Risk Management funds for the estimated settlement value of both reported and unreported claims up to the statutory excess limit. These funds are responsible for collecting interfund premiums from insured funds and departments, for paying claims settlements and for purchasing certain insurance policies. Interfund premiums are assessed on the basis of claims experience and are reported as revenues and expenses. Unemployment insurance claims are anticipated by a budgeted expense in the General Fund.

NOTE 10 - SHORT-TERM DEBT

The County has no short term debt outstanding as of December 31, 2008.

NOTE 11 - CLAIMS AND JUDGMENTS

Clallam County is named as the defendant in several legal actions. Claims and/or costs and fees, which are reasonably possible at December 31, 2008, are estimated by the Washington Counties Risk Pool to be \$1,160,851. Reserves within the Risk Management Funds exceed this requirement. See Note 9 - Risk Management for a description of the Public Entity Risk Pool. In the opinion of county management, the county's insurance policies and self-insurance reserves are adequate to pay known and pending claims.

Clallam County
Notes to Financial Statements
For the Year Ended December 31, 2008

NOTE 12 - COMMITMENTS

None at December 31, 2008.

NOTE 13 – SEGMENT INFORMATION

The county had no reportable segments as of December 31, 2008.

NOTE 14 - JOINT VENTURES

None at December 31, 2008.

NOTE 15 – LEOFF MEDICAL COSTS

Under the terms of LEOFF I, the county pays all the medical costs of its current and retired LEOFF I employees. This totaled \$54,301 in 2008 for ten retired employees. In addition, the county paid \$60,827 in medical insurance premiums for six of these retired employees in 2008. Only LEOFF I employees are eligible for this benefit.

NOTE 16 - CLOSURE AND POSTCLOSURE CARE COST

None at December 31, 2008.

NOTE 17 - OTHER DISCLOSURES

A. Prior Period Adjustment

There were no prior period adjustments in the year ended December 31, 2008.

B. Accounting and Reporting Changes

There were no material changes in accounting principles or accounting estimates in the year ended December 31, 2008.

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
00100 General Fund		
	30800 Beginning Fund Balance	12,451,290 **
31110.00.0000	Real and Personal Property Taxes	8,559,528
31130.00.0000	Sale of Tax Title Property	196
31210.00.0000	Private Harvest Tax	193,405
31310.00.0000	Local Retail Sales and Use Tax	4,414,985
31330.00.0020	Hotel/Motel Tax	6,297
31720.00.0000	Leasehold Excise Tax	57,110
31911.00.0000	Penalties on Delinquent Taxes	148,883
31912.00.0000	Personal Property Filing Penalty	19,711
31915.00.0000	Penalty on Delinquent Taxes	8,123
31916.00.0000	Interest on Delinquent Taxes	240,887
31980.00.0000	Interest on Other Delinquent-Assessments Taxes	3,233 13,652,359 **
32191.00.0000	Franchise Fees	167,127
32210.00.0000	Building, Structures	516,883
32220.00.0000	Marriage Licenses	3,224
32220.00.0010	Marriage Licences/Family Court	9,810
32290.00.0010	Shoreline Permits	3,650
32290.00.0020	Gun Permits Licenses and Permits	41,676 742,370 **
33116.73.8010	Byrne Memorial COP Grant	3,442
33166.43.9001	EPA Targeted Watershed Project	5,511
33210.66.4010	SK Title II USDA Forest Service	4,246
33215.20.0000	Federal Payment in Lieu of Taxes	179,561
33215.60.0000	Fish and Wildlife in Lieu of Taxes	15,262
33310.55.0000	School Lunch Subsidy	29,406
33311.41.9009	MRC Year 6 Admin and Action Direct	84,121
33311.43.8001	Clallam River Habitat Agreement	31,259
33311.43.8088	Lead Entity 07-09	143,717
33311.43.8089	North Pacific Coast Lead Entity	54,447
33311.43.8199	Stream Flow Gauging Direct	26,335
33314.22.8905	CTED CDBG Housing Rehabilitation	33,394
33315.61.5082	Dungeness Estuarine Wetlands Project	15,480
33316.52.3000	Juvenile Accountability Incentive	10,000
33316.58.2020	Stop Grant 2006	44,436
33366.43.5009	Jamestown Twig Grant	39,595
33366.47.5009	Beach Project	7,003
33366.48.0000	Group A Water SS CON CON	2,500
33366.60.6009	Puget Sound Watershed Protect Directs	50,000
33384.18.6000	Com Mobilization Against Substance Abuse	19,954
33384.18.6010	Safe and Drug Free Communities	23,015
33390.40.1000	Help America Vote Act	811
33392.83.0010	Bioterrorism	521
33393.61.7000	Election Assistance for Individuals with Disabilities	7,190

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
33395.63.0000	Child Support Enforcement Reimbursement	54,326
33397.78.0015	CDDA Title 19	22,220
33397.78.0016	DASA Title 19	54,067
33397.78.0017	Drug Court Title 19	33,220
33397.83.2118	Fed Child Support Enforcement Indirect	6,050
33397.83.2119	Fed Child Support Enforcement Direct	152,257
33400.11.0000	Prosecuting Attorney Salary Reimburse	62,252
33400.40.0000	State Archives Project	17,124
33401.20.0000	Criminal Witness Fees	140
33401.20.0020	Stop Grant from OAC	1,285
33402.50.5084	Streamkeepers 2	10,000
33402.50.5110	Streamkeepers Volunteer Monitoring	1,627
33402.70.0010	Dungeness Farmland Preservation	4,265
33402.70.0106	Dungeness River Acquisition	8,259
33402.70.0107	Dungeness River Dike Setback	2,753
33402.70.0108	Elwha River Estuary Restoration	2,137
33402.70.3559	Salmon Recovery FB/Rivers End Direct	10,968
33403.10.0010	Community Litter Clean Up Agreement	36,480
33403.10.0249	Site Hazard Assessment	25,969
33403.10.0708	Aquifer Storage Indirect	364
33403.10.0709	Aquifer Storage	178,869
33403.10.3478	DOE Centennial Clean Water Indirect	66
33403.10.3479	DOE Centennial Clean Water	17,545
33403.10.4309	WRIA 19 Watershed Planning Directs	4,855
33403.10.5309	WRIA 18 Planning Unit Support	15,447
33403.10.6009	Centennial On-site System Mngmt	14,466
33403.10.7000	Water Conservation	9,812
33403.10.8000	Dungeness Bay Stormwater Grant	23,678
33403.10.8010	Dungeness River Flood Hazard Mngmt	6,380
33403.14.0049	CPG Moderate Waste	14,309
33403.14.0058	CPG Solid Waste Management Indirect	396
33403.14.0059	CPG Solid Waste Management	58,413
33403.30.0020	Farmland Preservation Tech Assistance	6,334
33403.50.0050	DUI Traffic Safety Emphasis Patrols OT	2,628
33403.50.8012	DWI Task Force	30,375
33404.20.0040	Inmate Service Inventory	1,600
33404.20.0060	Competitive GMA Planning Grant	50,000
33404.24.8032	Com Mobilization Against Substance Abuse	0
33404.60.0000	Prosecuting Attorney Child Support	14,077
33404.60.2119	State Child Support Enforcement Direct	120,649
33404.66.0011	Consolidated Juvenile Services	2,784
33404.66.0012	AOC/CASA	82,824
33404.66.0013	Becca Funding	349,735
33404.66.0014	Chemical Dependency Disposition	102,615
33404.66.0015	House Bill 3900	25,208
33404.66.0016	Community Juvenile Accountability	18,581
33404.66.0017	Secure Crisis Residential Center	323,819
33404.66.0018	Parole/Diagnosis Beds	11,970

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
33404.66.0020	Special Sex Offender Disposition	28,247
33404.66.0022	Suspended Disposition Alternative	1,820
33404.66.0023	Mental Health Disposition Alternative	80
33404.66.0024	Evidence Based Expansion	60,218
33404.91.0035	Group B Water CON CON	12,510
33404.92.0010	Public Health Services Account	3,226
33404.93.0000	Shellfish CON CON	2,988
33404.93.0040	On-site Implementation CON CON	31,692
33404.93.0050	On-site MRA CON CON	57,268
33404.99.0069	On-site Enhancement CON CON	1,855
33406.90.0010	Sex Offender Verification Program	22,610
33466.46.8010	Group A Water System	2,000
33500.91.0000	PUD Privilege Tax	365,961
33601.20.0000	County Clerks LFO Collections	7,579
33601.28.0000	Counties Public Defense Services	69,092
33602.11.0010	State Pari-Mutuel	38,316
33606.92.0000	Autopsy	35,083
33606.94.0000	Liquor Excise Tax	72,010
33606.95.0000	Liquor Board Profit	121,444
33812.00.0000	Shared Court Costs	410
33812.02.0000	City of Port Angeles	103,995
33812.03.0000	City of Sequim	60,299
33812.40.0030	Court Charges/City of Forks	29,726
33812.50.0000	Third Judge/Therapeutic Court	836
33813.00.0000	Intergovernmental City of PA	6,305
33816.00.0010	Special Purpose District Payroll	16,598
33819.00.0000	Criminal Collection Fee	16,913
33821.00.0000	Sex Offenders Register	1,056
33821.00.0010	Road Payment for Traffic Policing	295,500
33821.00.0030	Social Security Incentive	3,800
33821.11.0000	Jamestown Community Contribution	20,000
33821.12.0000	Security Details	5,750
33823.00.0000	Detention - Other County	7,124
33823.01.0000	City of Port Angeles	361,555
33823.01.0010	City of Sequim	161,965
33823.05.0000	Federal Contract	966
33823.06.0000	Other Governmental Agencies Contracts	21,541
33828.00.0010	E911 Interlocal Agreement	81,161
33831.00.0030	Code Enforcement Services	20,920
33831.10.1000	CCWF04 County Wide Monitoring	2,753
33876.02.0000	State Parks Interagency Agreement	7,500
	Intergovernmental Revenue	4,985,080 **
34121.00.0000	Auditor's Filings and Recordings	645
34121.01.0000	Zoning/Subdivisions Filings	9,535
34121.02.0000	Other Legal Instruments Filings	132,958
34122.03.0000	Civil Filing Penalty after 7/05	21,596
34122.05.0000	Antiharassment Filing after 7/05	2,346

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34123.07.0000	DV Probation Filing after 7/05	60,697
34123.08.0000	Facilitator Fee	7,916
34123.09.0000	Juvenile Emancipation	66
34123.10.0000	Unlawful Detention Filing after 7/05	299
34123.13.0000	Domestic Facilitator Filing Fee	21,265
34123.70.0000	Unlawful Detention Combo after 7/05	3,524
34123.73.0000	Counter Cross 3rd Filing after 7/05	1,547
34124.00.0000	Dispute Resolution Surcharge	760
34124.01.0000	Dispute Resolution Surcharge Small Claim	195
34128.05.0000	Other Filing Fees	84
34128.08.0000	Civil Transcripts	1,189
34128.09.0000	Small Claims after 7/05	2,338
34128.10.0000	Civil Counter Claims	37
34129.03.0000	Other Case Filings	983
34129.04.0000	Warrant Filings	6,744
34129.05.0000	Domestic Violence Facilitator Fee	3,420
34129.06.0000	Transcript Filing Fee after 7/05	875
34129.07.0000	Fee Detain Ans	367
34132.02.0000	Document Certification	137
34132.03.0000	Civil Fees	27
34132.05.0000	Writs and Garnishments after 7/05	5,090
34133.01.0000	Name Change	697
34133.02.0000	Warrant Fees	22,429
34133.03.0000	Deferred Prosecution Admin Costs	5,725
34133.04.0000	Local Crime Fee	6
34133.06.0000	IT Time Pay Fee	1,108
34134.00.0000	Certification and Certified Copies	42,289
34134.03.0000	Domestic Filing	70
34135.00.0000	Certified Copies	3,627
34137.01.0000	Warrant Fees City of Sequim	7,756
34137.02.0000	Crime Analysis Fees	71
34141.00.0020	Current Use Assessment Fee	5,850
34141.00.0030	Agriculture/Forest Land	2,250
34142.00.0015	Fire Patrol Assessment Fee Co Portion	10,618
34142.00.0020	Other Treasurer's Fees and Costs	5,320
34142.00.0030	Excise Affidavit Fees	6,900
34142.00.0031	Excise Administration Fees	75,507
34142.00.0032	Stormwater Fees	5,777
34144.00.0000	Voter Registration Fees	28,211
34145.00.0000	Election Services	217,004
34148.00.0000	DOL Revenue - Port Angeles	288,925
34148.00.0005	DOL Revenue - Sequim	86,612
34148.00.0010	DOL Revenue - Forks	27,167
34150.00.0000	Sale of Maps and Publications	3,402
34160.00.0000	Misc Copies, Microfilm, Etc	7,868
34162.00.0000	Copy Fees	117
34165.00.0000	Copy Fees	26,557
34169.00.0020	Streamkeepers Technical Assistance	25

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34170.00.0010	Sale of Firewood/Salt Creek	7,327
34170.00.0020	Sale of Firewood/Dungeness	6,977
34170.30.0000	Merchandise Sales (Fair T-Shirts)	2,188
34180.00.0010	Telephone-Noncounty	3,121
34180.00.0040	Data Processing-Noncounty	26,613
34180.00.0060	On-line Access Fees	3,200
34180.00.0100	E-911-Data Processing	14,040
34191.00.0010	Candidate Filing Fees Election	6,622
34199.00.0000	Passports	30,695
34210.00.0010	Civil Fees, Mileage and Deeds	29,033
34210.00.0030	Insurance Checks and Fingerprints	1,898
34210.00.0050	GAL Revenue	6,200
34220.00.0010	Addressing Fees	13,869
34233.00.0000	Probation	68,660
34233.03.0000	Probation Services Evaluation	267
34233.07.0000	Security of Persons after 7/05	770
34236.00.0000	Housing - Room and Board	2,347
34237.00.0000	Booking Fees	8,079
34250.00.0000	DUI Emergency Response	2,354
34270.00.0010	Juvenile Seminar Fees	640
34270.00.0015	Diversion Seminar Class	800
34270.00.0020	Diversion Intake Fees	8,965
34270.00.0025	Diversion Fees	1,758
34270.00.0030	Class Fees	560
34270.00.0035	Urine Analysis Fees	335
34270.04.0000	True Star Treatment Services	60,422
34290.01.0000	Criminal Conviction Fee DUI	1,026
34290.02.0000	Crime Conviction Fee Criminal Traffic	3,359
34290.03.0000	Crime Conviction Fee Criminal NonTraffic	2,559
34393.00.0010	Dog Tags - Humane Society	4,559
34510.04.0000	Domestic Violence Prevention Local	1,332
34581.00.0012	Land Use Permits/Approvals	28,475
34581.00.0020	Environmental Checklist Fees	9,625
34581.00.0030	Short Plat Application Fees	56,080
34583.00.0000	Commercial Plan Check	12,299
34583.00.0011	Residential Plan Check	287,975
34589.00.0000	Technical Assistance	15,383
34650.00.0020	Water Program Fees	60,740
34650.00.0030	Food Service Program Fees	149,927
34650.00.0040	On-site Program Fees	217,567
34650.00.0050	Solid Waste Program Fees	21,628
34650.00.0060	Pool Program Fees	1,145
34740.00.0010	Workers Passes	6,367
34740.00.0020	Gate Receipts	123,764
34740.00.0025	Pre-Ticket Sales	1,521
34740.00.0030	Entry Fees	182
34790.00.0020	Carnival Proceeds	47,456
34893.00.0000	Postage	17,485

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34912.00.0010	Pay or Appear Clerk	24,000
34912.00.0020	DC II Probation Officer Percent	16,365
34914.00.0010	Risk Management	99,630
34915.00.0001	Prof Services for Crime Victim Comp	11,359
34915.00.0002	Professional Services for Roads	3,505
34917.00.0020	Workers Compensation	42,214
34918.00.0000	Interfund Revenue	86,471
34918.00.0008	Interfund Revenue Indirects	12,457
34918.00.0010	Charges for Photocopying	657
34918.00.0040	Scan/Copy-Other Funds	6,689
34918.00.0051	Road Salary for Applications	59,480
34918.00.0052	Road Telephone and Scan	20,628
34923.00.0010	Meals for Juvenile Detention	19,925
34923.00.0020	Medical Reimbursement	285
34923.00.0040	Professional Services Inmate Co-pay	9,534
34923.00.0050	Chain Gang Support from Roads	100,352
34923.00.0060	Inmate Welfare - Restitution	8,157
	Charges for Services	3,066,428 **
35131.00.0000	Superior Court Criminal Filings	1,058
35131.01.0000	Criminal Filings	644
35150.00.0101	DUI Restitution	4,535
35180.00.0000	Crime Victim Penalty Assessments	666
35180.01.0000	Crime Victim Penalty Assessments	22,647
35180.02.0000	Crime Victim Penalty Assessments	67
35180.03.0000	Juvenile Crime Victim	2,472
35191.00.0000	Other Superior Court Penalties	15,321
35191.01.0000	Lab Fee Blood	3
35191.04.0000	Fines - Juvenile Offenses	1,064
35191.05.0000	Fee - Blood/Breath	39
35230.00.0000	Mandatory Insurance Costs	3,758
35240.00.0000	Boating Safety Penalties	361
35310.00.0000	Traffic Infractions before 7/03	7,956
35310.02.0000	Traffic Infraction after 7/03 to 4/07	122,288
35310.03.0000	Traffic Infractions after 5/07	353,611
35310.96.0000	Snowmobile Infractions after 5/07	92
35370.00.0000	Other Infractions before 7/03	150
35370.02.0000	Other Infractions after 7/03 to 4/07	1,329
35370.04.0000	Other Infractions after 5/07	3,934
35400.00.0000	Parking Infractions	175
35400.01.0000	Handicapped Parking	150
35520.00.0000	Driving While Intoxicated	54,455
35580.00.0000	Mandatory Traffic	2,223
35580.00.0010	Traffic School Fees	8,320
35580.00.0020	Victims Panel	9,270
35580.01.0000	Criminal Traffic	38,807
35690.00.0000	Criminal Misdemeanors	3,789
35690.00.0001	False Alarms	550

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
35690.01.0000	County Dog Violation	182
35690.04.0000	Other Non Traffic	51,653
35690.08.0000	DV Penalty Assessment after 7/05	347
35720.00.0000	Superior Court Cost Recoupment	28,927
35721.00.0000	Jury Demands	339
35722.00.0000	Criminal Witness Fees	143
35723.00.0000	Attorney Fees	30,593
35724.00.0000	Sheriff Service Costs	4,022
35730.00.0000	Costs - District Court	24,411
35731.00.0000	Jury Demand Fee	405
35733.00.0000	Public Defense Fees	35,311
35990.00.0010	Code Compliance Penalty	1,050
35990.00.0020	Bounce Back	628
	Fines and Forfeits	837,746 **
36111.00.0000	Investment Interest	2,052,714
36119.00.0000	Investment Service Fee	-382
36119.00.0001	Investment Service Fee - Intergovernment	19,972
36140.00.0000	Interest on Contracts, Notes, Accts Rec	27,769
36140.01.0000	O/M Interest Income	5,015
36140.02.0000	Superior Interest Income	6,766
36140.04.0000	Interest	6,766
36150.00.0000	Penalty and Interest on Special Assessme	1,469
36190.00.0000	Other Interest Earnings	141
36240.00.0006	Buildings and Grounds Rental Off Season	15,681
36240.00.0007	Demo Derby	2,000
36240.00.0010	Fair Vendor Space Rentals	37,354
36240.00.0020	Camping Fees - Camp David Junior	52,068
36240.00.0030	Camping Fees - Dungeness	97,338
36240.00.0040	Camping Fees - Salt Creek	173,656
36240.00.0050	Camping Fees - Pillar Point	217
36240.00.0060	Facilities Rental/Showers/Salt Creek	2,954
36240.00.0070	Facilities Rental/Showers/Dungeness	2,516
36240.00.0080	Fair Camping Fees	2,503
36240.00.0090	Reserved Parking Fees	470
36250.00.0000	DNR Other than Timber	44,728
36250.00.0020	Rentals-Long Term Vehicle Space	17,685
36250.00.0040	USFWS Lease - Dungeness	6,500
36250.00.0050	Rent Miscellaneous Facilities	54,706
36260.00.0010	Rentals / Homes	10,749
36280.00.0000	Concession Proceeds - Fair	16,502
36300.00.0010	Insurance Premiums Fred	5,944
36300.00.0020	Insurance Premiums Dan	5,944
36300.00.7290	Insurance Reimbursement	275
36690.00.0101	Indirect Costs-Roads	659,564
36690.00.0103	Indirect Costs-Alcohol/Drug Abuse	48,029
36690.00.0108	Indirect Costs-Developmental Disabilitie	19,887
36690.00.0112	Indirect Costs-Flood Control	771

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
36690.00.0113	Indirect Costs-Health and Human Services	273,857
36690.00.0114	Indirect Costs-Law Library	1,690
36690.00.0115	Indirect Costs-Sheriffs Office Drug Fund	7,575
36690.00.0117	Indirect Costs-Crime Victim Comp Local	11,686
36690.00.0118	Indirect Costs-Sheriffs OPNET Drug	28,676
36690.00.0119	Indirect Costs-Racketeering	5,250
36690.00.0122	Indirect Costs-Treasurers Operations	560
36690.00.0124	Indirect Costs-Document Preservation	5,497
36690.00.0125	Indirect Costs-Veterans Relief	3,861
36690.00.0126	Indirect Costs-Nine One One Enhanced	17,500
36690.00.0127	Indirect Costs-OPSCAN Operations	5,218
36690.00.0129	Indirect Costs-Drug Court	3,269
36690.00.0130	Indirect Costs-Noxious Weed Control	9,963
36690.00.0135	Indirect Costs-Probation District I	36,376
36690.00.0136	Indirect Costs-Probation District II	286
36690.00.0137	Indirect Costs-LMD#2 Lake Sutherland	1,566
36690.00.0144	Indirect Costs-Federal Forest Replacemen	18,371
36690.00.0155	Indirect Costs-Emergency Communication	41,790
36690.00.0402	Indirect Costs-Solid Waste	1,931
36690.00.0414	Indirect Costs-Clallam Bay Sekiu Sewer	22,198
36690.00.0503	Indirect Costs-Equipment Rental and Revo	118,269
36690.10.0861	Family Therapeutic Court Reimb from CDMH	42,972
36700.00.0000	Contributions and Donations	7,500
36700.00.0010	Outside Agency Support	9,509
36700.00.0020	Contributions and Donations	27,825
36700.07.0000	Donations Children's Programming	2,367
36711.00.0010	Master Gardeners Contribution	2,393
36900.00.0000	Other Miscellaneous Revenue	10
36920.00.0010	Unclaimed Money	712
36930.00.0000	Confiscated and Forfeited Property	604
36940.00.0010	Restitution	21
36943.01.0000	Travel/Business Reimbursement	1,104
36981.00.0000	Cashiers Overages and Shortages	432
36981.00.0001	Over/Short Tax Statements	1
36981.00.0002	Over/Short Cashier	63
36990.00.0000	Other Miscellaneous Revenue	42,078
36990.00.0015	Family/Juvenile Court Improvement Plan	16,629
36990.00.0025	Affordable Housing Fee	6,940
36990.00.0045	Historical Preservation Fee	16,576
36990.01.0000	Small Overpayment	98
36990.03.0000	Non Sufficient Funds Revenue	1,186
36990.99.9999	Revenue Suspense	0
	Miscellaneous Revenues	4,192,682 **
39510.00.0030	Sale of County Timber	1,475,208
39752.90.0010	Transfer from Opportunity Fund	15,000
39797.90.0100	Transfer from Racketeering	28,000
39797.90.0110	Transfer from Local Criminal Justice	150,000

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
39797.90.0120	Transfer from Local Criminal Justice	450,000
39797.90.0130	Transfer from Local Criminal Justice	100,000
39797.90.0140	Transfer from Criminal Justice	400,000
39797.90.0160	Transfer from Criminal Justice	200,000
39797.90.0165	Transfer from Criminal Justice	200,000
39797.90.0170	Transfer from Criminal Justice	150,000
39797.90.0175	Transfer from Criminal Justice	25,000
39797.90.0320	Transfer from Trial Court Improvements	50,000
	Other Financing Sources	3,243,208 **
	Total Resources	43,171,163 ***
10101 Roads		
	Beginning Fund Balance	9,235,081 **
31110.00.0000	Real and Personal Property Taxes	6,027,557
31130.00.0000	Sale of Tax Title Property	205
31210.00.0000	Private Harvest Tax	203,043
31720.00.0000	Leasehold Excise Tax	6,921
	Taxes	6,237,726 **
32190.00.0010	Permits - 10RWOCR	57,855
	Licenses and Permits	57,855 **
33210.68.0000	Federal Forest	4,737
33320.27.0011	Blue Water Bridge 698-0011	27,467
33320.27.0112	State Route Corridor 112	19,854
33320.27.0137	ODT Seibert Creek to Sequim	207,285
33320.27.0205	ODT 010205 Sequim to Blynn	462,121
33320.27.0206	ODT 010206 Lake Crescent to Cooper Ranch	85,900
33320.27.0603	Rural Two Lane Roads	125,345
33320.27.4001	Elwha Bridge Replacement	6,252,626
33320.27.9819	Mt Pleasant 698-9819	779,018
33397.00.4000	Homeland Security Emergency Management	144,137
33397.03.6000	FEMA 12/07 Storm	25,552
33401.80.0050	WA Military Dept 12/07 Storm	4,131
33403.70.0703	Old Olympic Hwy - Spring to Barr	19,707
33403.70.4001	Elwha Bridge Replacement	485,709
33403.70.9818	Old Olympic Hwy Lewis to Matson	159,697
33403.72.0000	Arterial Preservation	153,509
33600.89.0000	Motor Vehicle Fuel Tax County Road	1,876,423
33842.00.0100	Intergovernment Road Maintenance	73,948
	Intergovernmental Revenue	10,907,168 **
34169.00.0000	Printing and Copies	6
34171.00.0000	Sales of Taxable Merchandise	635
34290.00.0100	Other Public Safety	59,705
34320.00.0010	Engineering Fees and Charges - Road	12,250

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34320.00.0020	Permit: Right-of-Way	1,120
34490.00.0020	Plat Application Review	3,600
34581.00.0010	Zoning and Subdivision Fees	10,225
34583.00.0010	Standard Drainage	6,840
34583.00.0030	Engineered Drainage/Residential	22,330
34583.00.0040	Engineered Drainage/Non-Residential	3,415
34585.00.0010	Growth Management Act	1,521
34589.00.0010	Franchise Planning Fees	16,016
34919.00.0000	Other General Government Services	49,029
34942.00.0000	Interfund - Road Maintenance Services	281
34995.00.0000	Road Construction Interfund Charges for Services	10,057 197,029 **
36190.00.0000	Other Interest Earnings	150
36250.00.0000	DNR Other than Timber	48,541
36250.00.0062	Facilities and Space Lease	4,062
36290.00.0020	Motorist Information Annual Fee	630
36610.00.0000	Interfund Loan Interest	4,186
36690.00.0000	Interfund Principal	10,547
36712.00.0000	Planning and Development Contributors	23,250
36712.00.0502	Planning/Dev Contributors Deer Park Rd	90,060
36719.00.0000	Other Private Contributions/Donations	842
36910.00.0511	Misc Revenue: Scrap Sale	451
36990.00.0000	Other Miscellaneous Revenue Miscellaneous Revenues	6,221 188,941 **
39510.00.0030	Sale of County Timber	1,605,027
39510.00.0600	Proceeds from Sale of Fixed Assets	17,692
39530.00.0000	Other Recovery for Loss of Fixed Assets	304
39797.90.0290	Transfer from Operating Transfers Out Other Financial Sources	900,000 2,523,024 **
	Total Resources	29,346,824 ***
10135 Flood Control		
	Beginning Fund Balance	22,509 **
36111.01.0000	Investment Interest Miscellaneous Revenues	581 581 **
39797.90.0070	Transfer from Operating Transfers Out Other Financial Sources	5,000 5,000 **
	Total Resources	28,090 ***
11002 Sheriff's Honor Guard		
	Beginning Fund Balance	3,787 **

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
36700.03.0000	Donations	55
	Miscellaneous Revenues	55 **
	Total Resources	3,842 ***
11003 Recreation and Boating		
	Beginning Fund Balance	59,098 **
33402.40.0010	Safer Boating Grant from Park and Rec	16,249
33402.40.0020	Boating Equipment Grant	8,803
33402.50.0010	Rental Reimbursement	0
33600.84.0000	Vessel Registration Fees	31,470
36990.00.0000	Other Miscellaneous Revenue	1,525
	Intergovernmental Revenue	58,047 **
	Total Resources	117,145 ***
11007 Sheriff's Office Drug Fund		
	Beginning Fund Balance	141,485 **
36930.00.0000	Confiscated and Forfeited Property	176
36990.00.0000	Other Miscellaneous Revenue	86
	Miscellaneous Revenues	262 **
	Total Resources	141,747 ***
11008 Sheriff's OPNET Drug Fund		
	Beginning Fund Balance	168,709 **
33116.73.8000	Byrne Memorial Justice Assistance	0
33307.00.0001	Highway Interdiction	2,404
33307.00.0100	Marijuana Initiative	2,537
33316.04.0030	Marijuana Eradication Grant	6,154
33316.57.5000	JAG Drug Interdiction	0
33316.73.8000	Narcotics Task Force Program	184,978
	Intergovernmental Revenue	196,074 **
35150.00.0000	Superior Court Fines	32,224
35150.01.0000	Drug Fund Local	9,479
35150.04.0000	City Drug Fund	-878
35740.00.0000	Drug Seizures	88,313
	Fines and Forfeits	129,138 **
36111.01.0000	Investment Interest	2,700
36930.00.0000	Confiscated and Forfeited Property	14,682
36990.00.0000	Other Miscellaneous Revenue	4,373
	Miscellaneous Revenues	21,755 **

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
39797.90.0340	Transfer from Operating Transfers Out Miscellaneous Revenues	200,000 200,000
	Total Resources	715,676 ***
11015 Sheriff's Equipment Reserve	Beginning Fund Balance	161,386 **
33116.60.0000	Bulletproof Vest Intergovernmental Revenue	1,941 1,941 **
34919.00.0010	OPNET CIB Utilities	7,500
34923.00.0070	Clallam Bay Reimbursement Charges for Services	940 8,440 **
36700.00.0000	Contributions and Donations Miscellaneous Revenues	700 700 **
39797.90.0040	Transfer from Operating Transfers Out Other Financial Sources	32,000 32,000 **
	Total Resources	204,468 ***
11061 Nine-One-One Enhanced	Beginning Fund Balance	214,055 **
31741.00.0001	PTI/Century Tel	225,463
31742.00.0003	San Juan Cellular Taxes	251,406 476,869 **
33401.80.0033	Enhanced 911 from Emergency Management Intergovernmental Revenue	36,857 36,857 **
36111.01.0000	Investment Interest Miscellaneous Revenues	4,399 4,399 **
	Total Resources	732,180 ***
11065 OPSCAN Operations	Beginning Fund Balance	81,494 **
33318.00.6000	OPSCAN Operations	0
33397.03.6000	FEMA 12/07 Storm	1,703
33401.80.0050	WA Military Dept 12/07 Storm	284
33828.00.0040	OPSCAN Fee for Service Intergovernmental Revenue	142,223 144,209 **
	Total Resources	225,703 ***

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
11066 PSIC Grant	Beginning Fund Balance	0 **
33311.55.5000	National Telecommunications and Information Administration	70,440
33397.05.5010	Public Safety Communications	0
	Intergovernmental Revenue	70,440 **
	Total Resources	70,440 ***
11081 Interoperability Grant	Beginning Fund Balance	59,532 **
33183.56.5008	Interoperability Indirect	0
33183.56.5009	Interoperability Direct	0
33197.05.5000	Interoperable Communications Equipment 08	161,659
	Intergovernmental Revenue	161,659 **
39797.90.0330	Transfer from Operating Transfers Out	34,374
	Other Financial Sources	34,374
	Total Resources	255,565 ***
11301 Health and Human Services	Beginning Fund Balance	735,962 **
31720.00.0000	Leasehold Excise Tax	1,310
	Taxes	1,310 **
33310.52.5010	WIC - Farmers Market	205
33310.57.0000	Indirect Federal WIC Breastfeed	2,857
33310.57.0010	WIC	146,359
33390.03.0080	Bioterrorism Hospital	2,782
33392.68.0060	VFC Special Project	701
33392.68.0070	Immunization - 317	5,315
33392.68.0080	Immunization AFIX	41,329
33392.83.0000	Tobacco CDC	14,255
33392.83.0010	Bioterrorism	25,329
33392.83.0030	Bioterrorism Federal Pandemic Influenza	14,702
33395.75.0010	Infant/Toddler Initiative	15,717
33395.96.0010	Ryan White Funding	39,352
33397.78.0011	Medicaid/HIV CM	17,719
33397.78.0041	Medicaid/Immunizations	16,117
33397.78.0050	Medicaid/Maternity Support Services	4,485
33397.78.0090	Medicaid Match Outreach	60,280
33397.78.0100	Medicaid/Infant CM	2,885
33399.94.0000	MCH and CSHCN	64,843
33399.94.0050	CSHCN/Work First	1,000

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
33404.69.0005	DSHS EIP/CPS Program	240
33404.91.0010	State Grant/Dental	5,496
33404.92.0010	Public Health Services Account	55,163
33404.93.0010	Youth Tobacco	11,731
33404.96.0000	AIDS Regional	63,799
33404.97.0030	Tobacco Settlement	33,312
33404.99.0071	E2SSB 5930CD Funding	147,367
33604.23.0000	I-695 Replacement Funds Public Health	141,752
33862.03.0000	Jefferson County Contract	35,010
	Intergovernmental Revenue	970,103 **
34620.00.0050	Public Health Clinic Fees	102,040
34620.00.0090	AIDS Clinic Fees	533
34670.00.0000	Vital Statistics	44,887
34914.00.0030	Community Network Administration	1,604
34962.00.0025	Jail Medical Quality Assurance	3,332
34962.00.0050	Interfund Charges/Environmental Health	62,791
34964.00.0010	CDMH Administration	7,578
34966.00.0030	Substance Abuse Admin Fees	24,029
34968.00.0010	Developmental Disability Admin Fees	17,526
34968.00.0020	Developmental Disability Staff Assist	3,758
34969.00.0010	Homelessness Administration	15,701
	Charges for Services	283,780 **
36190.00.0000	Other Interest Earnings	3
36981.00.0000	Cashiers Overages and Shortages	-20
36990.00.0000	Other Miscellaneous Revenue	5,397
36990.00.0055	Seminar Fees	1,074
	Miscellaneous Revenues	6,454 **
39797.90.0010	Transfer from Operating Transfers Out	491,000
	Other Financial Sources	491,000 **
	Total Resources	2,488,609 ***
11321 Alcohol and Drug Abuse		
	Beginning Fund Balance	265,227 **
33116.71.0010	Drug Free Community Grant	49,478
33116.71.0020	Drug Free Community Administration	28,400
33393.24.5008	SPF State Incentive Indirect	11,090
33393.24.5009	SPF State Incentive Direct	104,575
33399.92.4060	SAPT Grant in Aid	81,480
33404.66.4010	DASA Administration State	93,803
33404.66.4030	State Grant in Aid	435,989
33404.66.4040	GFS TANF Services	3,832
33404.66.4055	TANF Outstation State	35,190
33404.66.4060	Drug Court Adult	43,609

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
33404.66.4080	CJTA County	104,587
33404.66.4110	Chemical Dependency Professional Intergovernmental Revenue	27,768 1,019,801 **
34630.00.0000	Substance Abuse Fees	7,648
34914.00.0030	Community Network Administration	556
34962.00.0000	Charges for Admin Sec/Treatment Coord	5,830
34964.00.0010	CDMH Administration	9,429
34969.00.0010	Homelessness Administration Charges for Services	2,362 25,825 **
36190.00.0000	Other Interest Earnings	2,424
36990.00.0000	Other Miscellaneous Revenue	1,456
36990.00.0055	Seminar Fees Miscellaneous Revenues	3,575 7,455 **
39797.90.0080	Transfer from Operating Transfers Out Other Financial Sources	12,000 12,000 **
	Total Resources	1,330,308 ***
11322 Homeless Task Force		
	Beginning Fund Balance	305,790 **
33404.20.0010	CTED Supportive Housing Reentry	4,466
33404.20.0100	CTED Reduce Homelessness	475,522
33404.20.0120	CTED Homeless Mngmt Info System Intergovernmental Revenue	30,000 509,988 **
34127.00.0010	Recording Surcharge Homeless Task Force	84,926
34127.00.0011	Recording Surcharge Homeless after 7/07 Charges for Services	96,463 181,389 **
	Total Resources	997,167 ***
11323 Chemical Dependency and Medical Health		
	Beginning Fund Balance	1,459,349 **
31310.00.0000	Local Retail Sales and Use Tax	1,455
31314.00.0000	Chemical Dependency/Mental Health Serv Taxes	1,040,021 1,041,476 **
33400.04.0010	OFM Funding Administration Intergovernmental Revenue	97,488 97,488 **
	Total Resources	2,598,313 ***
11324 Affordable Housing		

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
	Beginning Fund Balance	251,965 **
34126.00.0010	Recording Surcharge Affordable Housing Charges for Services	78,580 78,580 **
	Total Resources	330,545 ***
11331 Developmental Disabilities		
	Beginning Fund Balance	391,988 **
31110.00.0000	Real and Personal Property Taxes	203,017
31130.00.0000	Sale of Tax Title Property Taxes	4 203,021 **
33404.68.1541	2nd Half State Grant Dev Disabilities	170,192
33404.68.1549	1st Half State Grant Dev Disabilities	536,379
33404.68.1551	State Grant-2nd 6 Months-Admin	23,128
33404.68.1559	State Grant-1st 6 Months-Admin	44,974
33868.00.0010	Sequim SD Transition Services Intergovernmental Revenue	3,600 778,273 **
36190.00.0000	Other Interest Earnings	2,511
36250.00.0000	DNR Other than Timber	1,058
36990.00.0000	Other Miscellaneous Revenue Miscellaneous Revenue	1,645 5,214 **
39510.00.0030	Sale of County Timber Other Financial Sources	35,017 35,017 **
	Total Resources	1,413,514 ***
11401 Law Library		
	Beginning Fund Balance	15,422 **
34122.01.0000	Antiharassment Filing	7,182
34122.03.0000	Civil Filing Penalty after 7/05	497
34122.05.0000	Antiharassment Filing after 7/05	35
34123.07.0000	DV Probation Filing after 7/05	11,339
34123.08.0000	Facilitator Fee	1,479
34123.09.0000	Juvenile Emancipation	34
34123.10.0000	Unlawful Detention Filing after 7/05	697
34123.13.0000	Domestic Facilitator Filing Fee	3,973
34123.70.0000	Unlawful Detention Combo after 7/05	884
34123.73.0000	Ctr Cross 3rd Filing after 7/05	289
34160.00.0000	Misc Copies, Microfilm, Etc Charges for Services	73 26,481 **
	Total Resources	41,903 ***

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
11701 Crime Victim Compensation		
	Beginning Fund Balance	225,654 **
33404.20.0070	CTED Crime Victim Advocacy	18,256
33815.00.0010	Stop Grant Billed Services	7,500
	Intergovernmental Revenue	25,756 **
34198.01.0000	District Payments of Crime Victims Proce	18,559
34198.02.0000	Clerks Office	30,589
34198.02.0010	Diversion from Clerk	1,461
	Charges for Services	50,610 **
	Total Resources	302,020 ***
11901 Racketeering Fund		
	Beginning Fund Balance	33,378 **
35750.00.0000	Criminal Profiteering	300
	Fines and Forfeits	300 **
36111.01.0000	Investment Interest	540 **
	Miscellaneous Revenue	540 **
	Total Resources	34,218 ***
12101 Water Quality Cleanup		
	Beginning Fund Balance	51,481 **
36111.01.0000	Investment Interest	1,368
36140.03.0000	Water Quality Interest	46
36990.00.0000	Other Miscellaneous Revenue	1,114
	Miscellaneous Revenue	2,528 **
	Total Resources	54,009 ***
12105 Shoreline Wetland Restoration		
	Beginning Fund Balance	15,731 **
36111.01.0000	Investment Interest	414
	Miscellaneous Revenue	414 **
	Total Resources	16,145 ***
12108 Shoreline Block Grant		
	Beginning Fund Balance	121,423 **
	Total Resources	121,423 ***

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
12201	Treasurer Operation and Maintenance	
	Beginning Fund Balance	126,404 **
34142.00.0020	Other Treasurer's Fees and Costs	19,862
	Charges for Services	19,862 **
36111.01.0000	Investment Interest	3,535
	Miscellaneous Revenue	3,535 **
	Total Resources	149,801 ***
12231	Treasurer - REET Electronic Technology	
	Beginning Fund Balance	107,870 **
33600.97.0000	REET Technology Fee	23,948
	Intergovernmental Revenue	23,948 **
	Total Resources	131,818 ***
12241	Land Assessment	
	Beginning Fund Balance	10,072 **
31110.00.0000	Real and Personal Property Taxes	9,675
	Taxes	9,675 **
36250.00.0000	DNR Other than Timber	47
	Miscellaneous Revenue	47 **
39510.00.0030	Sale of County Timber	1,658
	Other Financing Sources	1,658 **
	Total Resources	21,452 ***
12401	Document Preservation	
	Beginning Fund Balance	349,319 **
33400.30.0010	Archives and Records Management	26,873
33604.11.0000	Auditor Recording Surcharge	65,229
	Intergovernmental Revenue	92,101 **
34121.00.0000	Auditor's Filings and Recordings	2,773
34136.00.0000	Record Legal Instrument-Historic	33,193
34160.00.0000	Misc Copies, Microfilm, Etc	3,016
	Charges for Services	38,981 **
	Total Resources	480,402 ***

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
12901 Drug Court		
	Beginning Fund Balance	8,462 **
34233.02.0000	Drug Court Fee	35,264
34233.04.0000	Drug Court District Court I Charges for Services	1,379 36,643 **
	Total Resources	45,105 ***
12905 Dispute Resolution Center		
	Beginning Fund Balance	1,320 **
34124.00.0000	Dispute Resolution Surcharge	10,250
34124.01.0000	Dispute Resolution Surcharge Small Claim Charges for Services	3,625 13,875 **
	Total Resources	15,195 ***
12911 Courthouse Facilitator		
	Beginning Fund Balance	620 **
34510.01.0000	Family Court Services Charges for Services	8,734 8,734 **
	Total Resources	9,354 ***
13001 Noxious Weed Control		
	Beginning Fund Balance	83,996 **
31770.00.0000	Operating Assessments	5
31870.00.0000	Other Operating Assessments Taxes	87,512 87,517 **
33110.22.5000	Forest Health Protection	10,000
33110.67.0002	Forest Service Title II	66,309
33402.10.5000	WSDA Knotweed Program Intergovernmental Revenue	35,824 112,133 **
34316.00.0010	Weed Control Services	940
34931.00.5000	Lake Management Payment Charges for Services	6,214 7,154 **
36990.00.0000	Other Miscellaneous Revenue Miscellaneous Revenue	1,206 1,206 **
	Total Resources	292,006 ***
13051 LMD#2 Lake Sutherland		

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
	Beginning Fund Balance	27,290 **
31770.00.0000	Operating Assessments	18,780
31980.00.0000	Interest on Other Delinquent-Assessments	358
	Taxes	19,138 **
	Total Resources	46,428 ***
13501 Probation District Court I		
	Beginning Fund Balance	89,115 **
34233.00.0000	Probation	312,282
	Charges for Services	312,282 **
36111.01.0000	Investment Interest	2,716
	Miscellaneous Revenues	2,716 **
	Total Resources	404,113 ***
13511 Probation District Court II		
	Beginning Fund Balance	15,507 **
34233.00.0001	Probation Fund Revenue	3,774
	Charges for Services	3,774 **
	Total Resources	19,280 ***
19911 Criminal Justice		
	Beginning Fund Balance	727,595 **
33606.10.0000	Criminal Justice #102	442,459
	Intergovernmental Revenue	442,459 **
	Total Resources	1,170,054 ***
19912 Local Criminal Justice		
	Beginning Fund Balance	511,610 **
31371.00.0000	Local Criminal Justice	664,833
	Taxes	664,833 **
33606.31.0000	Adult Court Costs	4,803
33606.51.0000	DUI County	16,173
	Intergovernmental Revenue	20,976 **
	Total Resources	1,197,419 ***
19913 Trial Court Improvements		

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
	Beginning Fund Balance	54,817 **
33400.11.5000	District Court Judge Salary Reimburse Intergovernmental Revenue	41,006 41,006 **
	Total Resources	95,823 ***
19914 Veterans' Relief	Beginning Fund Balance	282,790 **
31110.00.0000	Real and Personal Property Taxes	91,318
31130.00.0000	Sale of Tax Title Property	2
31720.00.0000	Leasehold Excise Tax Taxes	590 91,909 **
36190.00.0000	Other Interest Earnings	1
36250.00.0000	DNR Other than Timber	476
36990.00.0000	Other Miscellaneous Revenue Miscellaneous Revenues	130 607 **
39510.00.0030	Sale of County Timber Other Financing Sources	15,759 15,759 **
	Total Resources	391,065 ***
19915 Federal Forest Replacement	Beginning Fund Balance	276,947 **
33210.70.0000	Federal Forest Interest Intergovernmental Revenue	1,184 1,184 **
	Total Resources	278,131 ***
19925 Hotel/Motel Tax	Beginning Fund Balance	290,027 **
31330.00.0000	Hotel/Motel Transient Lodging Tax	177,617
31330.00.0010	Hotel/Motel Lodging Additional Taxes	177,535 355,152 **
	Total Resources	645,179 ***
19941 Opportunity Fund	Beginning Fund Balance	321,935 **
31318.00.0000	Local Retail Sales and Use Tax Distress	944,458 944,458 **

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34350.10.0010	System Development Fees	37,686
	Charges for Services	37,686 **
36111.01.0000	Investment Interest	17,984
36140.05.0000	Business Incubator Interest	22,500
	Miscellaneous Revenue	40,484 **
	Total Resources	1,344,563 ***
19981 Community Economic Development		
	Beginning Fund Balance	48,643 **
	Total Resources	48,643 ***
19991 Emergency Communication Tax		
	Beginning Fund Balance	530,575 **
31316.00.0010	Emergency Communication Tax	1,041,870
	Taxes	1,041,870 **
36111.01.0000	Investment Interest	16,670
	Miscellaneous Revenue	16,670 **
	Total Resources	1,589,115 ***
25101 RID #123		
	Beginning Fund Balance	7,106 **
36150.00.0000	Penalty and Interest on Special Assessme	500
36800.00.0000	Special Assessment Principal	848
	Miscellaneous Revenue	1,348 **
	Total Resources	8,454 ***
25401 RID #142		
	Beginning Fund Balance	2,402 **
36150.00.0000	Penalty and Interest on Special Assessme	338
36800.00.0000	Special Assessment Principal	507
	Miscellaneous Revenue	845 **
	Total Resources	3,247 ***
25601 RID #141		
	Beginning Fund Balance	6,953 **
36150.00.0000	Penalty and Interest on Special Assessme	1,395
36800.00.0000	Special Assessment Principal	1,872

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
	Miscellaneous Revenue	3,267 **
	Total Resources	10,220 ***
25901 LMD #1	Beginning Fund Balance	2,926 **
36150.00.0000	Penalty and Interest on Special Assessme	298
36800.00.0000	Special Assessment Principal	2,162
	Miscellaneous Revenue	2,461 **
	Total Resources	5,387 ***
26101 RID #138	Beginning Fund Balance	838 **
36150.00.0000	Penalty and Interest on Special Assessme	57
36800.00.0000	Special Assessment Principal	76
	Miscellaneous Revenue	134 **
	Total Resources	972 ***
27401 RID #149	Beginning Fund Balance	1,614 **
36150.00.0000	Penalty and Interest on Special Assessme	389
36800.00.0000	Special Assessment Principal	392
	Miscellaneous Revenue	781 **
	Total Resources	2,395 ***
29500 LID #2007-01	Beginning Fund Balance	24,261 **
39752.90.0040	Transfer from Opportunity Fund	90,000
	Other Financing Sources	90,000 **
	Total Resources	114,261 ***
30101 Real Estate Excise Tax Projects	Beginning Fund Balance	2,682,078 **
31730.00.0000	Real Estate Excise Tax	452,243
31734.00.0000	REET 1 First Quarter Percent Taxes	5,848 458,091 **
33315.91.6001	IAC Salt Creek Park Renovation Intergovernmental Revenue	2,000 2,000 **

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
36990.00.0000	Other Miscellaneous Revenue	4,278
	Miscellaneous Revenue	4,278 **
	Total Resources	3,146,447 ***
30201 Real Estate Excise Tax 2	Beginning Fund Balance	2,386,781 **
31730.00.0000	Real Estate Excise Tax Taxes	452,243 452,243 **
	Total Resources	2,839,024 ***
30501 Capital Projects	Beginning Fund Balance	6,191,266 **
	Total Resources	6,191,266 ***
30502 East UGA Sewer	Beginning Fund Balance	1,464,762 **
39752.90.0030	Transfer from Opportunity Fund	75,000
39794.90.0140	Transfer from REET 2	675,000
	Other Financing Sources	750,000 **
	Total Resources	2,214,762 ***
30601 Capital Projects Dungeness Estuarine	Beginning Fund Balance	434 **
	Total Resources	434 ***
30701 Capital Projects Info Tech	Beginning Fund Balance	1,520,354 **
	Total Resources	1,520,354 ***
40201 Solid Waste	Beginning Fund Balance	-4,718 **
33403.10.0030	Dept of Ecology State Grant	7,500
33813.00.0000	Intergovernmental City of PA Intergovernmental Revenue	25,439 32,939 **
36111.01.0000	Investment Interest	216
	Miscellaneous Revenue	216 **

Clallam County
Detail of Revenues and Other Sources
For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
39797.90.0050	Transfer from Operating Transfers Out	8,500
	Other Financing Sources	8,500 **
	Total Resources	36,937 ***
41401 Clallam Bay - Seiku Sewer	Beginning Fund Balance	193,201 **
33397.03.6000	FEMA 12/07 Storm	32,321
33401.80.0050	WA Military Dept 12/07 Storm	5,387
	Intergovernmental Revenue	37,708 **
34240.00.0030	Protective Inspection Fee	75
34351.10.0000	Residential	-86
34354.91.0000	Other Public Authorities-Prison	24,125
	Charges for Services	24,114 **
36111.01.0000	Investment Interest	7,975
36620.00.0000	Interfund Rents and Concessions	1,000
36851.10.0000	Special Assessments - Operating	242,329
	Miscellaneous Revenue	251,304 **
	Total Resources	506,327 ***
41501 Clallam Bay - Seiku Sewer Capital Replacement	Beginning Fund Balance	249,119 **
36111.01.0000	Investment Interest	13,546
36151.00.0000	Penalties on Special Assessments	288
36155.00.0000	Interest on Special Assessments	206
36800.00.0000	Special Assessment Principal	978
36940.00.0000	Judgments and Settlements	43,047
	Miscellaneous Revenue	58,065 **
37910.00.0000	Service Connection Fee	1,200
	Proprietary/Trust Gains/Losses - Other Income	1,200 **
	Total Resources	308,384 ***
50301 Equipment Rental & Revolving	Beginning Fund Balance	2,355,369 **
33403.24.0000	ORCAA NonPolluting Vehicles	15,245
	Intergovernmental Revenue	15,245 **
34169.00.0200	Printing and Copies ER&R	68
34450.14.0200	Fuel Sales/Central Stores - Gas	6,351
34450.16.0200	Fuel Sales/Central Stores - Diesel	28,775

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34820.27.0600	Rock and Gravel	216,515
34830.21.0511	Small Equipment	8,453
34830.22.0512	Internal Vehicle/Heavy Equip Repair	26,198
34830.23.0513	Utility Shop Services	3,190
34840.11.0200	Parts	11,097
34840.17.0200	Internal Sales of Tires - Central Stores	1,090
34840.19.0200	Miscellaneous Sales	4,331
34850.14.0200	Gasoline Sales	2,905
34850.15.0200	Oil/Lube Sales	485
34850.16.0200	Diesel Sales	7,673
34870.18.0200	Other Internal Sales	7,918
34870.30.0700	Signs	30,453
	Charges for Services	355,502 **
36510.00.0100	Equipment Rental Road	1,728,856
36510.10.0110	Equipment Rental Sheriff and Chaingang	429,634
36510.10.0120	Equipment Rental Assessor	19,481
36510.10.0130	Equipment Rental Juvenile	25,465
36510.10.0140	Equipment Rental District Court I	3,180
36510.10.0141	Equipment Rental WSU Extension	6,844
36510.10.0142	Equipment Rental Noxious Weed Control	9,028
36510.10.0150	Equipment Rental Community Development	39,931
36510.10.0160	Equipment Rental Parks	95,760
36510.10.0161	Equipment Rental Fair	17,060
36510.10.0162	Equipment Rental Commissioners	5,002
36510.10.0165	Equipment Rental Environmental Health	30,052
36510.10.0170	Equipment Rental Others	10,226
36550.00.0900	Facility Lease	60,500
36910.00.0511	Misc Revenue: Scrap Sale	525
36910.00.0512	Misc Revenue: Scrap Sale	580
36990.00.0000	Other Miscellaneous Revenue	199
	Miscellaneous Revenues	2,482,323 **
38900.00.0200	Central Stores-Other Nonrevenues	165
	Non-Revenues	165 **
39510.00.0600	Proceeds from Sale of Fixed Assets	40,867
39530.00.0100	ER&R Comp Loss Fixed Assets Other Recov	281
39719.90.0010	Transfer from Roads	93,555
39794.90.0050	Transfer from Capital Projects	104,345
39797.90.0310	Transfer from Operating Transfers Out	55,175
	Other Financing Sources	294,222 **
	Total Resources	5,502,827 ***
50401 Risk Management	Beginning Fund Balance	746,317 **

Clallam County
 Detail of Revenues and Other Sources
 For the Year Ended December 31, 2008

BARS REVENUE ACCOUNT NO.	*----- D E S C R I P T I O N -----*	ACTUAL REVENUES
34971.00.0030	Tuition - No Show	1,100
	Charges for Services	1,100 **
36580.00.0010	Non-Departmental Insurance	420,212
36580.00.0015	Non-Departmental Administration	165,873
36580.00.0020	Non-Departmental GMA Defense	70,000
36580.00.0030	Public Works Insurance	331,747
36580.00.0035	Public Works Administrative Costs	187,990
	Miscellaneous Revenues	1,175,822 **
	Total Resources	1,923,239 ***
50501	Workers' Compensation Claims	
	Beginning Fund Balance	419,057 **
36650.00.0010	General Fund	373,519
36650.00.0040	Roads	37,538
36990.00.0000	Other Miscellaneous Revenue	18
	Miscellaneous Revenues	411,075 **
	Total Resources	830,132 ***
50601	Employee Health Care Benefit	
	Beginning Fund Balance	34,115 **
36650.01.0205	Teamsters Medical-Employee Contribution	161
36650.01.0310	Wellness Program-General Fund	18,000
36650.01.0330	Wellness Program-Public Works	8,925
	Miscellaneous Revenues	27,086 **
	Total Resources	61,201 ***

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
00100.211	ASSESSOR			
514.24	TAX ASSESSMENT & EVALUATION SERVICES	10	SALARIES AND WAGES	800,412
		20	PERSONNEL BENEFITS	276,299
		30	SUPPLIES	11,667
		40	OTHER SERVICES AND CHARGES	11,403
		90	INTERFUND PAYMENTS FOR SERVICES	19,438
514.00	TOTAL			1,119,219 *
594.14	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	97,750
594.14	TOTAL CAPITAL OUTLAY			97,750 *
00100.221	AUDITOR			
511.70	ELECTION COSTS	10	SALARIES AND WAGES	116,540
		20	PERSONNEL BENEFITS	32,202
		30	SUPPLIES	3,026
		40	OTHER SERVICES AND CHARGES	216,473
		90	INTERFUND PAYMENTS FOR SERVICES	29
511.80	VOTER REGISTRATION	10	SALARIES AND WAGES	49,706
		20	PERSONNEL BENEFITS	15,901
		30	SUPPLIES	844
		40	OTHER SERVICES AND CHARGES	21,866
		90	INTERFUND PAYMENTS FOR SERVICES	0
511.00	TOTAL			456,587 *
514.10	ADMINISTRATION	10	SALARIES AND WAGES	379,789
		20	PERSONNEL BENEFITS	131,432
		30	SUPPLIES	14,129
		40	OTHER SERVICES AND CHARGES	15,755
		90	INTERFUND PAYMENTS FOR SERVICES	0
514.00	TOTAL			541,105 *
00100.231	TREASURER			
514.22	FIDUCIARY SERVICES	10	SALARIES AND WAGES	296,944
		20	PERSONNEL BENEFITS	94,278
		30	SUPPLIES	6,089
		40	OTHER SERVICES AND CHARGES	22,257
		50	INTERGOVERNMENTAL SERVICES	28,375
		90	INTERFUND PAYMENTS FOR SERVICES	28
514.00	TOTAL			447,971 *
00100.241	COMMISSIONERS			
511.60	LEGISLATIVE SERVICES	10	SALARIES AND WAGES	392,558
		20	PERSONNEL BENEFITS	112,919
		30	SUPPLIES	4,866
		40	OTHER SERVICES AND CHARGES	9,649
		90	INTERFUND PAYMENTS FOR SERVICES	6,899
511.00	TOTAL			526,891 *
00100.242	BOUNDARY REVIEW BOARD			
511.20	ADVISORY SERVICES	10	SALARIES AND WAGES	0
		20	PERSONNEL BENEFITS	0
		40	OTHER SERVICES AND CHARGES	1,078
511.00	TOTAL			1,078 *
00100.244	BOARD OF EQUALIZATION			
514.24	TAX ASSESSMENT & EVALUATION SERVICES	10	SALARIES AND WAGES	26,116
		20	PERSONNEL BENEFITS	3,942
		30	SUPPLIES	199
		40	OTHER SERVICES AND CHARGES	2,576

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
		90	INTERFUND PAYMENTS FOR SERVICES	657
514.00	TOTAL			33,490 *
00100.291	NON-DEPARTMENTAL			
514.10	ADMINISTRATION	10	SALARIES AND WAGES	57,740
		20	PERSONNEL BENEFITS	17,301
		30	SUPPLIES	4,077
		40	OTHER SERVICES AND CHARGES	116,953
		90	INTERFUND PAYMENTS FOR SERVICES	18,000
514.23	BUDGETING, ACCOUNTING, AUDITING	50	INTERGOVERNMENTAL	57,415
514.76	RISK MANAGEMENT	90	INTERFUND PAYMENTS FOR SERVICES	656,085
514.00	TOTAL			927,571 *
515.10	LEGAL ADMINISTRATION	30	SUPPLIES	68,519
515.20	LEGAL SERVICES	40	OTHER SERVICES AND CHARGES	780,000
515.00	TOTAL			848,519 *
517.71	UNEMPLOYMENT COMPENSATION	20	PERSONNEL BENEFITS	25,396
517.00	TOTAL			25,396 *
517.90	OTHER EMPLOYEE BENEFIT PROGRAMS	10	SALARIES AND WAGES	132,135
		20	PERSONNEL BENEFITS	83,866
				216,001 *
519.90	GENERAL GOV'T	40	OTHER SERVICES AND CHARGES	27,480
519.00	TOTAL			27,480 *
531.70	OLYMPIC AIR POLLUTION	40	OTHER SERVICES AND CHARGES	18,286
531.90	OTHER ENVIRONMENTAL PRESERVATION	40	OTHER SERVICES AND CHARGES	26,000
531.00	TOTAL NATURAL RESOURCES			44,286 *
557.30	TOURISM	40	OTHER SERVICES AND CHARGES	26,400
557.00	TOTAL TOURISM			26,400 *
566.00	SUBSTANCE ABUSE	90	INTERFUND PAYMENTS	7,648
566.00	TOTAL SUBSTANCE ABUSE			7,648 *
00100.292	OPERATING TRANSFERS OUT			
597.97	TRANSFER TO RISK RESERVE	90	INTERFUND PAYMENTS FOR SERVICES	1,738,049
597.00	TOTAL TRANSFERS			1,738,049 *
00100.331	COMMUNITY DEVELOPMENT ADMINISTRATION			
559.30	ADMINISTRATIVE SERVICES	10	SALARIES AND WAGES	237,594
		20	PERSONNEL BENEFITS	78,292
		30	SUPPLIES	20,173
		40	OTHER SERVICES AND CHARGES	11,682
		50	INTERGOVERNMENTAL SERVICES	35
		90	INTERFUND PAYMENTS FOR SERVICES	15,907
559.00	TOTAL			363,683 *
00100.332	DCD ENVIRONMENTAL QUALITY			
531.18	WATERSHED PLANNING	10	SALARIES AND WAGES	103,248
		20	PERSONNEL BENEFITS	34,223
		30	SUPPLIES	3,174
		40	OTHER SERVICES AND CHARGES	82,254
		90	INTERFUND PAYMENTS FOR SERVICES	7,914
531.19	SALMON RECOVERY	10	SALARIES AND WAGES	75,036
		20	PERSONNEL BENEFITS	26,484
		30	SUPPLIES	4,841

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
		40	OTHER SERVICES AND CHARGES	68,878
		90	INTERFUND PAYMENTS FOR SERVICES	4,669
531.92	NEARSHORE/MARINE	30	SUPPLIES	460
		40	OTHER SERVICES AND CHARGES	108,408
		90	INTERFUND PAYMENTS FOR SERVICES	424
531.93	STREAMKEEPERS	10	SALARIES AND WAGES	78,851
		20	PERSONNEL BENEFITS	25,853
		30	SUPPLIES	3,377
		40	OTHER SERVICES AND CHARGES	9,748
		90	INTERFUND PAYMENTS FOR SERVICES	1,051
531.00	TOTAL NATURAL RESOURCES			638,893 *
00100.333	DCD BUILDING			
559.60	BUILDING PERMITS & PLANS	10	SALARIES AND WAGES	161,336
		20	PERSONNEL BENEFITS	52,130
		30	SUPPLIES	618
		40	OTHER SERVICES AND CHARGES	2,683
		90	INTERFUND PAYMENTS FOR SERVICES	0
559.61	INSPECTIONS	10	SALARIES AND WAGES	124,665
		20	PERSONNEL BENEFITS	45,143
		30	SUPPLIES	1,102
		40	OTHER SERVICES AND CHARGES	2,283
		90	INTERFUND PAYMENTS FOR SERVICES	21,996
559.00	TOTAL			411,956 *
00100.334	DCD PLANNING			
558.60	CURRENT PLANNING	10	SALARIES AND WAGES	252,735
		20	PERSONNEL BENEFITS	84,799
		30	SUPPLIES	1,155
		40	OTHER SERVICES AND CHARGES	31,502
		90	INTERFUND PAYMENTS FOR SERVICES	70
558.61	LONG RANGE PLANING	10	SALARIES AND WAGES	192,647
		20	PERSONNEL BENEFITS	63,953
		30	SUPPLIES	7,280
		40	OTHER SERVICES AND CHARGES	51,366
		90	INTERFUND PAYMENTS FOR SERVICES	2,834
558.62	GIS/PERMIT TRACKING	10	SALARIES AND WAGES	82,963
		20	PERSONNEL BENEFITS	29,016
		30	SUPPLIES	6,697
		40	OTHER SERVICES AND CHARGES	3,495
		90	INTERFUND PAYMENTS FOR SERVICES	0
558.00	TOTAL PLANNING & COMMUNITY DEVELOPMENT			810,512 *
00100.335	DCD PERMIT CENTER			
559.62	ADDRESS	30	SUPPLIES	340
559.65	PERMITS	10	SALARIES AND WAGES	140,628
		20	PERSONNEL BENEFITS	54,430
		30	SUPPLIES	151
		40	OTHER SERVICES AND CHARGES	743
		90	INTERFUND PAYMENTS FOR SERVICES	0
559.00	TOTAL			196,292 *
00100.361	HEARING EXAMINER			
515.10	LEGAL ADMINISTRATION	10	SALARIES AND WAGES	49,596
		20	PERSONNEL BENEFITS	12,824
		30	SUPPLIES	43
		40	OTHER SERVICES AND CHARGES	1,414
		90	INTERFUND PAYMENTS FOR SERVICES	0
515.00	TOTAL			63,877 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
00100.411	INFORMATION TECHNOLOGY			
518.88	DATA PROCESSING GENERAL OPERATIONS	10	SALARIES AND WAGES	555,841
		20	PERSONNEL BENEFITS	168,722
		30	SUPPLIES	43,519
		40	OTHER SERVICES AND CHARGES	344,633
		90	INTERFUND PAYMENTS FOR SERVICES	457
518.00	TOTAL			1,113,172 *
594.18	CAPITAL OUTLAYS	60	CAPITAL OUTLAYS	5,718
594.00	TOTAL CAPITAL OUTLAYS			5,718 *
00100.461	HUMAN RESOURCES			
514.10	ADMINISTRATION	10	SALARIES AND WAGES	50,200
		20	PERSONNEL BENEFITS	15,999
		30	SUPPLIES	438
		40	OTHER SERVICES AND CHARGES	390
		90	INTERFUND PAYMENTS FOR SERVICES	0
514.00	TOTAL			67,027 *
516.20	PERSONNEL SERV	10	SALARIES AND WAGES	235,095
		20	PERSONNEL BENEFITS	73,923
		30	SUPPLIES	3,351
		40	OTHER SERVICES AND CHARGES	86,200
		90	INTERFUND PAYMENTS FOR SERVICES	0
516.00	TOTAL			398,569 *
517.38	PAYMENTS TO CLAIMANTS & BENEFICIARIES	20	PERSONNEL BENEFITS	115,128
		90	INTERFUND PAYMENTS FOR SERVICES	0
517.00	TOTAL			115,128 *
00100.511	ENVIRONMENTAL HEALTH			
531.18	WATERSHED PLANNING	10	SALARIES AND WAGES	95,588
		20	PERSONNEL BENEFITS	32,005
		30	SUPPLIES	1,075
		40	OTHER SERVICES AND CHARGES	194,507
		90	INTERFUND PAYMENTS FOR SERVICES	4,358
531.00	TOTAL NATURAL RESOURCES			327,533 *
562.52	WATER	10	SALARIES AND WAGES	78,413
		20	PERSONNEL BENEFITS	29,377
		30	SUPPLIES	21,939
		40	OTHER SERVICES AND CHARGES	2,200
		90	INTERFUND PAYMENTS FOR SERVICES	251
562.53	SOLID/HAZARDOUS WASTE	10	SALARIES AND WAGES	50,039
		20	PERSONNEL BENEFITS	16,215
		30	SUPPLIES	1,045
		40	OTHER SERVICES AND CHARGES	15,120
		90	INTERFUND PAYMENTS FOR SERVICES	24,656
562.54	ON-SITE	10	SALARIES AND WAGES	187,157
		20	PERSONNEL BENEFITS	62,430
		30	SUPPLIES	7,660
		40	OTHER SERVICES AND CHARGES	71,333
		90	INTERFUND PAYMENTS FOR SERVICES	42,161
562.56	FOOD AND LIVING ENVIRONMRNT	10	SALARIES AND WAGES	113,582
		20	PERSONNEL BENEFITS	43,258
		30	SUPPLIES	1,510
		40	OTHER SERVICES AND CHARGES	2,440
		90	INTERFUND PAYMENTS FOR SERVICES	11,278

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
562.59	OTHER ENVIRONMENTAL HEALTH	10	SALARIES AND WAGES	69,079
		20	PERSONNEL BENEFITS	18,851
		30	SUPPLIES	284
		40	OTHER SERVICES AND CHARGES	1,967
		90	INTERFUND PAYMENTS FOR SERVICES	26,782
562.00	TOTAL PUBLIC HEALTH			899,027 *
00100.611	PARKS & BUILDING MAINTENANCE			
576.80	PARKS AND BUILDING MAINTENANCE	10	SALARIES AND WAGES	808,649
		20	PERSONNEL BENEFITS	284,749
		30	SUPPLIES	161,907
		40	OTHER SERVICES AND CHARGES	426,056
		50	INTERGOVERNMENTAL SERVICES	38,764
		90	INTERFUND PAYMENTS FOR SERVICES	107,811
576.00	TOTAL			1,827,936 *
00100.612	FAIR			
573.70	FAIR	10	SALARIES AND WAGES	120,949
		20	PERSONNEL BENEFITS	30,462
		30	SUPPLIES	36,821
		40	OTHER SERVICES AND CHARGES	152,808
		50	INTERGOVERNMENTAL SERVICES	1,956
		90	INTERFUND PAYMENTS FOR SERVICES	19,964
573.00	TOTAL			362,960 *
594.73	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	2,157
594.00	TOTAL CAPITAL OUTLAY			2,157 *
00100.811	SHERIFF/OPERATIONS			
521.10	ADMINISTRATION	10	SALARIES AND WAGES	333,941
		20	PERSONNEL BENEFITS	94,546
		30	SUPPLIES	7,182
		40	OTHER SERVICES AND CHARGES	30,854
		90	INTERFUND PAYMENTS FOR SERVICES	20,241
521.21	INVESTIGATION	10	SALARIES AND WAGES	193,615
		20	PERSONNEL BENEFITS	63,761
		30	SUPPLIES	8,104
		40	OTHER SERVICES AND CHARGES	6,922
		90	INTERFUND PAYMENTS FOR SERVICES	32,630
521.22	PATROL	10	SALARIES AND WAGES	1,598,874
		20	PERSONNEL BENEFITS	548,455
		30	SUPPLIES	80,881
		40	OTHER SERVICES AND CHARGES	104,447
		50	INTERGOVERNMENTAL SERVICES	8,124
		90	INTERFUND PAYMENTS FOR SERVICES	313,948
521.23	SPECIAL UNITS	10	SALARIES AND WAGES	242,184
		20	PERSONNEL BENEFITS	80,993
		30	SUPPLIES	18,592
		40	OTHER SERVICES AND CHARGES	50,282
		50	INTERGOVERNMENTAL SERVICES	0
		90	INTERFUND PAYMENTS FOR SERVICES	1,117
521.40	USE OF FORCE TRAINING	10	SALARIES AND WAGES	19,113
		20	PERSONNEL BENEFITS	5,726
		30	SUPPLIES	19,466
		40	OTHER SERVICES AND CHARGES	8,700
521.50	FACILITIES	40	OTHER SERVICES AND CHARGES	43,432
		90	INTERFUND PAYMENTS FOR SERVICES	1,106
521.90	OTHER SERVICES	20	PERSONNEL BENEFITS	0
		30	SUPPLIES	4,889

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
			40 OTHER SERVICES AND CHARGES	1,922
			90 INTERFUND PAYMENTS FOR SERVICES	394
521.91	PROPERTY ROOM		10 SALARIES AND WAGES	60,347
			20 PERSONNEL BENEFITS	17,213
			30 SUPPLIES	4,329
			40 OTHER SERVICES AND CHARGES	2,182
			90 INTERFUND PAYMENTS FOR SERVICES	4,148
521.00	TOTAL			4,032,660 *
528.70	NINE-ONE-ONE/ENHANCED		10 SALARIES AND WAGES	59,670
			20 PERSONNEL BENEFITS	17,383
			30 SUPPLIES	296
			40 OTHER SERVICES AND CHARGES	5,418
			90 INTERFUND PAYMENTS FOR SERVICES	149,498
528.00	TOTAL			232,265 *
594.21	CAPITAL OUTLAY		60 CAPITAL OUTLAYS	9,578
594.00	TOTAL CAPITAL OUTLAY			9,578 *
00100.812	SHERIFF/COMMUNITY PROJECTS			
521.23	SPECIAL UNITS		10 SALARIES AND WAGES	0
			20 PERSONNEL BENEFITS	0
521.30	CRIME PREVENTION		30 SUPPLIES	4,007
			40 OTHER SERVICES AND CHARGES	17,912
			90 INTERFUND PAYMENTS FOR SERVICES	6,500
521.31	BLOCK WATCH		10 SALARIES AND WAGES	14,442
			20 PERSONNEL BENEFITS	3,684
			30 SUPPLIES	2,091
			40 OTHER SERVICES AND CHARGES	1,432
521.90	OTHER SERVICES		10 SALARIES AND WAGES	62,582
			20 PERSONNEL BENEFITS	17,928
			30 SUPPLIES	387
			40 OTHER SERVICES AND CHARGES	591
			90 INTERFUND PAYMENTS FOR SERVICES	5,316
521.00	TOTAL			136,872 *
00100.813	SHERIFF/ANIMAL CONTROL			
539.30	OTHER PHYSICAL ENVIRONMENT		10 SALARIES AND WAGES	27,204
			20 PERSONNEL BENEFITS	10,790
			30 SUPPLIES	2,886
			40 OTHER SERVICES AND CHARGES	129,044
			90 INTERFUND PAYMENTS FOR SERVICES	8,622
539.00	TOTAL			178,546 *
594.39	CAPITAL OUTLAY		60 CAPITAL OUTLAYS	15,409
594.00	TOTAL CAPITAL OUTLAY			15,409 *
00100.814	SHERIFF/SEARCH & RESCUE			
525.60	SHERIFF/SEARCH & RESCUE		30 SUPPLIES	10,177
			40 OTHER SERVICES AND CHARGES	5,150
			90 INTERFUND PAYMENTS FOR SERVICES	1,704
525.00	TOTAL			17,031 *
00100.815	SHERIFF/JAIL			
523.60	SHERIFF/JAIL		10 SALARIES AND WAGES	1,521,550
			20 PERSONNEL BENEFITS	532,231
			30 SUPPLIES	95,173
			40 OTHER SERVICES AND CHARGES	35,345
			50 INTERGOVERNMENTAL SERVICES	10,440

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
523.61	CHAIN GANG	90	INTERFUND PAYMENTS FOR SERVICES	19,688
		10	SALARIES AND WAGES	87,178
		20	PERSONNEL BENEFITS	32,399
		30	SUPPLIES	8,230
		40	OTHER SERVICES AND CHARGES	1,787
523.90	FOOD SERVICE	90	INTERFUND PAYMENTS FOR SERVICES	25,669
		10	SALARIES AND WAGES	113,409
		20	PERSONNEL BENEFITS	45,869
		30	SUPPLIES	168,238
		40	OTHER SERVICES AND CHARGES	858
523.00	TOTAL			2,698,064 *
594.23	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	27,138
594.00	TOTAL CAPITAL OUTLAY			27,138 *
00100.816	JAIL MEDICAL			
523.60	JAIL MEDICAL	10	SALARIES AND WAGES	107,454
		20	PERSONNEL BENEFITS	32,057
		30	SUPPLIES	76,500
		40	OTHER SERVICES AND CHARGES	228,394
		50	INTERGOVERNMENTAL SERVICES	1,152
		90	INTERFUND PAYMENTS FOR SERVICES	2,836
523.00	TOTAL			448,393 *
00100.841	PROSECUTING ATTORNEY			
515.20	LEGAL SERVICES	10	SALARIES AND WAGES	1,080,237
		20	PERSONNEL BENEFITS	312,026
		30	SUPPLIES	55,524
		40	OTHER SERVICES AND CHARGES	52,029
		90	INTERFUND PAYMENTS FOR SERVICES	3,480
515.00	TOTAL			1,503,296 *
594.15	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	5,640
594.00	TOTAL CAPITAL OUTLAY			5,640 *
00100.842	PROSECUTING ATTORNEY/CHILD SUPPORT			
515.80	CHILD SUPPORT ENFORCEMENT	10	SALARIES AND WAGES	127,332
		20	PERSONNEL BENEFITS	43,193
		30	SUPPLIES	3,124
		40	OTHER SERVICES AND CHARGES	28,843
		50	INTERGOVERNMENTAL SERVICES	30
		90	INTERFUND PAYMENTS FOR SERVICES	2,962
515.00	TOTAL			205,484 *
00100.843	CORONER			
563.20	CORONER	40	OTHER SERVICES AND CHARGES	104,535
563.00	TOTAL			104,535 *
00100.851	JUVENILE SERVICES			
527.60	JUVENILE SERVICES	10	SALARIES AND WAGES	1,777,303
		20	PERSONNEL BENEFITS	640,372
		30	SUPPLIES	100,605
		40	OTHER SERVICES AND CHARGES	257,819
		90	INTERFUND PAYMENTS FOR SERVICES	46,178
527.00	TOTAL			2,822,277 *
594.27	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	9,157
594.00	TOTAL CAPITAL OUTLAY			9,157 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
00100.861	SUPERIOR COURT			
512.21	SUPERIOR COURT	10	SALARIES AND WAGES	663,384
		20	PERSONNEL BENEFITS	131,079
		30	SUPPLIES	18,051
		40	OTHER SERVICES AND CHARGES	40,477
512.22	FAMILY COURT	30	SUPPLIES	241
		40	OTHER SERVICES AND CHARGES	4,425
512.81	INDIGENT DEFENSE	30	SUPPLIES	357
		40	OTHER SERVICES AND CHARGES	394,075
		90	INTERFUND PAYMENTS FOR SERVICES	1,590
512.00	TOTAL			1,253,679 *
00100.871	DISTRICT COURT I			
512.40	DISTRICT COURT	10	SALARIES AND WAGES	523,456
		20	PERSONNEL BENEFITS	156,271
		30	SUPPLIES	4,926
		40	OTHER SERVICES AND CHARGES	27,661
512.00	TOTAL			712,314 *
594.12	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	9,225
594.00	TOTAL CAPITAL OUTLAY			9,225 *
00100.881	DISTRICT COURT II FORKS			
512.40	DISTRICT COURT	10	SALARIES AND WAGES	204,199
		20	PERSONNEL BENEFITS	63,440
		30	SUPPLIES	7,461
		40	OTHER SERVICES AND CHARGES	45,232
		90	INTERFUND PAYMENTS FOR SERVICES	19,887
512.00	TOTAL			340,219 *
00100.891	CLERK			
512.30	COUNTY CLERK	10	SALARIES AND WAGES	337,331
		20	PERSONNEL BENEFITS	130,477
		30	SUPPLIES	21,707
		40	OTHER SERVICES AND CHARGES	11,162
		90	INTERFUND PAYMENTS FOR SERVICES	24,000
512.00	TOTAL			524,677 *
594.12	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	11,646
594.00	TOTAL CAPITAL OUTLAY			11,646 *
00100.931	WSU EXTENSION			
	EDUCATION SERVICES	10	SALARIES AND WAGES	49,824
		20	PERSONNEL BENEFITS	15,327
		30	SUPPLIES	9,469
		40	OTHER SERVICES AND CHARGES	31,809
		90	INTERFUND PAYMENTS FOR SERVICES	6,916
571.00	TOTAL			113,345 *
TOTAL EXPENDITURES				30,101,331 **
508.00	ENDING FUND BALANCE RESERVED			52,270 **
508.00	ENDING FUND BALANCE UNRESERVED			13,017,562 **
TOTAL CURRENT EXPENSE				43,171,163 ***
10101	ROADS			
519.70	OTHER JOBBING & CONTRACT WORK	10	SALARIES AND WAGES	34,697
		20	PERSONNEL BENEFITS	36,136

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
		30	SUPPLIES	30,662
		40	OTHER SERVICES AND CHARGES	37,615
		90	INTERFUND PAYMENTS FOR SERVICES	48,645
519.00	TOTAL			187,755 *
521.70	TRAFFIC POLICING	10	SALARIES AND WAGES	599
		20	PERSONNEL BENEFITS	358
		90	INTERFUND PAYMENTS FOR SERVICES	298,211
521.00	TOTAL			299,168 *
525.10	EMERGENCY SERVICES	10	SALARIES AND WAGES	111,418
		20	PERSONNEL BENEFITS	33,485
		30	SUPPLIES	90,262
		40	OTHER SERVICES AND CHARGES	5,913
		90	INTERFUND PAYMENTS FOR SERVICES	38,230
525.40	TRAINING	10	SALARIES AND WAGES	9,536
		20	PERSONNEL BENEFITS	3,282
		30	SUPPLIES	282
		40	OTHER SERVICES AND CHARGES	2,335
		90	INTERFUND PAYMENTS FOR SERVICES	3,039
525.00	TOTAL			297,782 *
531.50	DRAINAGE	10	SALARIES AND WAGES	23,759
		20	PERSONNEL BENEFITS	8,477
		90	INTERFUND PAYMENTS FOR SERVICES	5,713
531.90	OTHER ENVIRONMENTAL PRESERVATION	10	SALARIES AND WAGES	2,308
		20	PERSONNEL BENEFITS	800
		30	SUPPLIES	1,092
		90	INTERFUND PAYMENTS FOR SERVICES	1,272
531.00	TOTAL			43,421 *
532.10	FACILITY ENGINEERING ADMINISTRATION	10	SALARIES AND WAGES	465
		20	PERSONNEL BENEFITS	150
		90	INTERFUND PAYMENTS FOR SERVICES	147
532.00	TOTAL			762 *
541.30	ROADWAY	10	SALARIES AND WAGES	54,979
		20	PERSONNEL BENEFITS	15,625
		30	SUPPLIES	251,512
		40	OTHER SERVICES AND CHARGES	38,458
		90	INTERFUND PAYMENTS FOR SERVICES	247,282
541.40	DRAINAGE	10	SALARIES AND WAGES	60,180
		20	PERSONNEL BENEFITS	24,874
		30	SUPPLIES	25,594
		40	OTHER SERVICES AND CHARGES	133
		60	CAPITAL OUTLAYS	586
		90	INTERFUND PAYMENTS FOR SERVICES	77,866
541.60	TRAFFIC AND PEDESTRIAN SERVICES	10	SALARIES AND WAGES	6,943
		20	PERSONNEL BENEFITS	3,243
		90	INTERFUND PAYMENTS FOR SERVICES	10,489
541.70	ROADSIDE	10	SALARIES AND WAGES	167
		20	PERSONNEL BENEFITS	71
		90	INTERFUND PAYMENTS FOR SERVICES	192
541.00	TOTAL			818,194 *
542.30	ROADWAY	10	SALARIES AND WAGES	313,718
		20	PERSONNEL BENEFITS	116,402
		30	SUPPLIES	698,348
		40	OTHER SERVICES AND CHARGES	518

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
		90	INTERFUND PAYMENTS FOR SERVICES	479,675
542.40	DRAINAGE	10	SALARIES AND WAGES	96,654
		20	PERSONNEL BENEFITS	33,377
		30	SUPPLIES	2,023
		40	OTHER SERVICES AND CHARGES	948
		90	INTERFUND PAYMENTS FOR SERVICES	136,880
542.50	STRUCTURES	10	SALARIES AND WAGES	18,163
		20	PERSONNEL BENEFITS	6,406
		30	SUPPLIES	942
		90	INTERFUND PAYMENTS FOR SERVICES	11,411
542.60	TRAFFIC AND PEDESTRIAN SERVICES	10	SALARIES AND WAGES	251,491
		20	PERSONNEL BENEFITS	91,582
		30	SUPPLIES	214,899
		40	OTHER SERVICES AND CHARGES	10,440
		90	INTERFUND PAYMENTS FOR SERVICES	563,652
542.70	ROADSIDE	10	SALARIES AND WAGES	228,144
		20	PERSONNEL BENEFITS	86,486
		30	SUPPLIES	3,838
		40	OTHER SERVICES AND CHARGES	849
		90	INTERFUND PAYMENTS FOR SERVICES	472,762
542.90	MAINTENANCE ADMINISTRATION	10	SALARIES AND WAGES	195,169
		20	PERSONNEL BENEFITS	62,949
		30	SUPPLIES	38,489
		40	OTHER SERVICES AND CHARGES	11,411
		90	INTERFUND PAYMENTS FOR SERVICES	259,127
542.00	TOTAL			4,406,753 *
543.10	ROAD AND STREET GENERAL MANAGEMENT	10	SALARIES AND WAGES	110,952
		20	PERSONNEL BENEFITS	27,222
		30	SUPPLIES	77
		40	OTHER SERVICES AND CHARGES	2,678
		90	INTERFUND PAYMENTS FOR SERVICES	29,405
543.30	ROAD AND STREET GENERAL SERVICES	10	SALARIES AND WAGES	239,613
		20	PERSONNEL BENEFITS	76,183
		30	SUPPLIES	9,072
		40	OTHER SERVICES AND CHARGES	21,539
		50	INTERGOVERNMENTAL SERVICES	105
		60	CAPITAL OUTLAYS	5,550
		90	INTERFUND PAYMENTS FOR SERVICES	413,107
543.50	ROAD AND STREET FACILITIES	10	SALARIES AND WAGES	1,850
		20	PERSONNEL BENEFITS	1,024
		90	INTERFUND PAYMENTS FOR SERVICES	63,372
543.60	ROAD AND STREET TRAINING	10	SALARIES AND WAGES	42,775
		20	PERSONNEL BENEFITS	14,450
		30	SUPPLIES	430
		40	OTHER SERVICES AND CHARGES	13,985
		90	INTERFUND PAYMENTS FOR SERVICES	17,462
543.70	ROAD AND STREET MISCELLANEOUS	10	SALARIES AND WAGES	556,577
		20	PERSONNEL BENEFITS	177,233
		90	INTERFUND PAYMENTS FOR SERVICES	109,027
543.00	TOTAL			1,933,688 *
544.20	ENGINEERING	10	SALARIES AND WAGES	121,711
		20	PERSONNEL BENEFITS	35,770
		30	SUPPLIES	12,118
		40	OTHER SERVICES AND CHARGES	13,001
		50	INTERGOVERNMENTAL SERVICES	10
		60	CAPITAL OUTLAYS	19,374
		90	INTERFUND PAYMENTS FOR SERVICES	58,483

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
544.40	PLANNING	10	SALARIES AND WAGES	76,010
		20	PERSONNEL BENEFITS	22,507
		30	SUPPLIES	3,914
		40	OTHER SERVICES AND CHARGES	23,248
		90	INTERFUND PAYMENTS FOR SERVICES	25,437
544.00	TOTAL			411,583 *
558.10	PLANNING AND COMMUNITY DEVELOPMENT	10	SALARIES AND WAGES	4,040
		20	PERSONNEL BENEFITS	1,327
		40	OTHER SERVICES AND CHARGES	226
		90	INTERFUND PAYMENTS FOR SERVICES	1,356
558.00	TOTAL			6,949 *
585.00	COMP TIME CLEARING	10	SALARIES AND WAGES	213
		20	PERSONNEL BENEFITS	5,029
		50	INTERGOVERNMENTAL SERVICES	6,226
		90	INTERFUND PAYMENTS FOR SERVICES	52
585.00	TOTAL			11,520 *
594.40	CAPITALIZED EXPENDITURES	10	SALARIES AND WAGES	11,515
		20	PERSONNEL BENEFITS	4,028
		40	OTHER SERVICES AND CHARGES	960
		90	INTERFUND PAYMENTS FOR SERVICES	3,624
594.00	TOTAL			20,127 *
595.10	CONSTRUCTION ENGINEERING	10	SALARIES AND WAGES	292,952
		20	PERSONNEL BENEFITS	90,016
		30	SUPPLIES	3,763
		40	OTHER SERVICES AND CHARGES	491,445
		90	INTERFUND PAYMENTS FOR SERVICES	95,173
595.20	RIGHT OF WAY	10	SALARIES AND WAGES	28,663
		20	PERSONNEL BENEFITS	7,846
		40	OTHER SERVICES AND CHARGES	29,362
		50	INTERGOVERNMENTAL SERVICES	145
		60	CAPITAL OUTLAYS	7,320
		90	INTERFUND PAYMENTS FOR SERVICES	15,412
595.30	ROADWAY	10	SALARIES AND WAGES	45,774
		20	PERSONNEL BENEFITS	17,471
		30	SUPPLIES	28,642
		40	OTHER SERVICES AND CHARGES	1,058,328
		90	INTERFUND PAYMENTS FOR SERVICES	92,003
595.40	DRAINAGE	10	SALARIES AND WAGES	12,796
		20	PERSONNEL BENEFITS	4,626
		30	SUPPLIES	24,595
		40	OTHER SERVICES AND CHARGES	95,295
		90	INTERFUND PAYMENTS FOR SERVICES	18,857
595.50	STRUCTURES	10	SALARIES AND WAGES	1,720
		20	PERSONNEL BENEFITS	515
		30	SUPPLIES	34,292
		40	OTHER SERVICES AND CHARGES	7,606,711
		90	INTERFUND PAYMENTS FOR SERVICES	2,696
595.60	SPECIAL PURPOSE PATHS	10	SALARIES AND WAGES	3,121
		20	PERSONNEL BENEFITS	1,101
		30	SUPPLIES	16,195
		40	OTHER SERVICES AND CHARGES	298,299
		90	INTERFUND PAYMENTS FOR SERVICES	55,430
595.70	ROADSIDE DEVELOPMENT	10	SALARIES AND WAGES	2,948
		20	PERSONNEL BENEFITS	913
		30	SUPPLIES	3,478

Clallam County
 Detail of Expenditures and Other Uses
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EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
			40 OTHER SERVICES AND CHARGES	168,065
			90 INTERFUND PAYMENTS FOR SERVICES	3,663
595.90	CONSTRUCTION ADMINISTRATION		10 SALARIES AND WAGES	34,034
			20 PERSONNEL BENEFITS	10,924
			40 OTHER SERVICES AND CHARGES	2,101
			90 INTERFUND PAYMENTS FOR SERVICES	10,819
595.00	TOTAL			10,717,509 *
597.19	TRANSFERS		90 INTERFUND PAYMENTS FOR SERVICES	93,555
597.00	TOTAL TRANSFERS			93,555 *
	TOTAL EXPENDITURES			19,248,766 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			10,098,058 **
	TOTAL ROADS			29,346,824 ***
10135	FLOOD CONTROL			
531.10	SOIL AND WATER CONSERVATION		10 SALARIES AND WAGES	1,424
			20 PERSONNEL BENEFITS	494
			90 INTERFUND PAYMENTS FOR SERVICES	342
531.30	FLOOD CONTROL		10 SALARIES AND WAGES	599
			20 PERSONNEL BENEFITS	204
			90 INTERFUND PAYMENTS FOR SERVICES	408
531.40	DIKING		10 SALARIES AND WAGES	409
			20 PERSONNEL BENEFITS	146
			90 INTERFUND PAYMENTS FOR SERVICES	253
531.60	WEED CONTROL		10 SALARIES AND WAGES	895
			20 PERSONNEL BENEFITS	305
			90 INTERFUND PAYMENTS FOR SERVICES	3,100
531.00	TOTAL NATURAL RESOURCES			8,579 *
	TOTAL EXPENDITURES			8,579 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			19,511 **
	TOTAL FLOOD CONTROL			28,090 ***
11002	SHERIFF'S HONOR GUARD DONATION			
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			3,842 **
	TOTAL SHERIFF'S HONOR GUARD DONATION			3,842 ***
11003	RECREATIONAL AND BOATING			
521.90			10 SALARIES AND WAGES	23,521
			20 PERSONNEL BENEFITS	6,735
			30 SUPPLIES	2,412
			40 OTHER SERVICES AND CHARGES	7,671
			60 CAPITAL OUTLAY	28,007
			90 INTERFUND PAYMENTS FOR SERVICES	1,145
521.00	TOTAL			69,491 *
	TOTAL EXPENDITURES			69,491 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			47,654 **

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
TOTAL RECREATIONAL AND BOATING				117,145 ***
11007	SHERIFF'S OFFICE DRUG FUND			
521.23	SPECIAL UNITS	30	SUPPLIES	595
		40	OTHER SERVICES AND CHARGES	5,516
		90	INTERFUND PAYMENTS FOR SERVICES	7,575
521.00	TOTAL			13,686 *
TOTAL EXPENDITURES				13,686 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			128,061 **
TOTAL SHERIFF'S OFFICE DRUG FUND				141,747 ***
11008	SHERIFF'S OPNET DRUG FUND			
521.23	SPECIAL UNITS	10	SALARIES AND WAGES	81,599
		20	PERSONNEL BENEFITS	29,909
		30	SUPPLIES	20,062
		40	OTHER SERVICES AND CHARGES	68,470
		50	INTERGOVERNMENTAL SERVICES	115,023
		90	INTERFUND PAYMENTS FOR SERVICES	53,930
521.00	TOTAL			368,993 *
594.21		60	CAPITAL OUTLAY	200,000
594.00	TOTAL CAPITAL OUTLAYS			200,000 *
TOTAL EXPENDITURES				568,993 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			146,683 **
TOTAL SHERIFF'S OPNET DRUG FUND				715,676 ***
11015	SHERIFF'S EQUIPMENT RESERVE			
521.20		30	SUPPLIES	16,211
		40	OTHER SERVICES AND CHARGES	4,922
		90	INTERFUND PAYMENTS FOR SERVICES	18,165
521.00	TOTAL			39,298 *
TOTAL EXPENDITURES				39,298 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			165,170 **
TOTAL SHERIFF'S EQUIPMENT RESERVE				204,468 ***
11061	NINE-ONE-ONE ENHANCED			
528.70	NINE-ONE-ONE/	50	INTERGOVERNMENTAL SERVICES	543,107
		90	INTERFUND PAYMENTS FOR SERVICES	17,500
528.00	TOTAL			560,607 *
TOTAL EXPENDITURES				560,607 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			171,573 **
TOTAL NINE-ONE-ONE ENHANCED				732,180 ***

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
11065	OPSCAN OPERATIONS			
528.80		10	SALARIES AND WAGES	5,202
		20	PERSONNEL BENEFITS	831
		40	OTHER SERVICES AND CHARGES	44,401
		90	INTERFUND PAYMENTS FOR SERVICES	5,218
528.00	TOTAL			55,652 *
594.28		60	CAPITAL OUTLAYS	35,493
594.00	TOTAL CAPITAL OUTLAYS			35,493 *
	TOTAL EXPENDITURES			91,145 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			134,558 **
	TOTAL OPSCAN OPERATIONS			225,703 ***
11066	PSIC GRANT			
528.80		10	SALARIES AND WAGES	11,897
		20	PERSONNEL BENEFITS	1,915
		40	OTHER SERVICES AND CHARGES	40,745
		90	INTERFUND PAYMENTS FOR SERVICES	0
528.00	TOTAL			54,557 *
	TOTAL EXPENDITURES			54,557 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			15,883 **
	TOTAL PSIC GRANT			70,440 ***
11081	INTEROPERABILITY GRANT			
528.80	COMMUNICATION	10	SALARIES AND WAGES	4,690
		20	PERSONNEL BENEFITS	689
		40	OTHER SERVICES AND CHARGES	93,856
528.00	TOTAL			99,235 *
594.21		60	CAPITAL OUTLAYS	156,330
594.00	TOTAL CAPITAL OUTLAYS			156,330 *
	TOTAL EXPENDITURES			255,565 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			0 **
	TOTAL INTEROPERABILITY GRANT			255,565 ***
11301	HEALTH & HUMAN SERVICES			
562.20	PUBLIC HEALTH	10	SALARIES AND WAGES	924,169
		20	PERSONNEL BENEFITS	312,987
		30	SUPPLIES	116,445
		40	OTHER SERVICES AND CHARGES	94,037
		90	INTERFUND PAYMENTS FOR SERVICES	284,901
562.63	LOCAL GOVERNMENT INITIATIVE	40	OTHER SERVICES AND CHARGES	62,281
562.00	TOTAL PUBLIC HEALTH			1,794,820 *
	TOTAL EXPENDITURES			1,794,820 **

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
508.00	ENDING FUND BALANCE RESERVED			350 **
508.00	ENDING FUND BALANCE UNRESERVED			693,439 **
TOTAL HEALTH & HUMAN SERVICES				2,488,609 ***
11321	ALCOHOL/DRUG ABUSE			
566.00	SUBSTANCE ABUSE	10	SALARIES AND WAGES	127,717
		20	PERSONNEL BENEFITS	44,356
		30	SUPPLIES	3,625
		40	OTHER SERVICES AND CHARGES	767,579
		90	INTERFUND PAYMENTS FOR SERVICES	99,741
566.50	ASSESSMENT AND TREATMENT	10	SALARIES AND WAGES	45,298
		20	PERSONNEL BENEFITS	15,833
		30	SUPPLIES	13,000
		40	OTHER SERVICES AND CHARGES	82,322
		90	INTERFUND PAYMENTS FOR SERVICES	12,478
566.95	DRUG FREE COMMUNITIES	30	SUPPLIES	2,159
		40	OTHER SERVICES AND CHARGES	10,953
		90	INTERFUND PAYMENTS FOR SERVICES	133
566.00	TOTAL SUBSTANCE ABUSE			1,225,194 *
TOTAL EXPENDITURES				1,225,194 **
508.00	ENDING FUND BALANCE RESERVED			87,758 **
508.00	ENDING FUND BALANCE UNRESERVED			17,356 **
TOTAL ALCOHOL/DRUG ALCOHOL ABUSE				1,330,308 ***
11322	HOMELESS TASK FORCE			
559.20	HOUSING AND COMMUNITY SERVICES	30	SUPPLIES	76
		40	OTHER SERVICES AND CHARGES	738,042
		90	INTERFUND PAYMENTS FOR SERVICES	17,261
559.00	TOTAL HOUSING AND COMMUNITY SERVICES			755,379 *
TOTAL EXPENDITURES				755,379 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			241,788 **
TOTAL HOMELESS TASK FORCE				997,167 ***
11323	CHEMICAL DEPENDENCY MENTAL HEALTH			
562.91	OFFICE OF FINANCIAL MANAGEMENT	40	OTHER SERVICES AND CHARGES	64,765
562.00	TOTAL			64,765 *
566.11	PROGRAM ADMINISTRATION	30	SUPPLIES	76
		40	OTHER SERVICES AND CHARGES	573,741
		90	INTERFUND PAYMENTS FOR SERVICES	77,494
566.00	TOTAL			651,311 *
TOTAL EXPENDITURES				716,076 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			1,882,237 **
TOTAL CHEMICAL DEPENDENCY MENTAL HEALTH				2,598,313 ***
11324	AFFORDABLE HOUSING			
559.20	HOUSING AND COMMUNITY SERVICES	40	OTHER SERVICES AND CHARGES	76,212

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
		90	INTERFUND PAYMENTS FOR SERVICES	811
562.00	TOTAL			77,023 *
598.59	INTERGOVERNMENTAL SERVICES	50	INTERGOVERNMENTAL SERVICES	50,000
566.00	TOTAL			50,000 *
TOTAL EXPENDITURES				127,023 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			203,522 **
TOTAL AFFORDABLE HOUSING				330,545 ***
11331	DEVELOPMENTAL DISABILITIES			
568.00		10	SALARIES AND WAGES	78,644
		20	PERSONNEL BENEFITS	26,704
		30	SUPPLIES	385
		40	OTHER SERVICES AND CHARGES	783,765
		90	INTERFUND PAYMENTS FOR SERVICES	42,424
568.00	TOTAL			931,922 *
TOTAL EXPENDITURES				931,922 **
508.00	ENDING FUND BALANCE RESERVED			90,912 **
508.00	ENDING FUND BALANCE UNRESERVED			390,680 **
TOTAL DEVELOPMENTAL DISABILITIES				1,413,514 ***
11401	LAW LIBRARY			
512.70	LAW LIBRARY	10	SALARIES AND WAGES	5,734
		20	PERSONNEL BENEFITS	505
		30	SUPPLIES	13,204
		90	INTERFUND PAYMENTS FOR SERVICES	2,132
512.00	TOTAL			21,575 *
TOTAL EXPENDITURES				21,575 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			20,328 **
TOTAL LAW LIBRARY				41,903 ***
11701	CRIME VICTIM COMP/LOCAL			
515.70	CRIME VICTIM & WITNESS PROGRAM	10	SALARIES AND WAGES	39,555
		20	PERSONNEL BENEFITS	14,145
		30	SUPPLIES	434
		40	OTHER SERVICES AND CHARGES	1,002
		90	INTERFUND PAYMENTS FOR SERVICES	22,786
515.00	TOTAL			77,922 *
TOTAL EXPENDITURES				77,922 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			224,098 **
TOTAL CRIME VICTIM COMP/LOCAL				302,020 ***
11901	RACKETEERING FUND			
521.90		90	INTERFUND PAYMENTS FOR SERVICES	5,250

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
521.00	TOTAL			5,250 *
597.97	TRANSFER TO PROSECUTING ATTORNEY	90	INTERFUND PAYMENTS FOR SERVICES	28,000
597.00	TOTAL TRANSFER			28,000 *
	TOTAL EXPENDITURES			33,250 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			968 **
	TOTAL RACKETEERING FUND			34,218 ***
12101	WATER QUALITY CLEANUP			
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			54,009 **
	TOTAL WATER QUALITY CLEANUP			54,009 ***
12105	SHORELINE/WETLAND/PRESERVATION			
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			16,145 **
	TOTAL SHORELINE/WETLAND/PRESERVATION			16,145 ***
12108	SHORELINE BLOCK GRANT			
531.91	SHORELINE BLOCK GRANT	40	OTHER SERVICES AND CHARGES	0
		90	INTERFUND PAYMENTS FOR SERVICES	110
531.00	TOTAL NATURAL RESOURCES			110 *
	TOTAL EXPENDITURES			110 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			121,313 **
	TOTAL SHORELINE BLOCK GRANT			121,423 ***
12201	TREASURER'S O & M			
514.22	FIDUCIARY SERVICES	20	PERSONNEL BENEFITS	0
		40	OTHER SERVICES AND CHARGES	12,998
		90	INTERFUND PAYMENTS FOR SERVICES	1,336
514.00	TOTAL			14,334 *
	TOTAL EXPENDITURES			14,334 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			135,467 **
	TOTAL TREASURER'S O & M			149,801 ***
12231	REET ELECTRONIC TECHNOLOGY			
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			131,818 **
	TOTAL REET ELECTRONIC TECHNOLOGY			131,818 ***
12241	LAND ASSESSMENT			
514.22	FIDUCIARY SERVICES	40	OTHER SERVICES AND CHARGES	7,670
514.00	TOTAL			7,670 *

Clallam County
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 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
TOTAL EXPENDITURES				7,670 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			13,782 **
TOTAL LAND ASSESSMENT				21,452 ***
12401 DOCUMENT PRESERVATION				
514.10	ADMINISTRATION	10	SALARIES AND WAGES	11,542
		20	PERSONNEL BENEFITS	1,076
		30	SUPPLIES	946
		40	OTHER SERVICES AND CHARGES	31,924
		90	INTERFUND PAYMENTS FOR SERVICES	5,497
514.00	TOTAL			50,985 *
597.14	TRANSFER TO CAPITAL PROJECTS IT	90	INTERFUND PAYMENTS FOR SERVICES	0
597.00	TOTAL TRANSFER			0 *
TOTAL EXPENDITURES				50,985 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			429,417 **
TOTAL DOCUMENT PRESERVATION				480,402 ***
12901 DRUG COURT				
566.92	SUBSTANCE ABUSE	10	SALARIES AND WAGES	10,162
		20	PERSONNEL BENEFITS	916
		30	SUPPLIES	935
		40	OTHER SERVICES AND CHARGES	11,771
		90	INTERFUND PAYMENTS FOR SERVICES	3,364
566.00	TOTAL SUBSTANCE ABUSE			27,148 *
594.66		60	CAPITAL OUTLAYS	5,755
597.00	TOTAL CAPITAL OUTLAY			5,755 *
TOTAL EXPENDITURES				32,903 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			12,202 **
TOTAL DRUG COURT				45,105 ***
12905 DISPUTE RESOLUTION CENTER				
512.40	DISTRICT COURT	40	OTHER SERVICES AND CHARGES	14,470
512.00	TOTAL			14,470 *
TOTAL EXPENDITURES				14,470 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			725 **
TOTAL DISPUTE RESOLUTION CENTER				15,195 ***
12911 COURTHOUSE FACILITATOR				
512.22	FAMILY COURT FEES AND CHARGES	40	OTHER SERVICES AND CHARGES	8,776
512.00	TOTAL			8,776 *
TOTAL EXPENDITURES				8,776 **

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			578 **
TOTAL COURTHOUSE FACILITATOR				9,354 ***
13001	NOXIOUS WEED CONTROL			
531.60	WEED CONTROL	10	SALARIES AND WAGES	108,470
		20	PERSONNEL BENEFITS	27,974
		30	SUPPLIES	5,875
		40	OTHER SERVICES AND CHARGES	21,473
		90	INTERFUND PAYMENTS FOR SERVICES	18,992
531.00	TOTAL NATURAL RESOURCES			182,784 *
TOTAL EXPENDITURES				182,784 **
508.00	ENDING FUND BALANCE RESERVED			100 **
508.00	ENDING FUND BALANCE UNRESERVED			109,122 **
TOTAL NOXIOUS WEED CONTROL				292,006 ***
13051	LMD#2 LAKE SUTHERLAND			
531.60	WEED CONTROL	30	SUPPLIES	2,983
		40	OTHER SERVICES AND CHARGES	4,317
		90	INTERFUND PAYMENTS FOR SERVICES	8,678
531.00	TOTAL NATURAL RESOURCES			15,978 *
TOTAL EXPENDITURES				15,978 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			30,450 **
TOTAL LMD#2 LAKE SUTHERLAND				46,428 ***
13501	PROBATION DISTRICT COURT 1			
512.40	DISTRICT COURT	10	SALARIES AND WAGES	128,534
		20	PERSONNEL BENEFITS	43,043
		30	SUPPLIES	9,788
		40	OTHER SERVICES AND CHARGES	16,497
		90	INTERFUND PAYMENTS FOR SERVICES	45,321
512.00	TOTAL			243,183 *
TOTAL EXPENDITURES				243,183 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			160,930 **
TOTAL PROBATION DISTRICT COURT I				404,113 ***
13511	PROBATION DISTRICT COURT II			
512.40	DISTRICT COURT	30	SUPPLIES	344
		40	OTHER SERVICES AND CHARGES	689
		90	INTERFUND PAYMENTS FOR SERVICES	286
512.00	TOTAL			1,319 *
TOTAL EXPENDITURES				1,319 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			17,961 **

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
TOTAL PROBATION DISTRICT COURT II				19,280 ***
19911	CRIMINAL JUSTICE			
597.97	TRANSFER OUT	90	INTERFUND PAYMENTS FOR SERVICES	975,000
597.00	TOTAL TRANSFERS			975,000 *
TOTAL EXPENDITURES				975,000 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			195,054 **
TOTAL CRIMINAL JUSTICE				1,170,054 ***
19912	LOCAL CRIMINAL JUSTICE			
597.97	TRANSFER OUT	90	INTERFUND PAYMENTS FOR SERVICES	700,000
597.00	TOTAL TRANSFERS			700,000 *
TOTAL EXPENDITURES				700,000 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			497,419 **
TOTAL LOCAL CRIMINAL				1,197,419 ***
19913	TRIAL COURT IMPROVEMENTS			
597.97	TRANSFER OUT	90	INTERFUND PAYMENTS FOR SERVICES	50,000
597.00	TOTAL TRANSFERS			50,000 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			45,823 **
TOTAL TRIAL COURT IMPROVEMENTS				45,823 ***
19914	VETERANS' RELIEF			
553.60		10	SALARIES AND WAGES	11,578
		20	PERSONNEL BENEFITS	1,853
		30	SUPPLIES	1,690
		40	OTHER SERVICES AND CHARGES	74,603
		90	INTERFUND PAYMENTS FOR SERVICES	3,896
553.00	TOTAL			93,620 *
TOTAL EXPENDITURES				93,620 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			297,445 **
TOTAL VETERANS' RELIEF				391,065 ***
19915	FEDERAL FOREST REPLACEMENT			
523.60	CARE AND CUSTODY OF PRISONERS	10	SALARIES AND WAGES	39,985
		20	PERSONNEL BENEFITS	15,482
		90	INTERFUND PAYMENTS FOR SERVICES	20,303
523.00	TOTAL			75,770 *
539.10	ADMINISTRATION	40	OTHER SERVICES AND CHARGES	55,000
		90	INTERFUND PAYMENTS FOR SERVICES	1,925
539.00	TOTAL			56,925 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
571.21	EDUCATION SERVICES-AGRICULTURE	10	SALARIES AND WAGES	18,443
		20	PERSONNEL BENEFITS	1,692
		30	SUPPLIES	5,829
		40	OTHER SERVICES AND CHARGES	1,500
		90	INTERFUND PAYMENTS FOR SERVICES	5,283
571.00	TOTAL			32,747 *
	TOTAL EXPENDITURES			165,442 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			112,689 **
	TOTAL FEDERAL FOREST			278,131 ***
19925	HOTEL/MOTEL TAX			
557.30		40	OTHER SERVICES AND CHARGES	348,781
		90	INTERFUND PAYMENTS FOR SERVICES	16,790
557.30	TOTAL			365,571 *
	TOTAL EXPENDITURES			365,571 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			279,608 **
	TOTAL HOTEL/MOTEL TAX			645,179 ***
19941	OPPORTUNITY FUND			
552.10	ADMINISTRATION	40	OTHER SERVICES AND CHARGES	3,600
		70	DEBT SERVICE: INTEREST	22,500
552.00	TOTAL EMPLOYMENT OPPORTUNITY			26,100 *
597.52		90	INTERFUND PAYMENTS FOR SERVICES	180,000
597.00	TOTAL TRANSFERS			180,000 *
	TOTAL EXPENDITURES			206,100 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			1,138,463 **
	TOTAL OPPORTUNITY FUND			1,344,563 ***
19981	COMMUNITY ECONOMIC REVITALIZATION			
559.20		50	INTERGOVERNMENTAL SERVICES	6,392
559.20	TOTAL			6,392 *
	TOTAL EXPENDITURES			6,392 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			42,251 **
	TOTAL COMMUNITY ECONOMIC REVITALIZATION			48,643 ***
19991	EMERGENCY COMMUNICATION TAX			
528.70		50	INTERGOVERNMENTAL SERVICES	1,099,362
		90	INTERFUND PAYMENTS FOR SERVICES	41,790
528.70	TOTAL			1,141,152 *
	TOTAL EXPENDITURES			1,141,152 **

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			447,963 **
TOTAL EMERGENCY COMMUNICATION TAX				1,589,115 ***
25101 RID #123				
597.91		90	INTERFUND PAYMENTS FOR SERVICES	3,700
597.00	TOTAL TRANSFERS			3,700 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			4,754 **
TOTAL RID #123				8,454 ***
25401 RID #142				
592.40		70	DEBT SERVICE: INTEREST	807
		80	DEBT SERVICE: PRINCIPAL	1,595
592.40	TOTAL			2,402 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			845 **
TOTAL RID #142				3,247 ***
25601 RID #141				
592.40		70	DEBT SERVICE: INTEREST	1,735
		80	DEBT SERVICE: PRINCIPAL	5,218
592.40	TOTAL			6,953 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			3,267 **
TOTAL RID #141				10,220 ***
25901 LMD #1				
592.40		70	DEBT SERVICE: INTEREST	724
		80	DEBT SERVICE: PRINCIPAL	2,202
592.40	TOTAL			2,926 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			2,461 **
TOTAL LMD #1				5,387 ***
26101 RID #138				
592.40		70	DEBT SERVICE: INTEREST	90
		80	DEBT SERVICE: PRINCIPAL	748
592.40	TOTAL			838 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			134 **
TOTAL RID #138				972 ***
27401 RID #149				
592.40		70	DEBT SERVICE: INTEREST	830
		80	DEBT SERVICE: PRINCIPAL	784
592.40	TOTAL			1,614 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			781 **
TOTAL RID #149				2,395 ***
29500 LID #2007-01				
592.35		90	INTERFUND PAYMENTS FOR SERVICES	4,718
592.40	TOTAL			4,718 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			109,543 **
TOTAL LID #2007-01				114,261 ***
30101 REAL ESTATE EXCISE TAX PROJECTS				
519.90	GENERAL GOV'T SERVICES	40	OTHER SERVICES AND CHARGES	28
519.00	TOTAL			28 *
594.19				
		60	CAPITAL OUTLAYS	919,023
		90	INTERFUND PAYMENTS FOR SERVICES	58,092
594.00	TOTAL CAPITAL OUTLAY			977,115 *
TOTAL EXPENDITURES				977,143 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			2,169,304 **
TOTAL REAL ESTATE EXCISE TAX PROJECTS				3,146,447 ***
30201 REAL ESTATE EXCISE TAX PROJECTS 2				
597.94	TRANSFER TO EAST UGA SEWER	90	INTERFUND PAYMENTS FOR SERVICES	675,000
597.00	TOTAL TRANSFERS			675,000 *
TOTAL EXPENDITURES				675,000 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			2,164,024 **
TOTAL REAL ESTATE EXCISE TAX PROJECTS 2				2,839,024 ***
30501 CAPITAL PROJECTS				
594.13		60	CAPITAL OUTLAYS	1,789,268
		90	INTERFUND PAYMENTS FOR SERVICES	43,932
594.00	TOTAL CAPITAL OUTLAY			1,833,200 *
597.94	TRANSFER TO ROADS	90	INTERFUND PAYMENTS FOR SERVICES	104,345
597.00	TOTAL TRANSFERS			104,345 *
TOTAL EXPENDITURES				1,937,545 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			4,253,721 **
TOTAL CAPITAL PROJECTS				6,191,266 ***
30502 EAST UGA SEWER PROJECT				
594.35		90	INTERFUND PAYMENTS FOR SERVICES	33,172
594.00	TOTAL			33,172 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
594.35		60	CAPITAL OUTLAYS	1,716,972
594.00	TOTAL CAPITAL OUTLAY			1,716,972 *
TOTAL EXPENDITURES				1,750,144 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			464,618 **
TOTAL EAST UGA SEWER PROJECT				2,214,762 ***
30601 CAPITAL PROJECTS DUNGENESS ESTUARY				
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			434 **
TOTAL EAST UGA SEWER PROJECT				434 ***
30701 CAPITAL PROJECTS INFO TECH				
594.18		60	CAPITAL OUTLAYS	149,498
594.00	TOTAL CAPITAL OUTLAY			149,498 *
TOTAL EXPENDITURES				149,498 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			1,370,856 **
TOTAL CAPITAL PROJECTS INFO TECH				1,520,354 ***
40201 SOLID WASTE				
537.10	SOLID WASTE UTILITIES	10	SALARIES AND WAGES	8,315
		20	PERSONNEL BENEFITS	2,876
		30	SUPPLIES	0
		40	OTHER SERVICES AND CHARGES	5,625
		90	INTERFUND PAYMENTS FOR SERVICES	7,108
537.00	TOTAL			23,924 *
TOTAL EXPENDITURES				23,924 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			13,013 **
TOTAL SOLID WASTE				36,937 ***
41401 CLALLAM BAY SEWER				
535.00	SEWER UTILITIES	10	SALARIES AND WAGES	102,215
		20	PERSONNEL BENEFITS	36,820
		30	SUPPLIES	37,122
		40	OTHER SERVICES AND CHARGES	52,029
		50	INTERGOVERNMENTAL SERVICES	3,657
		90	INTERFUND PAYMENTS FOR SERVICES	46,608
		00	DEPRECIATION/AMORTIZATION	0
535.00	TOTAL SEWER UTILITIES			278,451 *
TOTAL EXPENDITURES				278,451 *
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			227,876 **
TOTAL CLALLAM BAY-SEIKU SEWER				506,327 ***

Clallam County
Detail of Expenditures and Other Uses
For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
41501	CLALLAM BAY SEWER CAPITAL REP			
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			308,384 **
TOTAL CL BAY-SEKIU SEWER CAPITAL REP				308,384 ***
50301	EQUIPMENT RENTAL & REVOLVING			
519.30	FABRICATION SHOP	10	SALARIES AND WAGES	6,057
		20	PERSONNEL BENEFITS	2,098
		30	SUPPLIES	28,077
		40	OTHER SERVICES AND CHARGES	2,005
		90	INTERFUND PAYMENTS FOR SERVICES	7,891
519.00	TOTAL			46,128 *
548.20	PITS AND QUARRIES	10	SALARIES AND WAGES	47,744
		20	PERSONNEL BENEFITS	16,682
		30	SUPPLIES	1,525
		40	OTHER SERVICES AND CHARGES	20,793
		90	INTERFUND PAYMENTS FOR SERVICES	37,419
548.30	MECHANICAL SHOPS	10	SALARIES AND WAGES	333,735
		20	PERSONNEL BENEFITS	115,773
		30	SUPPLIES	76,432
		40	OTHER SERVICES AND CHARGES	48,133
		90	INTERFUND PAYMENTS FOR SERVICES	131,959
548.40	PARTS STORES	10	SALARIES AND WAGES	47,376
		20	PERSONNEL BENEFITS	16,448
		30	SUPPLIES	334,086
		40	OTHER SERVICES AND CHARGES	16,053
		90	INTERFUND PAYMENTS FOR SERVICES	22,946
548.50	FUEL DEPOTS	10	SALARIES AND WAGES	15,119
		20	PERSONNEL BENEFITS	5,211
		30	SUPPLIES	567,454
		40	OTHER SERVICES AND CHARGES	7,092
		90	INTERFUND PAYMENTS FOR SERVICES	4,957
548.60	EQUIPMENT RENTAL SERVICES	10	SALARIES AND WAGES	90,430
		20	PERSONNEL BENEFITS	31,296
		30	SUPPLIES	33,199
		40	OTHER SERVICES AND CHARGES	59,871
		50	INTERGOVERNMENTAL SERVICES	366
		90	INTERFUND PAYMENTS FOR SERVICES	176,093
548.00	TOTAL			2,258,192 *
594.00	CAPITAL OUTLAY	60	CAPITAL OUTLAYS	731,337
594.00	TOTAL CAPITAL OUTLAY			731,337 *
TOTAL EXPENDITURES				3,035,657 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			2,467,170 **
TOTAL EQUIPMENT RENTAL & REVOLVING				5,502,827 ***
50401	RISK MANAGEMENT			
514.76	RISK MANAGEMENT	10	SALARIES AND WAGES	0
		30	SUPPLIES	8,341
		40	OTHER SERVICES AND CHARGES	966,890
		90	INTERFUND PAYMENTS FOR SERVICES	100,202
514.00	TOTAL			1,075,433 *

Clallam County
 Detail of Expenditures and Other Uses
 For the Year Ended December 31, 2008

EXPEND NO.	DESCRIPTION	OBJ	OBJECT DESCRIPTION	AMOUNT
TOTAL EXPENDITURES				1,075,433 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			847,806 **
TOTAL RISK MANAGEMENT				1,923,239 ***
50501 WORKERS' COMPENSATION CLAIMS				
517.68	PAYMENTS TO CLAIMANTS & BENEFICIARIES	20	PERSONNEL BENEFITS	-11,758
		30	SUPPLIES	1,005
		40	OTHER SERVICES AND CHARGES	720,244
		90	INTERFUND PAYMENTS FOR SERVICES	42,214
517.00	TOTAL			751,705 *
TOTAL EXPENDITURES				751,705 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			78,427 **
TOTAL WORKERS' COMPENSATION CLAIMS				830,132 ***
50601 EMPLOYEE HEALTH CARE BENEFIT				
517.31	HEALTH INSURAN	20	PERSONNEL BENEFITS	24,586
517.00	TOTAL			24,586 *
TOTAL EXPENDITURES				24,586 **
508.00	ENDING FUND BALANCE RESERVED			0 **
508.00	ENDING FUND BALANCE UNRESERVED			36,615 **
TOTAL EMPLOYEE HEALTH CARE BENEFIT				61,201 ***

Clallam County
 Schedule of Warrant Activity
 For the Year Ended 12/31/2008

FUND NUMBER	*----- FUND NAME -----*	PAYABLE JAN 1	ISSUED REPORT YR	NET ISSUE	REDEEMED REPORT YR	CANCELLED REPORT YR	PAYABLE DEC 31
64401	CLAIMS FUND	\$ 3,435,793	\$ 63,664,197	\$ 63,664,197	\$ 64,794,758	\$ 644,030	1,661,203
64501	SALARY FUND	7,814	33,967,181	33,967,181	33,961,570	10,528	2,897
68101	SCHOOL 121 GENERAL	935,414	33,618,556	33,618,556	33,298,191	94,642	1,161,137
68102	SCHOOL 121 ASB	13,295	377,090	377,090	374,358	4,831	11,196
68103	SCHOOL 121 CAPITAL PROJECTS	30	234,415	234,415	234,283	163	-
68155	SCHOOL 121 TRANSPORTATION	-	204,543	204,543	204,543	-	-
68121	SCHOOL 313 GENERAL	67,721	2,417,691	2,417,691	2,441,839	1,179	42,393
68122	SCHOOL 313 ASB	4,267	63,326	63,326	66,538	964	91
68131	SCHOOL 323 GENERAL	598,432	20,105,177	20,105,177	19,847,050	8,321	848,239
38132	SCHOOL 323 ASB	11,900	434,694	434,694	428,236	4,778	13,579
68133	SCHOOL 323 CAPITAL PROJECTS	-	257,174	257,174	240,034	-	17,140
68135	SCHOOL 323 TRANSPORTATION	-	2,615	2,615	997	1,618	-
68141	SCHOOL 401 GENERAL	171,132	3,472,327	3,472,327	3,474,400	1,090	167,967
68142	SCHOOL 401 ASB	665	93,837	93,837	89,659	766	4,077
68143	SCHOOL 401 CAPITAL PROJECTS	4,996	1,890,757	1,890,757	1,514,180	-	381,573
68151	SCHOOL 402 GENERAL	616,133	16,373,373	16,373,373	14,753,006	1,241,713	994,788
68152	SCHOOL 402 ASB	6,878	204,596	204,596	171,324	25,770	14,380
68153	SCHOOL 402 CAPITAL PROJECTS	-	23,766	23,766	23,766	-	-
68155	SCHOOL 402 TRANSPORTATION	-	8,196	8,196	8,196	-	-
68156	SCHOOL 402 EXPENDABLE TRUST	1,580	9,124	9,124	7,696	747	2,261
69511	HOSPITAL #1 GENERAL	264,156	21,119,341	21,119,341	20,914,603	72,552	396,342
69513	HOSPITAL #1 DONATION	1,368	2,100	2,100	2,100	-	1,368
69516	HOSPITAL #1 E/M OUTREACH	319	4,200	4,200	4,165	354	-
TOTALS		<u>\$ 6,141,892</u>	<u>\$ 198,548,275</u>	<u>\$ 198,548,275</u>	<u>\$ 196,855,492</u>	<u>\$ 2,114,045</u>	<u>\$ 5,720,631</u>

Clallam County
 Schedule of Long Term Debt
 For the Year Ended December 31, 2008

G.O. Debt
 Revenue Debt
 Assessment Debt

Identification Number	Original Issue Date	Maturity Date	Balance 12/31/2007	Current Year Issued	Current Year Redeemed	BARS Code for Redemption	Redeeming Fund Number	Balance 12/31/2008
General Debt								
Opportunity Fund 251.11	2004	2025	\$ 750,000	\$ -	\$ -	591.52.00.0000	19941.291	\$ 750,000
Special Purpose District								
Port Angeles School District 121 251.12	2001	2015	\$ 8,710,000	\$ -	\$ 845,000	582.00.00.0000	68104.000	\$ 7,865,000
Sequim School District 323 251.12	1998	2015	\$ 4,740,000	\$ -	\$ 4,740,000	582.00.00.0000	68134.000	\$ -
Sequim School District 323 251.12	1997	2014	330,000	-	330,000	582.00.00.0000	68134.000	-
Sequim School District 323 251.15	2003	2013	9,290,000	-	1,015,000	582.00.00.0000	68134.000	8,275,000
Sequim School District 323 251.15	2008	2014	-	4,290,000	115,000	582.00.00.0000	68134.000	4,175,000
Sequim School District 323 251.11	2001	2011	64,065	-	14,843	582.00.00.0000	68134.000	49,222
Sequim School District 323 251.11	2002	2012	64,631	-	13,434	582.00.00.0000	68134.000	51,197
Sequim School District 323 251.11	2004	2017	51,811	-	9,271	582.00.00.0000	68134.000	42,540
Sequim School District 323 251.11	2004	2017	110,542	-	4,975	582.00.00.0000	68134.000	105,567
Total Sequim School District 323			\$ 14,651,049	\$ 4,290,000	\$ 6,242,523			\$ 12,698,526
Cape Flattery School District 401 251.11	2001	2010	\$ 229,438	\$ -	\$ 88,099	582.00.00.0000	68144.000	\$ 141,340
Cape Flattery School District 401 251.12	2007	2026	3,500,000	-	-	582.00.00.0000	68144.000	3,500,000
Total Cape Flattery School District 401			\$ 3,729,438	\$ -	\$ 88,099			\$ 3,641,340
Quillayute Valley School District 402 251.15	2005	2017	\$ 4,800,000	\$ -	\$ 390,000	582.00.00.0000	68154.000	\$ 4,410,000
Hospital District 1 251.12	1996	2011	\$ 1,025,000	\$ -	\$ 250,000	582.00.00.0000	69517.000	\$ 775,000
Hospital District 1 251.11	2006	2021	1,150,311	-	59,968	582.00.00.0000	69517.000	1,090,343
Hospital District 1 251.11	2008	2038	-	5,015,000	-	582.00.00.0000	69519.000	5,015,000
Total Hospital District 1			\$ 2,175,311	\$ 5,015,000	\$ 309,968			\$ 6,880,343
Fire District # 3 251.11	2006	2016	\$ 2,288,163	\$ -	\$ 216,364	582.00.00.0000	65138.000	\$ 2,071,799
Fire District # 5 251.11	2001	2021	134,478	-	7,028	582.00.00.0000	65151.000	127,450
Fire District # 6 251.11	2001	2011	23,671	-	6,414	582.00.00.0000	65168.000	17,257
Total Fire Districts			\$ 2,446,312	\$ -	\$ 229,806			\$ 2,216,506
Quillayute Valley Park and Recreation 251.12	2002	2022	\$ 2,440,000	\$ -	\$ 105,000	582.00.00.0000	66808.000	\$ 2,335,000
Quillayute Valley Park and Recreation 251.11	2004	2041	218,570	-	-	582.00.00.0000	66808.000	218,570
Total Quillayute Valley Park and Recreation			\$ 2,658,570	\$ -	\$ 105,000			\$ 2,553,570
Total Special Purpose District			\$ 39,170,680	\$ 9,305,000	\$ 8,210,395			\$ 40,265,285

Clallam County
 Schedule of Limitation of Indebtedness
 As of December 31, 2008

Total Taxable Property Value	\$8,196,577,906
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I. Indebtedness for General Purposes Without a Vote:

Legal Limit 1.5% of Taxable Property Value	\$ 122,948,669
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Indebtedness (Liabilities)	
General Obligation Bonds	\$ -
Other Obligations	3,147,524
Less Assets Available	3,147,524

Indebtedness Incurred - Section I	\$ -
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Indebtedness Margin Before Excess	\$ 122,948,669
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Indebtedness Incurred from Section II in Excess of 1% of Taxable Property Value	-
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Margin of Indebtedness Available Without a Vote	\$ 122,948,669
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II. Indebtedness for General Purposes With 3/5 Vote:

Legal Limit 2.5% of Taxable Property Value	\$ 204,914,448
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Indebtedness (Liabilities)	
General Obligation Bonds	\$ -
Others	3,147,524
Less Assets Available	3,147,524

Indebtedness Incurred - Section II	\$ -
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Margin of Indebtedness Available With 3/5 Vote	\$ 204,914,448
--	----------------

Total Indebtedness Allowable (Legal Limit 2.5%)	\$ 204,914,448
---	----------------

Less: Indebtedness Incurred - Section I	-
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Less: Indebtedness Incurred - Section II	-
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MARGIN OF INDEBTEDNESS AVAILABLE	\$ 204,914,448
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Clallam County
Schedule of Cash Activity
For the Year Ended December 31, 2008

FUND NUMBER	*-- DESCRIPTION --*	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	INVESTMENT PURCHASES	TRANSFERS TO CLAIMS AND PAYROLL	OTHER TRANSFERS OUT	DISBURSED	ENDING BALANCE
00100	CURRENT EXPENSE	\$ 725,776	\$ 28,950,910	\$ 10,154,921	\$ 1,768,000	\$ 11,101,779	\$ 28,379,937	\$ 1,738,049	\$ -	\$ 379,842
10101	ROADS	9,234,081	19,211,743	-	900,000	-	19,155,211	93,555	-	10,097,058
10135	FLOOD CONTROL	58	581	7,367	5,000	4,427	8,579	-	-	-
11002	SHERIFF'S HONOR GUARD DONATI	3,787	55	-	-	-	-	-	-	3,842
11003	RECREATIONAL AND BOATING FUND	59,098	58,047	-	-	-	69,491	-	-	47,654
11007	SHERIFF'S OFFICE DRUG FUND	141,485	262	-	-	-	13,686	-	-	128,062
11008	SHERIFF'S OPNET DRUG FUND	-	346,967	199,083	200,000	127,598	568,993	-	-	49,460
11015	SHERIFF'S EQUIPMENT RESERVE	161,386	11,082	-	32,000	-	39,298	-	-	165,171
11061	NINE-ONE-ONE ENHANCED	45,228	518,125	318,332	-	280,031	560,607	-	-	41,046
11065	OPSCAN OPERATIONS	81,494	144,209	-	-	-	91,145	-	-	134,558
11066	SHERIFF'S PSIC GRANT	-	70,440	-	-	-	54,557	-	-	15,883
11081	INTEROPERABILITY GRANT	59,532	161,659	-	34,374	-	255,565	-	-	-
11301	HEALTH & HUMAN SERVICES	735,612	1,261,570	-	491,000	-	1,795,070	-	-	693,112
11321	ALCOHOL/DRUG ABUSE	265,077	1,053,081	-	12,000	-	1,225,194	-	-	104,965
11322	HOMELESS TASK FORCE	305,790	691,377	-	-	-	755,379	-	-	241,788
11323	CHEMICAL DEPENDENCY	1,459,349	1,138,964	-	-	-	716,076	-	-	1,882,238
11324	AFFORDABLE HOUSING	251,965	78,580	-	-	-	127,023	-	-	203,522
11331	DEVELOPMENTAL DISABILITIES	391,838	1,021,527	-	-	-	931,922	-	-	481,442
11401	LAW LIBRARY	15,422	26,481	-	-	-	21,575	-	-	20,328
11701	CRIME VICTIM COMP/LOCAL	225,654	76,366	-	-	-	77,922	-	-	224,099
11901	RACKETEERING FUND	(3,619)	840	36,247	-	164	5,250	28,000	-	54
12101	WATER QUALITY CLEANUP	397	2,528	-	-	2,734	-	-	-	191
12105	SHORELINE/WETLAND/RESTORATIO	116	414	-	-	447	-	-	-	83
12108	SHORELINE BLOCK GRANT	121,423	-	-	-	-	110	-	-	121,313
12201	TREASURER'S O & M	1,817	23,397	5,267	-	12,542	14,334	-	-	3,604
12231	REET ELECTRONIC TECHNOLOGY	107,870	23,948	-	-	-	-	-	-	131,818
12241	LAND ASSESSMENT	10,072	11,380	-	-	-	7,670	-	-	13,782
12401	DOCUMENT PRESERVATION	349,319	131,083	-	-	-	50,985	-	-	429,417
12901	DRUG COURT	8,162	36,643	-	-	-	32,903	-	-	11,902
12905	DISPUTE RESOLUTION CENTER	1,320	13,875	-	-	-	14,470	-	-	725
12911	COURTHOUSE FACILITATOR	620	8,734	-	-	-	8,776	-	-	579
13001	NOXIOUS WEED CONTROL	83,896	208,010	-	-	-	182,784	-	-	109,122
13051	LMD#2 LAKE SUTHERLAND	27,290	19,138	-	-	-	15,978	-	-	30,450
13501	PROBATION DISTRICT COURT I	-	314,998	87,750	-	129,183	243,183	-	-	30,382
13511	PROBATION DISTRICT COURT II	15,507	3,774	-	-	-	1,319	-	-	17,961
19911	CRIMINAL JUSTICE	727,595	442,459	-	-	-	-	975,000	-	195,054
19912	LOCAL CRIMINAL JUSTICE	511,610	685,809	-	-	-	-	700,000	-	497,419
19913	TRIAL COURT IMPROVEMENTS	54,817	41,006	-	-	-	-	50,000	-	45,823
19914	VETERANS' RELIEF	281,790	108,275	-	-	-	92,620	-	-	297,445
19915	FEDERAL FOREST REPLACEMENT	276,947	1,184	-	-	-	165,441	-	-	112,689
19925	HOTEL/MOTEL TAX	290,027	355,152	-	-	-	365,571	-	-	279,608
19941	OPPORTUNITY FUND	55,642	1,022,628	-	-	796,428	26,100	180,000	-	75,742
19981	COMMUNITY ECONOMIC REVITALIZ	48,643	-	-	-	-	6,392	-	-	42,251
19991	EMERGENCY COMMUNICATIONS TAX	(23,689)	1,058,541	444,913	-	338,612	1,141,152	-	-	-

Clallam County
 Schedule of Cash Activity
 For the Year Ended December 31, 2008

FUND NUMBER	*-- DESCRIPTION --*	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	INVESTMENT PURCHASES	TRANSFERS TO CLAIMS AND PAYROLL	OTHER TRANSFERS OUT	DISBURSED	ENDING BALANCE
25101	R I D #123 ELK VALLEY	7,106	1,348	-	-	-	-	3,700	-	4,754
25401	R I D #142 BUSINESS PARK LOOP	2,402	845	-	-	-	2,402	-	-	845
25601	R I D #141 SCHOOL HOUSE ROAD	6,953	3,267	-	-	-	6,953	-	-	3,267
25901	LAKE DAWN MANAGEMENT	2,926	2,461	-	-	-	2,926	-	-	2,461
26101	R I D #138 MARCH BANKS ROAD	838	134	-	-	-	838	-	-	134
27401	R I D #149 OSBORN ROAD	1,614	781	-	-	-	1,614	-	-	781
29500	LID 2007-01	24,261	-	-	90,000	-	4,718	-	-	109,543
30101	REAL ESTATE EXCISE TAX PROJECT	2,682,078	464,369	-	-	-	977,144	-	-	2,169,304
30201	REAL ESTATE EXCISE TAX 2	2,386,781	452,243	-	-	-	-	675,000	-	2,164,024
30501	CAPITAL PROJECTS	6,191,266	-	-	-	-	1,833,200	104,345	-	4,253,721
30502	EAST UGA SEWER PROJECT	1,464,762	-	-	750,000	-	1,750,144	-	-	464,618
30601	CAPITAL PROJECTS DUNGENESS EST	434	-	-	-	-	-	-	-	434
30701	CAPITAL PROJECTS INFO TECH	1,520,354	-	-	-	-	149,497	-	-	1,370,856
40201	SOLID WASTE	(4,728)	33,155	9,157	8,500	22,160	23,924	-	-	-
41401	CLALLAM BAY-SEKIU SEWER	1,219	313,126	165,994	-	201,888	278,451	-	-	-
41501	CL BAY-SEKIU SEWER CAPITAL R	360	59,265	121,065	-	180,085	-	-	-	605
50301	EQUIPMENT RENTAL & REVOLVING	2,355,369	2,894,384	-	253,074	-	3,035,657	-	-	2,467,170
50401	RISK MANAGEMENT	746,317	1,176,922	-	-	-	1,075,433	-	-	847,806
50501	WORKERS' COMPENSATION CLAIMS	419,057	424,912	-	-	-	-	-	765,543	78,427
50601	EMPLOYEE HEALTH CARE BENEFIT	34,115	27,086	-	-	-	24,587	-	-	36,615
62400	UNCLAIMED WARRANTS	-	26,796	-	-	-	5,450	-	-	21,346
62501	WORKERS COMP RESERVE TRUST	1,369,468	-	-	-	-	-	-	-	1,369,468
62511	RISK MANAGEMENT RESERVE	1,343,000	-	-	-	-	-	-	-	1,343,000
62901	R.I.D. GUARANTY TRUST	119	465	-	3,700	4,218	-	-	-	65
63301	SHERIFFS COMMISS & WELFARE F	151,503	44,994	-	-	-	39,762	-	-	156,735
63305	DRUG TASK FORCE SUSP-GENERAL	315	(25,465)	26,041	-	803	-	-	-	88
64001	NORTH OLYMPIC LIBRARY	666,520	4,161,478	4,003,963	-	4,841,960	3,590,345	-	-	399,656
64101	COMMUNITY NETWORK	307	57,054	13,626	-	18,492	52,496	-	-	-
64401	CLAIMS FUND	3,435,793	-	-	63,020,168	-	-	-	64,794,758	1,661,203
64501	SALARY FUND	(171,872)	-	-	33,956,653	-	16,124,236	-	17,819,560	(159,014)
65101	FIRE DISTRICT #1 OPER & MAIN	(3,220)	209,255	910,733	-	945,462	162,064	-	-	9,241
65120	FIRE DISTRICT #2 OPER & MAIN	41,522	983,327	523,038	64,354	602,842	998,673	-	-	10,727
65127	FIRE DISTRICT #2 RESERVE	1,071	69,352	308,185	-	313,335	-	64,354	-	919
65131	FIRE DISTRICT #3 OPER & MAIN	332,598	5,305,168	1,978,874	-	2,526,061	3,168,922	1,500,000	-	421,657
65137	FIRE DISTRICT #3 EMS	-	1,367,886	760,368	500,000	669,382	1,958,872	-	-	-
65138	FIRE DISTRICT #3 RESERVE	111,954	23,311	1,573,469	1,000,000	1,364,206	1,190,485	-	304,504	(150,461)
65151	FIRE DISTRICT #5 OPER & MAIN	8,412	283,497	46,538	35,000	130,000	243,447	-	-	-
65157	FIRE DISTRICT #5 RESERVE	348	379	50,000	-	15,664	-	35,000	-	63
65161	FIRE DISTRICT #6 OPER & MAIN	8,257	33,685	162,105	-	159,057	36,253	3,672	-	5,065
65168	FIRE DISTRICT #6 DEBT SERV	-	-	-	3,672	-	-	-	7,344	(3,672)
65171	FIRE DISTRICT #4 OPER & MAIN	26,216	241,651	328,237	-	403,245	175,670	-	-	17,188
66801	QUILLAYUTE VALLEY P&R OPS	3,960	19,443	549	-	3,556	20,396	-	-	-
66804	QUILLAYUTE VALLEY P&R CAP PR	2,009	3,846	45,561	-	3,662	46,716	-	-	1,037
66808	QUILLAYUTE VALLEY P&R BONDS	12,393	365,343	327,736	-	419,101	304	-	228,915	57,153

Clallam County
Schedule of Cash Activity
For the Year Ended December 31, 2008

FUND NUMBER	*-- DESCRIPTION --*	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	INVESTMENT PURCHASES	TRANSFERS TO CLAIMS AND PAYROLL	OTHER TRANSFERS OUT	DISBURSED	ENDING BALANCE
66851	PARK & REC DIST #1 GENERAL	49,160	985,859	524,852	-	528,803	872,813	75,000	-	83,254
66853	PARK & REC DIST #1 RESERVE	-	-	-	75,000	75,000	-	-	-	-
66854	PARK & REC DIST #1 CONST/EQU	2,163	13,503	576,744	-	528,649	63,295	-	-	466
67101	AGNEW IRRIGATION MAINTENANCE	-	335,630	20,161	-	55,000	266,573	-	-	34,218
67102	AGNEW IRRIGATION LOAN ACTIVI	168	8,018	8,732	-	2,012	14,906	-	-	-
67121	CLINE IRRIGATION MAINTENANCE	5,457	20,601	-	13,500	-	35,865	-	-	3,693
67123	CLINE IRRIGATION RESERVE	273	7,246	13,000	-	6,871	-	13,500	-	148
67131	DUNGENESS IRRIGATION MAINT	12,482	33,217	-	-	10,000	22,233	-	-	13,467
67141	HIGHLAND IRRIGATION MAINT	15,350	79,138	5,775	-	20,000	65,581	-	-	14,682
67142	HIGHLAND IRRIG LOAN ACTIVITY	-	15,144	10,809	-	11,854	14,098	-	-	-
67143	HIGHLAND IRRIGATION RESERVE	-	4,207	83,923	-	88,180	-	-	-	(50)
67701	BLACK DIAMOND WTR DIST MAIN	8,720	236,554	3,633	264,193	4,000	484,612	-	-	24,488
67702	BLACK DIMND WAT DT CAPIT REP	4,952	48,883	351,638	-	141,280	-	264,193	-	-
67703	BLACK DIAMOND WATER DIST BOND	11	-	-	-	11	-	-	-	-
67731	SUNLAND MAINTENANCE/OPERATIO	-	724,330	228,901	-	295,000	658,231	-	-	-
68101	SCHOOL GENERAL	1,458,598	40,276,488	5,461,507	-	7,900,459	-	-	39,308,490	(12,356)
68102	SCHOOL ASB	16,441	372,650	266,014	-	280,902	-	-	374,358	(155)
68103	CAPITAL PROJECTS	14,119	285,604	400,866	-	466,306	-	-	234,283	-
68104	DEBT SERVICE	21,160	1,318,278	1,279,577	-	1,354,260	-	-	1,264,754	-
68105	SCHOOL TRANSPORTATION	3,910	151,192	204,543	-	155,103	-	-	204,543	-
68121	SCHOOL GENERAL	332,262	3,159,680	176,999	-	748,613	-	-	2,919,755	573
68122	SCHOOL ASB	4,267	61,165	21,326	-	20,220	-	-	66,538	-
68123	CAPITAL PROJECTS	1,615	38,025	-	-	39,640	-	-	-	-
68125	SCHOOL TRANSPORTATION	737	45,148	47,629	-	94,120	-	-	-	(606)
68131	SCHOOL GENERAL	1,002,769	23,693,389	773,208	-	1,980,021	-	-	23,489,088	256
68132	SCHOOL ASB	11,900	420,889	94,301	-	98,854	-	-	428,236	-
68133	CAPITAL PROJECTS	1,190	409,398	328,426	-	498,981	-	-	240,034	-
68134	DEBT SERVICE	64,603	2,357,843	2,306,908	-	2,250,447	-	-	2,478,907	(0)
68135	SCHOOL TRANSPORTATION	5,236	146,240	134,738	-	230,810	-	-	55,404	-
68141	SCHOOL GENERAL	242,161	6,795,171	1,005,388	-	665,776	-	-	7,307,165	69,778
68142	SCHOOL ASB	2,665	96,361	21,570	-	30,906	-	-	89,659	30
68143	CAPITAL PROJECT	19,340	744,855	1,889,348	-	1,139,363	-	-	1,514,180	-
68144	DEBT SERVICE	0	652,811	528,382	-	861,995	-	-	319,197	0
68145	SCHOOL TRANSPORTATION	398	36,893	-	-	37,291	-	-	-	-
68151	SCHOOL GENERAL	1,306,814	16,601,617	422,077	-	1,839,958	-	-	16,481,112	9,437
68152	SCHOOL ASB	16,212	161,823	42,570	-	49,280	-	-	171,324	-
68153	CAPITAL PROJECT	3,009	44,227	154,451	-	177,922	-	-	23,766	-
68154	DEBT SERVICE	17,122	711,850	681,020	-	831,510	-	-	578,482	-
68155	SCHOOL TRANSPORTATION	1,170	105,471	7,542	-	106,479	-	-	8,196	(492)
68156	S D 402 EXPENDABLE TRUST	6,625	9,045	-	-	-	-	-	7,696	7,973
68601	PORT ANGELES, CITY OF	54,665	5,550,324	-	-	-	-	-	5,537,170	67,819
68631	SEQUIM, CITY OF	64,552	1,400,354	-	-	-	-	-	1,442,022	22,884
68651	FORKS, CITY OF	2,217	374,657	-	-	-	-	-	374,796	2,079
68701	PORT GENERAL	18,260	28,252	-	-	-	-	-	32,106	14,407

Clallam County
Schedule of Cash Activity
For the Year Ended December 31, 2008

FUND NUMBER	*-- DESCRIPTION --*	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	INVESTMENT PURCHASES	TRANSFERS TO CLAIMS AND PAYROLL	OTHER TRANSFERS OUT	DISBURSED	ENDING BALANCE
68702	PORT CAPITAL IMPROVEMENT	23,331	1,533,114	-	-	-	-	-	1,535,316	21,129
69011	DEPOSIT FUND	400	(200)	-	-	-	-	-	-	200
69021	SALE OF COUNTY PROPERTY	25	50,758	-	-	-	-	-	-	50,783
69031	PRIVATE TIMBER HARVEST TAX	250,196	102,860	-	-	-	-	-	-	353,056
69041	SCHOOL R E EXCISE TAX	223,764	4,276,985	-	-	-	-	-	4,344,704	156,046
69051	SURPLUS TAX SALE	93,300	(92,377)	-	-	-	-	-	-	923
69061	TAX REFUND	53,698	-	-	-	-	-	-	-	53,698
69071	ADVANCED TAXES	20,210	(1,912)	-	-	-	-	-	-	18,297
69081	REAL ESTATE TAX SUSPENSE	8,470	(507)	-	-	-	-	-	-	7,963
69101	STATE CENTENNIAL-DOCUM PRESE	2,739	33,193	-	-	-	-	-	33,814	2,118
69102	AUDITOR'S SURCHARGE & ARCH	2,744	65,996	-	-	-	-	-	64,504	4,236
69103	MORTGAGE LENDING FRAUD	297	3,662	-	-	-	-	-	3,711	248
69104	STATE COMMUNITY DEVELOPMENT	77	2,234	-	-	-	-	-	2,229	81
69105	WASHINGTON STATE HOUSING TRU	9,786	118,296	-	-	-	-	-	120,553	7,528
69106	STATE DISTRICT COURT	50,975	794,610	-	-	-	-	-	791,934	53,651
69107	STATE FIRE PATROL	2,267	428,662	-	-	-	-	-	427,153	3,776
69108	STATE GENERAL SCHOOLS	547,467	21,568,740	-	-	-	-	-	21,602,123	514,084
69109	STATE JUVENILE JUDIC INFO SY	2,727	37,011	-	-	-	-	-	37,523	2,215
69121	JIS/TRAMA CARE	2,306	36,506	-	-	-	-	-	36,550	2,261
69122	STATE MARRIAGES	465	6,492	-	-	-	-	-	6,388	569
69123	STATE SUPERIOR COURT	10,383	170,758	-	-	-	-	-	169,976	11,165
69124	STATE SURVEY	1,271	16,486	-	-	-	-	-	16,567	1,190
69125	STATE VITAL STATISTICS	8,773	77,031	-	-	-	-	-	78,001	7,803
69126	SCHOOL SAFETY ZONE	83	1,837	-	-	-	-	-	1,856	64
69511	HOSPITAL #1 GENERAL	1,903,389	20,723,579	-	1,594,428	-	-	-	22,435,877	1,785,519
69512	HOSPITAL #1 FUNDED DEPRECIAT	3,811	13,295	-	-	15,446	-	-	-	1,660
69513	HOSPITAL #1 DONATION	4,071	6,859	2,992	-	9,005	-	-	2,100	2,816
69514	HOSPITAL DIST #1 EMS	166,465	192,950	-	-	-	200,000	-	-	159,415
69515	HOSP #1 RURAL HOSP ASSES PRO	97,225	-	-	-	-	-	-	-	97,225
69516	HOSPITAL #1 E/M OUTREACH	1,211	3,000	-	-	-	46	-	4,165	-
69517	HOSPITAL #1 BOND	-	156,445	8,132,602	-	7,875,246	-	-	413,801	-
69518	HOSPITAL #1/EMPLOYEE EDUCATI	3,973	-	-	-	-	-	-	-	3,973
69519	HOSPITAL #1 PROJECTS	-	4,791,461	1,437,438	-	4,777,414	1,394,382	-	57,102	-
69551	HOSPITAL #2 GENERAL	17,466	949,234	-	-	-	-	-	952,850	13,850
69700	JAMESTOWN SKLALLAM FRANCHISE	-	1,285	31,285	-	32,570	-	-	-	-
69701	RETAINAGE SUSPENSE	289,170	(130,797)	-	-	-	-	-	-	158,373
69702	TREASURERS GENERAL SUSPENSE	(2,067)	(84,075)	-	-	-	-	-	-	(86,142)
69703	BRUCH AND BRUCH SUSPENSE	162	-	-	-	-	-	-	-	162
69705	WESTERN CABLE SERVICE SUSPEN	2,648	542	11,363	-	11,934	-	-	-	2,620
69706	HEART O THE HILLS WATER SUSP	-	886	17,640	-	18,526	-	-	-	-
69707	CHATFIELD TRUST	-	11,250	-	-	11,250	-	-	-	-
		<u>\$ 50,890,386</u>	<u>\$ 242,789,779</u>	<u>\$ 50,318,994</u>	<u>\$ 105,074,617</u>	<u>\$ 61,996,390</u>	<u>\$ 96,702,052</u>	<u>\$ 8,097,796</u>	<u>\$ 242,010,682</u>	<u>\$ 40,266,856</u>

Clallam County
Operation of Investments
For the Year Ended December 31, 2008

FUND NUMBER	DESCRIPTION	BEGINNING BALANCE	INVESTMENTS ACQUIRED	INVESTMENTS LIQUIDATED	ENDING BALANCE
00100	CURRENT EXPENSE	\$ 11,690,939	\$ 11,101,779	\$ 10,154,921	\$ 12,637,797
10105	DRAINAGE AND PERMIT REVIEW	-	-	-	-
10135	FLOOD CONTROL	22,451	4,427	7,367	19,511
11008	SHERIFF'S OPNET DRUG FUND	163,709	127,598	199,083	92,224
11061	NINE-ONE-ONE ENHANCED	168,827	280,031	318,332	130,527
11901	RACKETEERING FUND	36,996	164	36,247	913
12101	WATER QUALITY CLEANUP	51,084	2,734	-	53,818
12105	SHORELINE/WETLAND/RESTORATION	15,615	447	-	16,061
12201	TREASURER'S O & M	124,588	12,542	5,267	131,863
13501	PROBATION DISTRICT COURT I	89,115	129,183	87,750	130,548
19941	OPPORTUNITY FUND	266,293	796,428	-	1,062,721
19991	EMERGENCY COMMUNICATIONS TAX	554,264	338,612	444,913	447,963
40201	SOLID WASTE	10	22,160	9,157	13,013
41401	CLALLAM BAY-SEKIU SEWER	191,981	201,888	165,994	227,876
41501	CL BAY-SEKIU SEWER CAP REP	248,759	180,085	121,065	307,779
62901	R.I.D. GUARANTY TRUST	15,931	4,218	-	20,150
63305	DRUG TASK FORCE SUSP-GENERAL	42,203	803	26,041	16,965
64001	NORTH OLYMPIC LIBRARY	3,042,282	4,841,960	4,003,963	3,880,280
64101	COMMUNITY NETWORK	1,238	18,492	13,626	6,103
65101	FIRE DISTRICT #1 OPER & MAINT	991,938	945,462	910,733	1,026,668
65120	FIRE DISTRICT #2 OPER & MAINT	342,295	602,842	523,038	422,098
65127	FIRE DISTRICT #2 RESERVE	521,357	313,335	308,185	526,507
65131	FIRE DISTRICT #3 OPER & MAINT	2,246,930	2,526,061	1,978,874	2,794,116
65137	FIRE DISTRICT #3 EMS	540,497	669,382	760,368	449,511
65138	FIRE DISTRICT #3 RESERVE	952,687	1,364,206	1,573,469	743,424
65151	FIRE DISTRICT #5 OPER & MAINT	20,775	130,000	46,538	104,237
65157	FIRE DISTRICT #5 RESERVE	46,543	15,664	50,000	12,206
65161	FIRE DISTRICT #6 OPER & MAINT	283,674	159,057	162,105	280,626
65171	FIRE DISTRICT #4 OPER & MAINT	537,168	403,245	328,237	612,176
66801	QUILLAYUTE VALLEY PARK/REC O&M	379	3,556	549	3,386
66804	QUILLAYUTE VALLEY P&R CAP PR	174,601	3,662	45,561	132,703
66808	QUILLAYUTE VALLEY P&R BONDS	446,491	419,101	327,736	537,856
66851	PARK & REC DIST #1 GENERAL	493,375	528,803	524,852	497,326
66853	PARK & REC DIST #1 RESERVE	-	75,000	-	75,000
66854	PARK & REC DIST #1 CONST/EQUIP	379,736	528,649	576,744	331,641
66859	PARK & REC DISTRICT 1 BOND	-	-	-	-
67101	AGNEW IRRIGATION MAINTENANCE	7,417	55,000	20,161	42,256
67102	AGNEW IRRIGATION LOAN ACTIVITY	12,307	2,012	8,732	5,587
67123	CLINE IRRIGATION RESERVE	36,177	6,871	13,000	30,048
67131	DUNGENESS IRRIGATION MAINT	17,335	10,000	-	27,335
67141	HIGHLAND IRRIGATION MAINT	76,884	20,000	5,775	91,109
67142	HIGHLAND IRRIG LOAN ACTIVITY	18,236	11,854	10,809	19,281
67143	HIGHLAND IRRIGATION RESERVE	79,666	88,180	83,923	83,923
67701	BLACK DIMND WAT DT OPERATIONS	-	4,000	3,633	367
67702	BLACK DIMND WAT DT CAPIT REP	265,324	141,280	351,638	54,965
67703	BLACK DIAMOND WATER DIST BOND	2,818	11	-	2,829
67731	SUNLAND MAINTENANCE/OPERATION	116,224	295,000	228,901	182,323
68101	SCHOOL GENERAL	2,228,704	7,900,459	5,461,507	4,667,656
68102	SCHOOL ASB	351,657	280,902	266,014	366,546
68103	CAPITAL PROJECTS	1,150,207	466,306	400,866	1,215,648
68104	DEBT SERVICE	1,260,194	1,354,260	1,279,577	1,334,878
68105	SCHOOL TRANSPORTATION	382,752	155,103	204,543	333,312

Clallam County
Operation of Investments
For the Year Ended December 31, 2008

68121	SCHOOL GENERAL	509,289	748,613	176,999	1,080,903
68122	SCHOOL ASB	32,271	20,220	21,326	31,165
68123	CAPITAL PROJECTS	216,405	39,640	-	256,045
68125	SCHOOL TRANSPORTATION	224,685	94,120	47,629	271,175
68131	SCHOOL GENERAL	1,555,736	1,980,021	773,208	2,762,549
68132	SCHOOL ASB	245,196	98,854	94,301	249,748
68133	CAPITAL PROJECTS	54,290	498,981	328,426	224,844
68134	DEBT SERVICE	763,028	2,250,447	2,306,908	706,566
68135	SCHOOL TRANSPORTATION	86,065	230,810	134,738	182,137
68141	SCHOOL GENERAL	1,494,005	665,776	1,005,388	1,154,394
68142	SCHOOL ASB	63,935	30,906	21,570	73,271
68143	CAPITAL PROJECT	978,641	1,139,363	1,889,348	228,655
68144	DEBT SERVICE	92,152	861,995	528,382	425,766
68145	SCHOOL TRANSPORTATION	53,299	37,291	-	90,590
68151	SCHOOL GENERAL	-	1,839,958	422,077	1,417,881
68152	SCHOOL ASB	117,100	49,280	42,570	123,810
68153	CAPITAL PROJECT	91,072	177,922	154,451	114,543
68154	DEBT SERVICE	299,249	831,510	681,020	449,739
68155	SCHOOL TRANSPORTATION	156,628	106,479	7,542	255,565
69512	HOSPITAL #1 FUNDED DEPRECIATION	496,768	15,446	-	512,214
69513	HOSPITAL #1 DONATION	208,635	9,005	2,992	214,649
69517	HOSPITAL #1 BOND	1,324,483	7,875,246	8,132,602	1,067,128
69519	HOSPITAL #1 PROJECTS	-	4,777,414	1,437,438	3,339,976
69700	JAMESTOWN SKLALLAM FRANCHISE	30,000	32,570	31,285	31,285
69705	WESTERN CABLE SERVICE SUSPENSE	10,792	11,934	11,363	11,363
69706	HEART O THE HILLS WATER SUSP	16,753	18,526	17,640	17,640
69707	CHATFIELD TRUST	-	11,250	-	11,250
TOTAL FUND INVESTMENTS		\$ 39,831,111	\$ 61,996,390	\$ 50,318,994	\$ 51,508,508

CLALLAM COUNTY, WASHINGTON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2008

TYPE OF FINANCIAL ASSISTANCE REPORTED ON THIS PAGE

Federal Assistance Received Directly From a Federal Agency is noted with a (D) or Indirectly Through a State Agency or Other Local Government.

Grantor / Pass-Through Grantor / Program Title	CFDA Federal Number	Other Identification Number	Current Year Expenditures
Dept of Justice			
Violence Against Women Formula Grants	16.588	F08-31103-053	2,367
Violence Against Women Formula Grants	16.588	F07-31103-041	40,307
Total CFDA Number	16.588		42,674
Public Safety Partnership and Community Policing Grants	16.710	2008CKWX0392	18,804
Public Safety Partnership and Community Policing Grants	16.710	2009CKWX0392	1,128
Total CFDA Number	16.710		19,932
Office of Juvenile Justice and Delinquency Prevention	16.523	0663-9917	10,000
Office of National Drug Control Policy	16.579	S07-66201-005	184,978
State Criminal Alien Assistance Program (D)	16.606	2008AP-BX-1416	9,796
Bulletproof Vest Partnership Program (D)	16.607		1,941
High Intensity Drug Trafficking Area Initiatives	07.000	C081141FED	9,837
Law Enforcement Assistance - Narcotics and Dangerous Drugs Training	16.004	C081622FED	6,154
Reduction and Prevention of Children's Exposure to Violence (D)	16.730	2007-DJ-BX-1220	3,442
Total Dept of Justice			288,754
Dept of Interior			
Coastal Wetlands Planning, Protection and Restoration Act	15.614	05-1296 C-43-L	11,642
Total Dept of Interior			11,642
Dept of Transportation			
Highway Planning and Construction	*20.205	BROS-2005(015) LA2374 SA3342	6,336,233
Highway Planning and Construction	20.205	BROS-2005(024) LA4902	22,243
Highway Planning and Construction	20.205	SB WA03(001) LA5625/SB WA 04(003)	16,156
Highway Planning and Construction	*20.205	STPR-Q055(001) LA5803	812,604
Highway Planning and Construction	20.205	TCSP-TC03(003) LA5600	207,515
Highway Planning and Construction	20.205	TCSP-TCSP(008) LA5358	63,066
Highway Planning and Construction	20.205	STPH-Q051(001) LA6466	28,353
Highway Planning and Construction	20.205	STPH-T050(002) LA6414	68,857
Highway Planning and Construction	20.205	STPH-Q051(001) LA6466	18,057
Total CFDA Number and Dept of Transportation	20.205		7,573,084
Dept of Agriculture			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C14942	245
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C14942	1,854
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C14942	145,067
Total CFDA Number	10.557		147,166
National Forest - Dependent Rural Communities (D)	10.679	08-PA-11060900-003	69,628
National Forest - Dependent Rural Communities (D)	10.679		1,184
Total CFDA Number	10.679		70,812
National School Lunch Program	10.555	05-121-9761	29,392
School and Roads - Grants to States (D)	*10.665		4,736
School and Roads - Grants to Counties (D)	10.666	07-CA-11060900-029	4,854
Forest Health Protection (D)	10.680	2006-DG-11062754-754	4,231
Total Dept of Agriculture			261,191
Dept of Education			
Safe and Drug-Free Schools and Communities - State Grants	84.186	M08-66100-105	19,354
Safe and Drug-Free Schools and Communities - State Grants	84.186	M08-66100-105	27,137
Total CFDA Number and Dept of Education	84.186		46,491
Dept of Housing and Urban Development			
Community Development Block Grant	14.228	04-64004-044	25,270
Total Dept of Housing and Urban Development			25,270
Election Assistance Commission			
Help America Vote Act	90.401	G2830	810
Total Election Assistance Commission			810
Total Federal Assistance This Page			8,207,242

CLALLAM COUNTY, WASHINGTON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2008

TYPE OF FINANCIAL ASSISTANCE REPORTED ON THIS PAGE

Federal Assistance Received Directly From a Federal Agency is noted with a (D) or Indirectly Through a State Agency or Other Local Government.

Grantor / Pass-Through Grantor / Program Title	CFDA Federal Number	Other Identification Number	Current Year Expenditures
Dept of Health and Human Services			
Immunization Grants	93.268	C14942	\$701
Immunization Grants	93.268	C14942	5,315
Immunization Grants	93.268	C14942	28,410
Immunization Grants	93.268		100,521
Total CFDA Number	93.268		\$134,947
Child Support Enforcement	93.563	2110-80577	193,489
Child Support Enforcement	93.563		27,327
Child Support Enforcement	93.563		26,349
Total CFDA Number	93.563		\$247,165
Voting Access for Individuals with Disabilities	93.617	G3986	7,190
Voting Access for Individuals with Disabilities	93.617	G3836	834
Total CFDA Number	93.617		\$8,024
Medical Assistance Program	93.778	0763-33347	\$23,240
Medical Assistance Program	93.778		85,910
Medical Assistance Program	93.778		16,117
Medical Assistance Program	93.778		4,485
Medical Assistance Program	93.778		73,315
Medical Assistance Program	93.778		2,885
Medical Assistance Program	93.778	02-68-MAA	17,719
Total CFDA Number	93.778		\$223,671
Block Grants for Prevention and Treatment of Substance Abuse	93.959	0763-20239	\$176,387
Block Grants for Prevention and Treatment of Substance Abuse	93.959	0763-20239	65,172
Total CFDA Number	93.959		\$241,559
Centers for Disease Control and Prevention	93.283	C14942	12,860
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N15872	48,560
Drug Free Communities Support Program (D)	93.276	5H79SP011353-05	95,129
Maternal and Child Health Services Block Grants to the States	93.994	0563-83478	1,000
Maternal and Child Health Federal Consolidated Programs	93.110	C14942	60,406
Child Care and Development Block Grant	93.575	C14942	9,383
Total Dept of Health and Human Services			\$1,082,704
Environmental Protection Agency			
Targeted Watershed Grants	66.439	500-05 TWIG	\$21,742
Targeted Watershed Grants (D)	66.439	04-64004-020	20,956
Total CFDA Number	66.439		\$42,698
Surveys, Studies, Demonstrations, and Special Purpose Grants	66.424	C14942	3,000
Surveys, Studies, Demonstrations, and Special Purpose Grants	66.424	C14942	500
Total CFDA Number	66.424		\$3,500
Beach Monitoring and Notification Program Implementation	66.472	C14942	6,015
Surveys, Studies, Investigations, and Special Purpose Grants	66.606	G0700318	45,144
Total Environmental Protection Agency			\$97,357
Dept of Homeland Security			
Homeland Security Preparedness Technical Assistance	97.007	C14942	\$521
Homeland Security Preparedness Technical Assistance	97.007	C14942	3,695
Homeland Security Preparedness Technical Assistance	97.007	C14942	8,586
Homeland Security Preparedness Technical Assistance	97.007	C14942	22,007
Total CFDA Number	97.007		\$34,809
Disaster Grants - Public Assistance	97.036	E08-797	32,321
Disaster Grants - Public Assistance	97.036		1,703
Total CFDA Number	97.036		\$34,024
Homeland Security Grant Program	97.067	40-07 E08-084, KC 440-06 E07-	143,057
Interoperable Communications Equipment (D)	97.055	EMW-2003-GR-0426	161,659
Total Dept of Homeland Security			\$373,549
Dept of Commerce			
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	11.438	07-1471	49,651
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	11.438	G0800065	18,130
Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	11.438	07-1470	151,195
Total CFDA Number	11.438		\$218,976
Coastal Zone Management Administration	11.419	G0800008	115,775
Public Safety Interoperable Communications Grant Program	*11.555	2007-GS-H7-0003	70,440
Total Dept of Commerce			\$405,191
Total Federal Assistance This Page			\$1,958,801
Total Federal Assistance - Page 1			\$8,207,242
TOTAL COMBINED FEDERAL ASSISTANCE			\$10,166,043

CLALLAM COUNTY, WASHINGTON
 SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2008

TYPE OF FINANCIAL ASSISTANCE REPORTED ON THIS PAGE
 Governmental Assistance Received from State Agencies or Local Governments

Grantor / Program Title	Identification Number	Current Year Expenditures
WA State Legislature		
State Legislature	Prosecutor's Salary	\$62,252
Administrative Office of the Courts		
Criminal Witness Fees	9891-15341	\$140
Trial Court Improvements	State Bill 5454	41,006
Total Administrative Office of the Courts		\$41,146
Office of the Secretary of State		
Archives and Records Management	07NW050R	\$17,124
Archives and Records Management	07NW010R	16,197
Archives and Records Management	07NW009R	17,155
Total Office of the Secretary of State		\$50,476
WA County Road Administration Board		
Old Olympic Highway Barr to Gunn Road	0507-01	\$19,119
State Arterial Preservation	Arterial Preservation	153,509
Total WA County Road Administration Board		\$172,628
WA State Dept of Ecology		
Watershed Planning WRIA 20 Sol Duc Hoh Watershed	G0500039	\$71
WRIA 19 Watershed Planning	G0500013	1,778
WRIA 18 Planning Unit Support	G0800071	17,139
Water Conservation Project WRIA 18 Elwha Dungeness	G0800553	19,185
Dungeness River Comprehensive Flood Hazard Management	G0800270	20,556
Site Hazard Assessment	G0200284, G0800027	19,831
Centennial County Wide Monitoring	G0500025	45,322
Centennial Onsite System Management	G0600291	13,416
Coordinated Prevention Grant - Moderate Risk Waste	G0600227, G0800256	10,431
Coordinated Prevention Grant - Solid Waste Enforcement	G0600226, G0800138	36,633
Aquifer Storage and Recovery	G0600342	191,815
Dungeness Bay Shellfish Protection District	G0800233	27,600
Community Litter Cleanup Program	C0800013	40,844
Total Dept of Ecology		\$444,621
WA State Dept of Community, Trade and Economic Development		
HGAP Homeless Grant Assistance Program	07-46108-HC2	\$170,000
HGAP Homeless Grant Assistance Program	07-46108-103	305,522
HMS Homeless Management Information Systems	S08-46108-802	40,000
Re-entry Housing Program	08-46108-009	12,007
Shoreline Block Grant (advance funding from 2000)	S01-63200-02	6,313
Crime Victim Advocacy/Activities	S09-31100-705	18,256
Local Government Division Growth Management Services	C08-63200-406	50,000
Inmate Services Inventory Program	S08-66208-105	1,600
Total Dept of Community, Trade and Economic Development		\$603,698
Military Dept State Emergency Management		
Enhanced 911 Operations	E09-141	\$1,560
Enhanced 911 Operations	E08-026	7,208
12/07 Storm	E08-797	284
12/07 Storm	E08-797	5,387
Total Military Dept State Emergency Management		\$14,439
Wa State Recreation and Conservation Board		
Elwha River Pedestrian Bridge Olympic Discovery Trail Link	06-1718D	\$318,249
Safer Boating - Boating Activities		16,249
Boating Equipment	IAA2008-27	8,803
Total Wa State Recreation and Conservation Board		\$343,301
WA State Office of Financial Management		
Office of Financial Management Funding	K148	\$76,760
WA State Dept of Fish and Wildlife		
Streamkeepers Volunteer Monitoring Program	08-1270	\$9,732
Total State and Local Government Assistance - This Page		\$1,819,053

CLALLAM COUNTY, WASHINGTON
 SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2008

TYPE OF FINANCIAL ASSISTANCE REPORTED ON THIS PAGE
 Governmental Assistance Received from State Agencies or Local Governments

Grantor / Program Title	Identification Number	Current Year Expenditures
WA State Traffic Safety Commission		
X52: Sustained Enforcement DUI and Speeding Traffic Safety Emphasis		\$2,628
Driving Under the Influence	09ST-08	27,875
Total WA State Traffic Safety Commission		<u>\$30,503</u>
Olympic Region Clean Air Agency		
ORCAA Nonpolluting Vehicles	2008-391	\$15,245
WA Association of Sheriffs and Police Chiefs		
Sex Offender Address and Residency Verification Program		\$22,610
WA State Conservation Commission		
Farmland Preservation Strategies Report	08-CLALLAMOPP-01	\$13,628
WA State Dept of Agriculture		
Knotweed Control Fund	IA 09-10-05(K51)	\$28,108
Knotweed Control Fund	IA 08-12-05	14,435
Fairs Program	IA-08-56-01	30,000
Total WA State Dept of Agriculture		<u>\$72,543</u>
Interagency Committee for Outdoor Recreation		
Lower Dungeness River Floodplain Acquisition	07-1811A	\$14,378
Lower Dungeness River Dike Setbacks	07-1874N	3,276
Elwha River Estuary Restoration	07-1870R	3,194
Dungeness Estuary Restoration River's End	01-1373C	10,968
Dungeness Farmland	06-1849A	4,265
		<u>\$36,081</u>
WA State Dept of Social and Health Services		
Child Support Enforcement	04-60	\$14,077
Child Support Enforcement	2110-80577	82,566
Developmental Disabilities	0763-21529	699,909
Administration	0763-20239	107,316
State Grant in Aid	0763-20239	509,193
TANF Outstation	0763-20239	41,291
Drug Court	0763-20239	43,503
CJTA County	0763-20239	118,905
CDP Project	0763-20239	32,067
Evidence Based Expansion	0763-30316	71,341
Sentencing Disposition Alternatives	0863-34104	1,280
Parole Beds, HB3900, and Other	0863-34115	41,538
Consolidated Juvenile Services	0863-34099	148,423
Court Appointed Special Advocate	IAA08040	89,968
Secure Crisis Residential Care	0763-20580 & 0863-43162	300,512
Becca Funding	IAA08009	381,098
Total Dept of Social and Health Services		<u>\$2,682,987</u>
WA State Dept of Health		
Group B Water Systems	C14942	\$11,475
Sanitary Surveys Group A	C14942	3,000
Shellfish	C14942	2,544
Onsite Enhancement MRA	C14942	71,153
Onsite Enhancement GFS	C14942	50,826
Oral Health	C14942	6,957
E2SSB 5930CD Funding	C14942	147,367
Public Health Services Account	C14942	13,900
Public Health Services Account	C14942	63,557
Regional AIDS Omnibus	HDC175	55,084
Youth Tobacco Prevention	C14942	10,778
Tobacco Settlement	C14942	36,709
Vaccine in Lieu of Cash	Note 3	43,080
Total Dept of Health		<u>\$516,430</u>
Total State and Local Government Assistance - This Page		<u>\$3,390,027</u>
Total State and Local Government Assistance - Page 3		<u>\$1,819,053</u>
TOTAL COMBINED STATE AND LOCAL GOVERNMENT ASSISTANCE		<u>\$5,209,080</u>

CLALLAM COUNTY, WASHINGTON
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For the Year Ended December 31, 2008

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

Note 1 - Basis of Accounting

The Schedule of Financial Assistance is prepared on the same basis as the county's financial statement. The county uses a cash accounting basis.

Note 2 - Program Costs

The amounts shown as current year expenditures represent only federal/state/local grant portion of the program cost. Entire program cost, including the county's portion, may be more than shown. An asterisk (*) marks awards over \$300,000.

Note 3 - Noncash Awards

The amount of Vaccine reported on the schedule is the value of vaccine distributed by the county during current year and priced as prescribed by Federal and State Agencies.

Note 4 - Direct and Indirect Payments

Federal funds received directly from grantors (331 and 332 revenue) are noted with a (D), for direct, after the program title. All other federal monies from grantors are pass-through.

Clallam County
Operation of Investments
For the Year Ended December 31, 2008

Project ID Number/Description	Total Project Budget	Current Year - Actual Amount	Current Year - CC Employees Performed
0402 Hoko Ozette widening	\$ 100	\$ 78	\$ 78
0501 Black Diamond Road	300	217	217
0502 Deer Park/Hwy 101 intersection	322,000	105,255	105,255
0607 Kitchen Dick Road & Old Olympic Hwy roundabout	50,000	6,003	6,003
0701 Black Diamond Curve improvement	50,000	13,029	13,029
0703 Oly Olympic Highway reconstruction	28,100	28,024	28,024
0801 ODT Blyn to East County Line	4,500	4,387	4,387
0802 Hoko Ozette Road realignment	24,500	24,317	20,545
0803 Sequim Dungeness Way phase two	50,000	23,784	23,784
1137 ODT Lewis to Kendal	1,141,700	28,465	28,465
1165 ODT SR112/Elwha River Highway Bridge	435,000	60,871	60,871
1176 Blue Waters Bridge replacement	649,000	55,083	25,345
1180 ODT Sequim to Blyn	1,518,000	470,121	114,567
1182 Mt. Pleasant Road reconstruction	1,420,000	963,499	107,863
1183 Mt. Pleasant Road reconstruction	340,000	11,108	11,108
1188 2007 traffic signs	12,000	166	166
1190 Elwha River Bridge replacement	19,975,000	8,546,986	274,734
1191 ODT Lake Crescent to Cooper Ranch	1,586,000	223,855	188,299
1192 Old Olympic Highway - Lewis to Spring	1,355,000	1,222	1,222
1193 Happy Valley Road reconstruction	551,275	3,705	3,705
1195 Laird Road	109,000	32,788	32,788
1196 2008 traffic signs	12,000	7,050	7,050
1197 2008 pavement striping	1,100	57	57
1198 Sequim Dungeness Way guardrail	131,407	84,130	16,256
1199 Olympic Hot Springs Rd guardrail	26,598	18,381	2,949
1200 Priest Rd pedestrian pathway	17,000	16,915	16,915
Totals	<u>\$ 29,809,580</u>	<u>\$ 10,729,497</u>	<u>\$ 1,093,682</u>

Clallam County
Schedule of Labor Relations Consultant
For the Year Ended December 31, 2008

Has your government engaged labor relations consultants? Yes.

If yes, please provide the following information for each consultant:

Name of firm: Bullard Smith Jernstedt Harnish
Name of consultant: C Akin Blitz
Business address: 1000 SW Broadway, Suite 1900, Portland OR 97205
Amount paid to consultant during fiscal year: \$64,142.57
Terms and conditions, as applicable, including: Rates: \$235 per hour
Maximum compensation allowed: Not specified
Duration of services: Contract through 08/31/2009
Services provided: Labor negotiations and legal representation incidental thereto, includes employment-related advice, consultation, and representation.

Certified correct this 11 th day of May, 2009 To the best of my knowledge and belief:	
Signature	
Name	Marjorie L. Upham
Title	Director of Personnel and Risk Management

Clallam County
 Sales and Use Tax for Public Facilities - Rural Counties
 For the Year Ended December 31, 2008

Total Sales and Use tax Proceeds (BARS Code 31318)		\$	944,458	plus Unspent Proceeds from Previous Periods		\$	(95,171)
Public Facilities Project	Plan Containing the Project	Total Expenditure 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		
Urban Growth Area Sewer Infrastructure Construction	Washington Community Economic Revitalization Team (WA-CERT)	\$ 5,785,382	\$ 4,575,000	-	300		