

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

ANNUAL REPORT

Karen Martin,
County Auditor

ANNUAL REPORT CERTIFICATION

WALLA WALLA COUNTY

MCAG No. 0174

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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I do hereby certify 17th day of May, 2019, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature:

Karen Martin

AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
FOR THE YEAR ENDED DECEMBER 31, 2018
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	60,922
Number of Acres Assessed	769,536
Taxable Valuation (2018 Rolls)	5,904,721,763
Registered Voters	34,831

WALLA WALLA COUNTY

PRINCIPAL OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Term</u> <u>Expiration</u>
<u>Elected Officials</u>		
Commissioner District #1	James K. Johnson	2020
Commissioner District #2	Todd L. Kimball	2020
Commissioner District #3	James Duncan	2018
Superior Court Judge Dept #1	John W Lohrmann	2021
Superior Court Judge Dept #2	Scott M Wolfram	2021
WW District Court Judge	Kristian Hedine	2019
PT District Court Judge	John Knowlton	2019
Assessor	Debra Antes	2018
Auditor	Karen M Martin	2018
Clerk	Kathy Martin	2018
Coroner	Richard Greenwood	2018
Prosecuting Attorney	James L Nagle	2018
Sheriff	John Turner	2018
Treasurer	Gordon Heimbigner	2018

Appointed Officials

Agricultural Agent	Debbie Moberg
Director of Corrections	Norris Gregoire
Emergency Management Director	Lizabeth Jessee
EMS Director	Heather Lee
Fair Manager	William Ogg
Community Health Director	Meghan Debolt
Facilities Maintenance Supervisor	Ronald Branine
Public Works Director	Antonio Garcia Morales
Technology Services Director	Kevin Gutierrez

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WALLA WALLA COUNTY, WASHINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

Walla Walla County's discussion and analysis offers readers of the County's financial statements, for the year ended December 31, 2018, a narrative overview and analysis of the financial activities of the County. We encourage readers to consider the information presented here in conjunction with additional information included in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$141,249,566. Of this amount, \$4,045,097 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$4,767,212.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$34,329,003, an increase of \$4,762,171 in comparison with the prior year. Approximately 25.7%, \$8,845,057 is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,403,476, or 33.8% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to Walla Walla County's basic financial statements. The county's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The county reports two Government-wide financial statements: the statement of net position and the statement of activities.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, economic development, and culture and recreation. The County does not have any business type activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 50 individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement Fund, Current Expense Building fund, and Human Services Capital Projects fund, all of which are considered to be major funds. Data from the other 44 governmental funds are combined into a single, aggregated presentation.

The basic governmental fund financial statements can be found immediately following the government-wide financial statements.

The County adopts an annual appropriated budget for its governmental funds in accordance with state law on a fund level. A budgetary comparison statement has been provided for the general fund and major special revenue funds with the fund financial statements in this report.

Proprietary funds. The County maintains one type of proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles, for its management information systems, risk management and unemployment compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental

activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found following the governmental fund financial statements in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found following the proprietary fund financial statements.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements in this report.

Other information. Required supplementary information can be found following the notes to the financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Walla Walla County's net position was \$141,249,566 at December 31, 2018, which compares to \$153,180,893 at December 31, 2017. The following table reflects the condensed Government-Wide Statement of Net Position for the current year and the previous year comparable data:

			Governmental Activities	
			2018	2017
Current and Other Assets			40,998,021	34,111,042
Capital Assets (Net of Depr.)			<u>115,546,594</u>	<u>133,144,100</u>
Total Assets			156,544,615	167,255,142
Deferred outflows of resources			2,141,846	1,611,191
Other Liabilities			929,331	1,304,226
Long-Term Liabilities			<u>12,616,933</u>	<u>11,807,274</u>
Total Liabilities			13,546,264	13,111,500
Deferred inflows of resources			3,890,631	2,573,939
Net Position:				
Net investment in capital assets			114,295,754	131,859,341
Restricted			22,908,715	18,582,215
Unrestricted			<u>4,045,097</u>	<u>2,739,338</u>
Total Net Position			141,249,566	153,180,893

Walla Walla County implemented GASB 75 in 2018 which requires the County to report its total OPEB liability. This implementation increased the long-term liabilities previously reported in 2017 by \$2,092,979 from \$11,807,274 to \$13,900,253. At December 31, 2018, long-term liabilities were \$12,616,933, which was a decrease of \$1,283,320 from the previous year.

The net investment in capital assets was \$114,295,754 at December 31, 2018. This compares to \$131,859,341 at December 31, 2017 showing a decrease of \$17,563,587. Most of this decrease (\$358,249) was due to annexations by the City of Walla Walla in 2018 and a prior period adjustment (\$16,447,780) for annexations by the City of Walla Walla in 2016 & 2017. The remainder of the decrease was due to depreciation expense exceeding capital purchases and dispositions.

By far the largest portion of the County's net position, 80.9% reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). This compares to 86% for 2017. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

The County's total net position increased by \$4,767,212 in 2018. The following table provides a summary of the County's change in net position:

					Governmental Activities	
Revenues:					2018	2017
Program Revenues:						
Charges for Services					7,384,149	6,278,418
Operating Grants and Contributions					8,766,387	8,089,279
Capital Grants and Contributions					1,813,106	1,304,040
General Revenues:						
Taxes					29,009,943	26,426,025
Unrestricted Grants and Contributions					69,449	64,405
Interest and Investment Earnings					1,070,398	945,612
Disposition of capital assets					41,332	45,862
Special Item - Annexed Infrastructure					(358,249)	(51,681)
Total Revenues					47,796,514	43,101,961
Program Expenses:						
General Government					12,432,837	11,658,136
Public Safety					12,883,432	13,002,222
Utilities					169,949	135,213
Transportation					9,026,037	9,008,139
Natural & Economic Environment					1,801,080	2,028,379
Social Services					4,489,510	3,978,255
Culture and Recreation					2,181,914	1,784,072
Interest on long-term debt					44,543	23,990
Total Expenses					43,029,302	41,618,408
Excess (Deficiency) Revenues Over (Under) Expenses					4,767,212	1,483,553
Change in Net Position					4,767,212	1,483,553
Net Position - Beginning					153,180,893	159,984,158
Prior Period Adjustment					(16,698,540)	(8,286,818)
Net Position - Beginning, Restated					136,482,353	151,697,340
Net Position - Ending					141,249,566	153,180,893

For fiscal year ended December 31, 2018, total revenues for Walla Walla County were \$48,154,763 (not including annexed infrastructure), an 11.5% increase (\$5,001,121) from 2017 total revenues (not including annexed infrastructure). Program revenues increased 14.6% (\$2,291,905) over the prior year and accounted for 37.3% of total revenue sources, compared with 36.3% in 2017. Total tax revenue increased 9.7% (\$2,583,918) over the prior year and accounted for 60.2% of total revenue sources, compared with 61.2% in 2017.

The total tax revenue increase of \$2,583,918 was from property tax \$794,946, sales tax \$1,020,634, B&O tax \$310, and other taxes \$768,028. The property tax increase of 4.8% was due mostly to new construction, improvements to property, and increased value on assessed property. Retail sales continued to grow in 2018 with an increase in sales tax of 10.9% over 2017. A large sale of property at the end of 2018 contributed to the increase of other taxes by 120.4% from 2017.

The following table presents the cost of each of the County's programs, including the net costs (i.e. total cost less revenues generated by the activities). The net costs illustrate the financial burden placed on the County's taxpayers by each of these functions.

Governmental Activities - 2018							
				Total Cost	Percentage	Net Cost	Percentage
				<u>of Services</u>	<u>of Total</u>	<u>of Services</u>	<u>of Total</u>
Function:							
General Government				12,432,837	28.9%	7,741,642	30.9%
Public Safety				12,883,432	29.9%	10,057,219	40.1%
Utilities				169,949	0.4%	(128,225)	-0.5%
Transportation				9,026,037	21.0%	3,693,877	14.7%
Natural & Economic Environment				1,801,080	4.2%	542,258	2.2%
Social Services				4,489,510	10.4%	2,098,027	8.4%
Culture and Recreation				2,181,914	5.1%	1,016,319	4.1%
Interest on long-term debt				<u>44,543</u>	<u>0.1%</u>	<u>44,543</u>	<u>0.2%</u>
Totals				43,029,302	100.0%	25,065,659	100.0%

Governmental Activities - 2017							
				Total Cost	Percentage	Net Cost	Percentage
				<u>of Services</u>	<u>of Total</u>	<u>of Services</u>	<u>of Total</u>
Function:							
General Government				11,658,136	28.0%	7,743,477	29.8%
Public Safety				13,002,222	31.2%	10,357,166	39.9%
Utilities				135,213	0.3%	(95,868)	-0.4%
Transportation				9,008,139	21.6%	4,407,250	17.0%
Natural & Economic Environment				2,028,379	4.9%	936,300	3.6%
Social Services				3,978,255	9.6%	1,881,621	7.3%
Culture and Recreation				1,784,072	4.3%	692,735	2.7%
Interest on long-term debt				<u>23,990</u>	<u>0.1%</u>	<u>23,990</u>	<u>0.1%</u>
Totals				41,618,408	100.0%	25,946,671	100.0%

The County relies on taxes to operate the governmental activities functions. Public Safety, General

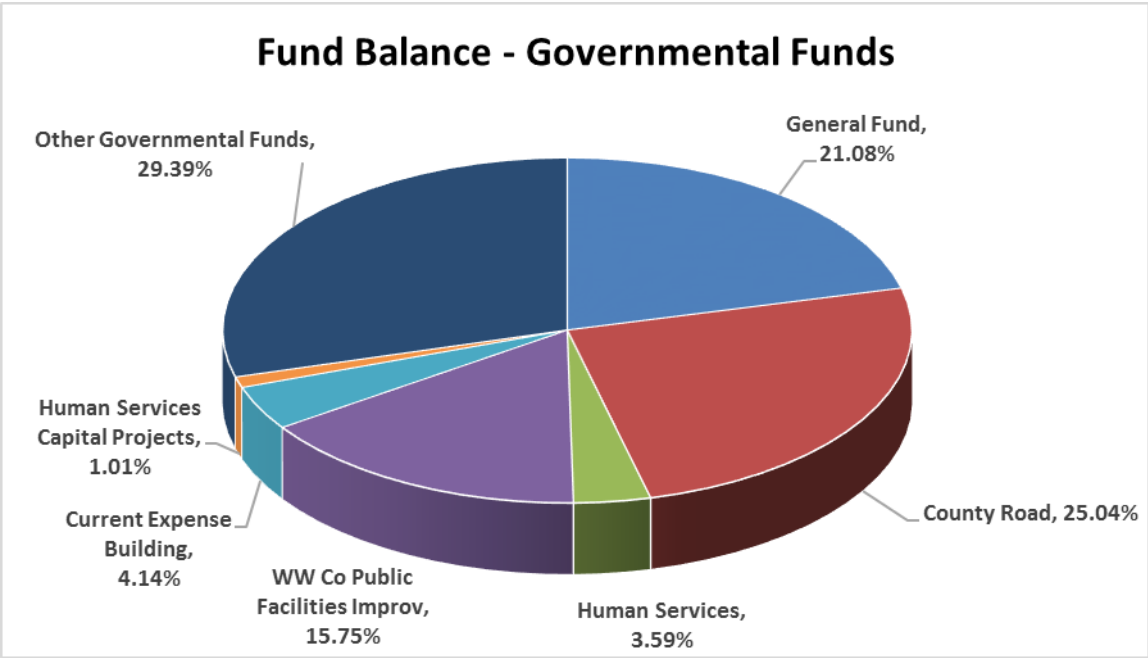
Government, and Transportation functions are the largest portions of the governmental activities total cost of services and net cost of services.

Total expenses for the County were \$43,029,302 in 2018, an increase of 3.3% or \$1,410,894 from 2017 total expenses. Public Safety, General Government, Transportation, and Social Services programs are the governmental activities with the largest program expenses respectively. These four programs account for 90.2% of the total government-wide expenses, compared with 90.4% in 2017.

FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement fund, Current Expense Building fund, and Human Services Capital Projects fund make up the County’s major funds during the most recent fiscal year. Together these six funds account for 71.1% of total governmental fund assets and 70.6% of the total governmental fund balance.



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

At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$34,329,003, compared to \$29,566,832 (restated ending fund balance) for 2017, an increase of \$4,762,171. The majority of the fund balances are restricted to specific purposes by state law or contracts, which allows the funds to be available for spending within the designated funds. In comparison to the prior year, revenues increased 11.6% and expenditures increased 1.6%. The current year total revenues for the major governmental funds exceeded total expenditures by \$5,254,030 while other governmental

funds had a net deficit of revenues over expenditures of \$471,859 and net transfers was a deficit of \$20,000. In comparison to 2017, total revenues for the major governmental funds exceeded total expenditures by \$1,278,088 while other governmental funds had a net deficit of revenue over expenditures of \$820,783 and net transfers was a deficit of \$75,000.

Major Governmental Funds. The General fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, the total fund balance of the General fund was \$7,236,646, of which \$5,403,376 was unassigned. As a measure of the General fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 33.8% of total General fund expenditures. The fund balance of Walla Walla County's General fund decreased by \$122,463 or 1.6% during the current fiscal year.

Total General fund revenues during 2018 were \$17,431,679, an increase of \$1,305,370 over 2017 or 8.1%. The majority of the revenue, 74.3%, in the General fund are from taxes. Of the \$12,963,315 in taxes, \$8,487,901 (65.5%) were property taxes, \$4,404,783 (34%) were sales taxes, and \$70,631 (0.5%) were from other taxes. The increase in tax revenues from 2017 of 7.5% (\$907,232) overall is due to a nearly 6.4% (\$517,069) increase in property taxes and a 9.8% (\$394,578) increase in sales tax.

The total 2018 General fund expenditures, including transfers, were \$17,554,143. An increase of \$439,828 or 2.6% over 2017. Most of this increase is due to payroll expenses. General Government expenses increased 3.7% and was 57.2% of the total General fund expenditures, compared with 56.7% in 2017. Public Safety expenses increased 3.8% and was 30.3% of the General fund expenditures, compared with 30% in 2017.

The table below compares the General fund actual revenues and expenditures for 2018 and 2017:

						Increase	
			<u>2018</u>	<u>2017</u>	<u>(Decrease)</u>	<u>Percent</u>	
REVENUES							
Taxes			12,963,315	12,056,083	907,232	7.5%	
Licenses and Permits			161,343	187,453	(26,110)	-13.9%	
Intergovernmental Revenues			690,997	633,294	57,703	9.1%	
Charges for Service			2,375,884	2,027,023	348,861	17.2%	
Fees and Fines			382,058	372,179	9,879	2.7%	
Miscellaneous Revenues			<u>858,083</u>	<u>850,277</u>	<u>7,806</u>	<u>0.9%</u>	
Total revenues			17,431,679	16,126,309	1,305,370	8.1%	
EXPENDITURES							
General Government			10,057,695	9,703,042	354,653	3.7%	
Public Safety			5,329,140	5,135,647	193,493	3.8%	
Natural & Economic Environment			4,513	3,399	1,114	32.8%	
Social Services			223,612	228,337	(4,725)	-2.1%	
Culture and Recreation			307,198	425,064	(117,866)	-27.7%	
Capital Outlay			49,893	40,564	9,329	23.0%	
Transfers out to other funds			<u>1,582,092</u>	<u>1,578,262</u>	<u>3,830</u>	<u>0.2%</u>	
Total expenditures			17,554,143	17,114,315	439,828	2.6%	
Difference in Revenue and Expenditures			(122,463)	(988,006)			

The fund balance of the County Road fund increased by \$1,678,744 during the current fiscal year. The Mill Creek Road project, CRP 10-04 and tied project Blue Creek Bridge, CRP 15-01 were not able to be advertised until mid-summer as a result of project delays in right of way pertaining to condemnation. The projects began in 2018 but less construction was complete than anticipated. The projects will be completed in 2019. In addition, right of way acquisition was delayed for another Mill Creek Road project, CRPs 13-02 and 14-01. These delays resulted in the fund balance increase.

The Human Services fund ended the current fiscal year with a \$1,233,793 fund balance, an increase of \$32,695 or 2.7% from the previous year. Total revenues (including transfers) for 2018 were \$1,445,948, a decrease of \$55,552 or 3.6% compared to 2017. Grant funding is the main source of revenue for the Human Services fund, 86.6% in 2018 compared to 89.7% in 2017. Total expenditures for 2018 were \$1,413,252, a decrease of \$91,675 or 6% from 2017.

The fund balance for WW Co Public Facilities Improvement Fund had a net increase of \$874,552 or 19.2% during the current fiscal year, ending the year with \$5,406,745. There have been minimal expenditures during the last few years from this fund. The Port of Walla Walla has been in the design phase of the Wallula Dodd Water System Improvement Project in recent years. The County has budgeted to expend \$3.5 million in Port and County funds from the WW Co Public Facilities Improvement Fund for this project in 2019.

The Current Expense Building fund balance was \$1,419,813 at the end of 2018, an increase of \$1,227,369 from 2017. Tax revenue increased by \$821,302 or 235.1% in 2018, for a total tax revenue of \$1,170,628 due mostly to a large property sale at the end of the year as previously discussed. There was a small increase of expenditures of 0.8% or \$2,841 in 2018 compared to 2017. Current Expense buildings are aging and a comprehensive plan for improvements to these buildings has been in the planning phase for a few years, so many maintenance tasks and projects have been postponed or deferred until a more definitive plan for all county buildings can be made.

The Human Services Capital Projects fund had a net increase of \$205,141 for 2018, ending the year with a fund balance of \$347,827. Revenue for 2018 totaled \$419,421, an increase of \$95,059 or 29.3%. Expenditures of \$214,280 were \$140,084 less than 2017, a decrease of 39.5%.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$492,286 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Auditor	3,700	Increased for repairs & maintenance and small tools & minor equipment.
Elections	15,424	Increased for postage.
Board of Equalization	7,113	Increased for personnel.
Civil Service	5,500	Increased for professional services.
Clerk	4,257	Increased for personnel.
Commissioners	17,014	Increased for personnel, travel, and other services.
Coroner	4,281	Increased for professional services
Facilities	27,336	Increased for professional services and repairs & maintenance.
Hort Board	1,616	Increased for personnel.
Sheriff	125,897	Increased for personnel, small tools & minor equipment, and other services.
Sheriff	(37,207)	Decreased for supplies, professional services, cell phones, travel, and machinery & equipment.
Corrections	(10,000)	Decreased for personnel.
Corrections	131,676	Increased for supplies and other services.
Treasurer	4,000	Increased for smalls tools & minor equipment.
Transfers	41,679	Increased for transfers to other funds.
Community Outreach	150,000	Increased for miscellaneous.
Total	492,286	

Total General fund revenues were increased by \$249,327 from \$16,333,358 to \$16,582,685 through budget amendments. The beginning fund balance was adjusted to \$6,482,000, a reduction of \$1,173,000, to better reflect the actual beginning fund balance. The ending fund balance was reduced by \$1,415,959, for budgeted ending fund balance of \$4,488,592.

Actual General fund revenues were \$848,994 over budget, which represents a little more than a 5.1% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$881,691 under budget, which represents a little more than a 5.2% decrease of the final budgeted amount for the year without the ending fund balance budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Walla Walla County's investment in capital assets for its governmental activities as of December 31, 2018, amounts to \$115,546,594 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total decrease in the County's investment in capital assets for the current fiscal year was more than 0.9%. The decrease was mostly due to annexations of land and infrastructure by the City of Walla Walla of \$358,249, new construction in progress on infrastructure projects of \$2,067,942, and depreciation expense of \$4,185,578.

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

	Governmental Activities	
	<u>2018</u>	<u>2017 (Restated)</u>
Land	7,159,547	6,863,967
Buildings and Structures	33,845,825	34,299,839
Machinery and Equipment	8,591,972	9,050,408
Infrastructure	63,238,116	65,102,436
Construction in Progress	<u>2,711,133</u>	<u>1,366,509</u>
Total	115,546,594	116,683,159

Additional information on the County's capital assets can be found in Notes 5 and 17 of the Notes to Financial Statements.

Long-term Debt. At the end of the current fiscal year, the County had a total loans and contracts payable of \$1,250,840. This was a decrease of \$33,919 during the current fiscal year. The key factor in this decrease was loan payments made to Baker Boyer Bank for a loan agreement established in 2017 to refinance the interfund loan for the property located at 1520 Kelly Place.

Additional information on the County's long-term debt can be found in Notes 9 and 10 of the Notes to Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Walla Walla County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Walla Walla County Auditor
Karen M Martin, Auditor
P O Box 1856
Walla Walla, WA 99362.
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**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
DECEMBER 31, 2018**

	Governmental Activities
ASSETS	
Cash and cash equivalents	7,018,115
Investments	26,891,804
Receivables (net)	4,761,661
Inventories	650,177
Net pension asset	1,676,264
Capital Assets:	
Land	7,159,547
Depreciable assets (net)	42,437,798
Infrastructure (net)	63,238,116
Construction in progress	2,711,133
Total Assets	156,544,615
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,080,412
Deferred outflows related to OPEB	61,434
Total Deferred Outflows of Resources	2,141,846
LIABILITIES	
Accounts payable and accrued exp.	919,790
Due to other governments	9,541
Noncurrent Liabilities:	
Due within one year	239,639
Due in more than one year	12,377,294
Total Liabilities	13,546,264
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	3,890,631
NET POSITION	
Net investment in capital assets	114,295,754
Restricted for:	
Debt service	25,359
Transportation	8,454,149
Economic Environment	6,605,578
Mental & Physical Health	2,908,961
Other Purposes	4,914,669
Unrestricted	4,045,097
Total Net Position	141,249,566

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
<i>Governmental Activities:</i>					
General Government	12,432,837	3,981,216	709,979	-	(7,741,642)
Public Safety	12,883,432	1,057,569	1,768,643	-	(10,057,219)
Utilities	169,949	221,494	76,680	-	128,225
Transportation	9,026,037	183,281	3,343,836	1,805,042	(3,693,877)
Natural & Economic Environment	1,801,080	779,594	479,228	-	(542,258)
Social Services	4,489,510	154,289	2,237,194	-	(2,098,027)
Culture and Recreation	2,181,914	1,006,705	150,826	8,064	(1,016,319)
Interest on long-term debt	44,543	-	-	-	(44,543)
Total Governmental Activities/ Primary Government	43,029,302	7,384,149	8,766,387	1,813,106	(25,065,659)
GENERAL REVENUES:					
Taxes:					
Property Taxes					17,288,920
Sales Taxes					10,312,851
B&O Taxes					2,346
Other Taxes					1,405,826
Unrestricted Grants and Contributions					69,449
Interest and Investment Earnings					1,070,398
Disposition of capital assets					41,332
Special Item - Annexed Infrastructure					(358,249)
Total General Revenues & Transfers					29,832,872
Change in Net Position					4,767,212
Net Position - Beginning					153,180,893
Changes in accounting principle - GASB 75					(2,035,043)
Prior Period Adjustment					(14,663,497)
Net Position - Beginning, Restated					136,482,353
Net Position - Ending					141,249,566

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

				WW Co		Human		
				Public	Current	Services	Other	Total
	General	County	Human	Facilities	Expense	Capital	Governmental	Governmental
	Fund	Road	Services	Improv	Buiding	Projects	Funds	Funds
ASSETS								
Cash and cash equivalents	1,435,667	1,605,775	242,758	1,019,147	314,334	72,374	1,730,254	6,420,310
Investments	5,394,134	6,204,957	938,941	3,941,870	1,215,786	279,930	6,603,991	24,579,610
Receivables (net)	1,167,775	916,841	216,613	445,727	753,994	-	1,260,711	4,761,661
Due from other funds	14,843	-	-	-	-	-	-	14,843
Interfund loan receivable	-	-	-	-	-	-	1,017,527	1,017,527
Total assets	8,012,419	8,727,574	1,398,312	5,406,745	2,284,115	352,305	10,612,483	36,793,952
LIABILITIES								
Accounts payable and accrued exp.	370,491	50,418	147,999	-	9,132	4,478	300,586	883,103
Due to other governments	-	-	9,541	-	-	-	-	9,541
Due to other funds	9,308	10,095	4,748	-	-	-	1,389	25,540
Interfund loan payable	-	-	-	-	855,170	-	162,357	1,017,527
Total liabilities	379,799	60,513	162,288	-	864,302	4,478	464,332	1,935,711
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	152,008	71,647	2,231	-	-	-	59,386	285,272
Unavailable revenue-court receivables	243,966	-	-	-	-	-	-	243,966
Total deferred inflows of resources	395,974	71,647	2,231	-	-	-	59,386	529,238
FUND BALANCE								
Restricted		8,595,414	1,233,793	5,406,745	-	-	7,933,483	23,169,435
Committed		-	-	-	1,419,813	347,827	546,871	2,314,511
Assigned	1,833,170	-	-	-	-	-	1,617,967	3,451,137
Unassigned	5,403,476	-	-	-	-	-	(9,556)	5,393,920
Total fund balances	7,236,646	8,595,414	1,233,793	5,406,745	1,419,813	347,827	10,088,765	34,329,003
Total liabilities, deferred inflows of resources, and fund balances	8,012,419	8,727,574	1,398,312	5,406,745	2,284,115	352,305	10,612,483	36,793,952

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

WALLA WALLA COUNTY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total fund balances as shown of the Governmental Funds Balance Sheet:		34,329,003
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		107,893,592
	Capital Assets	167,076,928
	Depreciation	(59,183,336)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds.		529,238
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		(5,400,784)
Pension amounts reported in government-wide statements, but not in the governmental funds.		(6,791,238)
Internal service funds are used by management to charge the costs of certain activities to individual funds.		
These assets and liabilities are included in governmental activities in the statement of net position.		<u>10,689,755</u>
Net position of governmental activities:		<u>141,249,566</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General	County	Human	WW Co Public Facilities	Current Expense	Human Services Capital	Other Governmental	Total Governmental
	Fund	Road	Services	Improv	Buiding	Projects	Funds	Funds
REVENUES								
Taxes	12,963,315	5,655,571	147,897	1,046,847	1,170,628	-	8,019,958	29,004,216
Licenses and Permits	161,343	15,015	-	-	-	-	955,249	1,131,606
Intergovernmental Revenues	690,997	5,079,485	1,253,307	-	-	-	3,618,595	10,642,384
Charges for Service	2,375,884	242,347	345	-	-	-	2,206,658	4,825,234
Fees and Fines	382,058	-	-	-	-	-	2,122	384,180
Miscellaneous Revenues	858,083	113,759	20,300	6,800	22,893	419,421	645,365	2,086,620
Total revenues	<u>17,431,679</u>	<u>11,106,177</u>	<u>1,421,848</u>	<u>1,053,647</u>	<u>1,193,522</u>	<u>419,421</u>	<u>15,447,947</u>	<u>48,074,240</u>
EXPENDITURES								
Current:								
General Government	10,057,695	202,533	-	-	213,933	135,818	1,440,813	12,050,792
Public Safety	5,329,140	-	-	-	-	-	7,745,200	13,074,340
Utilities	-	-	-	-	-	-	169,949	169,949
Transportation	-	6,885,160	-	-	-	-	-	6,885,160
Natural & Economic Environment	4,513	-	343,040	-	-	-	1,469,990	1,817,543
Social Services	223,612	-	1,070,212	-	-	-	3,206,669	4,500,493
Culture and Recreation	307,198	-	-	-	-	-	1,769,433	2,076,631
Debt Service:								
Principal	-	-	-	-	-	33,919	-	33,919
Interest	-	-	-	-	-	44,543	-	44,543
Capital Outlay	49,893	2,339,740	-	-	131,315	-	117,751	2,638,699
Total expenditures	<u>15,972,051</u>	<u>9,427,433</u>	<u>1,413,252</u>	<u>-</u>	<u>345,248</u>	<u>214,280</u>	<u>15,919,805</u>	<u>43,292,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,459,629</u>	<u>1,678,744</u>	<u>8,595</u>	<u>1,053,647</u>	<u>848,274</u>	<u>205,141</u>	<u>(471,859)</u>	<u>4,782,171</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	24,100	-	379,095	-	1,557,092	1,960,287
Transfers out	(1,582,092)	-	-	(179,095)	-	-	(219,100)	(1,980,287)
Total other financing sources (uses)	<u>(1,582,092)</u>	<u>-</u>	<u>24,100</u>	<u>(179,095)</u>	<u>379,095</u>	<u>-</u>	<u>1,337,992</u>	<u>(20,000)</u>
Net change in fund balances	<u>(122,463)</u>	<u>1,678,744</u>	<u>32,695</u>	<u>874,552</u>	<u>1,227,369</u>	<u>205,141</u>	<u>866,133</u>	<u>4,762,171</u>
Fund balances--beginning	6,544,203	6,905,313	1,200,672	4,359,322	192,444	142,686	8,376,655	27,721,295
Prior Period Adjustment	814,907	11,357	426	172,871	-	-	845,976	1,845,537
Fund balances--beginning, Restated	<u>7,359,110</u>	<u>6,916,670</u>	<u>1,201,098</u>	<u>4,532,193</u>	<u>192,444</u>	<u>142,686</u>	<u>9,222,632</u>	<u>29,566,832</u>
Fund balances--ending	<u>7,236,646</u>	<u>8,595,414</u>	<u>1,233,793</u>	<u>5,406,745</u>	<u>1,419,813</u>	<u>347,827</u>	<u>10,088,765</u>	<u>34,329,003</u>

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

WALLA WALLA COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Net changes in fund balances for governmental funds:		4,762,171
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		(758,017)
Capital outlays	2,638,699	
Depreciation	(3,028,988)	
Cost of Disposed Assets	(367,728)	
The issuance of long-term debt (e.g., bonds, loans) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.		33,919
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		(61,229)
Change in taxes receivable	(66,424)	
Change in courts receivable	5,194	
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		1,034,106
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities.		(243,737)
Change in net position of governmental activities, as reflected on the Statement of Activities:		4,767,212

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	12,046,510	12,046,510	12,963,315	916,805
Licenses and Permits	292,225	294,025	161,343	(132,682)
Intergovernmental Revenues	690,359	739,211	690,997	(48,214)
Charges for Service	2,224,788	2,384,088	2,375,884	(8,204)
Fees and Fines	310,746	310,746	382,058	71,312
Miscellaneous Revenues	768,730	808,105	858,083	49,978
Total Revenues	16,333,358	16,582,685	17,431,679	848,994
EXPENDITURES				
Current:				
General Government				
Assessor	1,058,278	1,058,278	1,047,420	10,858
Auditor	442,432	443,132	435,405	7,727
Elections	275,231	290,655	241,420	49,235
Voter Registration	138,614	138,614	122,608	16,006
Vehicle Licensing	297,825	297,825	284,535	13,290
Board of Equalization	25,235	32,348	31,407	941
Clerk	633,746	638,003	618,644	19,359
Commissioners	474,648	491,662	483,157	8,505
Personnel/Risk Management	295,002	295,002	278,306	16,696
Facilities Maintenance	757,300	784,636	767,284	17,352
District Court	913,610	913,610	907,007	6,603
Indigent Legal Services	955,652	955,652	873,749	81,903
Law Library	40,475	40,475	40,475	-
Miscellaneous	1,730,207	1,730,207	1,519,456	210,751
Prosecuting Attorney	1,295,804	1,295,804	1,249,515	46,289
Superior Court	622,551	622,551	594,504	28,047
Courthouse Facilitator	15,000	15,000	15,000	-
Treasurer	488,828	488,828	488,234	594
Public Safety				
Civil Service Commission	9,469	14,969	12,237	2,732
Commissioners-LEOFF I	103,010	103,010	96,590	6,420
Burn Control	242,400	242,400	99,763	142,637
Sheriff-Administration	603,243	585,211	568,093	17,119
Sheriff-Patrol Administration	115,929	217,369	215,800	1,569
Sheriff-Patrol Investigation	503,024	522,852	519,540	3,312
Sheriff-Patrol	1,306,530	1,356,199	1,338,391	17,808
Sheriff-Patrol Special Units	66,013	11,478	11,153	325
Sheriff-Safe Boating Program	12,242	13,632	12,651	981
Sheriff-Patrol Training	33,000	34,766	30,583	4,183
Sheriff-Reserve Deputy Program	3,500	3,000	1,463	1,537
Sheriff-Canine	4,000	5,500	4,867	633
Sheriff-Search and Rescue Program	1,500	1,000	-	1,000
Corrections	1,950,184	2,063,260	1,957,406	105,854
Corrections Administration	246,443	221,443	206,056	15,387
Corrections Kitchen	233,059	266,659	247,968	18,691
Corrections Training	11,000	11,000	6,579	4,421

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Natural & Economic Environment				
Horticultural Pest/Disease Board	4,283	5,899	4,513	1,386
Social Services				
Alcoholic Treatment	2,500	2,500	1,701	799
Coroner	219,191	223,472	221,910	1,562
Culture and Recreation				
Agriculturist	215,436	215,436	187,026	28,410
Capital Outlay				
Auditor	-	3,000	2,831	169
Vehicle Licensing	-	-	2,115	(2,115)
Clerk	2,000	2,000	4,775	(2,775)
Miscellaneous	-	-	2,831	(2,831)
Treasurer	-	4,000	3,742	258
Sheriff-Safe Boating Program	-	-	981	(981)
Sheriff-Patrol	15,000	1,664	10,529	(8,865)
Corrections	-	-	12,261	(12,261)
Corrections Kitchen	10,000	10,000	9,828	172
Total General Fund Expenditures	16,373,394	16,674,001	15,792,310	881,691
Reconciliation of Budgetary Perspective Differences Due to GASB 54:				
General Government				
Sup Court & Indigent Defense Emerg Fund	150,000	150,000	59,569	90,431
Public Safety				
Leoff I Fund	10,000	10,000	-	10,000
Culture and Recreation				
Community Outreach	10,000	160,000	120,172	39,828
Total GASB 54 Expenditures	170,000	320,000	179,741	140,259
Total Reported General Fund Expenditures	16,543,394	16,994,001	15,972,051	1,021,950
Excess (deficiency) of revenues over (under) expenditures	(210,036)	(411,316)	1,459,629	1,870,945
OTHER FINANCING SOURCES (USES)				
Transfers in	451,456	451,456	-	(451,456)
Transfers out	(1,991,869)	(2,033,548)	(1,582,092)	451,456
Total other financing sources (uses)	(1,540,413)	(1,582,092)	(1,582,092)	-
Net change in fund balances	(1,750,449)	(1,993,408)	(122,463)	1,870,945
Fund balances - beginning	7,655,000	6,482,000	6,544,203	62,203
Prior Period Adjustment	-	-	814,907	814,907
Fund balances - beginning, Restated	7,655,000	6,482,000	7,359,110	877,110
Fund balances - ending	5,904,551	4,488,592	7,236,646	2,748,054

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COUNTY ROAD FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	5,462,000	5,462,000	5,655,571	193,571
Licenses and Permits	13,800	13,800	15,015	1,215
Intergovernmental Revenues	11,156,135	11,156,135	5,079,485	(6,076,650)
Charges for Service	244,500	244,500	242,347	(2,153)
Miscellaneous Revenues	15,500	15,500	113,759	98,259
Total Revenues	<u>16,891,935</u>	<u>16,891,935</u>	<u>11,106,177</u>	<u>(5,785,758)</u>
EXPENDITURES				
Current:				
General Government	190,000	190,000	202,533	(12,533)
Transportation	7,901,800	7,901,800	6,885,160	1,016,640
Capital Outlay	<u>10,862,000</u>	<u>10,862,000</u>	<u>2,339,740</u>	<u>8,522,260</u>
Total Expenditures	<u>18,953,800</u>	<u>18,953,800</u>	<u>9,427,433</u>	<u>9,526,367</u>
Excess (deficiency) of revenues over (under) expenditures	(2,061,865)	(2,061,865)	1,678,744	3,740,609
Net change in fund balances	(2,061,865)	(2,061,865)	1,678,744	3,740,609
Fund balances - beginning	5,800,000	5,800,000	6,905,313	1,105,313
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>11,357</u>	<u>-</u>
Fund balances - beginning, Restated	<u>5,800,000</u>	<u>5,800,000</u>	<u>6,916,670</u>	<u>1,105,313</u>
Fund balances - ending	<u>3,738,135</u>	<u>3,738,135</u>	<u>8,595,414</u>	<u>4,845,922</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	142,000	142,000	147,897	5,897
Intergovernmental Revenues	1,548,069	1,495,321	1,253,307	(242,014)
Charges for Service	10,000	-	345	345
Miscellaneous Revenues	23,100	9,000	20,300	11,300
Total Revenues	<u>1,723,169</u>	<u>1,646,321</u>	<u>1,421,848</u>	<u>(224,473)</u>
EXPENDITURES				
Current:				
Natural & Economic Environment	362,688	407,420	343,040	64,380
Social Services	<u>1,570,626</u>	<u>1,465,856</u>	<u>1,070,212</u>	<u>395,644</u>
Total Expenditures	<u>1,933,314</u>	<u>1,873,276</u>	<u>1,413,252</u>	<u>460,024</u>
Excess (deficiency) of revenues over (under) expenditures	(210,145)	(226,955)	8,595	235,550
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>24,100</u>	<u>24,100</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>24,100</u>	<u>24,100</u>	<u>-</u>
Net change in fund balances	(210,145)	(202,855)	32,695	235,550
Fund balances - beginning	701,497	701,497	1,200,672	499,175
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>426</u>	<u>426</u>
Fund balances - beginning, Restated	<u>701,497</u>	<u>701,497</u>	<u>1,201,098</u>	<u>499,601</u>
Fund balances - ending	<u>491,352</u>	<u>498,642</u>	<u>1,233,793</u>	<u>735,151</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
WW CO PUBLIC FACILITIES IMPROV FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	750,000	750,000	1,046,847	296,847
Miscellaneous Revenues	95,000	95,000	6,800	(88,200)
Total Revenues	<u>845,000</u>	<u>845,000</u>	<u>1,053,647</u>	<u>208,647</u>
EXPENDITURES				
Current:				
Natural & Economic Environment	2,800,000	2,800,000	-	2,800,000
Total Expenditures	<u>2,800,000</u>	<u>2,800,000</u>	<u>-</u>	<u>2,800,000</u>
Excess (deficiency) of revenues over (under) expenditures	(1,955,000)	(1,955,000)	1,053,647	3,008,647
OTHER FINANCING SOURCES (USES)				
Transfers out	(179,095)	(179,095)	(179,095)	-
Total other financing sources (uses)	<u>(179,095)</u>	<u>(179,095)</u>	<u>(179,095)</u>	<u>-</u>
Net change in fund balances	(2,134,095)	(2,134,095)	874,552	3,008,647
Fund balances - beginning	4,000,000	4,000,000	4,359,322	359,322
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>172,871</u>	<u>172,871</u>
Fund balances - beginning, Restated	<u>4,000,000</u>	<u>4,000,000</u>	<u>4,532,193</u>	<u>532,193</u>
Fund balances - ending	<u>1,865,905</u>	<u>1,865,905</u>	<u>5,406,745</u>	<u>3,367,969</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	597,804
Investments	2,312,194
Due from other funds	10,697
Inventories	650,177
<i>Capital assets:</i>	
Depreciable assets (net)	7,653,002
Total assets	<u>11,223,874</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>100,659</u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	36,687
<i>Noncurrent liabilities:</i>	
Net pension liability	413,877
Total liabilities	<u>450,564</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>184,214</u>
NET POSITION	
Net investment in capital assets	7,653,002
Unrestricted	3,036,753
TOTAL net position	<u><u>10,689,755</u></u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$3,878,997
Miscellaneous	<u>\$482,238</u>
Total Operating Revenues	\$4,361,235
OPERATING EXPENSES:	
Personal Services	\$1,168,079
Supplies	\$1,240,710
Other Services and Charges	\$1,125,453
Depreciation	<u>\$1,156,590</u>
Total Operating Expenses	<u>\$4,690,831</u>
OPERATING INCOME (LOSS)	(\$329,597)
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$15,049
Gains (Losses) On Fixed Asset Disposition	<u>\$50,810</u>
Total Nonoperating Revenues (Expenses)	\$65,860
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(\$263,737)</u>
Transfers In	\$45,000
Transfers Out	(\$25,000)
Change in Net Position	<u>(\$243,737)</u>
Net Position - Beginning	<u>\$10,933,492</u>
Net Position - Ending	<u><u>\$10,689,755</u></u>

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

**WALLA WALLA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$4,362,643
Payments to suppliers	(\$2,444,250)
Payments to employees	(\$1,206,273)
Other receipts (payments)	\$40,669
Net cash provided (used) by operating activities	<u>\$752,789</u>
Cash Flows from Noncapital Financing Activities	
Operating subsidies and transfers to other funds	\$20,000
Net cash provided (used) by noncapital financing activities	<u>\$20,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$785,210)
Other receipts (payments)	\$57,978
Net cash provided (used) by capital and related financing activities	<u>(\$727,231)</u>
Cash Flows from Investing Activities	
Purchase of Investments	\$111,123
Interest and dividends	\$15,049
Net cash provided by investing activities	<u>\$126,172</u>
Net Increase (decrease) in cash and cash equivalents	\$171,729
Cash and Cash Equivalents at	
Beginning of the year	\$426,075
End of the year	<u>\$597,804</u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	(\$329,597)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$1,156,590
Change in assets and liabilities:	
Receivables, net	\$1,408
Inventories	\$40,669
Accounts and other payables	(\$78,088)
Accrued liabilities	<u>(\$38,194)</u>
Net cash provided by operating activities	<u>\$752,789</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	78,502,623
Investments	47,528,808
Deposits with Fiscal Agents	6,069,723
Taxes Receivable	<u>1,084,727</u>
Total assets	<u><u>133,185,881</u></u>
LIABILITIES	
Accounts payable and accrued expenses	3,648,178
Custodial Accounts	<u>129,537,703</u>
Total liabilities	<u><u>133,185,881</u></u>

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

WALLA WALLA COUNTY, WASHINGTON

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the county have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

A. Reporting Entity

Walla Walla County was incorporated on April 16, 1854 and operates under the laws of the State of Washington applicable to a third-class county with commissioner form of government. The present boundaries were established in 1875. The County is a general-purpose government and provides public safety (police and emergency services), roads and bridges, health and social services, culture and recreation, and general administrative services. As required by the generally accepted accounting principles the financial statements present county – the primary government. The County Commissioners appoint the board of the Walla Walla County Housing Authority, but it is not a component unit of Walla Walla County. There is no legal or financial interdependency. According to GASB Statement 14 Walla Walla County and the Walla Walla County Housing Authority are related organizations. However, the Walla Walla County Housing Authority Board of Trustees has been inactive and entered into a Memorandum of Agreement with the Housing Authority of the City of Walla Walla on May 30, 2012 to allow them to function as one entity, with the City Housing Authority as the lead, responsible agency for both entities. To date the County Housing Authority has not been formally deactivated.

B. Basis of Presentation - Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is not to allocate indirect costs to a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

statements.

The County reports the following major governmental funds:

The General (or current expense) Fund is the County's operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund.

The County Road (special revenue) Fund accounts for the maintenance and construction of county roads, bridges, and culverts by the county road department.

The Human Services (special revenue) Fund accounts for the health and well-being programs for the community by the human services department.

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

The Current Expense Building (capital projects) Fund accounts for the capital improvements to current expense buildings.

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

Additionally, the County reports the following funds types:

Internal service funds account for Equipment Rental and Revolving, Risk Management, Unemployment Compensation, Technology Services, and Technology Services Reserve provided to other departments or funds of the county, or to other governmental units, on a cost reimbursement basis.

C. Measurement Focus, Basis of Accounting

1. Government-Wide and Governmental Funds

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are

recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual are property taxes, earned interest, certain charges for services, and intergovernmental revenues, such as grants, where program expenditures are the prime factor for determining reimbursement. Other revenues such as licenses, fines and fees are not considered susceptible for accrual since they are not generally measurable until received by the county.

2. Proprietary Funds

The proprietary fund statements are reported using the economic resources measurement focus and full-accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred regardless of the timing of cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service funds are revenues for goods and services provided. Operating expenses for the internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Budgetary Information

1. Scope of Budget

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

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

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

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

2. Amending the Budget

The County Auditor is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number

authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County Commission.

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

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

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

3. Deficit Fund Net Position

There is one non-major governmental fund with a deficit fund balance at December 31, 2018:

The Fairground Properties fund reports a deficit of \$9,556 due to interfund loans to purchase property adjacent to the fairgrounds. The interfund loan balance of \$162,357 will be repaid with rents and lease payments within the fifteen-year loan term.

There is one internal service fund with a deficit fund balance at December 31, 2018:

The Technology Services fund reports a deficit of \$995 due to reporting pension liability for GASB 68.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2018, the treasurer was holding \$85,520,738 in short term residual investments of surplus cash. The county's portion of this amount, \$7,018,115, is classified on the Statement of Net Position as cash and cash equivalents. This amount is classified on the Governmental Funds Balance Sheet and the Proprietary Funds Statement of Net Position as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund.

For the purposes of the statement of cash flows, the county considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

2. Investments - See Note 3, *Deposits and Investments*.

3. Receivables

Taxes receivable consist of property taxes. See Note 4, *Property Taxes*.

Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments. As of December 31, 2018, \$3,901 of special assessments receivable were delinquent.

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

4. Amounts Due to and from Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either *interfund loans receivable/payable* or *advances to/from other funds*. All other outstanding balances between funds are reported as *due to/from other funds*. A separate schedule of interfund loans receivable and payable is furnished in Note 13, *Interfund Balances and Transfers*.

5. Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Inventories in proprietary funds are valued at cost by the weighted average method.

6. Capital Assets – See Note 5, *Capital Assets*.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund.

Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the asset.

The costs of normal maintenance and repairs are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	100 – 200
Other Improvements	Varies
Machinery & Equipment	5 – 20
Infrastructure	40 - 70

7. Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources in the government-wide financial statements include pension and OPEB related items that are earned, but not yet available under the modified accrual basis of accounting.

Deferred inflows of resources in the governmental fund financial statements include property taxes and court receivables that are earned, but not yet available under the modified accrual basis of accounting.

8. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation leave. Also included in compensated absences is compensated time.

Vacation pay, which may be accumulated up to 30 days, is payable upon resignation, retirement or death. Sick leave may accumulate with no limit. Fifty percent of outstanding sick leave is payable upon retirement and one hundred percent is payable to the employee's heirs upon death of County Road employees. Twenty-five percent of outstanding sick leave is payable upon retirement to all other employees.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans and additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by the Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Long-Term Debt – See Note 9, *Long-Term Debt*

11. Unearned Revenues

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

12. Fund Balance Details

	General Fund	County Road	Human Services	WW Co Public Facilities Improv	Current Expense Buiding	Human Services Capital Projects	Nonmajor Governmental Funds	Total
FUND BALANCES:								
Restricted for:								
Public Safety							2,324,017	2,324,017
Juvenile Services							840,359	840,359
Transportation		8,595,414						8,595,414
Economic Environment							130,376	130,376
Mental & Physical Health			1,233,793				1,413,080	2,646,873
Public Facilities Improvement				5,406,745				5,406,745
Tourism							203,325	203,325
Archiving							358,402	358,402
Foreclosure costs							33,394	33,394
Veterans & Homeless Services							324,201	324,201
Legal Services							118,433	118,433
Stormwater Management							962,309	962,309
Natural Resources							860,766	860,766
Technology							103,737	103,737
Judicial							161,996	161,996
Debt Service							25,359	25,359
Treasurer's Services							73,729	73,729
Committed to:								
Community Development							98,987	98,987
Culture & Recreation							69,159	69,159
Elections							106,796	106,796
Public Safety							239,216	239,216
Other Capital Projects					1,419,813	347,827	32,713	1,800,353
Assigned to:								
Unanticipated Employee Benefits	1,276,498							1,276,498
Unanticipated Court Emergencies	372,989							372,989
Community Outreach	183,683							183,683
Other Capital Projects							1,617,967	1,617,967
Unassigned	5,403,476	-	-	-	-	-	(9,556)	5,393,920
Total fund balances	7,236,646	8,595,414	1,233,793	5,406,745	1,419,813	347,827	10,088,765	34,329,003

In 2018, the following funds did not meet the GASB Statement No. 54 definition of a special revenue fund: Sup Court & Indigent Defense Emergency Fund (137), Community Outreach (151), CE Medical Insurance Reserve (153), and Leoff I Fund (154). These fund balances are shown above in the General Fund column under “Assigned to:” and are reclassified and reported with the general fund on the financial statements.

13. Fund Balance Classification

In accordance with GASB Statement No. 54, Walla Walla County fund balances for governmental funds are reported into five categories: nonspendable, restricted, committed, assigned, and unassigned.

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

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

Assigned fund balances are resources constrained by the expressed intent in writing of the Board

of County Commissioners or Finance Committee for a specific purpose.

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

14. Minimum Fund Balance

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

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Position

The governmental funds' balance sheet includes reconciliation between fund balance – total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains, "Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds," as detailed below:

Compensated absences	(953,808)
Loans payable	(1,250,840)
Deferred outflows of resources-OPEB	61,434
Total OPEB liability	<u>(3,257,570)</u>
Net adjustment to reduce total governmental funds to arrive at net position of governmental funds	(\$5,400,784)

Another element of the reconciliation explains, "Pension amounts reported in government-wide statements, but not in the governmental funds," as detailed below (not including internal service fund amounts):

Restricted net pension asset	1,676,264
Deferred outflows of resources	1,979,753
Net pension liability	(6,740,838)
Deferred inflows of resources	<u>(3,706,417)</u>
Net adjustment to reduce total governmental funds to arrive at net position of governmental funds	(\$6,791,238)

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

The governmental funds' statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net

position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains, “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds,” as detailed below:

Change in compensated absences	34,785
OPEB expenses	(123,580)
Pension expenses	<u>(945,311)</u>
Net adjustment to increase net changes in fund balances –	
Total governmental funds to determine changes in	
Net position of governmental activities	(\$1,034,106)

NOTE 3 - DEPOSITS AND INVESTMENTS

Walla Walla County is authorized by RCW’s 36.29, 39.58, and 39.56 to invest in the following types of securities: U.S. Treasury Obligations, U.S. Government Agency Obligations and U.S. Government Sponsored Enterprises (GSE’s), Supranational Agency Notes, Banker’s Acceptances (BA’s) purchased through State of Washington Financial Institutions and authorized broker/dealers, Commercial Paper, Non-negotiable Certificates of Deposit, Deposit Notes of Financial Institutions, Repurchase Agreements, Bonds of the State of Washington and any local government in the State of Washington, General obligation bonds of a state other than the State of Washington and general obligation bonds of a local government of a state other than the State of Washington, registered warrants and notes for Walla Walla County and those districts in Walla Walla County for which the Treasurer is the ex-officio Treasurer (subject to compliance with RCW 39.56.030), the Washington State Local Government Investment Pool (LGIP), mutual bond funds as and subject to the arbitrage provisions of Section 148 of the Federal Internal Revenue Code (if bond covenants permit investment in mutual funds).

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

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Realized gains and losses from investments will be credited or charged to investment income at the time of sale.

Investments that are not measured at fair value

As of December 31, 2018, Walla Walla County had the following pooled investments at amortized cost:

<u>Investment</u>	<u>Investment Pool</u>
State Investment Pool	\$76,314,153
Deposit Accounts	\$7,989,278
Nonnegotiable CD’s	<u>\$2,000,000</u>
Total	\$86,303,431

Investments measured at fair value

Walla Walla County measures and records its investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These guidelines recognize a three-tiered fair value hierarchy, as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.

Level 3: Unobservable inputs for an asset or liability.

As of December 31, 2018, Walla Walla County had the following pooled fair value measurements:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Treasuries	\$1,963,600			\$1,963,600
Federal Agencies		\$52,773,582		\$52,773,582
Supranational Agencies		\$ 7,909,980		\$ 7,909,980
Municipal Bonds		<u>\$ 9,773,450</u>		<u>\$ 9,773,450</u>
Total	<u>\$1,963,600</u>	<u>\$70,457,012</u>	<u>\$0</u>	<u>\$72,420,612</u>

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

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. Walla Walla County's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington State Public Deposit Protection Commission (WPDPC). The FDIC insures the first \$250,000 of the county's deposits. The deposit balances over \$250,000 are collateralized with the WPDPC.

Custodial Credit Risk of Investments

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

As of December 31, 2018, the county had the following pooled investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Yr</u>	<u>Greater Than 1 Yr</u>
LGIP*	\$76,314,153	\$76,314,153	\$
US Treasuries	1,963,600		1,963,600
Federal Agencies	52,773,582	26,832,470	25,941,112
Supranational Agencies	7,909,980		7,909,980
Municipal Bonds	9,773,450	6,401,479	3,371,971
Public Funds Deposit*	7,989,278	7,989,278	
Certificates of Deposit*	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
Total	<u>\$158,724,043</u>	<u>\$119,537,380</u>	<u>\$39,186,663</u>

* Measured at amortized cost

Interest Rate Risk

As a means of limiting its exposure to interest rate risk, the county diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The county coordinates its investment maturities to closely match cash flow needs and the maximum maturity of the total portfolio shall not exceed three years unless matched to a specific cash flow. The County does not have a specific interest rate policy; however, it is cognizant of this risk and addresses it in the Walla Walla County Investment Policy, of which the WWCIP is in compliance with as of 12/31/18.

Credit Risk

State law and county policy limit investments to those authorized by state statute. The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 35 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; supranational agency notes to 10 percent of the portfolio (no more than 5 percent may be invested in any one agency); commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer. At December 31, 2018, the county held no investments in repurchase agreements or commercial paper.

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

<u>Debt Security</u>	<u>S&P Rating</u>	<u>Percentage of Portfolio</u>
US Treasuries	AA+	2%
Federal Farm Credit Bank	AA+	18%
Federal Home Loan Bank	AA+	21%
Federal Home Loan Mortgage	AA+	9%
Federal National Mortgage Assoc.	AA+	7%
Federal Agricultural Mortgage Corp.	N/A	2%
Supranational Agency Notes	AA	9%
Municipal Bonds	AA	11%
LGIP	Not Rated	11%

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 35 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; supranational agency notes to 10 percent of the portfolio (no more than 5 percent may be invested in any one agency); commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer.

GASB statement 31 requires governmental entities to recognize as revenue unrealized gains and losses on

certain types of investments of maturity of more than one year at the time of purchase. This process is sometimes referred to as “marking to market” and is the difference in market value from the last day of the previous year to the end of the reporting year. Fair value of investments has been determined using quoted market prices and is equivalent to market value. Investments on the balance sheet at cost, net of amortized premiums or discounts. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

A reconciliation of pooled investments to the fund and entity wide statements is as follows:

Composition of Investments – December 31, 2018

	<u>Total Pooled Investments</u>
US Treasuries	\$1,963,600
Federal Agencies	52,773,582
Supranational Agency Notes	7,909,980
Municipal Bonds	9,773,450
Certificates of Deposit	2,000,000
Total Reported Investments	\$74,420,612

Reconciliation of Investments to Statements – December 31, 2018

	<u>Total</u>	<u>Statement of Net Position – Primary Government</u>	<u>Statement of Net Position – Fiduciary Funds</u>
Pooled Investments – County Funds	\$26,891,804	\$26,891,804	\$ -
Non-Pooled Investments – County Funds	-	-	-
Pooled Investments – Agency Funds	47,528,808	-	47,528,808
Non-Pooled Investments – Agency Funds	-	-	-
Total Reported Investments	\$74,420,612	\$26,891,804	\$47,528,808

INVESTMENTS IN LOCAL GOVERNMENT INVESTMENT POOL

Walla Walla County is a participant in the Local Government Investment Pool as authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP Advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, on at <http://www.tre.wa.gov>.

INVESTMENTS IN WALLA WALLA COUNTY INVESTMENT POOL (WWCIP)

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

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

Participation in the Pool by County departments, districts and agencies is voluntary, with authorization by the participant submitted in writing to the County Treasurer. A 90-day written notice must be given to the County Treasurer to effectively withdraw from the Pool once participation has begun. No funds have chosen to withdraw since the Pool's inception

The WWCIP did experience a net decrease in the fair value of the investments during 2018. At 12/31/18, the market value of investments was \$287,548 less than on 12/31/17. This change in fair market value will not be recognized in the various funds as management intends to hold these investments to maturity.

Fair value of the WWCIP is reviewed by the County Finance Committee quarterly. Fair value is determined using information from our safekeeping agent, Wells Fargo, and Government Portfolio Advisors, the county's investment consultant.

There is no involuntary participation in the WWCIP. Districts can have the County Treasurer manage their cash invested outside of the WWCIP. The WWCIP does not have a credit rating and had a weighted average maturity of 1.32 years as of December 31, 2018.

NOTE 4 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Those other authorities include the State of Washington, cities and towns, school districts, fire districts, cemetery districts, and ports. Collections for these districts are accounted for in agency funds.

Taxes are levied annually on January 1, on property value listed as of the prior May 31. Assessed values are established by the County Assessor at 100 percent of market value. A revaluation of all property is required at least once every year. Taxes are due in two equal installments on April 30 and October 31.

Property tax is recorded as a receivable and revenue when levied. Property taxes collected in advance of the fiscal year to which it applies is recorded as deferred inflow and recognized as revenue of the period to which it applies. No allowance for uncollectible tax is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services.

The County's regular levy for 2018 was \$1.4737446622 for \$1,000 on an assessed valuation of \$5,904,721,763 for a total regular levy of \$8,702,052. Additionally, a special assessment for Mill Creek Flood Control totaled \$150,002.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2018 was \$2.0048436029 per \$1,000 on an assessed valuation of \$2,764,608,557 for a total road levy of \$5,542,608.

Washington State Constitution and Washington State Law, RCW 84.55.010, limit the rate. Special property tax levies approved by vote are not subject to those limitations.

NOTE 5 – CAPITAL ASSETS

A. Capital Assets

Capital assets activity for the year ended December 31, 2018 was as follows:

	Balance January 1, 2018	Increases	Decreases	Balance December 31, 2018
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 6,863,967	\$ 318,809	\$ (23,229)	\$ 7,159,547
Construction In Progress	1,366,509	2,067,942	(723,318)	2,711,133
Total capital assets, not being depreciated	8,230,477	2,386,751	(746,547)	9,870,680
Capital assets, being depreciated:				
Buildings	55,801,213	83,215	-	55,884,428
Machinery and Equipment	18,532,946	1,208,943	(1,309,777)	18,432,112
Infrastructure	97,927,689	723,318	(394,141)	98,256,866
Total capital assets, being depreciated:	172,261,849	2,015,476	(1,703,918)	172,573,407
Less accumulated depreciation for:				
Buildings	(21,501,375)	(537,228)	-	(22,038,603)
Machinery and Equipment	(9,482,538)	(1,395,732)	1,038,130	(9,840,140)
Infrastructure	(32,825,254)	(2,252,618)	59,121	(35,018,750)
Total accumulated depreciation	(63,809,166)	(4,185,578)	1,097,251	(66,897,493)
Total capital assets, being depreciated, net	108,452,683	(2,170,102)	(606,667)	105,675,914
Governmental activities capital assets, net	\$ 116,683,159	\$ 216,649	\$ (1,353,214)	\$ 115,546,594

Depreciation expense was charged to functions as follows:

General Government	\$ 296,920
Public Safety	242,373
Transportation	2,289,750

Natural & Economic Environment	11,730
Social Services	61,292
Culture and Recreation	126,922
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>1,156,590</u>
Total depreciation-governmental activities	\$4,185,578

NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans for the year 2018:

Aggregate Pension Amounts – All Plans	
Pension liabilities	(\$7,154,715)
Pension assets	\$1,676,264
Deferred outflows of resources	\$2,080,412
Deferred inflows of resources	(\$3,890,631)
Pension expense/expenditures	\$952,054

State Sponsored Pension Plans

Substantially all county's full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Or the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

Public Employees' Retirement System (PERS)

PERS members include elected officials; state employees; employees of the Supreme, Appeals and Superior Courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs. PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS plan 3 is a defined benefit plan with a defined contribution component.

PERS Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service. Members retiring from active status prior to the age of 65 may receive actuarially reduced benefits. Retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PERS 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2018 were as follows:

PERS Plan 1		
Actual Contribution Rates	Employer	Employee*
January – August 2018		
PERS Plan 1	7.49%	6.00%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Total	12.70%	6.00%
September – December 2018		
PERS Plan 1	7.52%	6.00%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	12.83%	6.00%

* For employees participating in JBM, the contribution rate was 12.26%.

PERS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

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

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS 2 members are vested after completing five years of eligible service. Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service if 12 months of that service are earned after age 44.

PERS Plan 3 defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. PERS Plan 3 members choose their contribution rate upon joining membership and have a chance to change rates upon changing employers. As established by statute, Plan 3 required defined contribution rates are set at a minimum of 5 percent and escalate to 15 percent with a choice of six options. Employers do not contribute to the defined contribution benefits. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan.

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2018 were as follows:

PERS Plan 2/3		
Actual Contribution Rates	Employer 2/3	Employee 2*
January – August 2018		
PERS Plan 2/3	7.49%	7.38%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.70%	7.38%
September – December 2018		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.83%	7.41%

* For employees participating in JBM, the contribution rate was 18.45% to 18.53%.

The county's actual PERS plan contributions were \$636,508 to PERS Plan 1 and \$913,133 to PERS Plan 2/3 for the year ended December 31, 2018.

Public Safety Employees' Retirement System (PSERS)

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, an employee must work on a full time basis and:

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

PSERS membership includes:

- PERS 2 or 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30 2006; and
- Employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

PSERS covered employers include:

- Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor and Cannabis Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2018 were as follows:

PSERS Plan 2		
Actual Contribution Rates	Employer	Employee
January – August 2018		
PSERS Plan 2	6.74%	6.74%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Total	11.95%	6.74%
September – December 2018		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	12.38%	7.07%

The county's actual plan contributions were \$110,972 to PSERS Plan 2 and \$82,021 to PERS Plan 1 for the year ended December 31, 2018.

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

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians. LEOFF is comprised of two separate defined benefit plans.

LEOFF Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1% of FAS

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2018. Employers paid only the administrative expense of 0.18 percent of covered payroll.

LEOFF Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate includes an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2018 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
Total	5.43%	8.75%
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
Total	8.93%	8.75%

The county's actual contributions to the plan were \$114,217 for the year ended December 31, 2018.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2018, the state contributed \$68,152,127 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$78,708.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2018 with a valuation date of June 30, 2017. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study* and the *2017 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2017 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2018. Plan liabilities were rolled forward from June 30, 2017, to June 30, 2018, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.50% salary inflation
- **Salary increases:** In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.4%

Mortality rates were based on the RP-2000 report's Combined Healthy Table and Combined Disabled Table, published by the Society of Actuaries. The OSA applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were changes in methods and assumptions since the last valuation.

- Lowered the valuation interest rate from 7.70% to 7.50% for all systems except LEOFF 2. For LEOFF 2 the valuation interest rate was lowered from 7.50% to 7.40%.
- Lowered the assumed general salary growth from 3.75% to 3.50% for all systems.
- Lowered assumed inflation from 3.00% to 2.75% for all systems.
- Modified how the valuation software calculates benefits paid to remarried duty-related death survivors of LEOFF 2 members.
- Updated the trend that the valuation software uses to project medical inflation for LEOFF 2 survivors of a duty-related death, and for certain LEOFF 2 medical-related duty disability benefits.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test included an assumed 7.5 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.5 percent except LEOFF 2, which has assumed 7.4 percent). Consistent with the long-term expected rate of return, a 7.4 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.70%
Tangible Assets	7%	4.90%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	100%	

Sensitivity of the Net Pension Liability/(Asset)

The table below presents the county's proportionate share of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the county's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.4 percent) or 1-percentage point higher (8.4 percent) than the current rate.

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$6,227,500	\$5,067,385	\$4,062,492
PERS 2/3	\$9,522,414	\$2,081,846	(\$4,018,588)
PSERS 2	\$569,713	\$5,484	(\$437,251)
LEOFF 1	(\$201,331)	(\$253,081)	(\$297,635)
LEOFF 2	(\$189,257)	(\$1,423,183)	(\$2,429,593)

Pension Plan Fiduciary Net Position

Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the county reported a total pension liability of \$7,154,715 and a total pension asset of \$1,676,264 for its proportionate share of the net pension liabilities/(assets) as follows:

	Liability (or Asset)
PERS 1	\$5,067,385
PERS 2/3	\$2,081,846
PSERS 2	\$5,484
LEOFF 1	(\$253,081)
LEOFF 2	(\$1,423,183)

The amount of the asset reported above for LEOFF Plans 1 and 2 reflects a reduction for State pension support provided to the county. The amount recognized by the county as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the county were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(\$253,081)	(\$1,423,183)
State's proportionate share of the net pension asset associated with the employer	(\$1,711,833)	(\$921,484)
TOTAL	(\$1,964,914)	(\$2,344,667)

At June 30, the county's proportionate share of the collective net pension liabilities was as follows:

	Proportionate Share 6/30/17	Proportionate Share 6/30/18	Change in Proportion
PERS 1	0.097813%	0.113465%	0.015652%
PERS 2/3	0.103404%	0.121930%	0.018526%
PSERS 2	0.432405%	0.442602%	0.010197%
LEOFF 1	0.013795%	0.013940%	0.000145%
LEOFF 2	0.057657%	0.070100%	0.012443%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the *Schedules of Employer and Nonemployer Allocations* for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2018. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2018, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded,

funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2018, the state of Washington contributed 39.30 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 60.70 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2018, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2017, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2018, the county recognized pension expense as follows:

	Pension Expense
PERS 1	\$1,212,684
PERS 2/3	(\$250,277)
PSERS 2	\$91,437
LEOFF 1	(\$42,684)
LEOFF 2	(\$59,106)
TOTAL	\$952,054

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$201,375)
Changes of assumptions	\$-0-	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$-0-
Contributions subsequent to the measurement date	\$362,828	\$-0-
TOTAL	\$362,828	(\$201,375)

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$255,180	(\$364,493)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$1,277,517)
Changes of assumptions	\$24,354	(\$592,477)
Changes in proportion and differences between contributions and proportionate share of contributions	\$658,228	(\$670,980)
Contributions subsequent to the measurement date	\$459,311	\$-0-
TOTAL	\$1,397,073	(\$2,905,467)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$40,672	(\$5,626)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$73,942)
Changes of assumptions	\$587	(\$33,936)
Changes in proportion and differences between contributions and proportionate share of contributions	\$3,812	(\$13,580)
Contributions subsequent to the measurement date	\$56,938	\$-0-
TOTAL	\$102,008	(\$127,084)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$20,546)
Changes of assumptions	\$-0-	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$-0-
Contributions subsequent to the measurement date	\$-0-	\$-0-
TOTAL	\$-0-	(\$20,546)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$76,237	(\$33,046)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$249,076)
Changes of assumptions	\$806	(\$204,252)
Changes in proportion and differences between contributions and proportionate share of contributions	\$82,397	(\$149,784)
Contributions subsequent to the measurement date	\$59,063	\$-0-
TOTAL	\$218,503	(\$636,159)

Deferred outflows of resources related to pensions resulting from the county's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
2019	\$8,810	(\$371,600)	(\$2,849)	\$20	(\$36,711)
2020	(\$44,022)	(\$434,893)	(\$10,759)	(\$4,635)	(\$74,425)
2021	(\$132,097)	(\$757,118)	(\$26,475)	(\$12,624)	(\$144,291)
2022	(\$34,067)	(\$264,725)	(\$14,504)	(\$3,307)	(\$63,787)
2023	\$-0-	(\$82,338)	(\$3,897)	\$-0-	(\$28,476)
Thereafter	\$-0-	(\$57,031)	(\$23,530)	\$-0-	(\$129,030)

DEFERRED COMPENSATION PLAN

Walla Walla County offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. These plans are with independent plan administrators. The plans, available to all employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. On December 31, 2018, 73 employees were participating in the deferred compensation plans.

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

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

assets to satisfy the claims of general creditors in the future.

Of the \$5,493,424 in the plan at December 31, 2018, \$5,493,424 was applicable to the county while the remaining \$0 represents the assets of other jurisdictions participating in the plan. Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the agency fund.

NOTE 7 - RISK MANAGEMENT

Walla Walla County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together 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 in August of 1988 when 15 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 administrative services. As of December 31, 2018, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2018, Walla Walla County selects a per-occurrence deductible of \$50,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the greater of the deductible for the member with the claim or \$100,000. More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2017-18, the "corridor" increased the SIR to \$2 million, with an aggregated stop loss of \$4.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership

automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services.

During 2017-18, Walla Walla County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Walla Walla County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon.

During 2017-18, the WCRP's assets increased slightly to \$51.5 million while its liabilities increased slightly to \$31.5 million. The Pool's net position increased slightly from \$18.1 million to \$19.8 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2018 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

B. The County maintains insurance against most normal hazards except for unemployment insurance, where it has elected to become self-insured.

Claims are processed by independent claims managers. Based on the claims managers' estimates, the County's estimated liability for probable losses at December 31, 2018 was as follows:

Unemployment: \$31,467

C. With the hiring of Jay Winter and addition of responsibilities as the county's risk manager, the Walla Walla County Board of Commissioners determined that, for accounting purposes and to more accurately track costs of the county for insurance, claims, and risk management exposures, a stand-alone fund was established in the 2005 County Budget as follows: Risk Management.

The fund is intended to be a self-supporting fund, with funds to accrue in fund balance to help offset future costs to the county not covered by insurance (those losses that are the responsibility of the county under the county deductible amount).

Mr. Winter, in conjunction with the Board, determined that a percentage of costs incurred to operate the Personnel/Risk Management department should be paid by funds outside Current Expense, such as Public Works and Human Services, both of which have large number of employees, greater exposure for claims due to nature of responsibilities (responsible for road design, interact with persons seeking mental health services, etc.), with the resultant increased need for services from the personnel/risk management division.

The county is a member of the Washington Counties Risk Pool for liability coverage, and has insurance through the McDonald Zaring Insurance (MZI) agency on buildings, etc.

D. The counties insurance settlements did not exceed coverage in each of the past three years.

NOTE 8 – SHORT-TERM DEBT

Short-term activities for the year ended December 31, 2018 was as follows:

	<u>Balance</u> <u>1/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2018</u>
Fair Operations	\$0	\$158,669	\$158,669	\$0

NOTE 9 – LONG-TERM DEBT

A. Loans Payable

The County entered into a loan agreement with Baker Boyer Bank in 2017 to refinance the interfund loan for the property located at 1520 Kelly Place. The principal of loan is \$1,300,000 with an interest rate of 3.490%. Loan payments are due on June 1 and December 1 in the amount of \$78,462. The term of the loan is for seven years with a balloon payment at 25 years amortization. The county reserves the right and option to pay the loan in full at any time. The balance as of December 31, 2018 was \$1,250,840.

The annual debt service requirement to maturity for the loan is as follows:

Year Ending December 31	Principal	Interest	Total
2019	35,113	43,349	78,462
2020	36,231	42,231	78,462
2021	37,625	40,837	78,462
2022	38,949	39,513	78,462
2023	4,0321	38,141	78,462
2024	1,062,601	18,593	1,081,194
Total	\$1,250,840	\$222,664	\$1,473,504

NOTE 10 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2018 the following changes occurred in long-term liabilities:

<i>Governmental Activities:</i>	<i>Balance 1/1/2018</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance 12/31/2018</i>	<i>Due Within One Year</i>
Compensated Absences	919,023	34,785		953,808	85,414
Other Liabilities	1,284,759		33,919	1,250,840	35,113
Net Pension Liability	8,318,819	426,082	1,590,186	7,154,715	0
OPEB Liability	3,377,652	0	120,082	3,257,570	119,112
Governmental activity	\$13,900,253	\$460,867	\$1,744,187	\$12,616,933	\$239,639
Long-term liabilities:					

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end \$38,915 of internal service funds compensated absences are included in the above amounts. Also, for the governmental activities, claims and judgments, compensated absences, and net pension liability are liquidated by the governmental funds in which the activities and obligations were incurred. All OPEB liabilities are liquidated by the general fund.

NOTE 11 – CONTINGENCIES AND LITIGATIONS

The county has recorded in its financial statements all material liabilities. There are no material contingent liabilities to record.

The County participates in a number of federal- and state-assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. County management believes that such disallowances, if any, will be immaterial.

NOTE 12 – RESTRICTED NET POSITION

The government-wide statement of net position reports \$22,908,716 of restricted net position, of which \$22,908,716 is restricted by enabling legislation.

NOTE 13 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

1. Interfund Due To & Due From

Interfund transactions usually involve the exchange of goods and services between funds in a normal business relationship. These amounts, which are reported in the fund financial statements, were eliminated in the government-wide statements. Interfund due to and due from as of December 31, 2018 were as follows:

<u>Due To</u>	<i>Due From</i>				<u>Total</u>
	<u>General Fund</u>	<u>County Road</u>	<u>Human Services</u>	<u>Non-Major Governmental</u>	
General Fund		10,095	4,748		14,843
Internal Service Funds	9,308			1,389	10,697
Total	\$9,308	\$10,095	\$4,748	\$1,389	\$25,540

2. Interfund Loan Balances

Interfund loan balances at December 31, 2018 were as follows:

<u>Due To</u>	<i>Due From</i>		
	<u>Current Exp Building</u>	<u>Non-Major Governmental</u>	<u>Total</u>
Non-Major Governmental	855,170 ¹	162,357 ²	\$1,017,527

¹ An interfund loan of \$1,400,000 was made in 2016 from the Investment Pool fund to the Current Expense Building fund for the Walla Walla County Jail HVAC & Energy Efficiencies Upgrades project. The balance due as of the end of the year is \$855,170. The loan is scheduled to be repaid November 1, 2021.

² An interfund loan was made in 2011 for \$136,036 and 2012 for \$131,172 from the Investment Pool fund to the Fairground Properties fund to purchase property adjacent to the fairgrounds. The balance due as of the end of the year is \$162,357. The loans are scheduled to be repaid April 30, 2027.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2018 were as follows:

<u>Transfer To</u>	<i>Transfer From</i>				<u>Total</u>
	<u>General Fund</u>	<u>WW Co Pub Fac</u>	<u>Non-Major Governmental</u>	<u>Internal Service Funds</u>	
Human Services			24,100		24,100
Current Expense Building	200,000	179,095			379,095
Non-Major Governmental	1,382,092		175,000		1,557,092
Internal Service Funds			20,000	25,000	45,000
Total	\$1,582,092	\$179,095	\$219,100	25,000	\$2,005,287

NOTE 14 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2018 were as follows:

<u>Governmental Activities:</u>	<u>Taxes</u>	<u>Courts</u> <u>Receivable</u>	<u>Due from</u> <u>Other Gov</u>	<u>Other</u>	<u>Total</u>
General Fund	825,432	243,966	40,068	58,309	1,167,775
County Road	89,008		827,833		916,841
Human Services	2,562		214,051		216,613
WW Co Public Fac Improv	165,727			280,000	445,727
Current Expense Building	753,994				753,994
Non-Major Governmental	840,571		420,140		1,260,711
Total Governmental Activities:	\$2,677,294	\$243,966	\$1,502,092	\$338,309	\$4,761,661

B. Payables

Payables at December 31, 2018 were as follows:

<u>Governmental Activities:</u>	<u>Vendors</u>
General Fund	370,491
County Road	50,418
Human Services	147,999
Current Expense Building	9,132
Human Service Capital Projects	4,478
Non-Major Governmental	300,586
Internal Service Funds	36,687
Total Governmental Activities:	\$919,790

NOTE 15 – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

The following table represents the aggregate OPEB amounts for all plans subject to the requirements of GASB Statement 75 for the year 2018:

Aggregate OPEB Amounts – All Plans	
OPEB liabilities	(\$3,257,570)
Deferred outflows of resources	\$61,434
OPEB expenses/expenditures	(\$26,990)

OPEB Plan Description

The County provides postemployment health care benefits for members of the LEOFF Plan I retirement system who were employed on or before September 30, 1977 and who retired from the county on account of service, sickness, or disability, as required by the Revised Code of Washington (RCW) Chapter

41.26.150. The County pays medical, dental and long-term care premiums, Medicare premiums, 100% of co-pays, and 100% out-of-pocket costs for life. The LEOFF I Retirees Health Insurance Benefits OPEB plan is a single-employer defined benefit plan and funding is provided entirely by the County as required by RCW. This is considered a closed group with no new eligible members.

Employees covered by benefit terms: At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	7
Total	7

The plan is funded on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust.

Assumptions and Other Inputs

Due to the size of the plan (less than 100 participants) the County elected to use the alternative measurement method permitted under GASB 75.

Summary of Actuarial Assumptions:

Actuarial Valuation Date:	June 30, 2018
Actuarial Measurement Date:	June 30, 2018
Actuarial Cost Method:	Entry Age, Normal
Amortization Method:	Recognized Immediately
Asset Valuation Method:	N/A (No Assets)
Discount Rate (Source-Bond Buyer General Obligation 20-Bond Municipal Index):	
Beginning of Measurement Year	3.58%
End of Measurement Year	3.87%
Healthcare Trend Rates:	
Medical Costs	Initial rate is approximately 12%, trends down to about 5% in 2080
Long-Term Care	4.50%
Medicare Part B Premiums	Approximately 5%, varies by year
Mortality Rates (assumes 100% male population):	
Base Mortality Table	RP-2000 Mortality Table, +1 year Healthy/-2 years Disabled
Age Setback	Blended 50% Healthy/50% Disabled
Mortality Improvements	100% Scale BB
Projection Period	Generational
Medicare Participation Rate	100%

Specific assumptions:

- Any remaining active members will retire immediately following the measurement date. This approach inherently assumes that all liabilities are fully earned and the Service Cost equals zero. In other words, the Entry Age Normal Total OPEB Liability is by definition equal to the Present Value of Future Benefits and there is no need to make an assumption with respect to Projected Salary Changes.

- Each cohort is assumed to be 100 percent male. As of the measurement date, greater than 98 percent of the eligible LEOFF 1 population is male, this simplification only impacts the mortality assumptions selected.
- The results were based on four age-based groupings.
- Medical and long-term care costs were projected from June 30, 2016 to the measurement date of June 30, 2018 using the healthcare trend rates detailed in the *2016 LEOFF 1 Medical Benefits Actuarial Valuation Report* issued by the Office of the State Actuary (OSA).

These assumptions are individually and collectively reasonable for the purposes of this valuation.

Sensitivity Analysis

The following presents the total OPEB liability of the county calculated using the current healthcare cost trend rate of 6.8 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.8 percent) or 1-percentage point higher (7.8 percent) than the current rate.

	1% Decrease (5.8%)	Current Healthcare Cost Trend Rate (6.8%)	1% Increase (7.8%)
Total OPEB Liability	\$2,957,327	\$3,257,570	\$3,602,732

The following presents the total OPEB liability of the county calculated using the discount rate of 3.5 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current rate.

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$3,628,565	\$3,257,570	\$2,942,387

Changes in the Total OPEB Liability

Leoff I Retirees Health Insurance Benefits	
Total OPEB Liability at 06/30/2017	\$3,377,652
Service cost	\$0
Interest	\$118,442
Changes of benefit terms	\$0
Changes in experience data and assumptions	(\$98,856)
Estimated benefit payments	(\$139,668)
Other changes	\$0
Total OPEB Liability at 06/30/2018	\$3,257,570

OPEB Expense

For the year ended December 31, 2018, the county recognized OPEB expense as follows:

	OPEB Expense
Leoff I Retirees Health Insurance Benefits	(\$26,990)
TOTAL	(\$26,990)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Leoff I Retirees Health Insurance Benefits	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Changes of assumptions	\$-0-	\$-0-
Payments subsequent to the measurement date	\$61,434	\$-0-
TOTAL	\$61,434	\$-0-

Deferred outflows of resources of \$61,434 resulting from payments subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2019.

NOTE 16 – TAX ABATEMENT

Multi-Family Housing Property Tax Exemption

The Multi-Family Housing Property Tax Exemption Program encourages the creation of affordable and improved housing quality and prevents displacement for citizens that are in the most need under RCW 84.14, Preservation Tax Exemption Program. This program was established under City of Walla Walla Ordinance 2005-11. The tax abatement did not result in a reduction or loss of revenue because, pursuant to state law, these taxes were reallocated to other property tax payers. The following are totals of abated taxes for this program for 2018 by taxing district:

<u>Taxing District</u>	<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated</u>
Walla Walla County	Multi-Family Housing	\$10,042
State of Washington-State School	Multi-Family Housing	\$19,573
City of Walla Walla	Multi-Family Housing	\$22,150
Port of Walla Walla	Multi-Family Housing	\$2,443
EMS Levy	Multi-Family Housing	\$3,322
Walla Walla School District #140	Multi-Family Housing	\$32,065
Total		\$89,595

High Unemployment County Sales and Use Tax Deferral for Manufacturing Facilities

The High Unemployment County Sales and Use Tax Deferral for Manufacturing Facilities Program promotes economic stimulation and new employment opportunities in distressed areas under RCW 82.60, Tax Deferrals for Investment Projects in Rural Counties. Walla Walla County sales and use tax revenue was reduced under agreements entered into by the Washington State Department of Revenue for this program. The forgone tax revenue for 2018 was \$2,559.

NOTE 17 – EXTRAORDINARY AND/OR SPECIAL ITEMS

The Statement of Activities shows a Special Item – Annexed Infrastructure for the following infrastructure/land annexed by the City of Walla Walla in 2018:

	% Annexed	Amount Spent	Depreciation To Date	Land
Taumarson Road/Plaza Way Intersection	25%	394,141	59,121	23,229

NOTE 18 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The county has active construction projects as of December 31, 2018. The projects include road construction projects. At year-end the county's commitments with contractors are as follows:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Blue Creek Bridge	\$ 73,152	\$3,517,257
Mill Creek Road Improvements	\$892,940	\$5,185,497

NOTE 19 – ACCOUNTING AND REPORTING CHANGES

- A. GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" was implemented this year which requires the County to report its total OPEB liability, deferred outflows and inflows of resources related to OPEB, and adjustments to OPEB expense. The implementation of this standard resulted in a \$2,035,043 reduction to the beginning net position on the government-wide statement of activities.
- B. The government-wide statement of activities shows an additional reduction to the beginning net position of \$13,160 for the net adjustment to machinery and equipment for items that were capitalized in previous years but were under the capital assets threshold and should have been expensed.
- C. The government-wide statement of activities shows an additional reduction to the beginning net position of \$16,447,780 for the net adjustment to land (\$7,031,419) and infrastructure (\$11,770,451), less depreciation (\$2,354,090) for annexed infrastructure that occurred in 2016 & 2017 by the City of Walla Walla and not recorded in the prior periods.

- D. The government-wide statement of activities and the fund financial statement of revenues, expenditures, and changes in fund balances for governmental funds shows a prior period adjustment of \$1,797,444 as detailed below.
1. During the 2017 audit, it was found that the county should recognize sales tax as required on a modified accrual (GAAP) basis. Sales tax receipted in January and February of the following year is recorded as revenue in the reporting year since it is for the prior November and December sales. This resulted in a prior period adjustment of \$759,384 to the General fund, \$172,871 to the WW Co Public Facilities Improvement fund, and \$799,655 to other governmental funds.
 2. During a recent audit of petty cash funds, it was discovered that the county road advance travel petty cash checking account was closed November 8, 2006 and the fund balance returned to the county. It was reported as revenue in 2006 and increased the fund balance in error. This resulted in a prior period adjustment of (\$1,500) to the County Road fund.
 3. As a result of the 2016 accountability audit, the county closed the Juvenile Justice Center Fees checking account and brought the funds into the county financial system. This resulted in a prior period adjustment of \$35,941 in the other governmental funds.
 4. As a result of the 2017 accountability audit, it was found that the county had a checking account that was not included in the county financial system. The county has included the postage checking account in the cash and cash equivalents which resulted in a prior period adjustment of \$31,093 in the General fund.
- E. The fund financial statement of revenues, expenditures, and changes in fund balances for governmental funds shows an additional prior period adjustment of \$48,093. Property tax receipted in January and February of the following year is recorded as revenue in the reporting year as required on a modified accrual (GAAP) basis. This resulted in a prior period adjustment of \$24,429 in the General fund, \$12,857 in the County Road fund, \$426 in the Human Services fund, and \$10,381 in other governmental funds.

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LEOFF I RETIREES HEALTH INSURANCE BENEFITS
JUNE 30, 2018

	2018	2017	2016	2015	2014
Total OPEB liability - beginning	3,377,652	N/A	N/A	N/A	N/A
Service cost	0	N/A	N/A	N/A	N/A
Interest	118,442	N/A	N/A	N/A	N/A
Changes in benefit terms	0	N/A	N/A	N/A	N/A
Changes in experience data and assumptions	(98,856)	N/A	N/A	N/A	N/A
Estimated benefit payments	(139,668)	N/A	N/A	N/A	N/A
Other changes	0	N/A	N/A	N/A	N/A
Total OPEB liability - ending	3,257,570	N/A	N/A	N/A	N/A
Covered-employee payroll	0	N/A	N/A	N/A	N/A
Total OPEB liability as of % of covered payroll	0	N/A	N/A	N/A	N/A

Notes: GASB 75 was implemented for the 2018 financial statements so only one year of data is available.

Up to ten years of history will be presented over time as the data is generated.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2018

PERS 1	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.113465%	0.097813%	0.112205%	0.127034%	0.130198%
County's proportionate share of the net pension liability	5,067,385	4,641,303	6,025,937	6,645,060	6,558,785
County's covered employee payroll	14,745,315	11,957,594	12,872,823	14,077,522	13,756,028
County's proportionate share of the net pension liability as a percentage of covered employee payroll	34.37%	38.81%	46.81%	47.20%	47.68%
Plan fiduciary net position as a percentage of the total pension liability	63.22%	61.24%	57.03%	59.10%	61.19%
PERS 2/3	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.121930%	0.103404%	0.117881%	0.135031%	0.140259%
County's proportionate share of the net pension liability	2,081,846	3,592,795	5,935,215	4,824,735	2,835,141
County's covered employee payroll	12,736,977	10,137,655	10,941,914	11,983,896	11,936,785
County's proportionate share of the net pension liability as a percentage of covered employee payroll	16.34%	35.44%	54.24%	40.26%	23.75%
Plan fiduciary net position as a percentage of the total pension liability	95.77%	90.97%	85.82%	89.20%	93.29%
PSERS	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.442602%	0.432405%	0.481707%	0.582268%	0.527887%
County's proportionate share of the net pension liability	5,484	84,721	204,716	106,276	(76,443)
County's covered employee payroll	1,737,699	1,530,962	1,559,448	1,704,711	1,406,651
County's proportionate share of the net pension liability as a percentage of covered employee payroll	0.32%	5.53%	13.13%	6.23%	-5.43%
Plan fiduciary net position as a percentage of the total pension liability	99.79%	96.26%	90.41%	95.08%	105.01%
LEOFF 1	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.013940%	0.013795%	0.014635%	0.014572%	0.013012%
County's proportionate share of the net pension liability	(253,081)	(209,300)	(150,782)	(175,625)	(157,808)
State's proportionate share of the net pension liability (asset) associated with the county	(1,711,833)	(1,415,703)	(1,019,888)	(1,187,922)	(1,067,412)
Total proportionate share of the net pension liability (asset)	(1,964,914)	(1,625,003)	(1,170,670)	(1,363,547)	(1,225,220)
County's covered employee payroll	-	-	-	2,182	48,680
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-	-	-	-8048.81%	-324.17%
Plan fiduciary net position as a percentage of the total pension liability	144.42%	135.96%	123.74%	127.36%	126.91%
LEOFF 2	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	0.070100%	0.057657%	0.063530%	0.073621%	0.061218%
County's proportionate share of the net pension liability	(1,423,183)	(800,092)	(369,510)	(756,677)	(812,389)
State's proportionate share of the net pension liability (asset) associated with the county	(921,484)	(519,005)	(240,893)	(500,314)	(530,796)
Total proportionate share of the net pension liability (asset)	(2,344,667)	(1,319,097)	(610,403)	(1,256,991)	(1,343,185)
County's covered employee payroll	2,287,906	1,803,596	1,924,593	2,136,641	1,703,911
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-62.20%	-44.36%	-19.20%	-35.41%	-47.68%
Plan fiduciary net position as a percentage of the total pension liability	118.50%	113.36%	106.04%	111.67%	116.75%

Notes: GASB 68 was implemented for the 2015 financial statements so only five years of data is available.

Up to ten years of history will be presented over time as the data is generated.

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2018

PERS 1	2018	2017	2016	2015	2014
Statutorily or contractually required contributions	718,529	676,476	631,003	586,104	576,530
Contributions in relation to the statutorily or contractually required contributions	(718,529)	(676,476)	(631,003)	(586,104)	(576,530)
Contribution deficiency (excess)	0	0	0	0	0
Covered County payroll	13,955,583	13,365,584	12,782,379	12,915,711	13,805,669
Contributions as a percentage of covered County payroll	5.15%	5.06%	4.94%	4.54%	4.18%
PERS 2/3	2018	2017	2016	2015	2014
Statutorily or contractually required contributions	913,133	781,734	673,327	619,994	591,188
Contributions in relation to the statutorily or contractually required contributions	(913,133)	(781,734)	(673,327)	(619,994)	(591,188)
Contribution deficiency (excess)	0	0	0	0	0
Covered County payroll	12,175,555	11,408,761	10,807,790	11,027,384	11,833,443
Contributions as a percentage of covered County payroll	7.50%	6.85%	6.23%	5.62%	5.00%
PSERS	2018	2017	2016	2015	2014
Statutorily or contractually required contributions	110,972	109,118	107,611	98,802	99,886
Contributions in relation to the statutorily or contractually required contributions	(110,972)	(109,118)	(107,611)	(98,802)	(99,886)
Contribution deficiency (excess)	0	0	0	0	0
Covered County payroll	1,619,744	1,638,087	1,632,939	1,526,271	1,575,133
Contributions as a percentage of covered County payroll	6.85%	6.66%	6.59%	6.47%	6.34%
LEOFF 2	2018	2017	2016	2015	2014
Statutorily or contractually required contributions	114,217	108,111	97,592	95,247	99,574
Contributions in relation to the statutorily or contractually required contributions	(114,217)	(108,111)	(97,592)	(95,247)	(99,574)
Contribution deficiency (excess)	0	0	0	0	0
Covered County payroll	2,124,770	2,078,465	1,932,511	1,886,085	1,971,635
Contributions as a percentage of covered County payroll	5.38%	5.20%	5.05%	5.05%	5.05%

Notes: GASB 68 was implemented for the 2015 financial statements so only five years of data is available.
Up to ten years of history will be presented over time as the data is generated.

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	4,507,000	4,554,477	-47,477
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	8,150,000	8,487,901	-337,901
313.11.00	SALES TAX REVENUE RAMPING-CITY OF WW	3,500,000	4,008,458	-508,458
313.71.00	SALES TAX CRIMINAL JUSTICE	330,000	396,325	-66,325
316.81.00	GAMBLING EXCISE TAXES	2,500	2,346	154
317.20.00	LEASEHOLD EXCISE TAX	64,000	67,837	-3,837
317.40.00	PRIVATE TIMBER HARVEST TAXES	10	448	-438
321.60.00	PROCESS SERVER	80	100	-20
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	28,800	28,847	-47
322.20.00	DOMESTIC VIOLENCE	9,745	10,416	-671
322.90.00	RECORDS REQUEST FEES	13,000	16,711	-3,711
322.91.02	SPOT BURN PERMIT WWCD	242,400	105,269	137,131
331.16.60	SCAAP - INS REIMBURSEMENT	6,000	8,435	-2,435
332.12.10	FEDERAL FLOOD CONTROL LEASES	2,000	6,966	-4,966
332.15.23	IN LIEU TAXES FEDERAL - BLM	28,725	0	28,725
332.15.25	MINERAL LEASING	25	0	25
332.15.60	U S FISH & WILDLIFE SERVICE	720	0	720
333.16.73	CITY OF WALLA WALLA-BJA	0	4,789	-4,789
333.20.60	WASPC TRAFFIC SAFETY EQUIPMENT GRT	6,505	6,487	18
333.93.56	DSHS-PATERNITY CASES	41,791	30,777	11,014
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	13,632	13,632	0
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	85,157	85,158	-1
334.00.30	PRE-PAID POSTAGE GRANT-SOS	15,424	15,424	0
334.01.10	OAC - CASA	78,801	79,448	-647
334.01.20	BECCA BILL FUNDING	10,274	12,665	-2,391
334.04.60	BECCA BILL FUNDING	92,374	87,429	4,945
334.06.90	CO CLERK LEGAL FINAN OBLIGATION	26,211	25,614	597
335.00.91	PUD PRIVILEGE TAX	16,000	14,195	1,805
335.03.01	LEOFF I SPECIAL FUNDING	0	78,708	-78,708
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	80,000	70,830	9,170
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	0	4,022	-4,022
336.01.28	PUBLIC DEFENSE SERVICES	59,702	60,601	-899
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	18,000	12,301	5,699
336.06.31	ADULT COURT COST	5,000	5,337	-337
336.06.51	DUI - IMPACT	17,500	17,009	491
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	30,000	25,175	4,825
336.06.94	STATE LIQUOR EXCISE TAX	34,279	35,743	-1,464
336.06.95	STATE LIQUOR PROFITS - 20.23% PUB SAFETY	63,891	63,589	302
337.09.00	IN LIEU TAXES - LOCAL	200	4,295	-4,095
337.73.00	WCIF LOYALTY PROGRAM	3,000	1,078	1,922
339.21.68	CITY OF WW - BJA - ARRA	4,000	0	4,000
341.21.00	COUNTY PORTION OF LOW INCOME HOUSE FEE	94,000	93,417	583
341.22.00	DISTRICT COURT CIVIL FILING	1,200	25,246	-24,046
341.22.01	DOMESTIC VIOLENCE FILING FEE	3,500	6,918	-3,418
341.22.03	CIVIL FILING	64,270	34,913	29,357
341.22.04	CNTRCROS3RD FIL	2,025	3,049	-1,024
341.22.05	ANTI-HAR FILING	2,929	966	1,963
341.22.06	CV COST & ADJ	4,108	0	4,108

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.23.07	CIVIL PROB FILINGS	17	324	-307
341.23.09	JUV EMANCIPATIO	67	50	17
341.23.11	ANIT-HAR FILING	103	315	-212
341.23.16	DOM FAC FIL FEE	17	0	17
341.23.20	CTRCROSS3RD FIL	34	0	34
341.23.30	CRCTR3RD UNLDET	17	0	17
341.23.32	CIV/PROB FILING	42,255	44,279	-2,024
341.23.34	DOM FAC FIL FEE	2,542	8,532	-5,990
341.23.38	CLJ APPEAL FIL	91	108	-17
341.23.40	CTRCROSS3RD FIL	200	540	-340
341.23.42	UNLAW DET FIL	489	510	-21
341.23.44	UNLAW DET COMBO	5,037	6,868	-1,831
341.23.46	CRCTR3RD UNLDET	0	85	-85
341.23.48	FACFIL-NO DVSUR	7,026	6,156	870
341.23.51	JST-SC	7,018	7,140	-122
341.23.52	DOM FAC FIL FEE	12,000	5,508	6,492
341.24.00	DISPUTE RES CVL	15,000	17,030	-2,030
341.24.01	DISPUTE RES SC	1,200	790	410
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,300	1,284	16
341.28.04	OTHER FEES	0	1,035	-1,035
341.28.06	CIVIL-SUP PROCEEDS	3,800	5,719	-1,919
341.28.08	CIVIL TSCRIPT	1,390	1,189	201
341.28.09	OTHER FEES - SMALL CLAIMS	655	477	178
341.29.03	OTHER CASE FILINGS	600	378	222
341.29.04	TAX WARRANT FILING	5,000	4,814	186
341.29.05	OTHER FIL-MOD FAC	2,000	1,584	416
341.29.06	FEE TSCRIPT FIL	1,200	864	336
341.29.07	FEE DETAIN ANS	200	363	-163
341.32.00	DIST COURT RECORDS SERVICES	5,000	3,670	1,330
341.32.02	CERTIFIED DOCUMENTS	570	2,366	-1,796
341.32.05	WRIT/GARN FEES	15,000	15,628	-628
341.32.06	ABSTRACT RECORD FEE	0	3	-3
341.33.01	NAME CHANGE ADMIN COST	800	786	14
341.33.02	WARRANT PREP COSTS	600	531	69
341.34.00	SUP COURT-RECORD SERVICES	33,000	30,941	2,059
341.34.03	DOM FAC FIL FEE	40	40	0
341.34.04	REIM-COLL COST	2,800	1,624	1,176
341.35.00	COPIES - RECORDS REQUESTS	6,700	6,361	339
341.37.00	RECORDS SEARCH	0	112	-112
341.37.02	CRIME LAB ANALYSIS	75	97	-22
341.38.00	RECORDS SEARCH	100	32	68
341.41.00	OPEN SPACE FILING FEES	0	90	-90
341.42.00	T FEES ON FOREST PATROL	385	364	21
341.42.10	TREASURER'S FEES ON EXCISE TAX	4,300	4,295	5
341.42.30	LOCAL REAL ESTATE EXCISE TAX	65,400	141,358	-75,958
341.43.01	CITY OF COLLEGE PLACE	425,600	390,529	35,071
341.45.00	ELECTION SERVICES	166,000	176,065	-10,065
341.45.01	WALLA WALLA CITY	70,045	70,265	-220
341.45.02	COLLEGE PLACE	21,545	21,513	32

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.45.03	WAITSBURG	3,120	3,110	10
341.45.04	PRESCOTT	734	734	0
341.48.00	MOTOR VEHICLE LICENSE FEES	260,000	251,750	8,250
341.62.00	DIST & MUNI COPY/TAPE FEES	54	31	23
341.65.00	PRINTING/DUPLICATING CHARGES	8,000	9,547	-1,547
341.70.00	SALES OF MERCHANDISE	1,100	1,262	-162
341.91.00	CANDIDATE FEES	12,000	12,481	-481
341.95.00	PROS BAD CHECK PROGRAMS	50	0	50
341.96.00	PERSONNEL SERVICES - HS	55,000	57,724	-2,724
341.99.00	PASSPORTS	30,000	36,365	-6,365
342.10.00	LAW ENFORCEMENT DUI	3,000	6,811	-3,811
342.10.03	WAITSBURG	114,000	114,597	-597
342.10.04	PRESCOTT	19,000	19,074	-74
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	74,398	50,609	23,789
342.10.08	SEX OFFENDER REGISTRATION FEES	2,000	800	1,200
342.10.10	AIRPORT SECURITY	12,000	9,000	3,000
342.10.11	DNA COLLECTION FEE	1,250	492	758
342.21.05	WALLA WALLA COUNTY	0	115	-115
342.30.00	OUT OF COUNTY COMMITMENTS	500	0	500
342.30.01	CITY OF WALLA WALLA	78,300	96,414	-18,114
342.30.02	CITY OF COLLEGE PLACE	13,000	18,245	-5,245
342.30.06	COLUMBIA COUNTY	20,600	20,651	-51
342.30.08	WA DEPT OF CORRECTIONS	421,000	464,010	-43,010
342.30.20	SOC SECURITY REIMBURSEMENT	5,000	5,800	-800
342.30.21	FINGERPRINT FEES	4,000	3,396	604
342.33.00	ADULT PROBATION AND PAROLE	21,900	14,921	6,979
342.33.06	RECORD CHECK FEE	2,023	1,348	675
342.33.07	SENTENCE COMPLIANCE MONITORING FEE	0	400	-400
342.33.16	DOM VIO CRT FEE - THERAPEUTIC COURT	2,500	4,830	-2,330
342.36.00	ELECTRONIC MONITORING PRISIONERS	4,000	4,740	-740
342.36.03	ELECTRONIC MONITORING-DUI (OTHER)	6,000	12,432	-6,432
342.37.00	BOOKING FEES	1,000	952	48
346.50.01	DOM FAC FEES	0	4,620	-4,620
346.50.04	DV PREV LOCAL	0	744	-744
346.52.01	DOM FAC FEES	3,559	0	3,559
346.80.00	CORONER'S FEES	0	759	-759
347.10.00	SEMINARS	500	0	500
349.90.00	REIMBURSEMENTS	105,250	0	105,250
351.31.00	SUPERIOR CT CRIMINAL FILINGS	1,500	1,436	64
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	7,800	7,577	223
351.80.00	CRIME VICTIM PENALTY	0	277	-277
351.80.01	CRIME VICTIM PENALTY	17,000	15,404	1,596
351.80.03	JUV CRIME VICTIM	600	508	92
351.90.02	PENALTY-DOMESTIC VIOLENCE	350	763	-413
351.91.00	OTHER SUPERIOR COURT PENALTIES	10,000	8,047	1,953
351.91.12	DUI-DP A/F SC	0	17	-17
352.30.00	ADMIN COST MAND INSURANCE	1,252	74	1,178
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	1,148	26,638	-25,490
353.10.02	TRAFFIC INFRACTIONS	42,500	137,518	-95,018

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
353.10.03	TRAFFIC INFRACTIONS	128,000	53,204	74,796
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	27,700	30,629	-2,929
353.10.30	FAILINITREG VEH	0	105	-105
353.10.41	SPEED DOUBLE ZONE 6-10<=40	0	1,384	-1,384
353.10.49	SPEED DOUBLE ZONE 11-15>=40	0	769	-769
353.10.52	SPEED DOUBLE ZONE 6-10>40	0	164	-164
353.10.68	SPEED DOUBLE ZONE 1-5>=40	0	99	-99
353.70.00	OTHER NON-PARKING INFRACTIONS	0	1,922	-1,922
353.70.01	LITTER CONTROL	0	892	-892
353.70.02	NON PARKING INFRACTIONS PENA	0	165	-165
353.70.04	OTHER INFRACT	5,900	1,520	4,380
353.70.05	AGRIC DEPT ACCT	0	371	-371
355.20.00	DRIVING WHILE INTOXICATED (DWI)	9,700	9,919	-219
355.20.01	DUI-DP ACCT	1,262	397	865
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	0	732	-732
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	0	55	-55
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	13,000	22,037	-9,037
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,616	1,569	47
356.90.00	NON-TRAFFIC MISDEMEANOR	193	846	-653
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	4,227	3,729	498
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	486	360	126
357.21.00	JURY DEMAND COST	300	280	20
357.22.00	WITNESS COST	100	52	48
357.23.00	PUBLIC DEFENSE COSTS	20,000	37,028	-17,028
357.24.00	SUPERIOR COURT RESTITUTIOIN	3,900	4,701	-801
357.28.00	MISC SUPERIOR COURT COST RECOUPMENTS	712	1,163	-451
357.28.01	COURT COSTS RECOUPMENT	2,800	3,723	-923
357.32.00	WITNESS FEES	0	204	-204
357.33.00	PUBLIC DEFENSE COST	8,200	5,647	2,553
357.34.00	DISTRICT COURT RESTITUTION	500	135	365
361.10.00	INVESTMENT INTEREST	275,000	311,200	-36,200
361.40.00	SALES TAX INTEREST	8,400	12,705	-4,305
361.40.01	DC INTEREST INCOME	0	599	-599
361.40.02	SUP INT INCOME	1,000	950	50
361.40.04	SUP INT INCOME-COURT	0	356	-356
361.40.16	INTEREST/PENALTY ON REET	450,000	458,265	-8,265
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	150	235	-85
362.50.00	RENTS & LEASES	1,348	1,974	-626
367.00.00	PRIVATE CONTRIBUTIONS FEE	15,875	0	15,875
369.30.00	CONFISCATED AND FORFEITED PROPERTY	0	459	-459
369.81.00	CASHIERS OVER & SHORT	20	152	-132
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	81	-181
369.91.00	OTHER MISC	45,757	45,150	607
369.91.01	GUARDIAN AD LITEM REVENUE	300	1,546	-1,246
369.91.03	NSF CHECK FEES	905	1,180	-275
369.91.90	MISC FEES CIVIL SERVICE TEST	100	45	55
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	814,907	-814,907
397.00.00	OPERATING TRANSFER IN (CE VEHICLE)	451,456	0	451,456
010	CURRENT EXPENSE REVENUE SUBTOTAL	21,531,791	22,856,586	-1,324,795

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101	COMMUNITY DEVELOPMENT			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	275,000	148,302	126,698
321.30.00	FIREWORK PERMITS	700	500	200
322.10.00	BLDG-STRUCTURES PERMIT FEES	500,913	651,413	-150,500
322.91.01	BURN PERMIT RESIDENTIAL	25,000	24,355	645
334.03.10	DEPT OF ECOLOGY SHORELINE	50,000	50,506	-506
341.70.00	SALES OF MERCHANDISE	0	9	-9
345.81.00	COMP PLAN APP FEES	45,000	45,025	-25
345.89.01	BUILDING PERMIT TECHNOLOGY FEE	15,000	18,353	-3,353
369.83.00	CREDIT CARD DISCOUNTS	-10,000	-11,733	1,733
397.00.00	OPERATING TRANSFERS IN	211,118	211,118	0
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,112,731	1,137,848	-25,117
102	WASTE MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	55,000	62,043	-7,043
334.03.10	DEPT OF ECOLOGY PPG	26,000	16,258	9,742
102	WASTE MANAGEMENT REVENUE SUBTOTAL	81,000	78,301	2,699
103	EMERGENCY MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	107,047	106,460	587
333.97.04	HAZARDOUS MITIGATION GRANT PROG (HMGP)	70,546	70,678	-132
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	62,567	62,563	4
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	36,627	36,547	80
342.50.01	WALLA WALLA CITY	32,410	32,410	0
342.50.02	COLLEGE PLACE	7,988	7,988	0
342.50.03	WAITSBURG	1,007	1,007	0
342.50.04	PRESCOTT	221	221	0
397.00.00	OPERATING TRANSFERS IN	39,344	39,344	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	357,757	357,218	539
104	SHERIFFS BLOCK GRANTS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,845	7,856	-11
361.10.00	INVESTMENT INTEREST	0	25	-25
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,845	7,881	-36
105	HOTEL / MOTEL TAX			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	145,890	145,894	-4
313.31.00	HOTEL / MOTEL TAX LODGING	74,000	108,697	-34,697
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	10,133	-10,133
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	219,890	264,724	-44,834
107	JUVENILE JUSTICE CENTER			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	400,000	423,772	-23,772
313.72.00	JUVENILE JUSTICE SALES TAX	960,000	1,155,045	-195,045
333.93.65	TITLE IV-E TRAINING REIMBURSEMENT	0	2,311	-2,311
334.01.20	AOC - CASA	67,000	72,256	-5,256

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334.04.60	SEXUAL OFFENDER	0	17,399	-17,399
341.70.00	SALES OF MERCHANDISE	3,000	2,390	610
342.10.13	DNA COLLECTION FEE	20	220	-200
342.70.00	CITY CONTRACTS/WOOD SALES	100,500	76,720	23,780
342.70.01	OTHER DETENTION BEDS	85,000	88,838	-3,838
369.91.00	OTHER MISC	1,500	1,300	200
369.91.50	UA TESTING	1,500	1,572	-72
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	226,388	-226,388
389.30.00	DIVERSION RESTITUTION	1,500	982	518
397.00.00	OPERATING TRANSFERS IN-CASA	405,000	405,000	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,025,020	2,474,193	-449,173
108	LAW & JUSTICE			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,367,000	1,367,834	-834
313.15.00	PUBLIC SAFETY .03%	1,500,000	1,930,836	-430,836
334.01.20	AOC - ITPPA	0	1,580	-1,580
336.06.10	CRIMINAL JUSTICE-COUNTIES	600,000	749,826	-149,826
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	321,032	-321,032
108	LAW & JUSTICE REVENUE SUBTOTAL	3,467,000	4,371,108	-904,108
109	AUDITORS M & O			
308.30.00	BEG FUND BALANCE-RESTRICTED/CO PORTION	295,000	326,005	-31,005
336.04.11	DOCUMENT PRESERVATION-STATE	55,000	55,301	-301
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	5,600	8,433	-2,833
341.36.00	CTY PORTION CENTENNIAL PRESERVATION FEE	30,000	30,638	-638
109	AUDITORS M & O REVENUE SUBTOTAL	385,600	420,378	-34,778
110	TREASURERS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	52,000	42,682	9,318
341.42.00	TREAS FEES - TAX TITLE PROPERTY	65,500	44,262	21,238
361.10.00	INVESTMENT INTEREST	500	452	48
110	TREASURERS M & O REVENUE SUBTOTAL	118,000	87,395	30,605
111	PROS VICTIM-WITNESS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	12,000	47,899	-35,899
333.16.57	CTED-VICTIM WITNESS GRANT	0	61,247	-61,247
333.16.58	DOMESTIC VIOLENCE	15,581	15,851	-270
334.04.20	CTED-VICTIM WITNESS GRANT	65,000	0	65,000
341.98.00	CO CRIME VICTIM & WITNESS PROG	50	171	-121
341.98.01	PENALTY PERCENTAGES	6,833	6,884	-51
341.98.02	CO CRIME/VICTIM WITNESS PROG	23,000	17,981	5,019
351.80.00	CRIME VICTIM PENALTY/PROS ATTORNEY	0	418	-418
369.91.00	OTHER MISC	0	548	-548
386.12.00	TRAFIC INFRACTION	50	0	50
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	122,514	151,000	-28,486
112	PUBLIC HEALTH			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	420,000	552,114	-132,114

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321.20.01	PUMPER LICENSE RENEWAL	350	1,120	-770
321.20.02	INSTALLER LICENSE RENEWAL	200	6,550	-6,350
321.20.03	SOLID WASTE OTHER PERMITS	200	1,750	-1,550
321.20.04	BARS, TAVERNS, WINERIES & COFFEE PERMITS	163,258	184,532	-21,274
321.20.05	FOOD CARD SPECIAL CLASS FEE	20,600	23,524	-2,924
322.19.10	SEPTIC TANK PERMIT PENALTY	52,130	61,400	-9,270
333.10.55	OA MATERNITY CARE SUMMIT & TRAINING	199,000	188,917	10,083
333.10.56	SNAP-ED	45,361	49,840	-4,479
333.10.57	WIC TRAVEL REIMBURSEMENT	0	259	-259
333.20.60	NTH HIGHWAY TRAFFIC SAFETY-MINI GRANTS	49,684	6,483	43,201
333.93.06	PHER H1N1 PAN FLU FOCUS 3	49,823	54,770	-4,947
333.93.24	DSHS BEHAVIORAL HEALTH (PFS)	48,100	44,394	3,706
333.93.26	VFC ORDERING	5,000	3,248	1,752
333.93.30	YOUTH TOBACCO PREVENTION-FED	1,000	0	1,000
333.93.77	MAA-MEDICAID ADMIN	44,726	49,594	-4,868
333.93.95	HEALTHY COMMUNITIES - FED	35,735	28,557	7,178
333.93.99	CSHCN REGIONAL REP	67,276	45,880	21,396
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	0	42,500	-42,500
334.04.66	DBHR - MARIJUANA PREV - STATE	46,165	42,285	3,880
334.04.90	DOH - ESD105 - MARIJUANA	282,000	0	282,000
334.04.91	ADULT VIRAL HEPATITIS PROGRAM	9,800	34,867	-25,067
334.04.93	HEALTHY COMMUNITIES - STATE	0	332,277	-332,277
334.05.60	DEPT OF EARLY LEARNING CONTRACT	9,800	3,986	5,814
336.04.24	PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS	302,173	302,173	0
336.04.25	FOUNDATIONAL PUBLIC HEALTH SERVICES	0	42,000	-42,000
337.62.50	EH SPECIALIST SERVICES	10,000	4,845	5,155
337.73.00	WCIF WELLNESS GRANT	4,500	4,595	-95
346.20.00	HEALTHIER WA LHJ-ACH ENGAGEMENT	0	34,000	-34,000
346.20.11	SUMMER FOOD PROGRAM INSPECTIONS	0	900	-900
346.20.32	RABIES PVT	1,000	4,134	-3,134
346.20.34	TB FEES PPD'S	1,000	779	221
346.20.39	ICV BOOK	500	4,290	-3,790
346.20.52	RAW WATER TEST	0	1,200	-1,200
346.20.59	POOL FOLLOW-UP	12,200	15,428	-3,228
346.20.71	DEATH CERT REMAKE	33,000	29,207	3,793
346.20.80	CHSW-EARLY HEAD START	0	35,892	-35,892
346.20.90	HEALTH OFFICER SERVICES	2,000	2,739	-739
346.26.64	DRINKING WATER GROUP A - SS	2,000	4,200	-2,200
346.26.65	DRINKING WATER GROUP A - SS STATE	2,000	2,600	-600
346.26.66	DRINKING WATER GROUP A - TA	0	2,709	-2,709
346.30.00	DWI VICTIMS PANEL	7,000	9,745	-2,745
367.00.00	TRAFFIC SAFETY DONATIONS	2,000	3,819	-1,819
367.11.00	CHILDREN'S HOME SOCIETY CONTRACT	41,000	0	41,000
367.11.22	FEEDING TEAM GRANT	30,000	0	30,000
367.11.24	ABCD DENTAL GRANT	8,000	10,000	-2,000
367.11.45	SUICIDE PREVENTION PRIVATE DONATION	25,000	24,771	229
367.11.88	COMMUNITY HEALTH IMPROV PLAN	0	5,000	-5,000
369.83.00	CREDIT CARD DISCOUNTS	0	-3,909	3,909
369.91.00	SALARY REIMBURSEMENT	1,000	11,628	-10,628

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369.91.03	NSF CHECK FEES	0	25	-25
397.00.00	OPERATING TRANSFER IN-HS	345,000	345,000	0
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,379,581	2,656,615	-277,034
115	COUNTY ROAD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,800,000	6,905,313	-1,105,313
311.10.00	REAL PROPERTY REV RAMPING-CITY OF WW	5,387,000	5,573,630	-186,630
317.20.00	LEASEHOLD EXCISE TAX	75,000	81,331	-6,331
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	610	-610
322.40.00	MILL CREEK CHANNEL FEES	13,800	15,015	-1,215
331.20.20	FHWA-MILL CREEK ROAD SAFETY PROJECT	5,373,000	941,483	4,431,517
332.10.68	FEDERAL FOREST YIELD	0	1,437	-1,437
333.20.21	STPR-MILL CREEK RD AT 5 MILE RD	178,000	101,750	76,250
333.20.24	BRS-BLUE CREEK BRIDGE	1,432,735	63,276	1,369,459
333.20.28	HSIP - FOSTER ROAD	77,400	26,729	50,671
333.20.29	RAIL - DODD ROAD RAILROAD CROSSING	0	6,047	-6,047
334.03.70	RAP - MILL CREEK RD AT 5 MILE RD	100,000	47,969	52,031
334.03.72	ARTERIAL PRESERVATION	600,000	617,788	-17,788
336.00.75	MULTIMODAL TRANSPORTATION-COUNTIES	95,000	135,731	-40,731
336.00.89	MOTOR VEHICLE FUEL TAX-COUNTY ROADS	3,020,000	3,137,274	-117,274
337.07.00	PORT OF WALLA WALLA-RAILEX ROAD	280,000	0	280,000
341.70.00	SALES OF MERCHANDISE	1,000	2,126	-1,126
341.82.00	GIS INTERFUND CHARGES	90,000	69,603	20,397
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	144,000	161,314	-17,314
344.70.00	ADDRESS POST 911	4,500	5,900	-1,400
345.83.01	PLAT CHECKING FEES	5,000	3,403	1,597
361.10.00	INVESTMENT INTEREST	5,000	99,591	-94,591
369.10.00	SALE OF SURPLUS	500	10	490
369.91.00	OTHER MISC REV-SALE OF TRAILERS-MYRA RD	10,000	14,159	-4,159
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	11,357	-11,357
115	COUNTY ROAD REVENUE SUBTOTAL	22,691,935	18,022,847	4,669,088
118	WALLA WALLA FAIR			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	19,326	87,583	-68,257
336.02.11	PARIMUTEL	60,000	70,826	-10,826
347.40.00	GATE ADMISSION	641,000	571,569	69,431
347.40.02	DEMO ENTRIES	3,000	6,975	-3,975
347.40.03	LIVESTOCK ENTRIES	3,000	1,315	1,685
347.40.04	CONCESSION RENTAL	80,000	97,677	-17,677
347.40.05	PROGRAMS	0	365	-365
347.40.06	COMMERCIAL RENTAL	35,000	47,409	-12,409
347.40.07	MEMORABILIA SALES	15,000	7,810	7,190
347.40.08	CARNIVAL	130,000	108,300	21,700
347.40.09	FAIR ALLOCATIONS - FOUNDATION	150,000	0	150,000
347.40.10	MISCELLANEOUS FAIR	25,000	62,484	-37,484
347.40.11	SRM CONCESSION	3,000	1,985	1,015
347.40.12	SUMMER DEMO	15,000	19,214	-4,214
347.40.13	PARKING LOT SALES	12,000	10,600	1,400

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347.40.14	FALL EVENT	10,000	13,275	-3,275
347.40.15	SPECIAL EVENT	0	57,727	-57,727
362.40.00	MISC GROUNDS	202,550	245,049	-42,499
397.00.00	OPERATING TRANSFERS IN	340,000	340,000	0
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,743,876	1,750,162	-6,286
119	HUMAN SERVICES			
308.30.00	BEGINNING FUND BAL-RESTRICTED-PERM HOUS	701,497	1,200,672	-499,175
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	142,000	147,897	-5,897
331.14.20	HUD SUPPORTED HOUSING	69,615	75,454	-5,839
333.14.22	CTED/CDBG PUBLIC SERVICE	46,988	46,577	411
333.93.95	DSHS/DASA	0	3,608	-3,608
334.04.20	DOC CONSOLIDATED HOMELESS GRANT	374,276	305,886	68,390
334.04.66	DBHR - STATE MH PROJECT	0	2,145	-2,145
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	991,287	803,947	187,340
336.06.94	COLLEGE PLACE 2%	13,155	13,809	-654
337.09.00	IN LIEU TAXES - LOCAL	0	75	-75
346.60.00	COL COUNTY DEVELOPMENTAL DISAB SERV	0	345	-345
361.10.00	INVESTMENT INTEREST	9,000	20,300	-11,300
367.11.00	MH GRANTS FROM PRIVATE SOURCES	0	541	-541
367.40.00	LOCAL 2163 GRANT FUNDS	0	1,265	-1,265
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	426	-426
397.00.00	OPERATING TRANSFERS IN	24,100	24,100	0
119	HUMAN SERVICES REVENUE SUBTOTAL	2,371,918	2,647,045	-275,127
120	COUNTY MENTAL HEALTH .01%			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	526,311	526,311	0
313.14.00	CHEMICAL DEP/MH SERVICES TAX	960,000	1,153,804	-193,804
342.70.00	CITY CONTRACTS/WOOD SALES	3,000	29	2,971
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	190,445	-190,445
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,489,311	1,870,589	-381,278
121	SOLDIER'S RELIEF			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	115,000	124,263	-9,263
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	85,000	92,260	-7,260
337.09.00	IN LIEU TAXES - LOCAL	2	34	-32
361.10.00	INVESTMENT INTEREST	500	2,111	-1,611
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	265	-265
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	200,502	218,933	-18,431
122	PROS CHILD SUPPORT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	71,000	105,725	-34,725
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	238,170	161,859	76,311
334.04.60	CHILD SUPPORT-DSHS	110,063	76,647	33,416
397.00.00	OPERATING TRANSFERS IN	12,630	12,630	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	431,863	356,861	75,002
123	FAIRGROUNDS PROPERTIES			

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308.40.00	BEGINNING FUND BALANCE-COMMITTED	100,000	0	100,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-58,398	58,398
362.60.00	HOUSING RENTALS & LEASES	65,000	57,271	7,729
397.00.00	OPERATING TRANSFERS IN	50,000	0	50,000
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	215,000	-1,127	216,127
124	YOUTH SPECIAL SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	70,000	112,639	-42,639
333.16.57	CRIME VICTIMS ADVOCACY GRANT	79,000	71,098	7,902
334.01.20	BECCA BILL FUNDING	53,000	50,981	2,019
334.04.20	DEPT OF COMMERCE - STREET YOUTH GRANT	39,000	0	39,000
334.04.60	CHEM DEP DISP ALT (CDDA)	210,100	197,532	12,568
342.70.00	DIAGNOSTIC DETENTION	4,000	500	3,500
347.30.00	ROPES COURSE USE FEE	1,500	0	1,500
369.91.00	OTHER MISCELLANEOUS REVENUE	17,500	14,274	3,226
397.00.00	OPERATING TRANSFERS IN	25,000	25,000	0
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	499,100	472,024	27,076
126	MILL CREEK FLOOD CONTROL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	670,000	741,582	-71,582
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	150,000	149,799	201
322.40.00	MILL CREEK ACCESS PERMIT FEES	0	105	-105
337.07.00	GI STUDY (COST SHARE)	0	19,500	-19,500
337.07.05	GI STUDY-DOWNTOWN WW FOUNDATION	0	10,500	-10,500
337.07.20	GI STUDY-CITY OF WALLA WALLA	0	30,000	-30,000
344.20.00	SALE OF ROAD MATERIALS	0	947	-947
361.10.00	INVESTMENT INTEREST	500	7,226	-6,726
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	479	-479
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	820,500	960,138	-139,638
127	STORMWATER MGMT UTILITY DIST			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	562,000	825,764	-263,764
334.03.10	DEPT OF ECOLOGY	0	50,000	-50,000
337.07.00	PORT OF WW-PRESCOTT RAILROAD AVE	0	26,680	-26,680
343.10.00	STORMWATER UTILITY FEE	200,000	221,494	-21,494
361.10.00	INVESTMENT INTEREST	750	7,031	-6,281
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	1,289	-1,289
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	762,750	1,132,257	-369,507
128	WW NOXIOUS WEED CNTL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	124,900	147,086	-22,186
311.10.00	REAL & PERS PROP TAX	32,000	19,969	12,031
361.10.00	INVESTMENT INTEREST	1,300	2,201	-901
369.91.00	OTHER MISC	45,750	39,197	6,553
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	8	-8
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	203,950	208,461	-4,511
132	ELECTION EQUIPMENT RES			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
308.40.00	BEGINNING FUND BALANCE-COMMITTED	223,000	223,069	-69
369.91.00	OTHER MISC	21,600	26,590	-4,990
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	244,600	249,659	-5,059
134	R/E TAX ADMIN ASSISTANCE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	82,000	90,944	-8,944
318.36.00	REET - ONE HALF PERCENT	0	5,660	-5,660
336.00.97	REAL ESTATE AND PROPERTY TAX ADMIN	16,000	12,920	3,080
361.10.00	INVESTMENT INTEREST	0	1,476	-1,476
134	R/E TAX ADMIN ASSISTANCE FUND REVENUE SUBTOTAL	98,000	111,000	-13,000
135	TRIAL COURT IMPROVEMENT FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	130,000	157,521	-27,521
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,339	29,000	-661
341.43.01	CITY OF COLLEGE PLACE	41,753	73,357	-31,604
397.00.00	OPERATING TRANSFERS IN	28,792	29,000	-208
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	228,884	288,878	-59,994
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	425,000	432,558	-7,558
010	SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE SUBTOTAL	425,000	432,558	-7,558
146	EMERGENCY MEDICAL SERVICES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	30,000	49,502	-19,502
369.91.01	EMS LEVY	145,418	129,124	16,294
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	175,418	178,626	-3,208
147	EMS TAXES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	50,000	84,676	-34,676
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	2,847,209	2,883,883	-36,674
317.20.00	LEASEHOLD EXCISE TAX	18,779	7,014	11,765
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	148	-148
332.15.60	U S FISH & WILDLIFE SERVICE	250	0	250
337.09.00	IN LIEU TAXES - LOCAL	70	1,457	-1,387
337.20.00	LEASEHOLD EXCISE TAX	0	15,345	-15,345
369.91.01	EMS LEVY	0	-129,124	129,124
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	8,341	-8,341
147	EMS TAXES REVENUE SUBTOTAL	2,916,308	2,871,740	44,568
148	911 ENHNCD/PUB COM BLDG			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	390	-390
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	103,590	53,326	50,264
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	370,600	391,934	-21,334
313.65.00	CO ENHANCED 911 - VOIP	76,510	67,580	8,930
334.01.80	WIRELINE OPERATIONS	175,270	155,578	19,692
361.40.00	SALES TAX INTEREST - COUNTY	0	664	-664
369.91.00	OTHER MISC	0	26	-26

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	87,598	-87,598
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	725,970	757,096	-31,126
150	WWCO PUBLIC FAC IMPROV FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	4,000,000	4,359,322	-359,322
313.18.00	RURAL COUNTY SALES TAX-PORT	750,000	1,046,847	-296,847
361.40.00	INTEREST ON LOAN-PORT	10,000	6,800	3,200
381.20.00	LOAN REPAYMENT RECEIVED	85,000	0	85,000
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	172,871	-172,871
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	4,845,000	5,585,840	-740,840
010	COMMUNITY OUTREACH			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	300,000	300,155	-155
361.10.00	INVESTMENT INTEREST	1,750	3,700	-1,950
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	301,750	303,855	-2,105
152	INVESTMENT POOL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	30,000	57,022	-27,022
361.19.00	INVESTMENT FEES	55,588	62,641	-7,053
381.20.00	LOAN REPAYMENT RECEIVED	0	639,575	-639,575
152	INVESTMENT POOL REVENUE SUBTOTAL	85,588	759,238	-673,650
010	CE MEDICAL INSURANCE RESERVE			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	780,000	780,794	-794
361.10.00	INVESTMENT INTEREST	4,600	12,103	-7,503
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	784,600	792,898	-8,298
010	LEOFF I FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	470,000	476,219	-6,219
361.10.00	INVESTMENT INTEREST	3,000	7,382	-4,382
010	LEOFF I FUND REVENUE SUBTOTAL	473,000	483,601	-10,601
156	COUNTY TREASURER SERVICE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	4,972	-4,972
341.42.00	TREASURERS' FEES - OTHER	0	950	-950
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	0	5,921	-5,921
160	WW CO LOW INCOME HOUSING			
308.30.00	BEG FUND BALANCE-RESTRICTED/HOMELESS HOU	40,000	60,396	-20,396
341.26.00	CO PORTION LOW INCOME HOUSING FEE	45,000	53,575	-8,575
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	85,000	113,971	-28,971
161	HOMELESS HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	106,078	105,623	455
341.27.00	COUNTY PORTION HOMELESS HOUSING	235,000	319,729	-84,729
161	HOMELESS HOUSING REVENUE SUBTOTAL	341,078	425,352	-84,274

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190	JAIL INMATE WELFARE			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	220,000	232,848	-12,848
361.10.00	INVESTMENT INTEREST	0	10	-10
367.00.00	KEEFE COMMISSIONS	15,000	13,189	1,811
369.91.00	INMATE STAMP REIMBURSEMENT	0	395	-395
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	235,000	246,442	-11,442
191	REWARD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,000	1,000	0
367.19.00	CONTRIBUTIONS - K9	1,000	0	1,000
191	REWARD REVENUE SUBTOTAL	2,000	1,000	1,000
192	DARE/GREAT PROGRAMS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,000	2,753	-1,753
367.00.00	PRIVATE CONTRIBUTIONS FEE	1,500	0	1,500
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	2,500	2,753	-253
193	BOATING SAFETY			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	51,000	49,910	1,090
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	7,500	8,064	-564
193	BOATING SAFETY REVENUE SUBTOTAL	58,500	57,975	525
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	23,570	18,246	5,324
357.24.00	RESTITUTION	5,000	1,704	3,296
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	28,570	19,949	8,621
203	JUVENILE DETENTION DEBT SERV			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	25,355	-25,355
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	0	4	-4
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	25,359	-25,359
300	LAW & JUSTICE BUILDING			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	700,000	713,561	-13,561
362.50.00	PATHWAYS BLDG LEASE	6,000	6,000	0
397.00.00	OPERATING TRANSFER IN - CE	150,000	150,000	0
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	856,000	869,561	-13,561
301	CURRENT EXPENSE BUILDING			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	1,400,000	192,444	1,207,556
318.34.00	REET	200,000	1,170,628	-970,628
361.10.00	INVESTMENT INTEREST	10,000	22,893	-12,893
397.00.00	OPERATING TRANSFER IN - CE	379,095	379,095	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	1,989,095	1,765,061	224,034
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	0	0

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304	FAIRGROUNDS BUILDING FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	85,000	92,287	-7,287
334.02.10	DEPT OF AG GRANT	100,000	80,000	20,000
361.10.00	INVESTMENT INTEREST	1,000	1,154	-154
397.00.00	OPERATING TRANSFERS IN	50,000	0	50,000
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	236,000	173,441	62,559
305	PUBLIC COMMUNICATIONS BLDG			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	27,084	27,091	-7
362.50.00	911 PUB COM BLDG	10,000	10,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	37,084	37,091	-7
306	CAPITAL IMPROVEMENTS			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	709,753	536,072	173,681
361.10.00	INVESTMENT INTEREST	5,000	8,700	-3,700
369.91.00	REIMBURSEMENT - EMCAB	0	152,460	-152,460
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	714,753	697,231	17,522
307	CE VEHICLE			
307	CE VEHICLE REVENUE SUBTOTAL	0	0	0
319	HUMAN SERVICES CAPITAL PROJECTS			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	142,686	142,686	0
361.10.00	INVESTMENT INTEREST	1,000	4,579	-3,579
362.50.00	LEASES - LONG TERM	343,164	336,248	6,916
369.91.00	MISCELLANEOUS REVENUE - OTHER	0	78,594	-78,594
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	486,850	562,107	-75,257
502	EQUIP RENTAL & REVOLVING			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	7,742,013	-7,742,013
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	1,850,000	2,247,930	-397,930
348.00.01	EQUIPMENT RENTAL	2,400,000	2,354,574	45,426
348.00.03	CENTRAL STORES SERVICES	750,000	717,893	32,107
348.00.04	MECHANICAL SHOP	3,500	2,735	765
361.10.00	INVESTMENT INTEREST	1,000	15,049	-14,049
369.10.00	SALE OF SURPLUS	0	772	-772
395.10.00	DISPOSITION OF CAPITAL ASSETS	193,000	59,399	133,601
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,197,500	13,140,365	-7,942,865
503	RISK MANAGEMENT			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	400,000	432,563	-32,563
337.73.00	WA COUNTIES RISK POOL	0	784	-784
348.89.00	MISC NON-CE DEPT REIMBURSEMENT	100,000	47,434	52,566
369.91.00	OTHER NON-REVENUE-SPEC EVENT PREM	4,000	5,541	-1,541
372.00.00	INSURANCE RECOVERIES	440,000	482,238	-42,238
503	RISK MANAGEMENT REVENUE SUBTOTAL	944,000	968,560	-24,560

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504	CO UNEMPLOYMENT COMP			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	0	5,505	-5,505
348.50.00	INTERFUND REIMBURSEMENTS	115,000	31,467	83,533
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	115,000	36,972	78,028
505	TECHNOLOGY SERVICES			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	74,754	-74,754
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	180,000	-70,410	250,410
348.80.01	CURRENT EXPENSE CHARGES	646,981	646,981	0
348.80.12	NOXIOUS WEED CONTROL	770	770	0
348.80.25	COURT SERVICES	21,857	21,857	0
348.80.32	EMERGENCY MANAGEMENT	5,053	5,053	0
348.80.35	EMS	2,033	2,033	0
348.80.45	W W FRONTIER DAYS	6,232	6,232	0
348.80.50	PUBLIC HEALTH	22,524	22,524	0
348.80.52	HUMAN SERVICES	259	259	0
348.80.55	COMMUNITY DEVELOPMENT	8,995	8,995	0
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	2,742	2,742	0
369.91.00	OTHER MISC	0	351	-351
395.10.00	DISPOSITION OF CAPITAL ASSETS	0	-3,842	3,842
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	897,446	718,298	179,148
506	TECHNOLOGY SERVICES CAP FUND			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	214,783	-214,783
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	288,000	286,354	1,646
395.10.00	DISPOSITION OF CAPITAL ASSETS	0	-4,746	4,746
397.00.00	OPER TRANS IN - LAW & JUSTICE	20,000	45,000	-25,000
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	308,000	541,391	-233,391
		87,077,928	95,725,229	-8,647,301

WALLA WALLA COUNTY

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
00058	58-CURRENT EXP END FUND BAL			
508.90.00	ENDING FUND BALANCE-UNASSIGNED	3,275,698	5,403,476	-2,127,778
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	3,275,698	5,403,476	-2,127,778
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	67,565	64,989	2,576
571.20.13	EXTRA LABOR	13,546	12,133	1,413
571.20.21	OTHER BENEFITS	29,251	29,326	-75
571.20.31	OFFICE & OPERATING SUPPLIES	8,400	6,793	1,608
571.20.41	PROFESSIONAL SERVICES	85,844	62,802	23,042
571.20.42	COMMUNICATIONS	2,980	1,872	1,108
571.20.43	TRAVEL	2,000	1,280	720
571.20.45	OPERATING RENTALS & LEASES	1,000	1,145	-145
571.20.48	REPAIRS & MAINTENANCE	2,600	5,086	-2,486
571.20.49	MISCELLANEOUS	2,250	1,600	650
00100	100 - AGRICULTURIST SUBTOTAL	215,436	187,026	28,410
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	2,500	1,701	799
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	2,500	1,701	799
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	656,788	652,969	3,819
514.24.21	OTHER BENEFITS	316,286	314,272	2,014
514.24.31	OFFICE & OPERATING SUPPLIES	7,000	3,373	3,627
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	100	-100
514.24.42	COMMUNICATIONS	9,000	7,616	1,384
514.24.43	TRAVEL	5,000	4,939	61
514.24.48	REPAIRS & MAINTENANCE	58,204	60,039	-1,835
514.24.49	MISCELLANEOUS	6,000	4,113	1,887
00400	400 - ASSESSOR SUBTOTAL	1,058,278	1,047,420	10,858
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	282,393	281,961	432
514.23.12	OVERTIME	1,500	0	1,500
514.23.21	OTHER BENEFITS	126,444	125,335	1,109
514.23.31	OFFICE & OPERATING SUPPLIES	8,000	7,800	200
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000	0	3,000
514.23.41	PROFESSIONAL SERVICES	400	227	173
514.23.42	COMMUNICATIONS	8,600	8,515	85
514.23.43	TRAVEL	3,000	2,083	917
514.23.44	ADVERTISING	300	0	300
514.23.45	OPERATING RENTALS & LEASES	350	338	12
514.23.46	INSURANCE	595	595	0
514.23.48	REPAIRS & MAINTENANCE	6,150	6,126	24
514.23.49	MISCELLANEOUS	2,400	2,425	-25
594.14.64	MAJOR EQUIPMENT	3,000	2,831	169
00500	500 - AUDITOR SUBTOTAL	446,132	438,236	7,896
00510	510 - ELECTIONS			
514.40.11	REGULAR SALARIES & WAGES	68,331	68,828	-497

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514.40.13	EXTRA LABOR	0	218	-218
514.40.21	OTHER BENEFITS	33,660	33,344	316
514.40.31	OFFICE & OPERATING SUPPLIES	7,500	16,001	-8,501
514.40.41	PROFESSIONAL SERVICES	90,000	49,061	40,939
514.40.42	COMMUNICATIONS	35,664	32,129	3,535
514.40.43	TRAVEL	3,000	1,733	1,267
514.40.44	ADVERTISING	1,500	264	1,236
514.40.48	REPAIRS & MAINTENANCE	30,000	435	29,565
514.40.49	MISCELLANEOUS	21,000	39,407	-18,407
00510	510 - ELECTIONS SUBTOTAL	290,655	241,420	49,235
00520	520 - VOTER REGISTRATION			
514.90.11	REGULAR SALARIES & WAGES	61,397	61,564	-167
514.90.13	EXTRA LABOR	14,000	1,612	12,388
514.90.21	OTHER BENEFITS	33,167	30,115	3,052
514.90.31	OFFICE & OPERATING SUPPLIES	3,000	2,352	648
514.90.41	PROFESSIONAL SERVICES	200	21	179
514.90.42	COMMUNICATIONS	5,500	7,134	-1,634
514.90.43	TRAVEL	1,500	992	508
514.90.48	REPAIRS & MAINTENANCE	19,000	17,760	1,240
514.90.49	MISCELLANEOUS	850	1,056	-206
00520	520 - VOTER REGISTRATION SUBTOTAL	138,614	122,608	16,006
00530	530 - VEHICLE LICENSING			
514.81.11	REGULAR SALARIES & WAGES	184,580	181,061	3,519
514.81.13	EXTRA LABOR	1,000	0	1,000
514.81.21	OTHER BENEFITS	94,545	92,830	1,715
514.81.31	OFFICE & OPERATING SUPPLIES	1,600	1,006	594
514.81.42	COMMUNICATIONS	15,000	8,800	6,200
514.81.43	TRAVEL	600	454	146
514.81.49	MISCELLANEOUS	500	384	116
594.14.64	MAJOR EQUIPMENT	0	2,115	-2,115
00530	530 - VEHICLE LICENSING SUBTOTAL	297,825	286,650	11,175
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	21,158	20,663	495
514.24.21	OTHER BENEFITS	10,570	10,718	-148
514.24.31	OFFICE & OPERATING SUPPLIES	100	11	89
514.24.42	COMMUNICATIONS	20	15	5
514.24.43	TRAVEL	500	0	500
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	32,348	31,407	941
00800	800 - CIVIL SERVICE COMMISSION			
521.10.11	REGULAR SALARIES & WAGES	2,558	2,063	495
521.10.21	OTHER BENEFITS	215	172	43
521.10.31	OFFICE & OPERATING SUPPLIES	225	0	225
521.10.41	PROFESSIONAL SERVICES	10,836	9,364	1,472
521.10.42	COMMUNICATIONS	25	0	25
521.10.43	TRAVEL	750	285	465
521.10.44	ADVERTISING	310	0	310
521.10.49	MISCELLANEOUS	50	353	-303

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EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	14,969	12,237	2,732
00900	900 - CLERK			
512.30.11	REGULAR SALARIES & WAGES	393,723	390,525	3,198
512.30.12	OVERTIME	3,191	3,191	0
512.30.13	EXTRA LABOR	6,833	7,091	-258
512.30.21	OTHER BENEFITS	195,571	185,635	9,936
512.30.31	OFFICE & OPERATING SUPPLIES	10,500	12,491	-1,991
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	0	87	-87
512.30.42	COMMUNICATIONS	12,500	7,266	5,234
512.30.43	TRAVEL	3,500	2,876	624
512.30.46	INSURANCE	1,785	1,785	0
512.30.48	REPAIRS & MAINTENANCE	6,700	4,125	2,575
512.30.49	MISCELLANEOUS	3,700	3,571	129
594.12.64	MAJOR EQUIPMENT	2,000	4,775	-2,775
00900	900 - CLERK SUBTOTAL	640,003	623,419	16,584
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	335,327	335,126	201
511.60.21	OTHER BENEFITS	137,210	133,736	3,474
511.60.31	OFFICE & OPERATING SUPPLIES	1,300	675	625
511.60.35	SMALL TOOLS AND MINOR EQUIPMENT	850	1,613	-763
511.60.42	COMMUNICATIONS	1,000	330	670
511.60.43	TRAVEL	10,500	7,571	2,929
511.60.44	ADVERTISING	0	318	-318
511.60.45	OPERATING RENTALS & LEASES	1,625	0	1,625
511.60.46	INSURANCE	350	340	10
511.60.48	REPAIRS & MAINTENANCE	2,500	2,421	79
511.60.49	MISCELLANEOUS	1,000	1,028	-28
01000	1000 - COMMISSIONERS SUBTOTAL	491,662	483,157	8,505
01020	1020-PERSONNEL			
518.10.11	REGULAR SALARIES & WAGES	138,224	132,964	5,260
518.10.21	OTHER BENEFITS	56,598	54,040	2,558
518.10.31	OFFICE & OPERATING SUPPLIES	1,300	1,243	57
518.10.35	SMALL TOOLS AND MINOR EQUIPMENT	500	106	395
518.10.41	PROFESSIONAL SERVICES	89,000	83,837	5,163
518.10.42	COMMUNICATIONS	980	658	322
518.10.43	TRAVEL	5,000	2,086	2,914
518.10.44	ADVERTISING	250	436	-186
518.10.48	REPAIRS & MAINTENANCE	1,825	1,852	-27
518.10.49	MISCELLANEOUS	1,325	1,085	240
01020	1020-PERSONNEL SUBTOTAL	295,002	278,306	16,696
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	85,000	86,130	-1,130
521.10.31	OFFICE & OPERATING SUPPLIES	10,000	6,354	3,646
521.10.41	PROFESSIONAL SERVICES	8,000	4,102	3,898
521.10.42	COMMUNICATIONS	10	4	6
01030	1030 - COMM - LEOFF I SUBTOTAL	103,010	96,590	6,420
01100	1100 - BURN CONTROL			

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
522.30.49	MISCELLANEOUS	242,400	99,763	142,637
01100	1100 - BURN CONTROL SUBTOTAL	242,400	99,763	142,637
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	92,553	92,836	-283
563.20.13	EXTRA LABOR	2,000	1,467	533
563.20.21	OTHER BENEFITS	41,388	40,561	827
563.20.31	OFFICE & OPERATING SUPPLIES	4,000	3,374	626
563.20.41	PROFESSIONAL SERVICES	76,081	77,649	-1,568
563.20.42	COMMUNICATIONS	2,000	1,233	767
563.20.43	TRAVEL	2,500	2,499	1
563.20.46	INSURANCE	0	340	-340
563.20.48	REPAIRS & MAINTENANCE	1,900	1,852	48
563.20.49	MISCELLANEOUS	1,050	100	950
01200	1200 - CORONER SUBTOTAL	223,472	221,910	1,562
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	252,316	255,131	-2,815
518.30.12	OVERTIME	2,500	0	2,500
518.30.13	EXTRA LABOR	5,000	0	5,000
518.30.21	OTHER BENEFITS	132,325	126,970	5,355
518.30.31	OFFICE & OPERATING SUPPLIES	29,000	22,502	6,498
518.30.32	FUEL CONSUMED	1,000	425	575
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	2,245	255
518.30.42	COMMUNICATIONS	9,620	8,669	951
518.30.44	ADVERTISING	0	570	-570
518.30.47	PUBLIC UTILITIES SERVICES	228,375	247,499	-19,124
518.30.48	REPAIRS & MAINTENANCE	122,000	102,844	19,156
518.30.49	MISCELLANEOUS	0	430	-430
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	784,636	767,284	17,352
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	604,191	597,710	6,481
512.40.12	OVERTIME	1,500	0	1,500
512.40.13	EXTRA LABOR	1,300	0	1,300
512.40.21	OTHER BENEFITS	242,664	241,080	1,584
512.40.31	OFFICE & OPERATING SUPPLIES	9,500	6,920	2,580
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	0	1,500
512.40.41	PROFESSIONAL SERVICES	29,000	37,661	-8,661
512.40.42	COMMUNICATIONS	3,500	2,522	978
512.40.43	TRAVEL	3,000	1,665	1,335
512.40.44	ADVERTISING	0	191	-191
512.40.45	OPERATING RENTALS & LEASES	7,950	9,076	-1,126
512.40.46	INSURANCE	680	680	0
512.40.48	REPAIRS & MAINTENANCE	3,425	4,288	-863
512.40.49	MISCELLANEOUS	5,400	5,214	186
01600	1600 - DISTRICT COURT-WW SUBTOTAL	913,610	907,007	6,603
01700	1700 - HORTI PEST/DISEASE BRD			
553.10.11	REGULAR SALARIES & WAGES	3,244	2,752	492
553.10.21	OTHER BENEFITS	430	358	72

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Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
553.10.31	OFFICE & OPERATING SUPPLIES	1,225	441	784
553.10.42	COMMUNICATIONS	200	0	200
553.10.43	TRAVEL	600	916	-316
553.10.44	ADVERTISING	100	0	100
553.10.49	MISCELLANEOUS	100	46	54
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	5,899	4,513	1,386
03000	3000 - INDIGENT LEGAL SERVICES			
515.91.41	PROFESSIONAL SERVICES	955,652	873,749	81,903
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	955,652	873,749	81,903
03100	3100 - LAW LIBRARY			
512.21.11	REGULAR SALARIES & WAGES	11,851	11,851	0
512.21.21	OTHER BENEFITS	2,474	2,471	3
512.21.31	OFFICE & OPERATING SUPPLIES	26,100	26,153	-53
512.21.42	COMMUNICATIONS	50	0	50
03100	3100 - LAW LIBRARY SUBTOTAL	40,475	40,475	0
03200	3200 - MISCELLANEOUS			
511.60.13	EXTRA LABOR	0	17,277	-17,277
511.60.21	OTHER BENEFITS	20,000	19,386	614
511.60.31	OFFICE & OPERATING SUPPLIES	1,250	239	1,011
511.60.41	PROFESSIONAL SERVICES	738,981	553,916	185,065
511.60.44	ADVERTISING	2,000	790	1,210
511.60.45	OPERATING RENTALS & LEASES	440,000	435,537	4,463
511.60.46	INSURANCE	360,000	286,230	73,770
511.60.48	REPAIRS & MAINTENANCE	4,350	2,292	2,058
511.60.49	MISCELLANEOUS	163,626	203,789	-40,163
521.22.21	OTHER BENEFITS	0	78,708	-78,708
594.11.64	MAJOR EQUIPMENT	0	2,831	-2,831
03200	3200 - MISCELLANEOUS SUBTOTAL	1,730,207	1,600,995	129,212
03300	3300 - PROSECUTING ATTORNEY			
515.35.11	REGULAR SALARIES & WAGES	845,257	837,704	7,553
515.35.13	EXTRA LABOR	20,000	0	20,000
515.35.21	OTHER BENEFITS	360,707	343,831	16,876
515.35.31	OFFICE & OPERATING SUPPLIES	12,000	10,547	1,453
515.35.41	PROFESSIONAL SERVICES	20,000	27,088	-7,088
515.35.42	COMMUNICATIONS	10,000	5,482	4,518
515.35.43	TRAVEL	5,000	11,783	-6,783
515.35.44	ADVERTISING	500	81	419
515.35.45	OPERATING RENTALS & LEASES	1,000	713	287
515.35.46	INSURANCE	340	340	0
515.35.48	REPAIRS & MAINTENANCE	10,000	5,104	4,896
515.35.49	MISCELLANEOUS	11,000	6,842	4,158
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,295,804	1,249,515	46,289
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	387,721	382,429	5,292
521.10.12	OVERTIME	506	1,651	-1,145
521.10.21	OTHER BENEFITS	171,941	160,620	11,321
521.10.22	UNIFORM & CLOTHING	1,500	23	1,477

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Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.31	OFFICE & OPERATING SUPPLIES	6,643	6,321	322
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0	162	-162
521.10.41	PROFESSIONAL SERVICES	3,000	4,443	-1,443
521.10.42	COMMUNICATIONS	5,250	4,113	1,137
521.10.43	TRAVEL	1,000	0	1,000
521.10.45	OPERATING RENTALS & LEASES	300	0	300
521.10.46	INSURANCE	850	675	175
521.10.48	REPAIRS & MAINTENANCE	2,000	3,330	-1,330
521.10.49	MISCELLANEOUS	4,500	4,324	176
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	585,211	568,093	17,119
03409	3409-SHERIFF-OPERATIONS DIVISION ADMIN			
521.10.11	REGULAR SALARIES & WAGES	164,832	166,567	-1,735
521.10.21	OTHER BENEFITS	51,537	49,233	2,304
521.10.49	MISCELLANEOUS	1,000	0	1,000
03409	3409-SHERIFF-OPERATIONS DIVISION ADMIN SUBTOTAL	217,369	215,800	1,569
03410	3410-SHERIFF-DETECTIVE BUREAU			
521.21.11	REGULAR SALARIES & WAGES	354,926	355,322	-396
521.21.12	OVERTIME	12,075	11,107	968
521.21.21	OTHER BENEFITS	155,601	153,111	2,490
521.21.49	MISCELLANEOUS	250	0	250
03410	3410-SHERIFF-DETECTIVE BUREAU SUBTOTAL	522,852	519,540	3,312
03420	3420-SHERIFF-PATROL BUREAU			
521.22.11	REGULAR SALARIES & WAGES	805,630	811,789	-6,159
521.22.12	OVERTIME	88,563	92,851	-4,288
521.22.21	OTHER BENEFITS	327,690	319,969	7,721
521.22.22	UNIFORM & CLOTHING	10,000	11,150	-1,150
521.22.31	OFFICE & OPERATING SUPPLIES	26,600	19,608	6,992
521.22.32	FUEL CONSUMED	1,000	196	804
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	23,216	13,591	9,625
521.22.41	PROFESSIONAL SERVICES	19,000	19,353	-353
521.22.42	COMMUNICATIONS	43,000	41,169	1,831
521.22.43	TRAVEL	3,000	47	2,953
521.22.48	REPAIRS & MAINTENANCE	6,500	7,615	-1,115
521.22.49	MISCELLANEOUS	2,000	1,054	946
594.21.64	MAJOR EQUIPMENT	1,664	10,529	-8,865
03420	3420-SHERIFF-PATROL BUREAU SUBTOTAL	1,357,863	1,348,920	8,943
03430	3430-SHERIFF-PATROL SPECIAL UNITS			
521.23.11	REGULAR SALARIES & WAGES	8,702	8,479	223
521.23.21	OTHER BENEFITS	2,776	2,674	102
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	11,478	11,153	325
03440	3440-SHERIFF-SAFE BOATING PROGRAM			
521.22.12	OVERTIME	11,390	9,199	2,191
521.22.21	OTHER BENEFITS	1,542	1,447	95
521.22.31	OFFICE & OPERATING SUPPLIES	700	67	633
521.22.43	TRAVEL	0	554	-554
521.22.48	REPAIRS & MAINTENANCE	0	1,384	-1,384

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Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
594.21.64	MAJOR EQUIPMENT	0	981	-981
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	13,632	13,632	0
03450	3450-SHERIFF-PATROL TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	1,000	96	904
521.40.35	SMALL TOOLS AND MINOR EQUIPMENT	900	0	900
521.40.41	PROFESSIONAL SERVICES	7,000	9	6,991
521.40.43	TRAVEL	10,000	24,732	-14,732
521.40.49	MISCELLANEOUS	15,866	5,746	10,120
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	34,766	30,583	4,183
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM			
521.22.21	OTHER BENEFITS	2,500	1,345	1,155
521.22.22	UNIFORM & CLOTHING	500	118	382
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	3,000	1,463	1,537
03493	3493 - SHERIFF CANINE			
521.22.31	OFFICE & OPERATING SUPPLIES	1,500	1,661	-161
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
521.22.41	PROFESSIONAL SERVICES	3,000	3,206	-206
03493	3493 - SHERIFF CANINE SUBTOTAL	5,500	4,867	633
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM			
521.40.31	OFFICE & OPERATING SUPPLIES	500	0	500
521.40.49	MISCELLANEOUS	500	0	500
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	1,000	0	1,000
03500	3500 - CORRECTIONS			
523.60.11	REGULAR SALARIES & WAGES	1,082,364	974,803	107,561
523.60.12	OVERTIME	100,075	113,737	-13,662
523.60.13	EXTRA LABOR	550	1,300	-750
523.60.21	OTHER BENEFITS	563,195	503,635	59,560
523.60.22	UNIFORM & CLOTHING	7,500	7,812	-312
523.60.31	OFFICE & OPERATING SUPPLIES	99,538	117,820	-18,282
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	6,000	9,775	-3,775
523.60.41	PROFESSIONAL SERVICES	169,538	204,279	-34,741
523.60.42	COMMUNICATIONS	6,000	5,388	612
523.60.43	TRAVEL	3,500	0	3,500
523.60.44	ADVERTISING	1,500	2,329	-829
523.60.48	REPAIRS & MAINTENANCE	20,000	16,357	3,643
523.60.49	MISCELLANEOUS	3,500	171	3,329
594.23.64	MAJOR EQUIPMENT	0	12,261	-12,261
03500	3500 - CORRECTIONS SUBTOTAL	2,063,260	1,969,667	93,593
03510	3510 - CORRECTIONS ADMIN			
523.10.11	REGULAR SALARIES & WAGES	149,373	147,254	2,119
523.10.12	OVERTIME	0	986	-986
523.10.21	OTHER BENEFITS	71,370	57,767	13,603
523.10.49	MISCELLANEOUS	700	48	652
03510	3510 - CORRECTIONS ADMIN SUBTOTAL	221,443	206,056	15,387
03520	3520 - CORRECTIONS KITCHEN			

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
523.90.11	REGULAR SALARIES & WAGES	54,624	55,020	-396
523.90.12	OVERTIME	200	630	-430
523.90.21	OTHER BENEFITS	27,235	27,026	209
523.90.31	OFFICE & OPERATING SUPPLIES	184,600	164,587	20,013
523.90.35	SMALL TOOLS AND MINOR EQUIPMENT	0	705	-705
594.23.64	MAJOR EQUIPMENT	10,000	9,828	172
03520	3520 - CORRECTIONS KITCHEN SUBTOTAL	276,659	257,796	18,863
03530	3530 - CORRECTIONS TRAINING			
523.40.31	OFFICE & OPERATING SUPPLIES	500	934	-434
523.40.43	TRAVEL	6,000	1,261	4,739
523.40.49	MISCELLANEOUS	4,500	4,384	116
03530	3530 - CORRECTIONS TRAINING SUBTOTAL	11,000	6,579	4,421
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	334,457	333,253	1,204
512.21.13	EXTRA LABOR	5,048	6,263	-1,215
512.21.21	OTHER BENEFITS	57,273	57,011	262
512.21.31	OFFICE & OPERATING SUPPLIES	25,000	24,327	673
512.21.41	PROFESSIONAL SERVICES	138,600	135,879	2,721
512.21.42	COMMUNICATIONS	3,751	1,001	2,750
512.21.43	TRAVEL	4,240	1,917	2,323
512.21.46	INSURANCE	706	919	-213
512.21.48	REPAIRS & MAINTENANCE	9,480	6,936	2,544
512.21.49	MISCELLANEOUS	43,996	26,998	16,998
03700	3700 - SUPERIOR COURT SUBTOTAL	622,551	594,504	28,047
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	15,000	15,000	0
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	15,000	15,000	0
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	276,290	276,866	-576
514.22.21	OTHER BENEFITS	126,763	125,443	1,320
514.22.31	OFFICE & OPERATING SUPPLIES	8,800	9,691	-891
514.22.41	PROFESSIONAL SERVICES	6,600	5,241	1,359
514.22.42	COMMUNICATIONS	15,500	15,700	-200
514.22.43	TRAVEL	4,000	3,921	79
514.22.44	ADVERTISING	50	0	50
514.22.46	INSURANCE	2,500	2,550	-50
514.22.48	REPAIRS & MAINTENANCE	46,575	46,586	-11
514.22.49	MISCELLANEOUS	1,750	2,236	-486
594.14.64	MAJOR EQUIPMENT	4,000	3,742	258
03800	3800 - TREASURER SUBTOTAL	492,828	491,976	852
03900	3900 - TRANSFERS			
597.00.00	OPERATING TRANSFERS OUT	1,582,092	1,582,092	0
03900	3900 - TRANSFERS SUBTOTAL	1,582,092	1,582,092	0
010	CURRENT EXPENSE EXPENDITURE TOTAL	21,531,791	22,856,586	-1,324,795

101 COMMUNITY DEVELOPMENT

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	570,798	526,790	44,008
558.60.12	OVERTIME	0	217	-217
558.60.13	EXTRA LABOR	3,480	1,518	1,962
558.60.21	OTHER BENEFITS	243,899	219,446	24,453
558.60.31	OFFICE & OPERATING SUPPLIES	10,500	7,956	2,544
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	887	113
558.60.41	PROFESSIONAL SERVICES	142,354	174,099	-31,745
558.60.42	COMMUNICATIONS	6,100	5,033	1,067
558.60.43	TRAVEL	7,500	7,537	-37
558.60.44	ADVERTISING	20,000	19,567	433
558.60.45	OPERATING RENTALS & LEASES	29,100	28,719	381
558.60.48	REPAIRS & MAINTENANCE	23,500	26,232	-2,732
558.60.49	MISCELLANEOUS	14,000	20,860	-6,860
594.58.64	MAJOR EQUIPMENT	1,500	0	1,500
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	1,073,731	1,038,861	34,870
10198	10100-COMMUNITY DEVELOPMENT END FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	39,000	98,987	-59,987
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	39,000	98,987	-59,987
	SUBTOTAL			
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,112,731	1,137,848	-25,117
102	WASTE MANAGEMENT			
10201	COMMUNITY LITTER CLEANUP PROGRAM			
553.70.11	REGULAR SALARIES & WAGES	15,500	10,544	4,956
553.70.21	OTHER BENEFITS	3,500	1,485	2,015
553.70.31	OFFICE & OPERATING SUPPLIES	2,500	2,575	-75
553.70.32	FUEL CONSUMED	500	0	500
553.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	805	195
553.70.47	PUBLIC UTILITIES SERVICES	500	561	-61
553.70.48	REPAIRS & MAINTENANCE	1,500	926	574
553.70.49	MISCELLANEOUS	1,000	0	1,000
10201	COMMUNITY LITTER CLEANUP PROGRAM	26,000	16,896	9,104
	SUBTOTAL			
10298	10200 WASTE MANAGEMENT			
508.30.00	ENDING FUND BALANCE-RESTRICTED	55,000	61,405	-6,405
10298	10200 WASTE MANAGEMENT SUBTOTAL	55,000	61,405	-6,405
102	WASTE MANAGEMENT EXPENDITURE TOTAL	81,000	78,301	2,699
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	111,752	111,696	56
525.60.12	OVERTIME	2,000	0	2,000
525.60.21	OTHER BENEFITS	51,314	50,964	350
525.60.31	OFFICE & OPERATING SUPPLIES	2,800	3,047	-247
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	4,000	4,043	-43
525.60.41	PROFESSIONAL SERVICES	58,428	57,140	1,288
525.60.42	COMMUNICATIONS	2,652	2,364	288

WALLA WALLA COUNTY

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
525.60.43	TRAVEL	5,292	2,913	2,379
525.60.44	ADVERTISING	500	0	500
525.60.45	OPERATING RENTALS & LEASES	5,330	5,321	9
525.60.46	INSURANCE	2,658	2,658	0
525.60.48	REPAIRS & MAINTENANCE	1,852	1,852	0
525.60.49	MISCELLANEOUS	160	0	160
594.25.64	MAJOR EQUIPMENT	4,419	2,970	1,449
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	253,157	244,967	8,190
10398	10300 -EMER MNGMT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	104,600	112,251	-7,651
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	104,600	112,251	-7,651
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	357,757	357,218	539
104	SHERIFFS BLOCK GRANTS			
10400	10400 - SHERIFFS BLOCK GRANTS			
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	7,845	0	7,845
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	7,845	0	7,845
10498	10498 SHERF BLCK GRNT END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	7,881	-7,881
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	0	7,881	-7,881
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	7,845	7,881	-36
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
557.30.40	SERVICES	100,000	61,399	38,601
557.30.41	PROFESSIONAL SERVICES	10,000	0	10,000
557.30.49	MISCELLANEOUS	50,000	0	50,000
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	160,000	61,399	98,601
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	59,890	203,325	-143,435
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	59,890	203,325	-143,435
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	219,890	264,724	-44,834
107	JUVENILE JUSTICE CENTER			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,078,328	926,780	151,548
527.80.12	OVERTIME	45,100	62,558	-17,458
527.80.13	EXTRA LABOR	3,500	3,683	-183
527.80.14	SHIFT DIFFERENTIAL	6,000	5,981	19
527.80.21	OTHER BENEFITS	525,918	460,420	65,498
527.80.22	UNIFORM & CLOTHING	1,500	1,792	-292
527.80.31	OFFICE & OPERATING SUPPLIES	36,000	28,191	7,809
527.80.32	FUEL CONSUMED	100	0	100
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	4,221	-3,221
527.80.41	PROFESSIONAL SERVICES	93,400	82,119	11,281
527.80.42	COMMUNICATIONS	5,000	7,135	-2,135

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EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.80.43	TRAVEL	5,000	4,008	992
527.80.44	ADVERTISING	1,200	965	235
527.80.45	OPERATING RENTALS & LEASES	30,500	30,123	377
527.80.46	INSURANCE	37,000	41,315	-4,315
527.80.47	PUBLIC UTILITIES SERVICES	49,000	50,753	-1,753
527.80.48	REPAIRS & MAINTENANCE	15,000	16,090	-1,090
527.80.49	MISCELLANEOUS	4,300	3,979	321
594.27.64	MAJOR EQUIPMENT	3,000	6,608	-3,608
597.00.00	OPERATING TRANSFER OUT - 124	25,000	25,000	0
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,965,846	1,761,720	204,126
10710	10710 - JJC-CS RESTORATIVE JUSTICE			
527.80.21	OTHER BENEFITS	0	124	-124
527.80.31	OFFICE & OPERATING SUPPLIES	0	366	-366
527.80.49	MISCELLANEOUS	4,500	3,461	1,039
10710	10710 - JJC-CS RESTORATIVE JUSTICE SUBTOTAL	4,500	3,951	549
10798	10700-JUV JUSTICE END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	54,674	708,523	-653,849
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	54,674	708,523	-653,849
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,025,020	2,474,193	-449,173
108	LAW & JUSTICE			
10809	10809 - LAW & JUSTICE-CLERK			
512.30.11	REGULAR SALARIES & WAGES	16,804	16,900	-96
512.30.21	OTHER BENEFITS	9,331	9,353	-22
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	0	13,420	-13,420
512.30.48	REPAIRS & MAINTENANCE	10,000	7,090	2,910
594.12.64	MAJOR EQUIPMENT	15,100	0	15,100
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	51,235	46,763	4,472
10810	10810 - LAW & JUSTICE-COURT SERVICES			
527.80.11	REGULAR SALARIES & WAGES	224,823	198,219	26,604
527.80.12	OVERTIME	5,000	7,654	-2,654
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	2,500	1,934	566
527.80.21	OTHER BENEFITS	107,176	96,823	10,353
527.80.31	OFFICE & OPERATING SUPPLIES	0	359	-359
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.80.41	PROFESSIONAL SERVICES	2,950	2,974	-24
527.80.43	TRAVEL	500	435	65
527.80.45	OPERATING RENTALS & LEASES	0	1,636	-1,636
527.80.48	REPAIRS & MAINTENANCE	500	451	49
527.80.49	MISCELLANEOUS	500	241	259
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	344,449	310,726	33,723
10811	10811 - LAW & JUSTICE-CORRECTIONS			
523.10.11	REGULAR SALARIES & WAGES	36,168	38,847	-2,679
523.10.21	OTHER BENEFITS	21,554	21,920	-366
523.10.41	PROFESSIONAL SERVICES	10,000	250	9,750
523.10.48	REPAIRS & MAINTENANCE	32,000	32,000	0

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10811	10811 - LAW & JUSTICE-CORRECTIONS SUBTOTAL	99,722	93,017	6,705
10812	10812 - LAW & JUSTICE-CORONER			
563.20.11	REGULAR SALARIES & WAGES	62,581	62,581	0
563.20.21	OTHER BENEFITS	29,051	28,205	846
563.20.48	REPAIRS & MAINTENANCE	6,200	5,718	482
10812	10812 - LAW & JUSTICE-CORONER SUBTOTAL	97,832	96,505	1,327
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY			
515.35.11	REGULAR SALARIES & WAGES	169,179	63,123	106,056
515.31.11	REGULAR SALARIES & WAGES	0	98,786	-98,786
515.35.21	OTHER BENEFITS	66,646	30,292	36,354
515.31.21	OTHER BENEFITS	0	34,198	-34,198
515.35.35	SMALL TOOLS AND MINOR EQUIPMENT	60,000	48,168	11,832
515.45.41	PROFESSIONAL SERVICES	70,000	50,000	20,000
515.35.48	REPAIRS & MAINTENANCE	13,000	11,159	1,841
594.15.64	MAJOR EQUIPMENT	12,000	0	12,000
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	390,825	335,726	55,099
10834	10834 - LAW & JUSTICE-SHERIFF			
521.22.11	REGULAR SALARIES & WAGES	641,469	611,810	29,659
521.22.12	OVERTIME	62,153	53,162	8,991
521.22.21	OTHER BENEFITS	293,520	281,784	11,736
521.22.22	UNIFORM & CLOTHING	0	60	-60
521.22.31	OFFICE & OPERATING SUPPLIES	0	3,800	-3,800
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	11,644	-1,644
521.22.41	PROFESSIONAL SERVICES	302,500	310,560	-8,060
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,309,642	1,272,820	36,822
10835	10835 - LAW & JUSTICE-COURT SECURITY			
521.70.11	REGULAR SALARIES & WAGES	60,000	52,158	7,842
521.70.21	OTHER BENEFITS	8,334	6,978	1,356
521.70.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.70.42	COMMUNICATIONS	480	442	38
521.70.48	REPAIRS & MAINTENANCE	500	0	500
521.70.49	MISCELLANEOUS	0	45	-45
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	70,314	59,623	10,691
10837	10837 - LAW & JUSTICE-SUPERIOR COURT			
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0	11,808	-11,808
512.21.48	REPAIRS & MAINTENANCE	20,000	17,465	2,535
594.12.64	MAJOR EQUIPMENT	15,000	2,117	12,883
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	35,000	31,390	3,610
10856	10856 - LAW & JUSTICE-TRANSFERS			
597.00.00	TRANSFER TO TECH SERVICES RESERVE FUND	170,000	170,000	0
10856	10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL	170,000	170,000	0
10898	10898 L & J ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	897,981	1,954,539	-1,056,558
10898	10898 L & J ENDING FUND BAL SUBTOTAL	897,981	1,954,539	-1,056,558

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
108 LAW & JUSTICE EXPENDITURE TOTAL		3,467,000	4,371,108	-904,108
109 AUDITORS M & O				
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	6,345	6,363	-18
514.23.13	EXTRA LABOR	15,000	7,744	7,256
514.23.21	OTHER BENEFITS	4,333	3,696	637
514.23.31	OFFICE & OPERATING SUPPLIES	1,600	671	929
514.23.41	PROFESSIONAL SERVICES	21,000	1,989	19,011
514.23.48	REPAIRS & MAINTENANCE	45,500	39,903	5,597
10900	AUDITORS M & O SUBTOTAL	93,778	60,365	33,413
10910	AUDITOR'S M&O CO PORTION			
514.23.41	PROFESSIONAL SERVICES	8,000	0	8,000
514.23.48	REPAIRS & MAINTENANCE	1,500	1,611	-111
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	9,500	1,611	7,889
10998	10900 - AUD M & O END FUND BAL			
508.30.00	END FUND BALANCE-RESTRICTED/CO PORTION	282,322	358,402	-76,080
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	282,322	358,402	-76,080
109 AUDITORS M & O EXPENDITURE TOTAL		385,600	420,378	-34,778
110 TREASURERS M & O				
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	33,184	33,156	28
514.22.21	OTHER BENEFITS	18,140	17,933	207
514.22.41	PROFESSIONAL SERVICES	8,000	2,742	5,258
514.22.43	TRAVEL	1,000	0	1,000
514.22.44	ADVERTISING	4,000	0	4,000
514.22.49	MISCELLANEOUS	250	170	80
11000	TREASURERS M & O SUBTOTAL	64,574	54,001	10,573
11098	11000 - TREAS M&O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	53,426	33,394	20,032
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	53,426	33,394	20,032
110 TREASURERS M & O EXPENDITURE TOTAL		118,000	87,395	30,605
111 PROS VICTIM-WITNESS				
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	51,857	60,837	-8,980
515.70.21	OTHER BENEFITS	28,682	35,219	-6,537
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	695	2,305
515.70.41	PROFESSIONAL SERVICES	16,000	0	16,000
515.70.42	COMMUNICATIONS	1,000	234	766
515.70.43	TRAVEL	10,282	3,350	6,932
515.70.49	MISCELLANEOUS	0	18	-18
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	110,821	100,353	10,468
11198	11100-PROS VIC-WIT END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	11,693	50,648	-38,955

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	11,693	50,648	-38,955
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	122,514	151,000	-28,486
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	207,172	202,025	5,147
562.00.21	OTHER BENEFITS	80,808	89,300	-8,492
562.00.31	OFFICE & OPERATING SUPPLIES	6,500	5,955	545
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10,926	16,978	-6,052
562.00.41	PROFESSIONAL SERVICES	42,500	20,301	22,200
562.00.42	COMMUNICATIONS	5,800	4,840	960
562.00.43	TRAVEL	5,000	2,269	2,731
562.00.44	ADVERTISING	200	706	-506
562.00.45	OPERATING RENTALS & LEASES	17,875	9,627	8,248
562.00.46	INSURANCE	0	7,112	-7,112
562.00.48	REPAIRS & MAINTENANCE	10,991	6,129	4,862
562.00.49	MISCELLANEOUS	5,500	9,590	-4,090
594.62.64	MAJOR EQUIPMENT	8,000	0	8,000
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	401,272	374,833	26,439
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	617,642	568,676	48,966
562.00.21	OTHER BENEFITS	278,875	253,364	25,511
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	105	895
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	2,271	-271
562.00.41	PROFESSIONAL SERVICES	1,000	0	1,000
562.00.42	COMMUNICATIONS	3,250	3,131	119
562.00.43	TRAVEL	500	265	235
562.00.45	OPERATING RENTALS & LEASES	500	1,213	-713
562.00.48	REPAIRS & MAINTENANCE	7,250	8,900	-1,650
562.00.49	MISCELLANEOUS	900	12,873	-11,973
594.62.64	MAJOR EQUIPMENT	500	0	500
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	913,417	850,799	62,618
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	225,140	226,027	-887
562.00.21	OTHER BENEFITS	110,687	109,412	1,275
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	3,042	-2,042
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,130	-1,130
562.00.41	PROFESSIONAL SERVICES	500	131	369
562.00.42	COMMUNICATIONS	5,400	3,748	1,652
562.00.43	TRAVEL	3,000	4,018	-1,018
562.00.44	ADVERTISING	100	0	100
562.00.45	OPERATING RENTALS & LEASES	8,000	11,680	-3,680
562.00.48	REPAIRS & MAINTENANCE	9,100	8,287	813
562.00.49	MISCELLANEOUS	1,600	6,664	-5,064
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	364,527	374,139	-9,612
11222	MICAH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	50	0	50

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.42	COMMUNICATIONS	100	93	7
562.00.43	TRAVEL	1,000	558	442
562.00.45	OPERATING RENTALS & LEASES	600	501	99
562.00.49	MISCELLANEOUS	200	168	32
11222	MICAH PROGRAM SUBTOTAL	1,950	1,320	630
11224	ORAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	6,050	7,849	-1,799
562.00.41	PROFESSIONAL SERVICES	2,500	6,695	-4,195
562.00.42	COMMUNICATIONS	50	355	-305
562.00.43	TRAVEL	1,000	630	370
562.00.45	OPERATING RENTALS & LEASES	400	216	184
562.00.49	MISCELLANEOUS	500	400	100
11224	ORAL HEALTH PROGRAM SUBTOTAL	10,500	16,145	-5,645
11228	W I C PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	350	20	330
562.00.42	COMMUNICATIONS	50	429	-379
562.00.43	TRAVEL	1,000	984	16
562.00.45	OPERATING RENTALS & LEASES	1,000	1,252	-252
562.00.49	MISCELLANEOUS	200	293	-93
11228	W I C PROGRAM SUBTOTAL	2,600	2,977	-377
11232	IMMUNIZATION PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	200	1,804	-1,604
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	0	150
562.00.41	PROFESSIONAL SERVICES	200	74	126
562.00.42	COMMUNICATIONS	50	0	50
562.00.43	TRAVEL	100	0	100
562.00.45	OPERATING RENTALS & LEASES	0	1	-1
562.00.48	REPAIRS & MAINTENANCE	0	690	-690
562.00.49	MISCELLANEOUS	100	0	100
11232	IMMUNIZATION PROGRAM SUBTOTAL	800	2,568	-1,768
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
562.00.41	PROFESSIONAL SERVICES	500	889	-389
11234	TUBERCULOSIS PROGRAM SUBTOTAL	1,500	889	611
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	200	486	-286
562.00.43	TRAVEL	0	321	-321
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	200	808	-608
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	2,335	2,133	202
562.00.43	TRAVEL	443	1,081	-638
562.00.45	OPERATING RENTALS & LEASES	0	1,362	-1,362
11242	OBESITY SUBTOTAL	2,778	4,576	-1,798
11244	TOBACCO PREVENTION & CONTROL			
562.00.31	OFFICE & OPERATING SUPPLIES	5,500	12,199	-6,699
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	713	-713

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.41	PROFESSIONAL SERVICES	213,838	203,375	10,463
562.00.42	COMMUNICATIONS	0	8	-8
562.00.43	TRAVEL	5,000	8,132	-3,132
562.00.44	ADVERTISING	600	0	600
562.00.45	OPERATING RENTALS & LEASES	4,200	4,099	101
562.00.48	REPAIRS & MAINTENANCE	0	7,941	-7,941
562.00.49	MISCELLANEOUS	0	10,901	-10,901
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	229,138	247,368	-18,230
11245	SUICIDE PREVENTION			
562.00.31	OFFICE & OPERATING SUPPLIES	20,500	7,720	12,780
562.00.41	PROFESSIONAL SERVICES	19,000	12,918	6,082
562.00.44	ADVERTISING	700	1,106	-406
562.00.49	MISCELLANEOUS	0	100	-100
11245	SUICIDE PREVENTION SUBTOTAL	40,200	21,845	18,355
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	0	663	-663
11255	VECTOR SUBTOTAL	0	663	-663
11256	FOOD PROGRAM			
562.00.49	MISCELLANEOUS	0	1,276	-1,276
11256	FOOD PROGRAM SUBTOTAL	0	1,276	-1,276
11271	VITAL RECORDS			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	56	944
562.00.42	COMMUNICATIONS	150	110	40
562.00.49	MISCELLANEOUS	10	120	-110
11271	VITAL RECORDS SUBTOTAL	1,160	285	875
11273	HEALTH EDUCATION			
562.00.31	OFFICE & OPERATING SUPPLIES	4,500	2,476	2,024
562.00.41	PROFESSIONAL SERVICES	0	12,558	-12,558
562.00.49	MISCELLANEOUS	0	109	-109
11273	HEALTH EDUCATION SUBTOTAL	4,500	15,143	-10,643
11281	ASSESSMENT			
562.00.31	OFFICE & OPERATING SUPPLIES	5,000	925	4,076
562.00.40	SERVICES	0	5,256	-5,256
562.00.43	TRAVEL	500	0	500
562.00.45	OPERATING RENTALS & LEASES	500	33	467
562.00.49	MISCELLANEOUS	500	628	-128
11281	ASSESSMENT SUBTOTAL	6,500	6,842	-342
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	350	0	350
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	65	-65
562.00.41	PROFESSIONAL SERVICES	0	255	-255
562.00.42	COMMUNICATIONS	0	4	-4
562.00.43	TRAVEL	2,000	2,992	-992
562.00.45	OPERATING RENTALS & LEASES	300	333	-33
11288	BIOTERRORISM SUBTOTAL	2,650	3,649	-999
11290	INJURY PREVENTION			

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562.00.31	OFFICE & OPERATING SUPPLIES	8,803	5,810	2,993
562.00.41	PROFESSIONAL SERVICES	400	628	-228
562.00.45	OPERATING RENTALS & LEASES	0	23	-23
562.00.46	INSURANCE	0	2,791	-2,791
562.00.49	MISCELLANEOUS	0	265	-265
562.10.11	REGULAR SALARIES & WAGES	46,042	45,246	796
562.10.21	OTHER BENEFITS	22,717	23,251	-534
11290	INJURY PREVENTION SUBTOTAL	77,962	78,013	-51
11298	11200 - PUB HLTH END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	317,927	652,477	-334,550
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	317,927	652,477	-334,550
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,379,581	2,656,615	-277,034
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	52,600	52,547	53
519.70.12	REIMBURSABLE WORK-OVERTIME	0	443	-443
519.70.21	REIMBURSABLE WORK-BENEFITS	28,400	28,614	-214
519.70.30	REIMBURSABLE WORK-SUPPLIES	59,500	67,576	-8,076
519.70.31	REIMBURSABLE WORK-MATERIAL USED	19,000	23,543	-4,543
519.70.40	REIMBURSABLE WORK-SERVICES	2,000	2,422	-422
519.70.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	28,500	27,388	1,112
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	190,000	202,533	-12,533
11502	CONSTRUCTION			
595.11.11	DESIGN-SALARY & WAGES	146,500	133,680	12,820
595.11.21	DESIGN-BENEFITS	81,000	72,187	8,813
595.11.30	DESIGN-SUPPLIES	2,800	842	1,958
595.11.31	DESIGN-MATERIAL USED	500	37	463
595.11.40	CONSULTANT-NON-REIMBURSABLE-SERVICES	25,200	139,060	-113,860
595.11.45	DESIGN-EQUIPMENT RENTAL	7,500	17,624	-10,124
595.12.11	ADMINISTRATION-SALARY & WAGES	234,000	62,656	171,344
595.12.12	ADMINISTRATION-OVERTIME	0	285	-285
595.12.21	ADMINISTRATION-BENEFITS	126,800	33,989	92,811
595.12.30	ADMINISTRATION-SUPPLIES	2,200	0	2,200
595.12.31	ADMINISTRATION- MATERIAL USED	800	0	800
595.12.40	CONSULTANT NON-REIMBURSABLE-SERVICES	34,700	28,034	6,666
595.12.45	ADMINISTRATION-EQUIPMENT RENTAL	10,500	7,629	2,871
595.22.40	APPRAISAL R/W-SERVICES	12,000	0	12,000
595.23.11	NON-REIMB ACQUISITION R/W-SALARY & WAGES	50,500	65,027	-14,527
595.23.21	NON-REIMB ACQUISITION R/W-BENEFITS	27,100	35,114	-8,014
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	155,000	170,151	-15,151
595.23.45	NON-REIMB ACQUISITION R/W EQUIP RTL	900	416	484
595.24.40	COLLEGE PLACE UTILITIES	344,000	0	344,000
595.30.11	DETOUR - SALARY & WAGES	0	2,963	-2,963
595.30.21	DETOUR-BENEFITS	0	1,600	-1,600
595.30.30	ROADWAY NON-REIMBURSABLE-SUPPLIES	0	1,040	-1,040
595.30.31	DETOUR-MATERIAL USED	0	1,313	-1,313
595.30.40	ROADWAY NON-REIMBURSABLE-SERVICES	7,550,000	871,319	6,678,681

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
595.30.45	DETOUR-EQUIPMENT RENTAL	0	2,226	-2,226
595.51.11	BRIDGES 20' AND OVER-NON-REIMB-SAL&WAGES	0	38	-38
595.51.21	BRIDGES 20' AND OVER-NON-REIMB-BENEFITS	0	21	-21
595.51.31	BRIDGES 20' AND OVER-NON-REIMB-MAT USED	0	83	-83
595.51.40	BRIDGES 20' AND OVER-NON-REIMB-SERVICES	2,000,000	691,271	1,308,729
595.51.45	BRIDGES 20' AND OVER-NON-REIMB-EQ USED	0	45	-45
595.62.40	SPECIAL PURPOSE PATHS-SERVICES	50,000	0	50,000
11502	CONSTRUCTION SUBTOTAL	10,862,000	2,338,651	8,523,349
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	3,000	1,594	1,406
11504	CELLULAR PHONE SUBTOTAL	3,000	1,594	1,406
11505	11505 - CRACK SEALING			
542.34.11	CRACK SEALING-SALARY & WAGES	35,500	58,380	-22,880
542.34.12	CRACK SEALING-OVERTIME	0	300	-300
542.34.21	CRACK SEALING-BENEFITS	18,400	31,688	-13,288
542.34.30	CRACK SEALING- SUPPLIES	100	435	-335
542.34.31	CRACK SEALING - MATERIAL USED	54,500	50,134	4,366
542.34.40	CRACK SEALING - SERVICES	100	14	86
542.34.45	CRACK SEALING - EQUIP RENTAL	26,400	30,726	-4,326
11505	11505 - CRACK SEALING SUBTOTAL	135,000	171,677	-36,677
11506	ROAD REPAIR			
542.35.11	SALARY & WAGES	12,550	7,724	4,826
542.35.14	COMPTIME USED	0	91	-91
542.35.21	BENEFITS	6,800	4,220	2,580
542.35.30	SUPPLIES	0	63	-63
542.35.31	MATERIAL USED	2,100	629	1,471
542.35.40	SERVICES	0	193	-193
542.35.45	EQUIPMENT USED	18,550	12,636	5,914
11506	ROAD REPAIR SUBTOTAL	40,000	25,555	14,445
11509	TRAVELED WAY			
542.31.11	ANIMAL REMOVAL-SALARY & WAGES	272,370	244,917	27,453
542.31.12	ANIMAL REMOVAL-OVERTIME	0	33	-33
542.31.14	ANIMAL REMOVAL-COMPTIME USED	0	138	-138
542.31.21	ANIMAL REMOVAL-BENEFITS	148,214	132,348	15,866
542.31.30	TRAVELED WAY-GRAVEL REPLACE-SUPPLIES	226,600	181,094	45,506
542.31.31	ANIMAL REMOVAL-MATERIAL USED	177,284	174,410	2,874
542.31.40	TRAVELED WAY-GRAVEL REPLACE-SERVICES	3,800	1,850	1,950
542.31.45	ANIMAL REMOVAL-EQUIP RENTAL	487,232	434,707	52,525
11509	TRAVELED WAY SUBTOTAL	1,315,500	1,169,497	146,003
11511	SHOULDERS			
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	126,500	127,954	-1,454
542.32.12	SHOULDERS-BLADING-OVERTIME	0	68	-68
542.32.14	SHOULDERS-COMPTIME USED	0	75	-75
542.32.21	BLADING	67,200	69,173	-1,973
542.32.30	SHOULDERS - REPAIR - SUPPLIES	150	0	150
542.32.31	SHOULDERS-BLADING-MATERIAL USED	7,000	15,654	-8,654
542.32.40	SHOULDERS - REPAIR - SERVICES	150	1,992	-1,842

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542.32.45	SHOULDERS-BLADING-EQUIPMENT RENTAL	174,000	181,059	-7,059
11511	SHOULDERS SUBTOTAL	375,000	395,975	-20,975
11512	SEALING			
542.33.11	SEALING-SALARY & WAGES	123,000	105,068	17,932
542.33.12	SEALING-OVERTIME	2,000	397	1,603
542.33.21	SEALING	60,000	56,951	3,049
542.33.30	SEALING - SUPPLIES	909,000	472,483	436,517
542.33.31	SEALING-MATERIAL USED	92,000	233,313	-141,313
542.33.40	SEALING - SERVICES	64,000	16,002	47,998
542.33.45	SEALING-EQUIP RENTAL	200,000	186,077	13,923
11512	SEALING SUBTOTAL	1,450,000	1,070,291	379,709
11513	BRIDGES UNDER 20'			
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	3,000	1,337	1,663
542.41.21	BRIDGES UNDER 20' - BENEFITS	1,600	722	878
542.41.30	BRIDGES UNDER 20' - SUPPLIES	300	0	300
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	1,100	922	179
11513	BRIDGES UNDER 20' SUBTOTAL	6,000	2,981	3,019
11514	CULVERTS			
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	33,500	45,260	-11,760
542.42.12	CULVERTS-PLACEMENT-OVERTIME	0	27	-27
542.42.21	PLACEMENT	18,000	24,455	-6,455
542.42.30	PLACEMENT-SUPPLIES	25	3,233	-3,208
542.42.31	CULVERTS-PLACEMENT-MATERIAL USED	1,600	241	1,359
542.42.40	PLACEMENT - SERVICES	25	1,542	-1,517
542.42.45	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	41,850	46,410	-4,560
11514	CULVERTS SUBTOTAL	95,000	121,169	-26,169
11515	DITCHES			
542.43.11	DITCHES-SALARY & WAGES	101,000	89,579	11,421
542.43.21	DITCHES-BENEFITS	54,500	48,373	6,127
542.43.30	DITCHES - SUPPLIES	2,500	0	2,500
542.43.31	DITCHES-MATERIAL USED	1,000	1,083	-83
542.43.40	DITCHES - SERVICES	1,000	0	1,000
542.43.45	DITCHES-EQUIPMENT RENTAL	145,000	118,628	26,372
11515	DITCHES SUBTOTAL	305,000	257,663	47,337
11516	BRIDGES 20' & OVER			
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	4,000	16,310	-12,310
542.51.21	BRIDGES 20' AND OVER-BENEFITS	2,160	8,808	-6,648
542.51.30	BRIDGES 20' AND OVER - SUPPLIES	100	5,988	-5,888
542.51.31	BRIDGES 20' AND OVER-MATERIAL USED	0	1,271	-1,271
542.51.40	BRIDGES 20' AND OVER - SERVICES	100	7,125	-7,025
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	3,640	19,985	-16,345
11516	BRIDGES 20' & OVER SUBTOTAL	10,000	59,487	-49,487
11518	ROAD LIGHTING			
542.63.40	ROAD LIGHTING - SERVICES	6,500	4,098	2,402
11518	ROAD LIGHTING SUBTOTAL	6,500	4,098	2,402
11519	TRAFFIC CONTROL			

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542.64.11	GUARDRAIL-SALARY & WAGES	93,700	66,506	27,194
542.64.12	GUARDRAIL-OVERTIME	1,700	1,390	310
542.64.14	GUARDRAIL-COMPTIME USED	0	366	-366
542.64.21	GUARDRAIL	51,279	36,862	14,417
542.64.30	GUARDRAIL-SUPPLIES	4,920	2,482	2,438
542.64.31	GUARDRAIL-MATERIAL USED	91,306	75,028	16,278
542.64.40	GUARDRAIL-SERVICES	2,375	200	2,175
542.64.45	GUARDRAIL-EQUIPMENT RENTAL	62,220	41,261	20,959
11519	TRAFFIC CONTROL SUBTOTAL	307,500	224,095	83,405
11520	SNOW & ICE			
542.66.11	SNOW & ICE-SALARY & WAGES	70,000	43,784	26,216
542.66.12	SNOW & ICE-OVERTIME	3,000	4,791	-1,791
542.66.14	SNOW & ICE - COMPTIME USED	0	1,746	-1,746
542.66.21	SNOW & ICE-BENEFITS	40,000	27,174	12,826
542.66.30	SNOW & ICE-SUPPLIES	400	19,003	-18,603
542.66.31	SNOW & WAGES-MATERIAL USED	54,000	36,023	17,977
542.66.40	SNOW & ICE-SERVICES	100	0	100
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	132,500	94,984	37,516
11520	SNOW & ICE SUBTOTAL	300,000	227,504	72,496
11521	STREET CLEANING			
542.67.11	STREET CLEANING-SALARY & WAGES	26,000	10,045	15,955
542.67.14	STREET CLEANING-COMPTIME USED	0	94	-94
542.67.21	STREET CLEANING-BENEFITS	14,000	5,475	8,525
542.67.30	STREET CLEANING-SUPPLIES	0	40	-40
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	30,000	19,530	10,470
11521	STREET CLEANING SUBTOTAL	70,000	35,182	34,818
11523	CHEMICAL WEED CONTROL			
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	46,500	34,360	12,140
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	25,000	18,554	6,446
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	4,000	2,800	1,200
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	130,000	87,905	42,095
542.71.40	CHEMICAL WEED CONTROL-SERVICES	800	289	511
542.71.45	WEED CONTROL-EQUIP RENTAL	28,700	19,315	9,385
11523	CHEMICAL WEED CONTROL SUBTOTAL	235,000	163,224	71,776
11524	OTHER VEGETATION CONTROL			
542.71.11	OTHER VEGETATION CONTROL - S&W	83,900	66,224	17,676
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	1,126	-1,126
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	0	815	-815
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	45,550	36,810	8,740
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	3,000	3,806	-806
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	50	10	40
542.71.40	OTHER VEGETATION CONTROL-SERVICES	2,500	130	2,370
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	65,000	45,367	19,633
11524	OTHER VEGETATION CONTROL SUBTOTAL	200,000	154,288	45,712
11526	LITTER CLEAN-UP			
542.75.11	LITTER CLEAN UP-SALARY & WAGES	3,500	3,523	-23
542.75.12	LITTER CLEAN UP-OVERTIME	0	59	-59

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542.75.21	LITTER CLEAN-UP-BENEFITS	1,825	1,934	-109
542.75.30	LITTER CLEAN-UP-SUPPLIES	75	0	75
542.75.40	LITTER CLEAN-UP-SERVICES	500	510	-10
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	2,100	1,762	338
11526	LITTER CLEAN-UP SUBTOTAL	8,000	7,788	212
11528	MAINTENANCE ADMINISTRATION			
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	330,000	295,894	34,106
542.90.12	MAINTENANCE ADMIN-OVERTIME	0	75	-75
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	1,118	-1,118
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	178,200	160,427	17,773
542.90.30	MAINTENANCE ADMIN-SUPPLIES	2,500	182	2,318
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	50	3	47
542.90.40	MAINTENANCE ADMIN-SERVICES	3,000	4,985	-1,985
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	61,250	50,776	10,474
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	575,000	513,459	61,541
11529	DISTRICT 1			
542.72.11	SALARY & WAGES	16,000	9,861	6,139
542.72.12	OVERTIME	0	428	-428
542.72.14	COMPTIME USED	0	192	-192
542.72.21	BENEFITS	8,500	5,660	2,840
542.72.45	EQUIPMENT USED	20,500	13,899	6,601
11529	DISTRICT 1 SUBTOTAL	45,000	30,040	14,960
11533	COMPUTER MAINT/ADMIN			
543.30.11	TECH SERVICES MEETINGS/SUPPORT	3,200	1,282	1,918
543.30.21	TECH SERVICES MEETINGS/SUPPORT-BENEFITS	1,730	692	1,038
543.30.30	COMPUTER MAINT/ADMIN-SUPPLIES	0	250	-250
543.30.45	TECH SERVICES MEETINGS/SUPPORT	70	196	-126
11533	COMPUTER MAINT/ADMIN SUBTOTAL	5,000	2,421	2,579
11539	GPS/GIS			
544.40.11	GIS TRAINING-SALARY & WAGES	22,000	22,126	-126
544.40.21	GIS TRAINING-BENEFITS	11,800	11,948	-148
544.40.45	GIS TRAINING-EQUIPMENT RENTAL	200	318	-118
11539	GPS/GIS SUBTOTAL	34,000	34,392	-392
11540	MANAGEMENT			
543.11.11	RECORDS MANAGEMENT-SALARY & WAGES	126,100	109,362	16,738
543.11.21	RECORDS MANAGEMENT-BENEFITS	69,700	53,172	16,528
543.11.30	RECORDS MANAGEMENT-SUPPLIES	50	22	28
543.11.40	RECORDS MANAGEMENT-SERVICES	25,950	5,839	20,111
543.11.45	RECORDS MANAGEMENT	5,200	3,832	1,368
11540	MANAGEMENT SUBTOTAL	227,000	172,226	54,774
11541	UNDISTRIBUTED ENGINEERING			
544.21.11	MISCELLANEOUS ENGINEERING-SALARY & WAGE	31,600	28,028	3,572
544.21.21	MISC ENGINEERING-BENEFITS	17,050	15,135	1,915
544.21.30	MISCELLANEOUS ENGINEERING-SUPPLIES	1,850	1,982	-132
544.21.40	MISCELLANEOUS ENGINEERING-SERVICES	750	367	383
544.21.45	MISCELLANEOUS ENGINEERING-EQUIP RENTAL	550	2,335	-1,785

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11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	51,800	47,847	3,953
11546	ACCOUNTING			
543.30.11	ADMIN SERVICES-SALARY & WAGES	152,000	138,229	13,771
543.30.21	ADMIN SERVICES-BENEFITS	81,830	74,644	7,186
543.30.30	ADMIN SERVICES-SUPPLIES	100	304	-204
543.30.40	ADMIN SERVICES-SERVICES	300	100	200
543.30.45	ADMIN SERVICES-EQUIPMENT RENTAL	4,770	7,878	-3,108
11546	ACCOUNTING SUBTOTAL	239,000	221,155	17,845
11547	LABOR NEGOTIATIONS			
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	6,000	4,295	1,705
543.30.14	LABOR NEGOTIATIONS-COMPTIME USED	0	17	-17
543.30.21	LABOR NEGOTIATIONS-BENEFITS	3,240	2,328	912
543.30.40	LABOR NEGOTIATIONS-SERVICES	760	0	760
543.30.45	LABOR NEGOTIATIONS-EQUIP RENTAL	0	224	-224
11547	LABOR NEGOTIATIONS SUBTOTAL	10,000	6,865	3,135
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	3,000	2,355	645
11548	OFFICE EQUIPMENT SUBTOTAL	3,000	2,355	645
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	7,000	6,112	888
11549	OFFICE SUPPLIES SUBTOTAL	7,000	6,112	888
11550	OPERATING SUPPLIES			
543.30.45	OFFICE EQUIPMENT RENTAL	235,000	226,917	8,083
11550	OPERATING SUPPLIES SUBTOTAL	235,000	226,917	8,083
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	150,000	161,401	-11,401
11551	PROFESSIONAL SERVICES SUBTOTAL	150,000	161,401	-11,401
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	35,000	33,933	1,067
11552	COMMUNICATIONS SUBTOTAL	35,000	33,933	1,067
11553	ADVERTISING			
543.30.44	ADVERTISING	6,000	6,503	-503
11553	ADVERTISING SUBTOTAL	6,000	6,503	-503
11554	INSURANCE			
543.30.46	INSURANCE	60,000	68,132	-8,132
11554	INSURANCE SUBTOTAL	60,000	68,132	-8,132
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	0	1,000
11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	0	1,000
11557	ROAD INVENTORY			
544.41.11	MOBILITY-SALARY & WAGES	63,400	35,156	28,244
544.41.21	MOBILITY-BENEFITS	34,200	18,984	15,216
544.41.30	MOBILITY-SUPPLIES	1,000	365	635
544.41.40	MOBILITY-SERVICES	40,500	10,585	29,915

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
544.41.45	MOBILITY- EQUIPMENT USED	12,400	10,914	1,486
11557	ROAD INVENTORY SUBTOTAL	151,500	76,006	75,494
11558	PROFESSIONAL DEVELOPMENT			
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	51,200	36,174	15,026
543.30.12	PROFESSIONAL DEVELOPMENT-OVERTIME	0	544	-544
543.30.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	0	107	-107
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	27,700	19,886	7,814
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	12,000	18,545	-6,545
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	4,100	2,992	1,108
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	95,000	78,248	16,752
11559	FIRST AID-SAFETY			
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	13,400	30,806	-17,406
543.30.14	FIRST AID/SAFETY-COMPTIME USED	0	19	-19
543.30.21	FIRST AID & SAFETY-BENEFITS	7,100	16,646	-9,546
543.30.30	FIRST AID SAFETY-SUPPLIES	8,000	7,537	463
543.30.40	FIRST AID SAFETY-SERVICES	3,000	3,628	-628
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	500	292	208
11559	FIRST AID-SAFETY SUBTOTAL	32,000	58,928	-26,928
11560	VACATION LEAVE			
543.31.11	VACATION LEAVE-SALARY & WAGES	248,000	206,559	41,441
543.31.21	VACATION LEAVE-BENEFITS	137,000	111,542	25,458
11560	VACATION LEAVE SUBTOTAL	385,000	318,101	66,899
11561	SICK LEAVE			
543.31.11	SICK LEAVE-SALARY & WAGES	136,000	148,996	-12,996
543.31.21	SICK LEAVE-BENEFITS	74,000	77,598	-3,598
11561	SICK LEAVE SUBTOTAL	210,000	226,595	-16,595
11562	HOLIDAY			
543.31.11	HOLIDAY-SALARY & WAGES	131,000	109,339	21,661
543.31.21	HOLIDAY-BENEFITS	71,000	59,043	11,957
11562	HOLIDAY SUBTOTAL	202,000	168,382	33,618
11563	FLOATING HOLIDAY			
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	30,500	26,367	4,133
543.31.21	FLOATING HOLIDAY-BENEFITS	15,500	14,238	1,262
11563	FLOATING HOLIDAY SUBTOTAL	46,000	40,606	5,394
11564	BEREAVEMENT			
543.31.11	BEREAVEMENT-SALARY & WAGES	4,000	2,350	1,650
543.31.21	BEREAVEMENT	2,000	1,269	731
11564	BEREAVEMENT SUBTOTAL	6,000	3,618	2,382
11565	JURY LEAVE			
543.31.11	JURY LEAVE-SALARY & WAGES	1,300	0	1,300
543.31.21	JURY DUTY-BENEFITS	700	0	700
11565	JURY LEAVE SUBTOTAL	2,000	0	2,000
11566	STATE RETIREMENT			
543.35.21	STATE RETIREMENT	386,000	367,202	18,798
11566	STATE RETIREMENT SUBTOTAL	386,000	367,202	18,798

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11567	F I C A			
543.35.21	FICA	233,000	226,098	6,902
11567	F I C A SUBTOTAL	233,000	226,098	6,902
11568	INDUSTRIAL INSURANCE			
543.35.21	INDUSTRIAL INSURANCE	74,000	63,926	10,074
11568	INDUSTRIAL INSURANCE SUBTOTAL	74,000	63,926	10,074
11569	HEALTH INSURANCE			
543.35.21	HEALTH INSURANCE	685,000	628,721	56,279
11569	HEALTH INSURANCE SUBTOTAL	685,000	628,721	56,279
11570	LIFE INSURANCE			
543.35.21	LIFE INSURANCE	3,500	2,160	1,340
11570	LIFE INSURANCE SUBTOTAL	3,500	2,160	1,340
11571	DENTAL INSURANCE			
543.35.21	DENTAL INSURANCE	50,000	48,454	1,546
11571	DENTAL INSURANCE SUBTOTAL	50,000	48,454	1,546
11575	MAINTENANCE OF FACILITIES			
543.50.11	MAINT OF FACILITIES#8-SALARY & WAGES	31,700	16,060	15,640
543.50.21	MAINT OF FACILITIES #8-BENEFITS	17,530	8,672	8,858
543.50.30	MAINT OF FACILITIES #8-SUPPLIES	14,250	12,295	1,955
543.50.31	MAINT OF FACILITIES#8-MATERIAL USED	1,750	435	1,315
543.50.40	MAINT OF FACILITIES #8-SERVICES	77,920	64,215	13,705
543.50.45	MAINT OF FACILITIES#8-EQUIP RENTAL	4,850	2,864	1,986
594.44.64	MAINT OF FACILITIES#3-MACH AND EQUIPMENT	0	1,089	-1,089
11575	MAINTENANCE OF FACILITIES SUBTOTAL	148,000	105,630	42,370
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	500	162	338
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	162	338
11577	VISION INSURANCE			
543.35.21	VISION INSURANCE	7,000	7,461	-461
11577	VISION INSURANCE SUBTOTAL	7,000	7,461	-461
11578	PLATS/ROADS/DRIVEWAYS			
544.22.11	DRIVEWAYS-SALARY & WAGES	27,800	33,476	-5,676
544.22.21	DRIVEWAYS-BENEFITS	15,000	18,077	-3,077
544.22.40	URBAN ROAD-SERVICES	7,000	0	7,000
544.22.45	DRIVEWAYS-EQUIPMENT RENTAL	200	255	-55
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	50,000	51,808	-1,808
11579	PERMITS			
544.24.11	FRANCHISES - SALARY & WAGES	62,000	90,612	-28,612
544.24.21	FRANCHISES-BENEFITS	33,500	48,930	-15,430
544.24.30	PPM MEETINGS-SUPPLIES	500	152	348
544.24.40	PPM MEETINGS-SERVICES	4,000	3,069	931
544.24.45	FRANCHISES - EQUIPMENT RENTAL	10,000	9,094	906
11579	PERMITS SUBTOTAL	110,000	151,857	-41,857
11580	R/W INVESTIGATION			
544.26.11	R/WINVESTIGATION-SALARY & WAGES	5,000	10,816	-5,816

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
544.26.21	R/W INVESTIGATION-BENEFITS	2,600	5,841	-3,241
544.26.30	R/W INVESTIGATION-SUPPLIES	100	0	100
544.26.40	R/W INVESTIGATION-SERVICES	100	356	-256
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	200	82	118
11580	R/W INVESTIGATION SUBTOTAL	8,000	17,095	-9,095
11581	PLANNING			
544.42.11	ENVIRONMENTAL-SALARY & WAGES	3,200	946	2,254
544.42.21	ENVIRONMENTAL-BENEFITS	1,700	511	1,189
544.42.40	TRANSPORTATION PLANNING-SERVICES	15,000	4,650	10,350
544.42.45	ENVIRONMENTAL-EQUIPMENT RENTAL	100	28	72
11581	PLANNING SUBTOTAL	20,000	6,135	13,865
11582	EMERGENCY MANAGEMENT			
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	3,000	0	3,000
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	1,500	0	1,500
544.70.45	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	500	0	500
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	0	5,000
11584	PRIVATE ROADS			
544.90.11	PROGRAMS/PROJECTS ADMIN - SALARY & WAGES	64,300	34,388	29,912
544.90.21	PROGRAMS/PROJECTS ADMIN - FRINGE	34,700	18,569	16,131
544.90.45	PROGRAMS/PROJ ADMIN-EQUIPMENT USED	1,000	394	606
11584	PRIVATE ROADS SUBTOTAL	100,000	53,351	46,649
11585	UNDIST LABOR-COUNTY ROAD			
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,710,000	-1,485,073	-224,927
543.39.11	RETRO PAY	0	375	-375
543.39.21	RETRO PAY-BENEFITS	0	203	-203
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,710,000	-1,484,495	-225,505
11592	11592 - COUNTY RD LONGEVITY			
543.35.11	LONGEVITY	57,000	44,374	12,626
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	57,000	44,374	12,626
11598	COUNTY RD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,738,135	8,595,414	-4,857,279
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	3,738,135	8,595,414	-4,857,279
115	COUNTY ROAD EXPENDITURE TOTAL	22,691,935	18,022,847	4,669,088
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	0	183,835	-183,835
573.70.49	MISCELLANEOUS	0	1,151	-1,151
11801	11801 - RODEO SUBTOTAL	0	184,986	-184,986
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.41	PROFESSIONAL SERVICES	0	350	-350
573.70.49	MISCELLANEOUS	0	39,843	-39,843
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	0	40,193	-40,193
11805	11805 - SPECIAL EVENTS			
573.70.49	MISCELLANEOUS	0	3,437	-3,437

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EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11805	11805 - SPECIAL EVENTS SUBTOTAL	0	3,437	-3,437
11806	11806 - FAIR			
573.70.11	REGULAR SALARIES & WAGES	54,581	118,256	-63,675
573.70.12	OVERTIME	0	56,204	-56,204
573.70.13	EXTRA LABOR	90,000	89,346	654
573.70.21	OTHER BENEFITS	28,209	83,995	-55,786
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	0	13,064	-13,064
573.70.41	PROFESSIONAL SERVICES	0	122,593	-122,593
573.70.44	ADVERTISING	0	702	-702
573.70.49	MISCELLANEOUS	0	27,475	-27,475
11806	11806 - FAIR SUBTOTAL	172,790	511,636	-338,846
11807	11807 - CONCERT			
573.70.41	PROFESSIONAL SERVICES	0	71,566	-71,566
11807	11807 - CONCERT SUBTOTAL	0	71,566	-71,566
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	0	13,533	-13,533
573.70.21	OTHER BENEFITS	0	2,269	-2,269
11808	11808 - SECURITY SUBTOTAL	0	15,802	-15,802
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	366,723	184,858	181,865
573.70.12	OVERTIME	28,100	6,231	21,869
573.70.13	EXTRA LABOR	64,800	13,172	51,628
573.70.21	OTHER BENEFITS	222,679	99,221	123,458
573.70.31	OFFICE & OPERATING SUPPLIES	15,000	46,502	-31,502
573.70.32	FUEL CONSUMED	15,000	12,418	2,582
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	3,679	-2,679
573.70.41	PROFESSIONAL SERVICES	475,000	85,081	389,919
573.70.42	COMMUNICATIONS	16,100	15,509	591
573.70.43	TRAVEL	1,000	1,286	-286
573.70.44	ADVERTISING	45,000	49,931	-4,931
573.70.45	OPERATING RENTALS & LEASES	32,000	24,484	7,516
573.70.46	INSURANCE	25,000	34,536	-9,536
573.70.47	PUBLIC UTILITIES SERVICES	127,500	147,350	-19,850
573.70.48	REPAIRS & MAINTENANCE	52,000	78,509	-26,509
573.70.49	MISCELLANEOUS	70,000	42,916	27,084
11810	11810 - GENERAL GROUNDS SUBTOTAL	1,556,902	845,684	711,218
11813	11813 - DEMO			
573.70.49	MISCELLANEOUS	0	7,700	-7,700
11813	11813 - DEMO SUBTOTAL	0	7,700	-7,700
11898	11898 - WW FAIR END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	14,184	69,159	-54,975
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	14,184	69,159	-54,975
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,743,876	1,750,162	-6,286
119	HUMAN SERVICES			
11905	11905 - PERSONNEL EXPENSE			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.30.11	REGULAR SALARIES & WAGES	54,808	54,732	76
564.30.21	OTHER BENEFITS	24,570	25,051	-481
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	79,378	79,783	-405
11910	11910 - SUBSTANCE ABUSE			
566.10.11	REGULAR SALARIES & WAGES	3,999	2,296	1,703
566.10.21	OTHER BENEFITS	1,977	1,312	665
566.10.31	OFFICE & OPERATING SUPPLIES	2,000	0	2,000
566.10.41	PROFESSIONAL SERVICES	35,842	2,729	33,113
566.10.42	COMMUNICATIONS	100	0	100
566.10.43	TRAVEL	1,000	0	1,000
566.10.44	ADVERTISING	100	0	100
566.10.45	OPERATING RENTALS & LEASES	3,469	0	3,469
566.10.48	REPAIRS & MAINTENANCE	3,656	2,073	1,583
566.10.49	MISCELLANEOUS	99,000	0	99,000
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	151,143	8,410	142,733
11920	11920 - DEVELOPMENTAL DISABLTY			
568.10.11	REGULAR SALARIES & WAGES	51,024	50,973	51
568.10.21	OTHER BENEFITS	24,338	24,484	-146
568.10.31	OFFICE & OPERATING SUPPLIES	1,000	1,066	-66
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,571	-2,571
568.10.41	PROFESSIONAL SERVICES	970,838	781,769	189,069
568.10.42	COMMUNICATIONS	500	607	-107
568.10.43	TRAVEL	1,600	472	1,128
568.10.44	ADVERTISING	250	6	244
568.10.45	OPERATING RENTALS & LEASES	2,750	0	2,750
568.10.46	INSURANCE	0	1,724	-1,724
568.10.48	REPAIRS & MAINTENANCE	3,656	8,217	-4,561
568.10.49	MISCELLANEOUS	500	383	117
568.30.49	MISCELLANEOUS	500	0	500
568.31.41	PROFESSIONAL SERVICES	5,000	0	5,000
11920	11920 - DEVELOPMENTAL DISABLTY SUBTOTAL	1,061,956	872,271	189,685
11930	11930 - MENTAL HEALTH			
564.10.31	OFFICE & OPERATING SUPPLIES	100	98	2
564.10.41	PROFESSIONAL SERVICES	142,273	101,160	41,113
564.10.43	TRAVEL	500	7	493
564.10.44	ADVERTISING	0	6	-6
564.10.45	OPERATING RENTALS & LEASES	2,750	1,240	1,510
564.10.46	INSURANCE	0	1,522	-1,522
564.10.48	REPAIRS & MAINTENANCE	3,656	5,716	-2,060
564.10.49	MISCELLANEOUS	500	0	500
564.30.46	INSURANCE	1,100	0	1,100
564.30.49	MISCELLANEOUS	1,500	0	1,500
11930	11930 - MENTAL HEALTH SUBTOTAL	152,379	109,748	42,631
11931	11931 - TRANSITIONAL HOUSING			
508.30.00	ENDING FUND BAL-RESTRICTED-TRANS HOUSING	0	72,381	-72,381
564.27.48	REPAIRS & MAINTENANCE	15,000	0	15,000
11931	11931 - TRANSITIONAL HOUSING SUBTOTAL	15,000	72,381	-57,381

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11932	11932 - PERMANENT (PHP) HOUSING			
508.30.00	ENDING FUND BAL-RESTRICTED-PERM HOUSING	0	101,600	-101,600
564.27.48	REPAIRS & MAINTENANCE	6,000	0	6,000
11932	11932 - PERMANENT (PHP) HOUSING SUBTOTAL	6,000	101,600	-95,600
11970	11970 - OTHER SERVICES			
551.20.11	REGULAR SALARIES & WAGES	7,654	11,300	-3,646
551.20.21	OTHER BENEFITS	2,435	5,452	-3,017
551.20.31	OFFICE & OPERATING SUPPLIES	200	356	-156
551.20.41	PROFESSIONAL SERVICES	384,759	316,701	68,058
551.20.42	COMMUNICATIONS	500	0	500
551.20.43	TRAVEL	1,000	2,537	-1,537
551.20.44	ADVERTISING	100	50	51
551.20.45	OPERATING RENTALS & LEASES	2,750	0	2,750
551.20.48	REPAIRS & MAINTENANCE	6,022	4,660	1,362
551.20.49	MISCELLANEOUS	2,000	1,985	15
11970	11970 - OTHER SERVICES SUBTOTAL	407,420	343,040	64,380
11998	11998 -HUMAN SVCS END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	498,642	1,059,812	-561,170
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	498,642	1,059,812	-561,170
119	HUMAN SERVICES EXPENDITURE TOTAL	2,371,918	2,647,045	-275,127
120	COUNTY MENTAL HEALTH .01%			
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE			
512.22.11	REGULAR SALARIES & WAGES	135,372	115,432	19,940
512.22.12	OVERTIME	2,000	0	2,000
512.22.14	SHIFT DIFFERENTIAL	100	0	100
512.22.21	OTHER BENEFITS	58,292	50,460	7,832
512.22.22	UNIFORM & CLOTHING	500	0	500
512.22.31	OFFICE & OPERATING SUPPLIES	7,000	6,726	274
512.22.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
512.22.41	PROFESSIONAL SERVICES	20,000	31,765	-11,765
512.22.42	COMMUNICATIONS	1,200	379	821
512.22.43	TRAVEL	10,000	12,002	-2,002
512.22.45	OPERATING RENTALS & LEASES	4,700	1,679	3,021
512.22.47	PUBLIC UTILITIES SERVICES	1,500	1,746	-246
512.22.48	REPAIRS & MAINTENANCE	1,000	478	522
512.22.49	MISCELLANEOUS	6,600	5,996	604
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	248,764	226,663	22,101
12008	12008 - CO MTL HLTH-ARC RESTORATIVE JUST			
512.22.21	OTHER BENEFITS	0	1	-1
512.22.49	MISCELLANEOUS	3,000	29	2,971
12008	12008 - CO MTL HLTH-ARC RESTORATIVE JUST SUBTOTAL	3,000	30	2,970
12009	12009 - CO MTL HLTH-CLERK			
512.22.11	REGULAR SALARIES & WAGES	6,000	4,698	1,302
512.22.12	OVERTIME	0	55	-55
512.22.21	OTHER BENEFITS	2,097	2,368	-271

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	8,097	7,121	976
12019	12019 - CO MTL HLTH-HUMAN SERVICES			
564.30.11	REGULAR SALARIES & WAGES	74,903	77,904	-3,001
564.30.21	OTHER BENEFITS	44,229	39,673	4,556
564.30.42	COMMUNICATIONS	500	53	447
564.30.43	TRAVEL	3,000	3,599	-599
564.30.48	REPAIRS & MAINTENANCE	3,656	6,771	-3,115
564.46.31	OFFICE & OPERATING SUPPLIES	1,000	1,577	-577
564.46.41	PROFESSIONAL SERVICES	842,874	680,183	162,691
564.46.42	COMMUNICATIONS	5,000	0	5,000
564.46.45	OPERATING RENTALS & LEASES	3,469	0	3,469
564.46.49	MISCELLANEOUS	500	283	217
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	979,131	810,044	169,087
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE			
512.22.41	PROFESSIONAL SERVICES	50,000	19,975	30,025
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE	50,000	19,975	30,025
	SUBTOTAL			
12033	12033 - CO MTL HLTH-PROS ATTY			
512.22.11	REGULAR SALARIES & WAGES	32,715	32,495	220
512.22.21	OTHER BENEFITS	13,733	13,659	75
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	46,448	46,153	295
12098	12098 - CO MTL HLTH-ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	153,871	760,603	-606,732
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	153,871	760,603	-606,732
120	COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL	1,489,311	1,870,589	-381,278
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
565.20.31	OFFICE & OPERATING SUPPLIES	1,000	843	157
565.20.42	COMMUNICATIONS	100	2	98
565.20.43	TRAVEL	50	1	49
565.20.45	OPERATING RENTALS & LEASES	4,000	4,500	-500
565.20.49	MISCELLANEOUS	99,000	64,576	34,424
12101	12101 - SOLDIERS RELIEF SUBTOTAL	104,150	69,922	34,228
12197	12197 OPERATING TRANS OUT HS			
597.00.00	OPERATING TRANSFERS OUT-HUMN SVCS	10,000	10,000	0
12197	12197 OPERATING TRANS OUT HS SUBTOTAL	10,000	10,000	0
12198	12198-SOLDR RELIEF END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	86,352	139,011	-52,659
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	86,352	139,011	-52,659
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	200,502	218,933	-18,431
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	223,480	169,780	53,700

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
515.80.21	OTHER BENEFITS	112,424	86,013	26,411
515.80.31	OFFICE & OPERATING SUPPLIES	2,000	2,487	-487
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	10,917	-917
515.80.41	PROFESSIONAL SERVICES	5,200	7,230	-2,030
515.80.42	COMMUNICATIONS	2,000	1,724	276
515.80.43	TRAVEL	1,500	573	927
515.80.44	ADVERTISING	200	81	119
515.80.45	OPERATING RENTALS & LEASES	2,500	2,765	-265
515.80.48	REPAIRS & MAINTENANCE	2,500	2,199	301
515.80.49	MISCELLANEOUS	200	5,308	-5,108
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	362,004	289,076	72,928
12298	PROS CHILD SUPPORT ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	69,859	67,785	2,074
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	69,859	67,785	2,074
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	431,863	356,861	75,002
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
575.40.47	PUBLIC UTILITIES SERVICES	500	0	500
575.40.48	REPAIRS & MAINTENANCE	10,000	2,892	7,108
575.40.49	MISCELLANEOUS	4,000	8	3,992
581.20.00	INTERFUND LOAN REPAYMENT	15,000	16,969	-1,969
592.75.80	DEBT SERVICE-INTEREST	8,000	5,529	2,471
597.00.00	TRANSFER OUT - FAIRGROUNDS BLDG	50,000	0	50,000
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	87,500	25,399	62,101
12398	12300 - FAIR PROP END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	127,500	0	127,500
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-9,556	9,556
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	127,500	-9,556	137,056
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	215,000	15,842	199,158
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	500	210	290
527.40.32	FUEL CONSUMED	100	0	100
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.40.41	PROFESSIONAL SERVICES	4,000	2,050	1,950
527.40.42	COMMUNICATIONS	400	0	400
527.40.43	TRAVEL	500	28	472
527.40.44	ADVERTISING	100	137	-37
527.40.45	OPERATING RENTALS & LEASES	3,200	600	2,600
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	600	0	600
527.40.49	MISCELLANEOUS	600	0	600
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	11,700	3,025	8,675

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	392	608
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	100	9,600	-9,500
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	200	1,180	-980
527.40.45	OPERATING RENTALS & LEASES	500	0	500
527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	200	0	200
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	2,600	11,172	-8,572
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500	34	466
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	800	1,542	-742
527.40.42	COMMUNICATIONS	500	155	345
527.40.43	TRAVEL	500	87	413
527.40.45	OPERATING RENTALS & LEASES	900	0	900
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	1,700	200	1,500
12420	12420 - BECCA BILL SUBTOTAL	5,200	2,019	3,181
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	747	753
527.40.32	FUEL CONSUMED	100	0	100
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,130	-1,130
527.40.41	PROFESSIONAL SERVICES	2,800	7,464	-4,664
527.40.42	COMMUNICATIONS	2,000	204	1,796
527.40.43	TRAVEL	1,000	1,329	-329
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	3,000	1,163	1,837
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	1,746	-1,546
527.40.48	REPAIRS & MAINTENANCE	600	277	323
527.40.49	MISCELLANEOUS	800	500	300
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	13,200	14,560	-1,360
12430	12430 - OPTION B			
527.40.30	SUPPLIES	100	0	100
527.40.41	PROFESSIONAL SERVICES	300	0	300
527.40.49	MISCELLANEOUS	100	0	100
12430	12430 - OPTION B SUBTOTAL	500	0	500
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	300	29	271
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	27,200	18,766	8,434
527.40.42	COMMUNICATIONS	300	49	251
527.40.43	TRAVEL	700	0	700
527.40.45	OPERATING RENTALS & LEASES	300	280	20

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.47	PUBLIC UTILITIES SERVICES	100	548	-448
527.40.48	REPAIRS & MAINTENANCE	200	80	120
527.40.49	MISCELLANEOUS	600	0	600
12435	12435 - SSODA SUBTOTAL	29,800	19,751	10,049
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500	916	1,585
527.40.32	FUEL CONSUMED	100	0	100
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	178	-178
527.40.41	PROFESSIONAL SERVICES	500	0	500
527.40.42	COMMUNICATIONS	300	0	300
527.40.43	TRAVEL	200	36	164
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	400	0	400
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	4,500	1,129	3,371
12445	12445 - CRIME VICTIMS ADVOCACY			
527.40.31	OFFICE & OPERATING SUPPLIES	200	561	-361
527.40.41	PROFESSIONAL SERVICES	750	1,320	-570
527.40.42	COMMUNICATIONS	250	138	112
527.40.43	TRAVEL	0	342	-342
527.40.45	OPERATING RENTALS & LEASES	1,000	762	238
527.40.47	PUBLIC UTILITIES SERVICES	1,375	1,479	-104
527.40.48	REPAIRS & MAINTENANCE	0	232	-232
527.40.49	MISCELLANEOUS	0	1,220	-1,220
12445	12445 - CRIME VICTIMS ADVOCACY SUBTOTAL	3,575	6,055	-2,480
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	500	31	469
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	2,900	2,612	288
527.40.42	COMMUNICATIONS	800	49	751
527.40.43	TRAVEL	200	14	186
527.40.45	OPERATING RENTALS & LEASES	1,800	280	1,520
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	547	-347
527.40.48	REPAIRS & MAINTENANCE	100	80	20
527.40.49	MISCELLANEOUS	500	0	500
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	7,200	3,613	3,587
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500	6,466	-3,966
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	200	0	200
527.40.41	PROFESSIONAL SERVICES	500	683	-183
527.40.42	COMMUNICATIONS	500	264	236
527.40.43	TRAVEL	6,000	5,708	292
527.40.44	ADVERTISING	0	1,500	-1,500
527.40.45	OPERATING RENTALS & LEASES	1,100	889	211

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.48	REPAIRS & MAINTENANCE	500	239	261
527.40.49	MISCELLANEOUS	2,500	3,054	-554
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	13,800	18,803	-5,003
12460	12460 - PERSONNEL EXPENSE			
527.40.11	REGULAR SALARIES & WAGES	228,886	178,985	49,901
527.40.12	OVERTIME	2,000	273	1,727
527.40.13	EXTRA LABOR	2,000	0	2,000
527.40.21	OTHER BENEFITS	106,850	80,802	26,048
12460	12460 - PERSONNEL EXPENSE SUBTOTAL	339,736	260,061	79,675
12498	12498 - YTH SPEC SVC END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	67,289	131,837	-64,548
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	67,289	131,837	-64,548
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	499,100	472,024	27,076
126	MILL CREEK FLOOD CONTROL			
12600	12600-MILL CREEK FLOOD CNTL MT			
553.30.11	REGULAR SALARIES & WAGES	68,950	38,754	30,196
553.30.21	OTHER BENEFITS	36,420	20,927	15,493
553.30.30	SUPPLIES	7,300	2,640	4,660
553.30.31	OFFICE & OPERATING SUPPLIES	3,050	6,490	-3,440
553.30.40	SERVICES	322,000	159,371	162,629
553.30.45	OPERATING RENTALS & LEASES	23,780	10,589	13,191
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	461,500	238,772	222,728
12698	12698 - MILLCRK FLD CNTRL END			
508.30.00	ENDING FUND BALANCE-RESTRICTED	359,000	721,366	-362,366
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	359,000	721,366	-362,366
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	820,500	960,138	-139,638
127	STORMWATER MGMT UTILITY DIST			
12701	ADMINISTRATION			
531.32.11	REGULAR SALARIES & WAGES	29,500	42,959	-13,459
531.32.21	OTHER BENEFITS	16,000	23,198	-7,198
531.32.30	SUPPLIES	500	0	500
531.32.40	SERVICES	5,500	5,208	292
531.32.45	OPERATING RENTALS & LEASES	2,000	3,539	-1,539
12701	ADMINISTRATION SUBTOTAL	53,500	74,904	-21,404
12702	TRAINING			
531.34.11	REGULAR SALARIES & WAGES	4,400	665	3,735
531.34.21	OTHER BENEFITS	2,300	359	1,941
531.34.40	SERVICES	1,000	170	830
531.34.45	OPERATING RENTALS & LEASES	300	175	125
12702	TRAINING SUBTOTAL	8,000	1,370	6,630
12703	MAINTENANCE			
531.35.11	REGULAR SALARIES & WAGES	38,500	27,020	11,480
531.35.21	OTHER BENEFITS	20,600	14,591	6,009
531.35.30	SUPPLIES	250	258	-8

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
531.35.31	OFFICE & OPERATING SUPPLIES	200	355	-155
531.35.40	SERVICES	250	1,745	-1,495
531.35.45	OPERATING RENTALS & LEASES	14,000	6,205	7,795
12703	MAINTENANCE SUBTOTAL	73,800	50,174	23,626
12704	STORMWATER FEES			
531.39.40	SERVICES	4,000	1,676	2,324
12704	STORMWATER FEES SUBTOTAL	4,000	1,676	2,324
12705	STORMWATER CONSTRUCTION			
531.36.11	REGULAR SALARIES & WAGES	50,000	12,795	37,205
531.36.21	OTHER BENEFITS	27,000	6,909	20,091
531.36.30	SUPPLIES	2,000	450	1,550
531.36.31	OFFICE & OPERATING SUPPLIES	0	8,408	-8,408
531.36.40	SERVICES	183,000	4,749	178,251
531.36.45	OPERATING RENTALS & LEASES	5,000	8,514	-3,514
12705	STORMWATER CONSTRUCTION SUBTOTAL	267,000	41,825	225,175
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE - EMERGENCY RESERVE	356,450	962,309	-605,859
12798	STORMWATER MGMT-ENDING FUND BALANCE	356,450	962,309	-605,859
	SUBTOTAL			
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	762,750	1,132,257	-369,507
128	WW NOXIOUS WEED CNTL			
12800	W W NOXIOUS WEED CNTL			
553.60.11	REGULAR SALARIES & WAGES	28,900	19,042	9,858
553.60.21	OTHER BENEFITS	3,380	2,281	1,099
553.60.31	OFFICE & OPERATING SUPPLIES	51,500	39,441	12,059
553.60.41	PROFESSIONAL SERVICES	2,000	4,585	-2,585
553.60.42	COMMUNICATIONS	1,500	71	1,429
553.60.43	TRAVEL	5,000	1,419	3,581
553.60.44	ADVERTISING	500	26	474
553.60.46	INSURANCE	700	596	104
553.60.49	MISCELLANEOUS	6,000	895	5,105
553.60.50	INTERGOVERNMENTAL SERVICES	1,000	706	294
12800	W W NOXIOUS WEED CNTL SUBTOTAL	100,480	69,062	31,418
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	103,470	139,399	-35,929
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	103,470	139,399	-35,929
	SUBTOTAL			
128	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	203,950	208,461	-4,511
132	ELECTION EQUIPMENT RES			
13200	13200 - ELECTION EQUIPMENT RES			
514.89.31	OFFICE & OPERATING SUPPLIES	0	479	-479
514.89.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	3,178	1,822
514.89.41	PROFESSIONAL SERVICES	0	19,812	-19,812
514.89.48	REPAIRS & MAINTENANCE	0	14,234	-14,234
594.14.64	MAJOR EQUIPMENT	200,000	105,159	94,841

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	205,000	142,863	62,137
13298	13200 - ELEC EQUIP RES FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	39,600	106,796	-67,196
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	39,600	106,796	-67,196
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	244,600	249,659	-5,059
134	R/E TAX ADMIN ASSISTANCE FUND			
13400	R/E TAX ADMIN ASSISTANCE FUND			
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	4,300	4,247	53
514.22.41	PROFESSIONAL SERVICES	20,000	0	20,000
514.22.42	COMMUNICATIONS	8,700	3,016	5,684
13400	R/E TAX ADMIN ASSISTANCE FUND SUBTOTAL	33,000	7,263	25,737
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	65,000	103,737	-38,737
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL SUBTOTAL	65,000	103,737	-38,737
134	R/E TAX ADMIN ASSISTANCE FUND EXPENDITURE TOTAL	98,000	111,000	-13,000
135	TRIAL COURT IMPROVEMENT FUND			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	95,730	85,100	10,630
512.40.21	OTHER BENEFITS	47,914	41,782	6,132
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	143,644	126,882	16,762
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	85,240	161,996	-76,756
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL SUBTOTAL	85,240	161,996	-76,756
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	228,884	288,878	-59,994
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			
13700	SUP CT & INDIGENT DEFENSE EMERG FUND			
512.21.41	PROFESSIONAL SERVICES	150,000	59,569	90,431
13700	SUP CT & INDIGENT DEFENSE EMERG FUND SUBTOTAL	150,000	59,569	90,431
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	275,000	372,989	-97,989
13798	EMERGENCY FUND ENDING FUND BALANCE SUBTOTAL	275,000	372,989	-97,989
010	SUP COURT & INDIGENT DEFENSE EMERG FUND EXPENDITURE TOTAL	425,000	432,558	-7,558
146	EMERGENCY MEDICAL SERVICES			
14600	EMERGENCY MEDICAL SERVICES			
522.10.11	REGULAR SALARIES & WAGES	86,008	86,916	-908
522.10.21	OTHER BENEFITS	40,763	40,276	488
522.10.31	OFFICE & OPERATING SUPPLIES	1,000	1,648	-648
522.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	0	100
522.10.41	PROFESSIONAL SERVICES	11,033	11,033	0

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
522.10.42	COMMUNICATIONS	400	107	293
522.10.43	TRAVEL	2,200	678	1,522
522.10.44	ADVERTISING	200	0	200
522.10.46	INSURANCE	2,300	2,849	-549
522.10.48	REPAIRS & MAINTENANCE	2,000	2,050	-50
522.10.49	MISCELLANEOUS	700	201	499
526.00.64	MAJOR EQUIPMENT	1,000	0	1,000
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	147,704	145,758	1,946
14698	14600-EMG MED SVC END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	27,714	32,868	-5,154
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	27,714	32,868	-5,154
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	175,418	178,626	-3,208
147	EMS TAXES			
14700	EMS TAXES			
522.10.49	MISCELLANEOUS	2,867,209	2,780,504	86,705
14700	EMS TAXES SUBTOTAL	2,867,209	2,780,504	86,705
14798	EMS TAXES ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	49,099	91,235	-42,136
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	49,099	91,235	-42,136
147	EMS TAXES EXPENDITURE TOTAL	2,916,308	2,871,740	44,568
148	911 ENHNCD/PUB COM BLDG			
14800	911 ENHNCD/PUB COM BLDG			
522.20.41	PROFESSIONAL SERVICES	725,970	670,439	55,531
522.20.49	MISCELLANEOUS	0	664	-664
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	725,970	671,104	54,866
14898	14800 -911 ENHNCD END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	85,992	-85,992
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	85,992	-85,992
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	725,970	757,096	-31,126
150	WWCO PUBLIC FAC IMPROV FUND			
15000	15000 -WW PUB FAC IMPROV FUND			
558.70.49	MISCELLANEOUS	2,800,000	0	2,800,000
597.00.00	OPERATING TRANSFER TO CE BLDG FUND	179,095	179,095	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	2,979,095	179,095	2,800,000
15098	15000 -PUB FAC IMPROV END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,865,905	5,406,745	-3,540,840
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	1,865,905	5,406,745	-3,540,840
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	4,845,000	5,585,840	-740,840
010	COMMUNITY OUTREACH			
15100	COMMUNITY OUTREACH			
571.10.49	MISCELLANEOUS	160,000	120,172	39,828

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
15100	COMMUNITY OUTREACH SUBTOTAL	160,000	120,172	39,828
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	141,750	183,683	-41,933
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	141,750	183,683	-41,933
	SUBTOTAL			
010	COMMUNITY OUTREACH EXPENDITURE TOTAL	301,750	303,855	-2,105
152	INVESTMENT POOL			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	17,636	17,640	-4
514.22.21	OTHER BENEFITS	7,162	7,071	91
514.22.41	PROFESSIONAL SERVICES	16,650	15,500	1,150
514.22.42	COMMUNICATIONS	1,500	995	505
514.22.43	TRAVEL	3,000	1,479	1,521
514.22.48	REPAIRS & MAINTENANCE	8,950	8,630	320
514.22.49	MISCELLANEOUS	750	540	210
15200	INVESTMENT POOL SUBTOTAL	55,648	51,855	3,793
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	29,940	67,808	-37,868
15298	INVESTMENT POOL ENDING FUND BALANCE	29,940	67,808	-37,868
	SUBTOTAL			
152	INVESTMENT POOL EXPENDITURE TOTAL	85,588	119,663	-34,075
010	CE MEDICAL INSURANCE RESERVE			
15300	CE MEDICAL INSURANCE RESERVE			
597.00.00	TRANSFERS OUT	451,456	0	451,456
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	451,456	0	451,456
15398	CE MED INS RES ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	333,144	792,898	-459,754
15398	CE MED INS RES ENDING FUND BALANCE	333,144	792,898	-459,754
	SUBTOTAL			
010	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	784,600	792,898	-8,298
010	LEOFF I FUND			
15400	LEOFF I FUND			
521.10.41	PROFESSIONAL SERVICES	10,000	0	10,000
15400	LEOFF I FUND SUBTOTAL	10,000	0	10,000
15498	LEOFF I FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	463,000	483,601	-20,601
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	463,000	483,601	-20,601
010	LEOFF I FUND EXPENDITURE TOTAL	473,000	483,601	-10,601
156	COUNTY TREASURER SERVICE FUND			
15698	CTY TREAS SERV FUND ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	5,921	-5,921
15698	CTY TREAS SERV FUND ENDING FUND BAL	0	5,921	-5,921
	SUBTOTAL			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
156 COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL		0	5,921	-5,921
160 WW CO LOW INCOME HOUSING				
16000	WW CO LOW INCOME HOUSING			
551.20.49	MISCELLANEOUS	45,000	45,000	0
16000	WW CO LOW INCOME HOUSING SUBTOTAL	45,000	45,000	0
16098	16098 LOW INC HOUSING END FUND			
508.30.00	END FUND BALANCE-RESTRICTED/HOMELESS HOU	40,000	68,971	-28,971
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	40,000	68,971	-28,971
160 WW CO LOW INCOME HOUSING EXPENDITURE TOTAL		85,000	113,971	-28,971
161 HOMELESS HOUSING				
16100	HOMELESS HOUSING			
565.40.11	REGULAR SALARIES & WAGES	43,370	39,673	3,697
565.40.21	OTHER BENEFITS	19,469	18,943	526
565.40.31	OFFICE & OPERATING SUPPLIES	1,000	1,050	-50
565.40.41	PROFESSIONAL SERVICES	151,300	154,387	-3,087
565.40.42	COMMUNICATIONS	800	735	65
565.40.43	TRAVEL	2,000	3,772	-1,772
565.40.45	OPERATING RENTALS & LEASES	2,750	0	2,750
565.40.48	REPAIRS & MAINTENANCE	3,656	4,770	-1,114
565.40.49	MISCELLANEOUS	2,596	2,732	-136
597.00.00	OPERATING TRANSFER OUT	14,100	14,100	0
16100	HOMELESS HOUSING SUBTOTAL	241,041	240,161	880
16198	16100-HOMELESS HOUSING END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	100,037	185,190	-85,153
16198	16100-HOMELESS HOUSING END FUND BAL SUBTOTAL	100,037	185,190	-85,153
161 HOMELESS HOUSING EXPENDITURE TOTAL		341,078	425,352	-84,274
190 JAIL INMATE WELFARE				
19000	JAIL INMATE WELFARE			
523.61.11	REGULAR SALARIES & WAGES	22,643	23,172	-529
523.61.21	OTHER BENEFITS	12,046	11,715	331
523.61.31	OFFICE & OPERATING SUPPLIES	10,000	3,223	6,777
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	0	5,000
523.61.46	INSURANCE	3,000	1,985	1,015
523.61.48	REPAIRS & MAINTENANCE	10,000	0	10,000
19000	JAIL INMATE WELFARE SUBTOTAL	62,689	40,095	22,594
19098	19000-JAIL INMATE END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	172,311	206,347	-34,036
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	172,311	206,347	-34,036
190 JAIL INMATE WELFARE EXPENDITURE TOTAL		235,000	246,442	-11,442
191 REWARD				
19100	19100 - REWARD			
521.30.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
19100	19100 - REWARD SUBTOTAL	1,000	0	1,000
19198	REWARD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,000	1,000	0
19198	REWARD ENDING FUND BALANCE SUBTOTAL	1,000	1,000	0
191	REWARD EXPENDITURE TOTAL	2,000	1,000	1,000
192	DARE/GREAT PROGRAMS			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	1,000	1,315	-315
521.30.43	TRAVEL	1,000	0	1,000
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	2,000	1,315	685
19298	19298 - DARE/GRT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	500	1,438	-938
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	500	1,438	-938
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	2,500	2,753	-253
193	BOATING SAFETY			
19300	BOATING SAFETY			
521.22.12	OVERTIME	7,000	0	7,000
521.22.21	OTHER BENEFITS	981	0	981
521.22.22	UNIFORM & CLOTHING	1,500	0	1,500
521.22.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.22.32	FUEL CONSUMED	500	0	500
521.22.43	TRAVEL	1,000	0	1,000
521.22.48	REPAIRS & MAINTENANCE	1,500	118	1,382
594.21.64	MAJOR EQUIPMENT	0	898	-898
19300	BOATING SAFETY SUBTOTAL	13,481	1,016	12,465
19398	BOATING SAFETY ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,019	56,959	-11,940
19398	BOATING SAFETY ENDING FUND BALANCE SUBTOTAL	45,019	56,959	-11,940
193	BOATING SAFETY EXPENDITURE TOTAL	58,500	57,975	525
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
19400	SHERIFF'S DRUG INVESTIGATIVE FUND			
521.10.31	OFFICE & OPERATING SUPPLIES	3,000	0	3,000
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	0	2,000
521.10.43	TRAVEL	5,000	5,980	-980
521.10.49	MISCELLANEOUS	5,000	1,249	3,751
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	15,000	7,229	7,771
19498	19498-SHER DRUG INVEST FUND END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	13,570	12,721	849
19498	19498-SHER DRUG INVEST FUND END FUND BAL SUBTOTAL	13,570	12,721	849
194	SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL	28,570	19,949	8,621

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
203 JUVENILE DETENTION DEBT SERV				
20300	20300 - JUV DET DEBT SERV			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	25,359	-25,359
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	25,359	-25,359
203 JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL		0	25,359	-25,359
300 LAW & JUSTICE BUILDING				
30000	30000 - LAW & JUSTICE BLDG			
521.50.48	REPAIRS & MAINTENANCE	83,000	42,266	40,734
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	83,000	42,266	40,734
30098	30098 L&J BLDG FUND END BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	773,000	827,295	-54,295
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	773,000	827,295	-54,295
300 LAW & JUSTICE BUILDING EXPENDITURE TOTAL		856,000	869,561	-13,561
301 CURRENT EXPENSE BUILDING				
30100	CURRENT EXPENSE BUILDING			
511.60.41	PROFESSIONAL SERVICES	0	1,555	-1,555
511.60.48	REPAIRS & MAINTENANCE	5,000	182,590	-177,590
581.20.00	DEBT SERVICE PRINCIPAL	697,566	622,606	74,960
592.21.80	DEBT SERVICE-INTEREST	74,331	29,788	44,543
594.11.62	BUILDINGS	315,000	131,315	183,685
594.11.64	MAJOR EQUIPMENT	2,000	0	2,000
30100	CURRENT EXPENSE BUILDING SUBTOTAL	1,093,897	967,854	126,043
30198	30100- C.E. BLDG END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	895,198	1,419,813	-524,615
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	895,198	1,419,813	-524,615
301 CURRENT EXPENSE BUILDING EXPENDITURE TOTAL		1,989,095	2,387,667	-398,572
303 JUVENILE DETENTION BLDG				
303 JUVENILE DETENTION BLDG EXPENDITURE TOTAL		0	0	0
304 FAIRGROUNDS BUILDING FUND				
30400	FAIRGROUNDS BUILDING FUND			
575.40.48	REPAIRS & MAINTENANCE	0	80,000	-80,000
594.75.62	BUILDINGS	101,000	0	101,000
597.00.00	TRANS TO CE /RETURN OF OPER TRANS '08'	50,000	0	50,000
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	151,000	80,000	71,000
30498	30498 FAIR BLDG END FUND BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	85,000	93,441	-8,441
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	85,000	93,441	-8,441
304 FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL		236,000	173,441	62,559
305 PUBLIC COMMUNICATIONS BLDG				
30500	PUBLIC COMMUNICATIONS BLDG			
522.50.48	REPAIRS & MAINTENANCE	10,000	4,378	5,622

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
594.22.62	BUILDINGS	5,000	0	5,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	15,000	4,378	10,622
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	22,084	32,713	-10,629
30598	PUB COMM BLDG-ENDING FUND BALANCE	22,084	32,713	-10,629
	SUBTOTAL			
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	37,084	37,091	-7
306	CAPITAL IMPROVEMENTS			
30600	CAPITAL IMPROVEMENTS			
594.11.64	MAJOR EQUIPMENT	25,000	0	25,000
594.22.64	MAJOR EQUIPMENT	15,000	0	15,000
30600	CAPITAL IMPROVEMENTS SUBTOTAL	40,000	0	40,000
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	674,753	697,231	-22,478
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	674,753	697,231	-22,478
	SUBTOTAL			
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	714,753	697,231	17,522
307	CE VEHICLE			
307	CE VEHICLE EXPENDITURE TOTAL	0	0	0
319	HUMAN SERVICES CAPITAL PROJECTS			
31901	COMMUNITY SOCIAL SERVICE CENTER			
581.20.00	LOAN REPAYMENTS - PRINCIPAL	34,000	0	34,000
591.64.70	DEBT SERVICE PRINCIPAL	0	33,919	-33,919
592.64.80	DEBT SERVICE-INTEREST	44,600	44,543	57
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	78,600	78,462	138
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS			
518.30.11	REGULAR SALARIES & WAGES	34,655	34,216	439
518.30.21	OTHER BENEFITS	21,259	21,357	-98
518.30.31	OFFICE & OPERATING SUPPLIES	10,000	2,142	7,858
518.30.41	PROFESSIONAL SERVICES	10,000	1,113	8,887
518.30.42	COMMUNICATIONS	0	686	-686
518.30.45	OPERATING RENTALS & LEASES	0	1,044	-1,044
518.30.46	INSURANCE	3,800	3,835	-35
518.30.47	PUBLIC UTILITIES SERVICES	55,990	49,483	6,507
518.30.48	REPAIRS & MAINTENANCE	50,000	21,942	28,058
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	185,704	135,818	49,886
	SUBTOTAL			
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	222,546	347,827	-125,281
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	222,546	347,827	-125,281
	SUBTOTAL			
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	486,850	562,107	-75,257
502	EQUIP RENTAL & REVOLVING			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50200	50200-EQUIP RENTAL & REVOLVING			
501.48.00	DEPRECIATION EXPENSE	0	1,085,646	-1,085,646
548.38.21	OTHER BENEFITS	0	-17,930	17,930
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	0	40,669	-40,669
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	1,108,384	-1,108,384
50201	EQUIPMENT MAINTENANCE			
548.65.30	SUPPLIES	193,500	212,609	-19,109
548.65.40	SERVICES	112,000	108,407	3,593
50201	EQUIPMENT MAINTENANCE SUBTOTAL	305,500	321,016	-15,516
50202	EQUIPMENT PURCHASE			
548.60.11	REGULAR SALARIES & WAGES	3,250	85	3,165
548.60.21	OTHER BENEFITS	1,750	46	1,704
548.60.40	SERVICES	0	68	-68
594.48.64	MAJOR EQUIPMENT	906,000	0	906,000
50202	EQUIPMENT PURCHASE SUBTOTAL	911,000	199	910,802
50211	CENTRAL STORES			
518.55.11	REGULAR SALARIES & WAGES	1,400	491	909
518.55.21	OTHER BENEFITS	750	265	485
518.55.31	OFFICE & OPERATING SUPPLIES	350	1,143	-793
518.55.45	OPERATING RENTALS & LEASES	3,000	378	2,622
518.58.11	REGULAR SALARIES & WAGES	33,000	25,802	7,198
518.58.12	OVERTIME	0	1,121	-1,121
518.58.21	OTHER BENEFITS	11,700	14,538	-2,838
518.58.30	SUPPLIES	1,000	0	1,000
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	600,000	530,356	69,644
518.58.40	SERVICES	4,000	6,809	-2,809
518.58.45	OPERATING RENTALS & LEASES	20,300	45,925	-25,625
50211	CENTRAL STORES SUBTOTAL	675,500	626,829	48,671
50221	MECHANICAL SHOP			
548.35.11	REGULAR SALARIES & WAGES	12,500	8,801	3,699
548.35.21	OTHER BENEFITS	6,500	4,752	1,748
548.35.30	SUPPLIES	2,000	3,690	-1,690
548.35.31	OFFICE & OPERATING SUPPLIES	500	371	129
548.35.40	SERVICES	34,000	40,063	-6,063
548.35.45	OPERATING RENTALS & LEASES	500	537	-37
548.38.11	REGULAR SALARIES & WAGES	410,500	376,389	34,111
548.38.12	OVERTIME	0	1,363	-1,363
548.38.21	OTHER BENEFITS	221,500	203,983	17,517
548.38.30	SUPPLIES	11,000	12,018	-1,018
548.38.31	OFFICE & OPERATING SUPPLIES	50	0	50
548.38.40	SERVICES	12,000	14,036	-2,036
548.38.45	OPERATING RENTALS & LEASES	31,450	35,434	-3,984
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	6,405	3,595
548.48.11	REGULAR SALARIES & WAGES	50,700	30,296	20,404
548.48.21	OTHER BENEFITS	27,300	16,360	10,940
548.48.30	SUPPLIES	0	160	-160
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	60,000	67,622	-7,622

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548.48.45	OPERATING RENTALS & LEASES	3,000	1,361	1,640
548.55.11	REGULAR SALARIES & WAGES	600	77	523
548.55.21	OTHER BENEFITS	180	42	138
548.55.30	SUPPLIES	80	1,107	-1,027
548.55.31	OFFICE & OPERATING SUPPLIES	0	11	-11
548.55.40	SERVICES	4,000	3,935	65
548.55.45	OPERATING RENTALS & LEASES	140	124	16
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	395,000	371,827	23,173
50221	MECHANICAL SHOP SUBTOTAL	1,293,500	1,200,764	92,736
50223	PROFESSIONAL DEVELOPMENT			
548.38.11	REGULAR SALARIES & WAGES	5,000	4,598	402
548.38.12	OVERTIME	0	207	-207
548.38.21	OTHER BENEFITS	2,600	2,595	5
548.38.40	SERVICES	700	4,348	-3,648
548.38.45	OPERATING RENTALS & LEASES	200	430	-230
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	8,500	12,179	-3,679
50224	FIRST AID & SAFETY			
548.38.11	REGULAR SALARIES & WAGES	1,625	1,572	53
548.38.21	OTHER BENEFITS	825	849	-24
548.38.30	SUPPLIES	0	402	-402
548.38.45	OPERATING RENTALS & LEASES	150	96	55
50224	FIRST AID & SAFETY SUBTOTAL	2,600	2,918	-318
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	23,000	18,699	4,301
548.39.21	OTHER BENEFITS	12,000	10,097	1,903
50260	VACATION LEAVE SUBTOTAL	35,000	28,797	6,203
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	16,000	22,179	-6,179
548.39.21	OTHER BENEFITS	9,000	11,977	-2,977
50261	SICK LEAVE SUBTOTAL	25,000	34,156	-9,156
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	16,000	13,452	2,548
548.39.21	OTHER BENEFITS	8,000	7,264	736
50262	HOLIDAY SUBTOTAL	24,000	20,716	3,284
50263	FLOATING HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	3,300	3,367	-67
548.39.21	OTHER BENEFITS	1,700	1,818	-118
50263	FLOATING HOLIDAY SUBTOTAL	5,000	5,185	-185
50264	BEREAVEMENT			
548.39.11	REGULAR SALARIES & WAGES	1,000	633	367
548.39.21	OTHER BENEFITS	500	342	158
50264	BEREAVEMENT SUBTOTAL	1,500	975	525
50265	JURY LEAVE			
548.39.11	REGULAR SALARIES & WAGES	350	0	350
548.39.21	OTHER BENEFITS	150	0	150
50265	JURY LEAVE SUBTOTAL	500	0	500

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	42,000	42,112	-112
50266	STATE RETIREMENT SUBTOTAL	42,000	42,112	-112
50267	F I C A			
548.39.21	OTHER BENEFITS	25,000	24,708	292
50267	F I C A SUBTOTAL	25,000	24,708	292
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	13,000	11,809	1,191
50268	INDUSTRIAL INSURANCE SUBTOTAL	13,000	11,809	1,191
50269	HEALTH INSURANCE			
548.39.21	OTHER BENEFITS	80,000	84,879	-4,879
50269	HEALTH INSURANCE SUBTOTAL	80,000	84,879	-4,879
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	500	284	216
50270	LIFE INSURANCE SUBTOTAL	500	284	216
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	6,000	5,337	663
50271	DENTAL INSURANCE SUBTOTAL	6,000	5,337	663
50276	EMPLOYEE ASSISTANCE PROGRAM			
548.39.21	OTHER BENEFITS	500	23	477
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	23	477
50277	VISION INSURANCE			
548.39.21	OTHER BENEFITS	800	753	47
50277	VISION INSURANCE SUBTOTAL	800	753	47
50285	UNDIST LABOR-ER&R			
548.39.21	OTHER BENEFITS	-264,000	-274,929	10,929
50285	UNDIST LABOR-ER&R SUBTOTAL	-264,000	-274,929	10,929
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	5,900	5,430	470
50292	LONGEVITY SUBTOTAL	5,900	5,430	470
50298	50200 EQUIP R&R END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	7,435,553	-7,435,553
508.89.00	ENDING FUND BALANCE-UNRESERVED	2,000,200	2,442,289	-442,089
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	2,000,200	9,877,842	-7,877,642
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	5,197,500	13,140,365	-7,942,865
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
519.00.11	REGULAR SALARIES & WAGES	22,266	18,920	3,346
519.00.21	OTHER BENEFITS	4,656	4,658	-2
519.00.31	OFFICE & OPERATING SUPPLIES	100	0	100
519.00.35	SMALL TOOLS AND MINOR EQUIPMENT	1,200	2,296	-1,096
519.00.41	PROFESSIONAL SERVICES	688	0	688
519.00.43	TRAVEL	500	0	500

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
519.66.46	INSURANCE	444,000	488,375	-44,375
519.67.41	PROFESSIONAL SERVICES	95,000	16,979	78,021
519.68.46	INSURANCE	40,000	32,635	7,365
50300	RISK MANAGEMENT SUBTOTAL	608,410	563,863	44,547
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	335,590	404,697	-69,107
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	335,590	404,697	-69,107
503	RISK MANAGEMENT EXPENDITURE TOTAL	944,000	968,560	-24,560
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	115,000	31,467	83,533
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	115,000	31,467	83,533
50498	50400 UNEMP COMP END FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	0	5,505	-5,505
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	0	5,505	-5,505
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	115,000	36,972	78,028
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
501.18.00	DEPRECIATION EXPENSE	0	3,611	-3,611
518.88.11	REGULAR SALARIES & WAGES	352,036	353,329	-1,293
518.88.12	OVERTIME	2,000	1,168	832
518.88.21	OTHER BENEFITS	142,794	123,467	19,327
518.88.31	OFFICE & OPERATING SUPPLIES	4,000	0	4,000
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	500	108	392
518.88.41	PROFESSIONAL SERVICES	6,250	218	6,032
518.88.42	COMMUNICATIONS	20,606	19,476	1,130
518.88.43	TRAVEL	2,500	545	1,955
518.88.44	ADVERTISING	500	0	500
518.88.45	OPERATING RENTALS & LEASES	5,000	465	4,535
518.88.46	INSURANCE	7,000	6,809	191
518.88.48	REPAIRS & MAINTENANCE	213,985	184,983	29,002
518.88.49	MISCELLANEOUS	1,075	114	961
594.18.64	MAJOR EQUIPMENT	1,500	0	1,500
597.00.00	OPERATING TRANSFERS OUT	25,000	25,000	0
50500	TECHNOLOGY SERVICES SUBTOTAL	784,746	719,293	65,453
50598	50500-TECH SVCS END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	73,701	-73,701
508.89.00	ENDING FUND BALANCE-UNRESERVED	112,700	-74,696	187,396
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	112,700	-995	113,695
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	897,446	718,298	179,148
506	TECHNOLOGY SERVICES CAP FUND			
50600	TECHNOLOGY SERVICES CAP FUND			
501.18.00	DEPRECIATION EXPENSE	0	67,333	-67,333

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2018

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
518.80.35	SMALL TOOLS AND MINOR EQUIPMENT	0	30,585	-30,585
518.80.41	PROFESSIONAL SERVICES	0	19,375	-19,375
518.80.48	REPAIRS & MAINTENANCE	130,000	21,392	108,608
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	130,000	138,685	-8,685
50698	50698-TECH SVC CAP END FN BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	143,748	-143,748
508.89.00	ENDING FUND BALANCE-UNRESERVED	178,000	258,958	-80,958
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	178,000	402,706	-224,706
506	TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL	308,000	541,391	-233,391
		87,077,928	95,725,229	-8,647,301

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		\$919,023	\$34,785	\$0	\$953,808
263.99	Miscellaneous Liabilities		\$1,284,759	\$0	\$33,919	\$1,250,840
264.30	Pension Liabilities		\$8,318,819	\$426,082	\$1,590,186	\$7,154,715
264.40	OPEB Liabilities		<u>\$3,377,652</u>	<u>\$0</u>	<u>\$120,082</u>	<u>\$3,257,570</u>
Total Revenue and Other (non G.O.) Debt/Liabilities:			<u>\$13,900,253</u>	<u>\$460,867</u>	<u>\$1,744,187</u>	<u>\$12,616,933</u>
Total Liabilities:			\$13,900,253	\$460,867	\$1,744,187	\$12,616,933

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2018

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	<u>\$82,134</u>
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$76,647
Child Support Enforcement	2110-80334	\$4,667
Child Support Enforcement	1663-67161	\$628
CDDA	1763-96332	\$11,704
CDDA	1763-96332	\$16,558
CJS - At Risk	1763-96332	\$47,636
CJS - At Risk	1763-96332	\$46,209
SSODA	1763-96332	\$19,797
SSODA	1763-96332	\$29,926
Evidence Based Expansion	1763-93781	\$11,067
Evidence Based Expansion	1763-93781	\$12,406
CJAA	1763-96332	\$4,628
CJAA	1763-96332	\$5,980
Parole/Drug Detention	1763-96332	\$3,937
Parole/Drug Detention	1763-96332	\$5,080
Prevention	1763-94277	\$259
Prevention	1763-94277	\$3,786
Marijuana	1763-94277	\$1,887
Marijuana	1763-94277	\$19,141
Mental Health Promotion and Suicide Prevention	1863-24088	\$19,357
Developmental Disabilities County Services	1763-98146	\$390,006
Developmental Disabilities County Services	1763-98146	<u>\$414,031</u>
Total WA Dept. of Social & Health Services		<u>\$1,145,337</u>
WA STATE DEPT OF ECOLOGY:		
Community Litter Cleanup Program	W2RCLCP-1719	\$16,259
Stormwater Capacity Grant	WQSWCAP-1719	\$50,000
Solid Waste Enforcement Program	W2RLSWFA-1719	\$50,506
Total WA State Dept. of Ecology		<u>\$116,765</u>
WA STATE TRAFFIC SAFETY COMMISSION:		
Target Zero Manager Services	TZM20-17	<u>\$42,500</u>
WA STATE COUNTY ROAD ADMINISTRATION BOARD:		
RAP - Mill Creek Road	3616-01	\$47,969
Arterial Preservation	Arterial Preservation	<u>\$617,788</u>
Total WA State County Road Administration Board		<u>\$665,757</u>
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement	PA Salary	<u>\$85,158</u>
WA SECRETARY OF STATE		
Pre-paid Ballot Postage Grant	G-6116	<u>\$15,424</u>

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2018

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE HEALTH CARE AUTHORITY:		
CJTA Services	1863-34815	\$25,614
Access to Baby & Child Dentistry Program	K2760	\$8,712
Access to Baby & Child Dentistry Program	K777	\$6,155
Total WA State Health Care Authority		<u>\$40,481</u>
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA19052	\$31,281
BECCA Bill	IAA18114	\$25,392
Information Technology Primary Purchase Agreement	IAA05827	\$4,280
Case Management Overtime Reimbursement	IAA18897	\$4,257
LFO Funding Distribution	LFO	\$2,716
CASA	IAA18079	\$35,217
CASA	IAA19092	\$34,339
Total WA State Office of Administrator of the Courts		<u>\$137,482</u>
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project	Letter of Agreement	<u>\$3,986</u>
WA STATE DEPARTMENT OF AGRICULTURE:		
Fairs Program	K2495	<u>\$80,000</u>
WA STATE DEPARTMENT OF COMMERCE:		
Consolidated Homeless Grant	17-46108-34	<u>\$305,886</u>
WA STATE DEPARTMENT OF HEALTH:		
Marijuana Prevention & Education Program	CLH18266	\$328,270
GFS-Group B	CLH18266	\$20,000
Youth Tobacco Vapor Products	LHJ Tobacco	\$4,007
State Vaccine	CLH18266	\$675
Total WA State Department of Health		<u>\$352,952</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E18-003	\$22,841
Energy Facility Site Evaluation Council	E19-005	\$13,706
Wireline & Wireless Operations	E18-035	\$7,071
Wireline & Wireless Operations	E19-042	\$148,507
Total WA State Military Dept.		<u>\$192,125</u>
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 18-19 Walla Walla	\$40,047
Registered Sex Offender Verification	RSO 17-18 Walla Walla	\$39,401
Total WA State Criminal Justice Training Commission		<u>\$79,448</u>
TOTAL STATE ASSISTANCE		<u>\$3,345,435</u>

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2018

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CLH18266	\$188,917		\$188,917	\$0	2,5
U.S. Dept of Agriculture/ WA St Dept of Health	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CLH18266	\$49,840		\$49,840	\$0	2,5
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program (FMNP)	10.572	CLH18266	\$259		\$259	\$0	2,5
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	18-62210-014	\$23,085		\$23,085	\$21,309	
	Block Grants/State's Program	14.228	17-62210-014	<u>\$23,492</u>		<u>\$23,492</u>	<u>\$21,744</u>	
	Total CFDA 14.228			\$46,577		\$46,577	\$43,053	
U.S. Dept of Housing and Urban Development	Continuum of Care Program	14.267	WA0093LOT011710		\$45,889	\$45,889	\$44,339	2
		14.267	WA0093LOT011609		<u>\$29,565</u>	<u>\$29,565</u>	<u>\$27,990</u>	2
	Total CFDA 14.267				\$75,454	\$75,454	\$72,329	
U.S. Dept of Justice/ WA St Dept of Commerce	Crime Victim Assistance	16.575	S19-31101-532	\$28,398		\$28,398	\$0	
		16.575	S18-31102-532	\$32,848		\$32,848	\$0	
		16.575	F17-31219-502	<u>\$71,098</u>		<u>\$71,098</u>	<u>\$0</u>	
	Total CFDA 16.575			\$132,344		\$132,344	\$0	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F17-31103-037	\$15,851		\$15,851	\$0	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606	NA		\$8,435	\$8,435	\$0	6
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$4,789		\$4,789	\$0	

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2018

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7927	\$20,489		\$20,489	\$0	
		20.205	LA-8441	\$80,291		\$80,291	\$0	
		20.205	LA-9494	\$970		\$970	\$0	
		20.205	LA-8699	\$63,276		\$63,276	\$0	
		20.205	LA-9351	\$26,729		\$26,729	\$0	
		20.205	LA-9352	\$4,598		\$4,598	\$0	
		20.205	LA-9353	\$1,449		\$1,449	\$0	
		20.205	DTFH70-13-E-00028		<u>\$941,483</u>	<u>\$941,483</u>	<u>\$0</u>	
	Total CFDA 20.205			\$197,802	\$941,483	\$1,139,285	\$0	
U.S. Dept of Transportation/WA Assoc of Sheriff's & Police Chiefs	State and Community Highway Safety	20.600	NA	\$6,487		\$6,487	<u>\$0</u>	
U.S. Dept of Transportation/Washington Traffic Safety Commission	National Priority Safety Programs	20.616	AG-1981	\$6,483		\$6,483	<u>\$0</u>	5
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	CLH18266	\$54,770		\$54,770	\$0	2,5
U.S. Dept of Health and Human Services/ WA St DSHS	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1763-94277	\$44,394		\$44,394	\$562	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Cooperative Agreements	93.268	CLH18266	\$3,248		\$3,248	\$0	2,5
		93.268	CLH18266	<u>\$2,763</u>		<u>\$2,763</u>	<u>\$0</u>	2,4
		Total CFDA 93.268		\$6,011		\$6,011	\$0	
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$161,859		\$161,859	\$0	5
		93.563	1663-67161	\$3,671		\$3,671	\$0	5
		93.563	2110-80334	<u>\$27,106</u>		<u>\$27,106</u>	<u>\$0</u>	5
		Total CFDA 93.563		\$192,636		\$192,636	\$0	

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2018

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Health and Human Services/ WA St CASA	Foster Care Title IV-E	93.658	Title IV-E Training	\$566		\$566	\$0	6
		93.658	Title IV-E Training	<u>\$1,745</u>		<u>\$1,745</u>	<u>\$0</u>	
	Total CFDA 93.658			<u>\$2,311</u>		<u>\$2,311</u>	<u>\$0</u>	
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	K1421	\$34,727		\$34,727	\$0	2 2
		93.778	K2760	\$8,712		\$8,712	\$2,395	
		93.778	K777	<u>\$6,155</u>		<u>\$6,155</u>	<u>\$690</u>	
	Total CFDA 93.778			<u>\$49,594</u>		<u>\$49,594</u>	<u>\$3,085</u>	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1763-94277	\$32,165		\$32,165	\$656	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Maternal and Child Health Services Block Grant to the States	93.994	CLH18266	\$45,879		\$45,879	\$0	2,5
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	3318FAS180153	\$13,632		\$13,632	\$0	2
U.S. Dept of Homeland Security/ WA St Military Dept	Hazard Mitigation Grant	97.039	E18-095	\$36,060		\$36,060	\$0	
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management	97.042	E19-148	\$9,712		\$9,712	\$0	
	Performance Grants	97.042	E18-077	<u>\$24,906</u>		<u>\$24,906</u>	<u>\$0</u>	
	Total CFDA 97.042			<u>\$34,618</u>		<u>\$34,618</u>	<u>\$0</u>	
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E17-080	\$47,203		\$47,203	\$0	
	Program	97.067	E18-147	<u>\$15,360</u>		<u>\$15,360</u>	<u>\$0</u>	
	Total CFDA 97.067			<u>\$62,563</u>		<u>\$62,563</u>	<u>\$0</u>	

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ended December 31, 2018

<u>Federal Agency/ Pass-Through Agency</u>	<u>Federal Program</u>	<u>CFDA #</u>	<u>Other Award ID #</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Foot- Note Ref.</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
	TOTAL FEDERAL AWARDS EXPENDED			<u>\$1,223,982</u>	<u>\$1,025,372</u>	<u>\$2,249,354</u>	<u>\$119,685</u>	

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

WALLA WALLA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent federal grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

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

NOTE 4 - NONCASH AWARDS - VACCINATIONS

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

NOTE 5 – INDIRECT COST RATE

The amount expended includes \$65,468 claimed as an indirect cost recovery using an approved indirect cost rate of 15.79 percent. The county has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6 – UNDER REPORTED 2017 EXPENDITURES

Expenditures of \$8,435, reported under CFDA 16.606 "State Criminal Alien Assistance Program" and expenditures of \$566, reported under CFDA 93.658 "Foster Care Title IV-E" on the 2018 Schedule of Expenditures of Federal Awards, were expenditures incurred in 2017 but not included on the 2017 Schedule of Expenditures of Federal Awards.

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Walla Walla County

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2018

Total current public work construction budget as amended (annual or biennial as applicable)	10,862,000.00
Allowable portion of total public works (10 percent of line 1)	1,086,200.00
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	1,086,200.00
Total public works projects performed by public employees during the current year (include work performed by a county)	-
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	1,086,200.00

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**WALLA WALLA COUNTY
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)
For The Year Ended December 31, 2018**

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

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

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

January 1 thru December 31

Amount Paid To Consultant during Fiscal Year: \$68,764.69

Terms and Conditions, As Applicable, Including:

Rates (e.g., hourly, etc.) - An hourly rate is charged for administrative service and specific litigation matters.

Maximum Compensation Allowed-

Duration of Services Period - January 1, 2018 through December 31, 2018.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2018**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$1,053,991					
Public Facilities Project	Plan Containing the Project	Total Expenditures for the Project	Amount of Sales and Use Tax Spent on the Project	Estimated Number of Businesses Created/Retained by the Project	Estimated Number of Jobs Created/Retained by the Project
(one-half payment of bank loan for) Remodel of existing county-owned building at 314 West Main. Remodel created extra needed space for public facilities, i.e. County Commissioners' offices and public meeting room, conference room, and Personnel office on second floor, and a majority of the County Public Health Department offices and consulting rooms on the main floor. Reference: Walla Walla County Resolution 09 282	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$2,684,997	\$179,095 (County's monies)		10 Retained Jobs