

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

# **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, 2019

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I do hereby certify 18<sup>th</sup> day of May, 2020, 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:



AUDITOR'S ANNUAL REPORT  
WALLA WALLA COUNTY, WASHINGTON  
THIRD CLASS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	60,760
Number of Acres Assessed	769,536
Taxable Valuation (2019 Rolls)	6,241,558,192
Registered Voters	35,320

# WALLA WALLA COUNTY

## PRINCIPAL OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Term Expiration</u>
<u>Elected Officials</u>		
Commissioner District #1	James K. Johnson	2020
Commissioner District #2	Todd L. Kimball	2020
Commissioner District #3	Gregory A. Tompkins	2022
Superior Court Judge Dept #1	John W Lohrmann	2021
Superior Court Judge Dept #2	Scott M Wolfram	2021
WW District Court Judge	Kristian Hedine	2023
PT District Court Judge	John Knowlton	2023
Assessor	Debra Antes	2022
Auditor	Karen M Martin	2022
Clerk	Kathy Martin	2022
Coroner	Richard Greenwood	2022
Prosecuting Attorney	James L Nagle	2022
Sheriff	Mark Crider	2022
Treasurer	Gordon Heimbigner	2022

### 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, 2019, 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 \$150,718,451. Of this amount, \$6,001,762 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$9,665,740.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$32,857,125, a decrease of \$1,275,024 in comparison with the prior year. Approximately 29.2%, \$9,608,878 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 \$6,630,983, or 37.3% 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 51 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, Co Public Facilities Improvement Fund, and Current Expense Building fund, all of which are considered to be major funds. Data from the other 47 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 \$150,718,451 at December 31, 2019, which compares to \$141,249,566 at December 31, 2018, restated. The following table reflects the condensed Government-Wide Statement of Net Position for the current year and the previous year comparable data:

			Governmental Activities	
			2019	2018
Current and Other Assets			40,036,764	40,998,021
Capital Assets (Net of Depr.)			<u>124,015,334</u>	<u>115,546,594</u>
Total Assets			164,052,098	156,544,615
Deferred outflows of resources			2,204,837	2,141,846
Other Liabilities			1,393,017	929,331
Long-Term Liabilities			<u>10,169,962</u>	<u>12,616,933</u>
Total Liabilities			11,562,979	13,546,264
Deferred inflows of resources			3,975,505	3,890,631
Net Position:				
Net investment in capital assets			122,799,607	114,295,754
Restricted			21,917,082	22,908,715
Unrestricted			<u>6,001,762</u>	<u>4,045,097</u>
Total Net Position			150,718,451	141,249,566

At December 31, 2019, long-term liabilities were \$10,169,962, which was a decrease of \$2,446,971 from the previous year. Most of this decrease was due to a decrease in net pension liability.

The net investment in capital assets was \$122,799,607 at December 31, 2019. This compares to \$114,295,754 at December 31, 2018 showing an increase of \$8,503,853. Most of this increase (\$9,171,824) was due to infrastructure projects completed and in progress. The remainder of the difference was due to depreciation expense exceeding capital purchases and dispositions.

By far the largest portion of the County's net position, 81.5% reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). This compares to 80.9% for 2018. 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 \$9,665,740 in 2019. The following table provides a summary of the County's change in net position:

					Governmental Activities	
<b>Revenues:</b>					2019	2018
Program Revenues:						
Charges for Services					7,780,306	7,384,149
Operating Grants and Contributions					8,929,311	8,766,387
Capital Grants and Contributions					9,560,655	1,813,106
General Revenues:						
Taxes					29,357,809	29,009,943
Unrestricted Grants and Contributions					75,865	69,449
Interest and Investment Earnings					1,510,387	1,070,398
Disposition of capital assets					(87,532)	41,332
Special Item - Annexed Infrastructure					-	(358,249)
Total Revenues					57,126,800	47,796,514
<b>Program Expenses:</b>						
General Government					12,652,327	12,432,837
Public Safety					13,326,881	12,883,432
Utilities					151,265	169,949
Transportation					8,931,764	9,026,037
Natural & Economic Environment					5,487,756	1,801,080
Social Services					4,701,124	4,489,510
Culture and Recreation					2,166,596	2,181,914
Interest on long-term debt					43,349	44,543
Total Expenses					47,461,060	43,029,302
Excess (Deficiency) Revenues Over (Under) Expenses					9,665,740	4,767,212
Change in Net Position					9,665,740	4,767,212
Net Position - Beginning					141,249,565	153,180,893
Prior Period Adjustment					(196,854)	(16,698,540)
Net Position - Beginning, Restated					141,052,712	136,482,353
Net Position - Ending					150,718,451	141,249,566

For fiscal year ended December 31, 2019, total revenues for Walla Walla County were \$57,126,800 (not including annexed infrastructure), a 18.6% increase (\$8,972,037) from 2018 total revenues (not including

annexed infrastructure). Program revenues increased 46.2% (\$8,306,630) over the prior year and accounted for 46.0% of total revenue sources, compared with 37.3% in 2018. Interest and investment earnings increased 41.1% (\$439,989) over the prior year. Tax revenue increased 1.2% (\$347,866) over the prior year and accounted for 51.4% of total revenue sources, compared with 60.2% in 2018.

The tax revenue increase of \$347,866 was from property tax \$483,441, sales tax \$710,936, B&O tax (\$413), and other taxes (\$846,098). The property tax increase of 2.8% was due mostly to new construction, improvements to property, and increased value on assessed property. Retail sales continued to grow in 2019 with an increase in sales tax of 6.9% over 2018. A large sale of property at the end of 2018 contributed to the decrease of other taxes by 60.2% from 2018.

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 - 2019							
				Total Cost	Percentage	Net Cost	Percentage
				<u>of Services</u>	<u>of Total</u>	<u>of Services</u>	<u>of Total</u>
<b>Function:</b>							
General Government				12,652,327	26.7%	7,782,885	36.7%
Public Safety				13,326,881	28.1%	10,517,452	49.6%
Utilities				151,265	0.3%	(121,624)	-0.6%
Transportation				8,931,764	18.8%	(4,189,613)	-19.8%
Natural & Economic Environment				5,487,756	11.6%	4,187,996	19.8%
Social Services				4,701,124	9.9%	2,172,998	10.3%
Culture and Recreation				2,166,596	4.6%	797,347	3.8%
Interest on long-term debt				<u>43,349</u>	<u>0.1%</u>	<u>43,349</u>	<u>0.2%</u>
<b>Totals</b>				47,461,060	100.0%	21,190,789	100.0%

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>
<b>Function:</b>							
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>
<b>Totals</b>				43,029,302	100.0%	25,065,659	100.0%

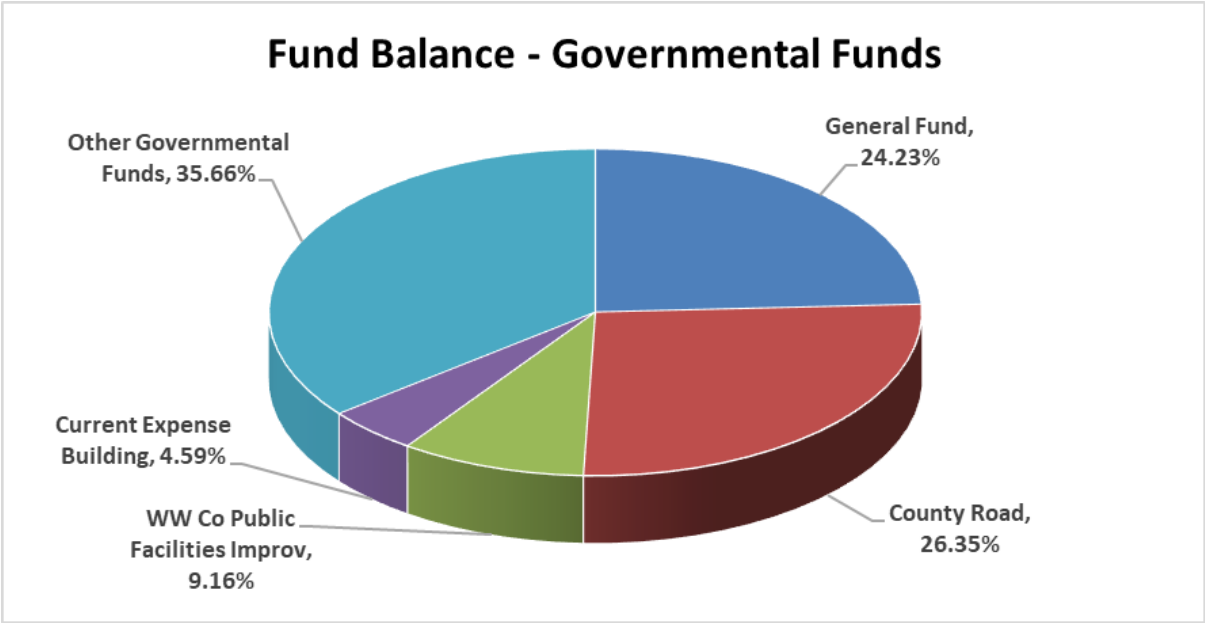
The County relies on taxes to operate the governmental activities functions. Public Safety, General Government, and Transportation functions are the largest portions of the governmental activities total cost of services.

Total expenses for the County were \$47,461,060 in 2019, an increase of 10.3% or \$4,431,758 from 2018 total expenses. Public Safety, General Government, Transportation, and Natural & Economic Environment programs are the governmental activities with the largest program expenses respectively. These four programs account for 85.1% of the total government-wide expenses for 2019. In 2018, the four programs with the largest program expenses were Public Safety, General Government, Transportation, and Social Services programs, which accounted for 90.2% of the total government-wide expenses.

**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, WW Co Public Facilities Improvement fund, and Current Expense Building fund, make up the County’s major funds during the most recent fiscal year. Together these four funds account for 64.4% of total governmental fund assets and 64.3% 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 \$32,857,125, compared to \$34,132,149 (restated ending fund balance) for 2018, a decrease of \$1,275,024. 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 18.2% and expenditures increased 33.4%. The current year total revenues for the major governmental funds exceeded total expenditures by \$14,054 while other governmental funds had a net deficit of revenues over expenditures of \$949,479 and net transfers was a deficit of \$339,600. In comparison to 2018, total revenues for the major governmental funds exceeded total expenditures by

\$5,254,030 while other governmental funds had a net deficit of revenue over expenditures of \$471,859 and net transfers was a deficit of \$20,000.

**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 \$7,962,752, of which \$6,630,983 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 37.3% of total General fund expenditures. The fund balance of Walla Walla County's General fund increased by \$709,313 or 9.8% during the current fiscal year.

Total General fund revenues during 2019 were \$18,490,087, an increase of \$1,058,408 over 2018 or 6.1%. The majority of the revenue, 73.7%, in the General fund are from taxes. Of the \$13,621,573 in taxes, \$8,758,264 (64.3%) were property taxes, \$4,782,336 (35.1%) were sales taxes, and \$80,973 (0.6%) were from other taxes. The increase in tax revenues from 2018 of 5.1% (\$658,258) overall is due to a 3.2% (\$270,363) increase in property taxes and an 8.6% (\$377,553) increase in sales tax.

The total 2019 General fund expenditures, including transfers, were \$17,780,774. An increase of \$226,632 or 1.3% over 2018. Most of this increase is due to payroll expenses. As a result of pending budget worries, the Board of County Commissioners asked most departments to reduce expenditures during the last quarter of 2019. General Government expenses decreased less than 0.1% and was 56.6% of the total General fund expenditures, compared with 57.3% in 2018. Public Safety expenses increased 6.9% and was 32.0% of the General fund expenditures, compared with 30.4% in 2018.

The table below compares the General fund actual revenues and expenditures for 2019 and 2018:

					Increase	
			2019	2018	(Decrease)	Percent
<b>REVENUES</b>						
Taxes			13,621,573	12,963,315	658,258	5.1%
Licenses and Permits			234,097	161,343	72,755	45.1%
Intergovernmental Revenues			792,824	690,997	101,827	14.7%
Charges for Service			2,231,987	2,375,884	(143,898)	-6.1%
Fees and Fines			421,551	382,058	39,493	10.3%
Miscellaneous Revenues			<u>1,188,055</u>	<u>858,083</u>	<u>329,972</u>	<u>38.5%</u>
<b>Total revenues</b>			<b>18,490,087</b>	<b>17,431,679</b>	<b>1,058,408</b>	<b>6.1%</b>
<b>EXPENDITURES</b>						
General Government			10,057,100	10,057,695	(595)	0.0%
Public Safety			5,695,951	5,329,140	366,811	6.9%
Natural & Economic Environment			4,518	4,513	5	0.1%
Social Services			215,151	223,612	(8,461)	-3.8%
Culture and Recreation			196,435	307,198	(110,763)	-36.1%
Capital Outlay			62,777	49,893	12,884	25.8%
Transfers out to other funds			<u>1,548,843</u>	<u>1,582,092</u>	<u>(33,249)</u>	<u>-2.1%</u>
<b>Total expenditures</b>			<b>17,780,774</b>	<b>17,554,143</b>	<b>226,632</b>	<b>1.3%</b>
<b>Difference in Revenue and Expenditures</b>			<b>709,313</b>	<b>(122,463)</b>		

The fund balance of the County Road fund increased by \$61,696 during the current fiscal year. Intergovernmental revenue increased by \$7,667,718 and capital outlay expenditures increased by

\$9,212,154. An increase in infrastructure projects to the county road system accounts for both the increase in revenue and expenditures for 2019. Some infrastructure projects had been delayed in prior years. Not as much right of way was acquired as was planned on projects Mill Creek Road, CRPs 13-02 & 14-01 and Middle Waitsburg Road, CRP 17-05.

The fund balance for WW Co Public Facilities Improvement Fund had a net decrease of \$2,395,698 or 44.3% during the current fiscal year, ending the year with \$3,011,047. There have been minimal expenditures during the last few years from this fund prior to 2019. The County expended \$3.5 million in Port and County funds from the WW Co Public Facilities Improvement Fund for the Wallula Dodd Water System Improvement Project in 2019.

The Current Expense Building fund balance was \$1,509,713 at the end of 2019, an increase of \$89,900 from 2018. Tax revenue decreased by \$876,661 or 74.9% in 2019, for a total tax revenue of \$293,967. The large decrease in tax revenue was due mostly to a large property sale at the end of the prior year. There was a decrease in expenditures of 27.5% or \$94,789 in 2019 compared to 2018. 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.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$213,408 decrease in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Assessor	(15,000)	Decreased for personnel.
Auditor	(14,349)	Decreased for personnel.
Elections	5,776	Increased for advertising.
Board of Equalization	(650)	Decreased for travel.
Clerk	(16,848)	Decreased for personnel.
Commissioners	(2,500)	Decreased for travel.
Personnel	(20,440)	Decreased for personnel.
Coroner	5,000	Increased for professional services
Indigent Legal Services	12,000	Increased for professional services.
Law Library	12,000	Increased for supplies.
Miscellaneous	(30,000)	Decreased for personnel.
Prosecuting Attorney	(33,000)	Decreased for professional services, communication, travel, dues/memberships.
Sheriff	37,945	Increased for personnel, uniform & clothing, supplies, and small tools & minor equipment.
Corrections	(58,000)	Decreased for personnel.
Corrections	73,000	Increased for supplies and machinery & equipment.
Superior Court	28,000	Increased for professional services.
Treasurer	(23,805)	Decreased for personnel.
Transfers	(172,537)	Decreased for transfers to other funds.
<b>Total</b>	<b>(213,408)</b>	

Total General fund revenues were increased by \$112,064 from \$17,181,356 to \$17,293,420 through budget amendments. The ending fund balance was increased by \$325,472, for budgeted ending fund balance of \$5,909,073.

Actual General fund revenues were \$1,196,667 over budget, which represents a little more than a 6.9% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$520,468 under budget, which represents a little more than a 3.1% 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, 2019, amounts to \$124,015,334 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was 7.3%. The increase was mostly due to new construction in progress on infrastructure projects of \$11,560,985 and depreciation expense of \$4,180,376.

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

	<b>Governmental Activities</b>	
	<u>2019</u>	<u>2018</u>
Land	7,315,816	7,159,547
Buildings and Structures	33,235,936	33,845,825
Machinery and Equipment	8,216,353	8,591,972
Infrastructure	63,364,272	63,238,116
Construction in Progress	<u>11,882,957</u>	<u>2,711,133</u>
Total	124,015,334	115,546,594

Additional information on the County's capital assets can be found in Notes 5 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 \$1,215,727. This was a decrease of \$35,113 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.

**Other Significant Matters.** In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The length of time these measures will be in place, and the full extent of the financial impact on the county is unknown at this time.

During the Commissioner's meeting on April 20, 2020 the Board requested that each department look at their budgets to see how they could reduce their budgets by 5% and provide their department's proposed budget reductions to the Board. The Board is estimating the sales tax revenue to be reduced by 5-10% due to the virus. The Board met for a workshop on May 5, 2020 to discuss CARES funding which the county is estimated to possibly receive \$3.4M. The county will be forming a CARES funding team to review requests and provide recommendations to the Board for review and approval.

## **REQUESTS FOR INFORMATION**

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

Walla Walla County Auditor  
Karen M Martin, Auditor  
P O Box 1856  
Walla Walla, WA 99362.  
e-mail: [kmmartin@co.walla-walla.wa.us](mailto:kmmartin@co.walla-walla.wa.us)



**WALLA WALLA COUNTY  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash, Cash Equivalents and Pooled Investments	32,637,314
Receivables (net)	4,777,701
Inventories	859,553
Net pension asset	1,762,197
Capital Assets:	
Land	7,315,816
Depreciable assets (net)	41,452,289
Infrastructure (net)	63,364,272
Construction in progress	11,882,957
<b>Total Assets</b>	<b>164,052,098</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	2,153,401
Deferred outflows related to OPEB	51,436
<b>Total Deferred Outflows of Resources</b>	<b>2,204,837</b>
<b>LIABILITIES</b>	
Accounts payable and accrued exp.	1,382,530
Due to other governments	10,488
Noncurrent Liabilities:	
Due within one year	116,974
Due in more than one year	2,107,225
Total OPEB Liability	
Current	150,216
Noncurrent	2,771,398
Net Pension Liability	5,024,149
<b>Total Liabilities</b>	<b>11,562,979</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	3,975,505
<b>NET POSITION</b>	
Net investment in capital assets	122,799,607
Restricted for:	
Debt service	25,360
Transportation	8,500,743
Economic Environment	4,156,406
Mental & Physical Health	2,702,829
Other Purposes	6,531,743
Unrestricted	6,001,762
<b>Total Net Position</b>	<b>150,718,451</b>

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

**WALLA WALLA COUNTY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General Government	12,652,327	4,138,701	730,741	-	(7,782,885)
Public Safety	13,326,881	1,042,236	1,767,192	-	(10,517,452)
Utilities	151,265	223,857	49,032	-	121,624
Transportation	8,931,764	279,962	3,289,433	9,551,982	4,189,613
Natural & Economic Environment	5,487,756	671,514	628,246	-	(4,187,996)
Social Services	4,701,124	137,777	2,390,349	-	(2,172,998)
Culture and Recreation	2,166,596	1,286,259	74,317	8,673	(797,347)
Interest on long-term debt	43,349	-	-	-	(43,349)
<b>Total Governmental Activities/ Primary Government</b>	<b>47,461,060</b>	<b>7,780,306</b>	<b>8,929,311</b>	<b>9,560,655</b>	<b>(21,190,789)</b>
<b>GENERAL REVENUES:</b>					
Taxes:					
Property Taxes					17,772,361
Sales Taxes					11,023,787
B&O Taxes					1,933
Other Taxes					559,728
Unrestricted Grants and Contributions					75,865
Interest and Investment Earnings					1,510,387
Gain/(Loss) regarding disposition of capital assets					(87,532)
<b>Total General Revenues &amp; Transfers</b>					<b>30,856,529</b>
<b>Change in Net Position</b>					<b>9,665,740</b>
<b>Net Position - Beginning</b>					<b>141,249,565</b>
<b>Prior Period Adjustment - Due to error</b>					<b>(196,854)</b>
<b>Net Position - Beginning, Restated</b>					<b>141,052,712</b>
<b>Net Position - Ending</b>					<b>150,718,451</b>

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

**WALLA WALLA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

			WW Co			
	General	County	Public	Current	Other	Total
	Fund	Road	Facilities	Expense	Governmental	Governmental
			Improv	Buiding	Funds	Funds
<b>ASSETS</b>						
Cash, cash equivalents and pooled investments	7,464,560	7,574,036	2,538,376	1,858,313	10,546,907	29,982,192
Receivables (net)	1,310,775	1,454,726	472,671	-	1,539,529	4,777,701
Due from other funds	10,264	-	-	-	-	10,264
Interfund loan receivable	-	-	-	-	435,085	435,085
<b>Total assets</b>	<b>8,785,598</b>	<b>9,028,762</b>	<b>3,011,047</b>	<b>1,858,313</b>	<b>12,521,521</b>	<b>35,205,241</b>
<b>LIABILITIES</b>						
Accounts payable and accrued exp.	402,740	291,595	-	58,363	572,381	1,325,078
Due to other governments	-	-	-	-	10,488	10,488
Due to other funds	7,733	7,410	-	-	13,720	28,862
Interfund loan payable	-	-	-	290,237	144,848	435,085
<b>Total liabilities</b>	<b>410,472</b>	<b>299,005</b>	<b>-</b>	<b>348,599</b>	<b>741,437</b>	<b>1,799,513</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-property taxes	164,876	72,647	-	-	63,582	301,105
Unavailable revenue-court receivables	247,498	-	-	-	-	247,498
<b>Total deferred inflows of resources</b>	<b>412,374</b>	<b>72,647</b>	<b>-</b>	<b>-</b>	<b>63,582</b>	<b>548,603</b>
<b>FUND BALANCE</b>						
Restricted		8,657,111	3,011,047	-	9,104,408	20,772,565
Committed		-	-	1,509,713	965,968	2,475,681
Assigned	1,331,770	-	-	-	1,646,126	2,977,895
Unassigned	6,630,983	-	-	-	-	6,630,983
<b>Total fund balances</b>	<b>7,962,752</b>	<b>8,657,111</b>	<b>3,011,047</b>	<b>1,509,713</b>	<b>11,716,502</b>	<b>32,857,125</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>8,785,598</b>	<b>9,028,762</b>	<b>3,011,047</b>	<b>1,858,313</b>	<b>12,521,521</b>	<b>35,205,241</b>

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, 2019**

Total fund balances as shown of the Governmental Funds Balance Sheet:	32,857,125
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	116,610,808
Capital Assets	178,708,451
Depreciation	(62,097,643)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds.	548,603
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(5,094,377)
Pension amounts reported in government-wide statements, but not in the governmental funds.	(4,695,696)
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>10,491,988</u>
Net position of governmental activities:	<u>150,718,451</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, 2019**

	WW Co					
	General	County	Public	Current	Other	Total
	Fund	Road	Facilities	Expense	Governmental	Governmental
			Improv	Buiding	Funds	Funds
<b>REVENUES</b>						
Taxes	13,621,573	5,723,830	1,104,302	293,967	8,504,329	29,248,000
Licenses and Permits	234,097	12,410	-	-	847,853	1,094,360
Intergovernmental Revenues	792,824	12,747,203	-	-	5,044,950	18,584,977
Charges for Service	2,231,987	347,668	-	-	2,629,237	5,208,892
Fees and Fines	421,551	-	-	-	977	422,527
Miscellaneous Revenues	1,188,055	139,688	-	46,393	875,508	2,249,645
<b>Total revenues</b>	<u>18,490,087</u>	<u>18,970,798</u>	<u>1,104,302</u>	<u>340,360</u>	<u>17,902,854</u>	<u>56,808,401</u>
<b>EXPENDITURES</b>						
Current:						
General Government	10,057,100	288,989	-	250,459	1,703,801	12,300,349
Public Safety	5,695,951	-	-	-	8,103,334	13,799,285
Utilities	-	-	-	-	151,265	151,265
Transportation	-	7,068,219	-	-	-	7,068,219
Natural & Economic Environment	4,518	-	3,500,000	-	2,053,114	5,557,631
Social Services	215,151	-	-	-	4,645,071	4,860,222
Culture and Recreation	196,435	-	-	-	1,910,786	2,107,221
Debt Service:						
Principal	-	-	-	-	35,113	35,113
Interest	-	-	-	-	43,349	43,349
Capital Outlay	62,777	11,551,894	-	-	206,500	11,821,171
<b>Total expenditures</b>	<u>16,231,931</u>	<u>18,909,102</u>	<u>3,500,000</u>	<u>250,459</u>	<u>18,852,332</u>	<u>57,743,825</u>
<b>Excess (deficiency) of revenues over</b>						
<b>(under) expenditures</b>	<u>2,258,156</u>	<u>61,696</u>	<u>(2,395,698)</u>	<u>89,900</u>	<u>(949,479)</u>	<u>(935,424)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	1,482,580	1,482,580
Transfers out	(1,548,843)	-	-	-	(273,337)	(1,822,180)
<b>Total other financing sources (uses)</b>	<u>(1,548,843)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,209,243</u>	<u>(339,600)</u>
<b>Net change in fund balances</b>	<u>709,313</u>	<u>61,696</u>	<u>(2,395,698)</u>	<u>89,900</u>	<u>259,764</u>	<u>(1,275,024)</u>
<b>Fund balances--beginning</b>	<u>7,236,646</u>	<u>8,595,414</u>	<u>5,406,745</u>	<u>1,419,813</u>	<u>11,670,385</u>	<u>34,329,003</u>
<b>Prior Period Adjustment</b>	<u>16,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(213,647)</u>	<u>(196,854)</u>
<b>Fund balances--beginning, Restated</b>	<u>7,253,440</u>	<u>8,595,414</u>	<u>5,406,745</u>	<u>1,419,813</u>	<u>11,456,738</u>	<u>34,132,149</u>
<b>Fund balances--ending</b>	<u>7,962,752</u>	<u>8,657,111</u>	<u>3,011,047</u>	<u>1,509,713</u>	<u>11,716,502</u>	<u>32,857,125</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, 2019**

Net changes in fund balances for governmental funds:		(1,275,024)
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		8,717,216
Capital outlays	11,821,171	
Depreciation	(3,038,009)	
Cost of Disposed Assets	(65,946)	
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.		35,113
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		19,365
Change in taxes receivable	15,833	
Change in courts receivable	3,532	
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.		2,366,836
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.		(197,767)
Change in net position of governmental activities, as reflected on the Statement of Activities:		9,665,740

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, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	12,854,722	12,854,722	13,621,573	766,851
Licenses and Permits	220,665	220,665	234,097	13,432
Intergovernmental Revenues	738,055	764,904	792,824	27,920
Charges for Service	2,252,778	2,318,670	2,231,987	(86,683)
Fees and Fines	361,736	361,736	421,551	59,815
Miscellaneous Revenues	753,400	772,723	1,188,055	415,332
<b>Total Revenues</b>	<b>17,181,356</b>	<b>17,293,420</b>	<b>18,490,087</b>	<b>1,196,667</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Assessor	1,102,913	1,087,913	1,081,588	6,325
Auditor	459,012	444,663	440,022	4,641
Elections	233,933	239,709	234,641	5,068
Voter Registration	142,892	142,892	114,775	28,117
Vehicle Licensing	321,479	321,479	312,241	9,238
Board of Equalization	24,950	24,300	23,401	899
Clerk	658,016	641,168	617,234	23,934
Commissioners	484,636	482,136	468,354	13,782
Personnel/Risk Management	248,341	227,901	203,634	24,267
Facilities Maintenance	767,851	767,851	766,446	1,405
District Court	971,613	971,613	975,491	(3,878)
Indigent Legal Services	877,029	889,029	872,795	16,234
Law Library	40,891	52,891	50,495	2,396
Miscellaneous	1,564,404	1,534,404	1,380,571	153,833
Prosecuting Attorney	1,368,853	1,335,853	1,287,821	48,032
Superior Court	610,281	638,281	637,752	529
Courthouse Facilitator	15,000	15,000	15,000	-
Treasurer	515,534	491,729	488,052	3,677
<b>Total General Government</b>	<b>10,407,628</b>	<b>10,308,812</b>	<b>9,970,313</b>	<b>338,499</b>
Public Safety				
Civil Service Commission	19,673	19,673	4,954	14,719
Commissioners-LEOFF I	88,010	88,010	88,010	-
Burn Control	170,000	170,000	107,128	62,872
Sheriff-Administration	620,112	627,943	627,943	-
Sheriff-Patrol Administration	241,267	251,561	251,561	-
Sheriff-Patrol Investigation	543,520	543,520	543,520	-
Sheriff-Patrol	1,389,285	1,409,105	1,389,795	19,310
Sheriff-Safe Boating Program	13,829	13,829	12,878	951
Sheriff-Patrol Training	34,766	34,766	34,766	-
Sheriff-Reserve Deputy Program	3,000	3,000	3,000	-
Sheriff-Canine	4,000	4,000	4,000	-
Sheriff-Search and Rescue Program	1,000	1,000	1,000	-
Corrections	2,183,955	2,158,455	2,102,771	55,684
Corrections Administration	240,765	208,265	200,075	8,190
Corrections Kitchen	245,923	303,923	305,779	(1,856)
Corrections Training	11,000	11,000	8,771	2,229
<b>Total Public Safety</b>	<b>5,810,105</b>	<b>5,848,050</b>	<b>5,685,951</b>	<b>162,099</b>
Natural & Economic Environment				
Horticultural Pest/Disease Board	6,139	6,139	4,518	1,621
<b>Total Natural &amp; Economic Environmen</b>	<b>6,139</b>	<b>6,139</b>	<b>4,518</b>	<b>1,621</b>

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, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
Social Services				
Alcoholic Treatment	2,500	2,500	1,729	771
Coroner	218,636	223,636	213,422	10,214
<b>Total Social Services</b>	221,136	226,136	215,151	10,985
Culture and Recreation				
Agriculturist	226,012	226,012	196,435	29,577
<b>Total Culture and Recreation</b>	226,012	226,012	196,435	29,577
Capital Outlay				
Auditor	-	-	2,006	(2,006)
Facilities Maintenance	8,000	8,000	2,177	5,823
District Court	9,800	9,800	4,030	5,770
Prosecuting Attorney	-	-	10,858	(10,858)
Treasurer	-	-	1,036	(1,036)
Sheriff-Patrol	1,664	1,664	20,974	(19,310)
Corrections	4,000	19,000	21,696	(2,696)
Corrections Kitchen	2,000	2,000	-	2,000
<b>Total Capital Outlay</b>	25,464	40,464	62,777	(22,313)
<b>Total General Fund Expenditures</b>	16,696,484	16,655,613	16,135,145	520,468
<b>Reconciliation to the Statement of Revenues, Expenditures, and Changes in Fund Balances:</b>				
General Government				
Current Exp-Retirement Fund	30,000	30,000	18,264	11,736
Sup Court & Indigent Defense Emerg Fund	150,000	150,000	68,522	81,478
<b>Total General Government</b>	180,000	180,000	86,786	93,214
Public Safety				
Leoff I Fund	10,000	10,000	10,000	-
Culture and Recreation				
Community Outreach	30,000	30,000	-	30,000
<b>Total Special Revenue Fund Expenditures reported with the General Fund</b>	220,000	220,000	96,786	123,214
<b>Total Reported General Fund Expenditures</b>	16,916,484	16,875,613	16,231,931	643,682
<b>Excess (deficiency) of revenues over (under) expenditures</b>	264,872	417,807	2,258,156	1,840,349
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,721,380)	(1,548,843)	(1,548,843)	-
<b>Total other financing sources (uses)</b>	(1,721,380)	(1,548,843)	(1,548,843)	-
<b>Net change in fund balances</b>	(1,456,508)	(1,131,036)	709,313	1,840,349
<b>Fund balances - beginning</b>	7,040,109	7,040,109	7,236,646	196,537
<b>Prior Period Adjustment</b>	-	-	16,793	16,793
<b>Fund balances - beginning, Restated</b>	7,040,109	7,040,109	7,253,440	213,331
<b>Fund balances - ending</b>	5,583,601	5,909,073	7,962,752	2,053,679

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, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	5,617,600	5,617,600	5,723,830	106,230
Licenses and Permits	13,800	13,800	12,410	(1,390)
Intergovernmental Revenues	14,131,480	14,131,480	12,747,203	(1,384,277)
Charges for Service	274,000	274,000	347,668	73,668
Miscellaneous Revenues	15,500	15,500	139,688	124,188
<b>Total Revenues</b>	<u>20,052,380</u>	<u>20,052,380</u>	<u>18,970,798</u>	<u>(1,081,582)</u>
<b>EXPENDITURES</b>				
Current:				
General Government	267,000	267,000	288,989	(21,989)
Transportation	8,006,250	8,006,250	7,068,219	938,031
Capital Outlay	<u>13,118,300</u>	<u>13,118,300</u>	<u>11,551,894</u>	<u>1,566,406</u>
<b>Total Expenditures</b>	<u>21,391,550</u>	<u>21,391,550</u>	<u>18,909,102</u>	<u>2,482,448</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(1,339,170)	(1,339,170)	61,696	1,400,866
<b>Net change in fund balances</b>	(1,339,170)	(1,339,170)	61,696	1,400,866
<b>Fund balances - beginning</b>	<u>5,000,000</u>	<u>5,000,000</u>	<u>8,595,414</u>	<u>3,595,414</u>
<b>Fund balances - ending</b>	<u><u>3,660,830</u></u>	<u><u>3,660,830</u></u>	<u><u>8,657,111</u></u>	<u><u>4,996,281</u></u>

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

**WALLA WALLA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**WW CO PUBLIC FACILITIES IMPROV FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	750,000	750,000	1,104,302	354,302
Miscellaneous Revenues	95,000	95,000	-	(95,000)
<b>Total Revenues</b>	<u>845,000</u>	<u>845,000</u>	<u>1,104,302</u>	<u>259,302</u>
<b>EXPENDITURES</b>				
Current:				
Natural & Economic Environment	3,500,000	3,500,000	3,500,000	-
<b>Total Expenditures</b>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	(2,655,000)	(2,655,000)	(2,395,698)	259,302
<b>Net change in fund balances</b>	(2,655,000)	(2,655,000)	(2,395,698)	259,302
<b>Fund balances - beginning</b>	<u>4,800,000</u>	<u>4,800,000</u>	<u>5,406,745</u>	<u>606,745</u>
<b>Fund balances - ending</b>	<u>2,145,000</u>	<u>2,145,000</u>	<u>3,011,047</u>	<u>866,047</u>

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

**WALLA WALLA COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2019**

	<b>Governmental Activities Internal Service Funds</b>
<b>ASSETS</b>	
<i>Current assets:</i>	
Cash, cash equivalents and pooled investments	2,655,122
Due from other funds	26,138
Inventories	859,553
<i>Capital assets:</i>	
Depreciable assets (net)	<u>7,404,526</u>
<b>Total assets</b>	<u>10,945,339</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>98,625</u>
<b>LIABILITIES</b>	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	57,451
Due to other funds	7,540
<i>Noncurrent liabilities:</i>	
Net pension liability	<u>297,335</u>
<b>Total liabilities</b>	<u>362,326</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	<u>189,650</u>
<b>NET POSITION</b>	
Net investment in capital assets	7,404,526
Unrestricted	<u>3,087,462</u>
<b>TOTAL net position</b>	<u>10,491,988</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, 2019**

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
<b>OPERATING REVENUES:</b>	
Charges for Services	\$3,920,686
Miscellaneous	<u>\$284,950</u>
<b>Total Operating Revenues</b>	\$4,205,636
<b>OPERATING EXPENSES:</b>	
Personal Services	\$1,132,953
Supplies	\$1,512,154
Other Services and Charges	\$960,454
Depreciation	<u>\$1,142,368</u>
<b>Total Operating Expenses</b>	<u>\$4,747,930</u>
<b>OPERATING INCOME (LOSS)</b>	(\$542,294)
<b>NONOPERATING REVENUES (EXPENSES):</b>	
Investment Income	\$26,513
Gains (Losses) On Fixed Asset Disposition	<u>(\$21,586)</u>
<b>Total Nonoperating Revenues (Expenses)</b>	\$4,927
<b>INCOME BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<u>(\$537,367)</u>
Transfers In	\$339,600
<b>Change in Net Position</b>	<u>(\$197,767)</u>
<b>Net Position - Beginning</b>	<u>\$10,689,755</u>
<b>Net Position - Ending</b>	<u>\$10,491,988</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, 2019**

	<b>Governmental Activities <u>Internal Service Funds</u></b>
<b>Cash Flows from Operating Activities</b>	
Receipts from customers	\$4,185,351
Payments to suppliers	(\$2,439,461)
Payments to employees	(\$1,242,025)
Other receipts (payments)	(\$209,376)
<b>Net cash provided (used) by operating activities</b>	<u>\$294,489</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Operating subsidies and transfers to other funds	\$339,600
<b>Net cash provided (used) by noncapital financing activities</b>	<u>\$339,600</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Purchases of capital assets	(\$941,636)
Other receipts (payments)	<u>\$26,158</u>
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(\$915,478)</u>
<b>Cash Flows from Investing Activities</b>	
Purchase of Investments	\$2,312,194
Interest and dividends	<u>\$26,513</u>
<b>Net cash provided by investing activities</b>	<u>\$2,338,707</u>
<b>Net Increase (decrease) in cash and cash equivalents</b>	\$2,057,318
<b>Cash and Cash Equivalents at</b>	
Beginning of the year	<u>\$597,804</u>
End of the year	<u>\$2,655,122</u>
<b>*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Operating income (loss)	(\$542,294)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$1,142,368
Change in assets and liabilities:	
Receivables, net	(\$20,285)
Inventories	(\$209,376)
Accounts and other payables	\$33,147
Accrued liabilities	<u>(\$109,072)</u>
<b>Net cash provided by operating activities</b>	<u>\$294,489</u>

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

**WALLA WALLA COUNTY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2019**

	<b>Investment</b>	
	<b>Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash, cash equivalents and pooled investments	97,762,776	17,057,812
Deposits with Fiscal Agents		6,489,892
Taxes Receivable	-	1,119,004
<b>Total assets</b>	<u>97,762,776</u>	<u>24,666,707</u>
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	1,887,463	892,654
Custodial Accounts	-	23,774,053
<b>Total liabilities</b>	<u>1,887,463</u>	<u>24,666,707</u>
<b>NET POSITION</b>		
Held in trust for pool participants	<u>95,875,312</u>	
<b>TOTAL net position</b>	<u>95,875,312</u>	

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

**WALLA WALLA COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b><u>Investment Trust Funds</u></b>
<b>ADDITIONS</b>	
<i>Contributions</i>	
Additions by participants	140,644,541
<i>Investment earnings</i>	
Interest	<u>2,079,727</u>
<b>Total additions</b>	<u>142,724,268</u>
<b>DEDUCTIONS</b>	
Distributions to participants	<u>149,660,555</u>
<b>Total deductions</b>	<u>149,660,555</u>
<b>Change in net position</b>	(6,936,288)
<b>Net position--beginning</b>	-
<b>Prior Period Adjustment</b>	102,811,600
<b>Net position--beginning, restated</b>	<u>102,811,600</u>
<b>Net position--ending</b>	<u><u>95,875,312</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, 2019

#### 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. As a general rule 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 financial 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 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.

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.

Investment trust funds account for external pooled investments held by the County Treasurer on behalf of external participants in the County's investment program.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds account for assets that the County holds in a fiduciary capacity for other governmental units, private parties, or the county.

## 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. Fiduciary funds are not included in the government-wide statements.

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.

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, 2019, the treasurer was holding \$34,606,670 in short term residual investments of surplus cash. The county's portion of this amount, \$7,922,723, is classified on the Statement of Net Position as cash, cash equivalents and pooled investments. This amount is classified on the Governmental Funds Balance Sheet and the Proprietary Funds Statement of Net Position as cash, cash equivalents and pooled investments 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, 2019, \$2,483 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. 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.

## 12. Fund Balance Details

	General Fund	County Road	WW Co Public Facilities Improv	Current Expense Building	Nonmajor Governmental Funds	Total
<b>FUND BALANCES:</b>						
<b>Restricted for:</b>						
Public Safety					2,484,486	2,484,486
Juvenile Services					754,854	754,854
Transportation		8,657,111				8,657,111
Economic Environment					140,736	140,736
Mental & Physical Health					2,430,802	2,430,802
Public Facilities Improvement			3,011,047			3,011,047
Tourism					271,377	271,377
Archiving					362,528	362,528
Foreclosure costs					47,547	47,547
Veterans & Homeless Services					341,551	341,551
Legal Services					193,299	193,299
Stormwater Management					930,661	930,661
Natural Resources					730,366	730,366
Technology					108,572	108,572
Judicial					185,503	185,503
Debt Service					25,360	25,360
Treasurer's Services					96,765	96,765
<b>Committed to:</b>						
Community Development					41,578	41,578
Culture & Recreation					63,534	63,534
Elections					122,639	122,639
Public Safety					219,464	219,464
Other Capital Projects				1,509,713	518,752	2,028,466
<b>Assigned to:</b>						
Unanticipated Employee Benefits	839,552					839,552
Unanticipated Court Emergencies	304,467					304,467
Community Outreach	187,751					187,751
Other Capital Projects					1,646,126	1,646,126
<b>Unassigned</b>	<u>6,630,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,630,983</u>
<b>Total fund balances</b>	<b>7,962,752</b>	<b>8,657,111</b>	<b>3,011,047</b>	<b>1,509,713</b>	<b>11,716,502</b>	<b>32,857,125</b>

In 2019, the following funds did not meet the GASB Statement No. 54 definition of a special revenue fund: Current Expense – Retirement Fund (136), 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. 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	(1,008,472)
Loans payable	(1,215,727)
Deferred outflows of resources-OPEB	51,436
Total OPEB liability	<u>(2,921,614)</u>
Net adjustment to reduce total governmental funds to arrive at net position of governmental funds	(\$5,094,377)

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	1,762,197
Deferred outflows of resources	2,054,776
Net pension liability	(4,726,814)
Deferred inflows of resources	<u>(3,785,855)</u>
Net adjustment to reduce total governmental Funds to arrive at net position of governmental funds	(\$4,695,696)

### 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	54,664
OPEB expenses	(325,958)
Pension expenses	<u>(2,095,542)</u>
Net adjustment to increase net changes in fund balances – Total governmental funds to determine changes in Net position of governmental activities	(\$2,366,836)

### 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. Investments in the State Investment Pool and Deposit Accounts are recorded at amortized cost. 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, 2019, Walla Walla County had the following pooled investments at amortized cost:

<u>Investment</u>	<u>Investment Pool</u>
State Investment Pool	\$25,535,666
Deposit Accounts	<u>\$8,551,726</u>
Total	\$34,087,392

#### 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, 2019, 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	\$41,234,350			\$ 41,234,350
Federal Agencies		\$54,228,365		\$ 54,228,365
Supranational Agencies		\$10,006,060		\$ 10,006,060
Municipal Bonds		\$ 3,387,516		\$ 3,387,516
Commercial Paper		<u>\$ 3,994,940</u>		<u>\$ 3,994,940</u>
Total	<u>\$41,234,350</u>	\$71,616,881	<u>\$0</u>	\$112,851,231



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, 2019, the county had the following pooled investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Yr</u>	<u>1 – 5 Years</u>
LGIP*	\$25,535,666	\$25,535,666	\$
US Treasuries	41,234,350	19,041,250	22,193,100
Federal Agencies	54,228,365	16,593,770	37,634,595
Supranational Agencies	10,006,060	8,009,660	1,996,400
Municipal Bonds	3,387,516	2,879,736	507,780
Commercial Paper	3,994,940	3,994,940	
Public Funds Deposit*	<u>8,551,726</u>	<u>8,551,726</u>	<u>0</u>
Total	\$146,938,623	\$84,606,748	\$62,331,875

\* 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 12/31/19.

#### 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, 2019, the county held no investments in repurchase agreements or certificates of deposit.

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&amp;P Rating</u>	<u>Amount</u>	<u>Percentage of Portfolio</u>
US Treasuries	AA+	\$41,234,350	28%
Federal Farm Credit Bank	AA+	8,011,480	5%
Federal Home Loan Bank	AA+	19,081,535	13%
Federal Home Loan Mortgage	AA+	20,029,900	14%
Federal National Mortgage Assoc.	AA+	5,084,550	3%
Federal Agricultural Mortgage Corp.	N/A	2,020,900	1%
Supranational Agency Notes	AA	10,006,060	7%
Municipal Bonds	AA	3,387,516	2%
Commercial Paper	A-1+	3,994,940	3%
LGIP	Not Rated	25,535,666	17%

#### Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds 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 cash, cash equivalents, and pooled investments to the fund and entity wide statements is as follows:

Composition of Pooled Investments – December 31, 2019

	<i>Total Pooled Investments</i>
US Treasuries	\$41,234,350
Federal Agencies	54,228,365
Supranational Agency Notes	10,006,060
Municipal Bonds	3,387,516
Commercial Paper	3,994,940
Total Pooled Investments	\$112,851,231

Reconciliation of Cash, Cash Equivalents & Pooled Investments to Statements – December 31, 2019

	<i>Total</i>	<i>Statement of Net Position – Primary Government</i>	<i>Statement of Net Position – Fiduciary Funds</i>
Pooled Cash – County Funds	\$7,922,723	\$7,922,723	\$ -
Pooled Investments – County Funds	24,714,591	24,714,591	-
Pooled Cash – Agency Funds	26,683,949	-	26,683,948
Pooled Investments – Agency Funds	88,136,639	-	88,136,640
Total Cash, Cash Equivalents & Pooled Investments	\$147,457,902	\$32,637,314	\$114,820,588

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 increase in the fair value of the investments during 2019. At 12/31/19, the market value of investments was \$585,979 greater than on 12/31/18. This change in fair market value will not be recognized in the various funds as management intends to hold these investments to maturity. The County has not provided or obtained any legally binding guarantees to support the value of the Investment Pool’s holdings.

The participants’ shares in the Pool are purchased and redeemed at face value. The aggregate value of all participants’ investments equal the total face value of the Pool at all times. The distribution of earnings is based on an amortized cost method. Monthly income is distributed to participants based on their relative participation during the period. Income is calculated based on: (1) realized investment gains and losses, if applicable, calculated on an amortized cost basis; (2) interest income on an accrual basis; and (3) the amortization of discounts and premiums on a straight-line basis. Income is then reduced by an administrative fee. This method differs from the fair value method used to value investments in the financial statements because the amortized cost method is not designed to distribute the unrealized gains and losses in fair value to participants.

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 1.27 years as of December 31, 2019.

The Walla Walla County Investment Pool’s Condensed Statement of Net Position and Changes in Net Position as of December 31, 2019, is shown as follows:

Condensed Statement of Net Position

Assets	\$101,506,012
Less: Liabilities	<u>0</u>
Net position held in trust for pool participants	\$101,506,012
Equity of internal pool participants	\$ 5,630,700
Equity of external pool participants	<u>95,875,312</u>
Total equity	\$101,506,012

### Condensed Statement of Changes in Net Position

Net Position Beginning of Year	\$108,303,208
Net change in investments by pool participants	<u>(6,797,196)</u>
Net Position Year-End	\$101,506,012

#### 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 2019 was \$1.4460713707 for \$1,000 on an assessed valuation of \$6,241,558,192 for a total regular levy of \$9,025,739. Additionally, a special assessment for Mill Creek Flood Control totaled \$150,000.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2019 was \$1.9833238546 per \$1,000 on an assessed valuation of \$2,846,994,139 for a total road levy of \$5,646,511.

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, 2019 was as follows:

	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 7,159,547	\$ 156,269	\$ -	\$ 7,315,816
Construction In Progress	2,711,133	11,560,985	(2,389,161)	11,882,957
Total capital assets, not being depreciated	9,870,680	11,717,254	(2,389,161)	19,198,773
Capital assets, being depreciated:				
Buildings	55,884,428	-	(142,317)	55,742,111
Machinery and Equipment	18,432,112	1,041,489	(497,041)	18,976,560
Infrastructure	98,256,866	2,389,161	-	100,646,027
Total capital assets, being depreciated:	172,573,407	3,430,650	(639,358)	175,364,699
Less accumulated depreciation for:				
Buildings	(22,038,603)	(536,834)	69,261	(22,506,175)
Machinery and Equipment	(9,840,140)	(1,380,538)	460,471	(10,760,207)
Infrastructure	(35,018,750)	(2,263,005)	-	(37,281,755)
Total accumulated depreciation	(66,897,493)	(4,180,376)	529,732	(70,548,138)
Total capital assets, being depreciated, net	105,675,914	(749,727)	(109,626)	104,816,561
Governmental activities capital assets, net	\$ 115,546,594	\$ 10,967,527	\$ (2,498,787)	\$ 124,015,334

Depreciation expense was charged to functions as follows:

General Government	\$ 295,342
Public Safety	242,090
Transportation	2,300,607
Natural & Economic Environment	11,730
Social Services	61,459
Culture and Recreation	126,780
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	1,142,368
Total depreciation-governmental activities	\$4,180,376

## NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans for the year 2019:

<b>Aggregate Pension Amounts – All Plans</b>	
Pension liabilities	(\$5,024,149)
Pension assets	\$1,762,197
Deferred outflows of resources	\$2,153,401
Deferred inflows of resources	(\$3,975,505)
Pension expense/expenditures	(\$243,188)

## 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](http://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 2019 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee*</b>
January – June 2019		
PERS Plan 1	7.52%	6.00%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.83%</b>	<b>6.00%</b>
July – December 2019		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.86%</b>	<b>6.00%</b>

\* 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 2019 were as follows:

<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>
January – June 2019		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.83%</b>	<b>7.41%</b>
July – December 2019		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.86%</b>	<b>7.90%</b>

\* For employees participating in JBM, the contribution rate was 18.53% to 19.75%.

The county's actual PERS plan contributions were \$630,991 to PERS Plan 1 and \$952,692 to PERS Plan 2/3 for the year ended December 31, 2019.

### **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 2019 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – June 2019		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.38%</b>	<b>7.07%</b>
July – December 2019		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.14%</b>	<b>7.20%</b>

The county's actual plan contributions were \$112,734 to PSERS Plan 2 and \$78,221 to PERS Plan 1 for the year ended December 31, 2019.

### **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 2019. 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 state contribution rate (expressed as a percentage of covered payroll) was 3.44% as of July 1, 2019.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – June 2019		
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.43%</b>	<b>8.75%</b>
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
<b>Total</b>	<b>8.93%</b>	<b>8.75%</b>
July – December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.33%</b>	<b>8.59%</b>
Ports and Universities	8.59%	
Administrative Fee	0.18%	
<b>Total</b>	<b>8.77%</b>	<b>8.59%</b>

The county's actual contributions to the plan were \$111,959 for the year ended December 31, 2019.

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, 2019, the state contributed \$72,959,897 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$74,829.

### Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2019 with a valuation date of June 30, 2018. 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 2018 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2019. Plan liabilities were rolled forward from June 30, 2018, to June 30, 2019, 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.

- OSA updated modeling to reflect providing benefit payments to the date of the initial retirement eligibility for terminated vested members who delay application for retirement benefits.
- OSA updated COLA programming to reflect legislation signed during the 2018 legislative session that provides PERS and TRS Plan 1 annuitants who are not receiving a basic minimum, alternate minimum, or temporary disability benefit with a one-time permanent 1.5% increase to their monthly retirement benefit, not to exceed a maximum of \$62.50 per month.

## 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, 2019, 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%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	<b>100%</b>	

### 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.

	<b>1% Decrease (6.4%)</b>	<b>Current Discount Rate (7.4%)</b>	<b>1% Increase (8.4%)</b>
PERS 1	\$4,914,425	\$3,924,262	\$3,065,164
PERS 2/3	\$8,435,697	\$1,099,887	(\$4,919,630)
PSERS 2	\$474,498	(\$45,961)	(\$454,825)
LEOFF 1	(\$229,416)	(\$280,442)	(\$324,497)
LEOFF 2	(\$266,975)	(\$1,435,794)	(\$2,389,817)

### 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, 2019, the county reported a total pension liability of \$5,024,149 and a total pension asset of \$1,762,197 for its proportionate share of the net pension liabilities/(assets) as follows:

	<b>Liability (or Asset)</b>
PERS 1	\$3,924,262
PERS 2/3	\$1,099,887
PSERS 2	(\$45,961)
LEOFF 1	(\$280,442)
LEOFF 2	(\$1,435,794)

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:

	<b>LEOFF 1 Asset</b>	<b>LEOFF 2 Asset</b>
Employer's proportionate share	(\$280,442)	(\$1,435,794)
State's proportionate share of the net pension asset associated with the employer	(\$1,896,900)	(\$940,252)
<b>TOTAL</b>	<b>(\$2,177,342)</b>	<b>(\$2,376,046)</b>

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

	Proportionate Share 6/30/18	Proportionate Share 6/30/19	Change in Proportion
PERS 1	0.113465%	0.102052%	(0.011413%)
PERS 2/3	0.121930%	0.113234%	(0.008696%)
PSERS 2	0.442602%	0.353438%	(0.089164%)
LEOFF 1	0.013940%	0.014188%	0.000248%
LEOFF 2	0.070100%	0.061976%	(0.008124%)

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 2019. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2019, 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 2019, the state of Washington contributed 39.57 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 60.43 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2019, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2018, with update procedures used to roll forward the total pension liability to the measurement date.

### Pension Expense

For the year ended December 31, 2019, the county recognized pension expense as follows:

	Pension Expense
PERS 1	(\$350,573)
PERS 2/3	\$23,607
PSERS 2	\$72,499
LEOFF 1	(\$18,834)
LEOFF 2	\$30,113
TOTAL	(\$243,188)

### Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>PERS 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$262,174)
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	\$340,289	\$-0-
<b>TOTAL</b>	<b>\$340,289</b>	<b>(\$262,174)</b>

<b>PERS 2/3</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$315,120	(\$236,470)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$1,600,988)
Changes of assumptions	\$28,165	(\$461,476)
Changes in proportion and differences between contributions and proportionate share of contributions	\$552,062	(\$644,859)
Contributions subsequent to the measurement date	\$487,178	\$-0-
<b>TOTAL</b>	<b>\$1,382,525</b>	<b>(\$2,943,793)</b>

<b>PSERS 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$38,813	(\$4,065)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$79,814)
Changes of assumptions	\$370	(\$24,701)
Changes in proportion and differences between contributions and proportionate share of contributions	\$3,070	(\$25,700)
Contributions subsequent to the measurement date	\$55,741	\$-0-
<b>TOTAL</b>	<b>\$97,993</b>	<b>(\$134,279)</b>

<b>LEOFF 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$29,073)
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-
<b>TOTAL</b>	<b>\$-0-</b>	<b>(\$29,073)</b>



<b>LEOFF 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$103,318	(\$25,819)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$294,383)
Changes of assumptions	\$2,365	(\$161,573)
Changes in proportion and differences between contributions and proportionate share of contributions	\$170,154	(\$124,410)
Contributions subsequent to the measurement date	\$56,756	\$-0-
<b>TOTAL</b>	<b>\$332,594</b>	<b>(\$606,186)</b>

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, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31:</b>	<b>PERS 1</b>	<b>PERS 2/3</b>	<b>PSERS 2</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>
2020	(\$57,876)	(\$543,895)	(\$16,057)	(\$6,753)	(\$73,167)
2021	(\$137,092)	(\$840,727)	(\$28,607)	(\$14,884)	(\$133,777)
2022	(\$48,923)	(\$383,451)	(\$19,100)	(\$5,401)	(\$63,891)
2023	(\$18,283)	(\$214,072)	(\$10,389)	(\$2,035)	(\$32,671)
2024	\$-0-	(\$50,345)	(\$3,013)	\$-0-	(\$9,083)
Thereafter	\$-0-	(\$15,958)	(\$14,859)	\$-0-	(\$17,757)

## **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, 2019, 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 2019, Walla Walla County selects a per-occurrence deductible of \$50,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with self-insured retentions (“SIRs”) equal to the amount of the layer of coverage below. For 2018-19, the Pool’s SIR was \$1,000,000 (for 2019-20, the Pool’s SIR increased to \$2,000,000). More recent years’ reinsurance programs have included “corridor deductibles” with aggregated stop losses which have the effect of increasing the Pool’s SIR. For 2018-19, the “corridor” increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of \$2.5 million. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$20 million (lowest reinsured layer), \$30 million, (second layer), and \$50 million (third layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool’s 26 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

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 2018-19, 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 2018-19, the WCRP's assets increased to \$60.6 million while its liabilities increased to \$40.6 million. The Pool's net position remained at \$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, 2019 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, 2019 was as follows:

Unemployment: \$56,275

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, 2019 was as follows:

	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2019</u>
Fair Operations	\$0	\$200,973	\$200,973	\$0

The purpose of the short-term debt to the Walla Walla Fair fund was to pay fair-related expenditures for the annual Walla Walla Fair and Frontier Days event prior to reconciling and depositing all the revenue from the event.

## 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, 2019 was \$1,215,727.

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

Year Ending December 31	Principal	Interest	Total
2020	36,231	42,231	78,462
2021	37,625	40,837	78,462
2022	38,949	39,513	78,462
2023	40,321	38,141	78,462
2024	1,062,601	18,593	1,081,194
Total	\$1,215,727	\$179,315	\$1,395,042

## NOTE 10 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2019 the following changes occurred in long-term liabilities:

<u>Governmental Activities:</u>	<u>Balance</u> <u>1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2019</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	953,808	54,664		1,008,472	80,743
Other Liabilities	1,250,840		35,113	1,215,727	36,231
Net Pension Liability	7,154,715		2,130,566	5,024,149	0
Total OPEB Liability	3,257,570	0	335,956	2,921,614	150,216
<b>Governmental activity</b>	<b>\$12,616,933</b>	<b>\$54,664</b>	<b>\$2,501,635</b>	<b>\$10,169,962</b>	<b>\$267,190</b>
<b>Long-term liabilities:</b>					

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 \$33,584 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 \$21,917,081 of restricted net position, of which \$21,917,081 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, 2019 were as follows:

<u>Due To</u>	<i>Due From</i>				<u>Total</u>
	<u>General Fund</u>	<u>County Road</u>	<u>Non-Major Governmental</u>	<u>Internal Service Funds</u>	
General Fund		6,558	3,706		10,264
Internal Service Funds	7,733	852	10,013	7,540	26,138
<b>Total</b>	<b>\$7,733</b>	<b>\$7,410</b>	<b>\$13,719</b>	<b>\$7,540</b>	<b>\$36,402</b>

##### 2. Interfund Loan Balances

Interfund loan balances at December 31, 2019 were as follows:

<u>Due To</u>	<i>Due From</i>		<u>Total</u>
	<u>Current Exp Building</u>	<u>Non-Major Governmental</u>	
Non-Major Governmental	290,237 <sup>1</sup>	144,848 <sup>2</sup>	\$435,085

<sup>1</sup> 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 \$290,237. The loan is scheduled to be repaid November 1, 2021.

<sup>2</sup> 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 \$144,848. The loans are scheduled to be repaid April 30, 2027.

## B. Interfund Transfers

Interfund transfers to support operations to other funds during 2019 were as follows:

<u>Transfer To</u>	<u>Transfer From</u>		
	<u>General Fund</u>	<u>Non-Major Governmental</u>	<u>Total</u>
Non-Major Governmental	1,234,243	248,337	1,482,580
Internal Service Funds	314,600	25,000	339,600
<b>Total</b>	<b>\$1,548,843</b>	<b>\$273,337</b>	<b>\$1,822,180</b>

## NOTE 14 – RECEIVABLE AND PAYABLE BALANCES

### A. Receivables

Receivables at December 31, 2019 were as follows:

<u>Governmental Activities:</u>	<u>Taxes</u>	<u>Courts Receivable</u>	<u>Due from Other Gov</u>	<u>Other</u>	<u>Total</u>
General Fund	1,017,195	247,498	46,082		1,310,775
County Road	91,884		1,362,842		1,454,726
WW Co Public Fac Improv	192,671			280,000	472,671
Non-Major Governmental	954,359		585,170		1,539,529
<b>Total Governmental Activities:</b>	<b>\$2,256,109</b>	<b>\$247,498</b>	<b>\$1,994,094</b>	<b>\$280,000</b>	<b>\$4,777,701</b>

### B. Payables

Payables at December 31, 2019 were as follows:

<u>Governmental Activities:</u>	<u>Vendors</u>
General Fund	402,740
County Road	291,595
Current Expense Building	58,363
Non-Major Governmental	572,381
Internal Service Funds	57,451
<b>Total Governmental Activities:</b>	<b>\$1,382,530</b>

## 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 2019:

Aggregate OPEB Amounts – All Plans	
OPEB liabilities	(\$2,921,614)
Deferred outflows of resources	\$51,436
OPEB expenses/expenditures	(\$227,948)

### **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, 2019, 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, 2019
Actuarial Measurement Date:	June 30, 2019
Actuarial Cost Method:	Entry Age
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	3.87%
End of Measurement Year	3.50%
Healthcare Trend Rates:	
Medical Costs	Initial rate is about 6%, trends down to about 5% in the 2020's
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
Age Setback	+1 year Healthy/-2 years Disabled
	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, 2018 to the measurement date of June 30, 2019 using the healthcare trend rates detailed in the *2018 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.

	<b>1% Decrease (5.8%)</b>	<b>Current Healthcare Cost Trend Rate (6.8%)</b>	<b>1% Increase (7.8%)</b>
Total OPEB Liability	\$2,669,044	\$2,921,614	\$3,209,791

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.

	<b>1% Decrease (2.5%)</b>	<b>Current Discount Rate (3.5%)</b>	<b>1% Increase (4.5%)</b>
Total OPEB Liability	\$3,232,105	\$2,921,614	\$2,655,833



## Changes in the Total OPEB Liability

Leoff I Retirees Health Insurance Benefits	
<b>Total OPEB Liability at 06/30/2018</b>	\$3,257,570
Service cost	\$0
Interest	\$122,905
Changes of benefit terms	\$0
Changes in experience data and assumptions	(\$293,826)
Benefit payments	(\$165,035)
Other changes	\$0
<b>Total OPEB Liability at 06/30/2019</b>	\$2,921,614

## OPEB Expense

For the year ended December 31, 2019, the county recognized OPEB expense as follows:

	OPEB Expense
Leoff I Retirees Health Insurance Benefits	(\$227,948)
<b>TOTAL</b>	<b>(\$227,948)</b>

## Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2019, 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	\$51,436	\$-0-
<b>TOTAL</b>	<b>\$51,436</b>	<b>\$-0-</b>

Deferred outflows of resources of \$51,436 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, 2020.

## 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 taxpayers. The following are totals of abated taxes for this program for 2019 by taxing district:

<u>Taxing District</u>	<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated</u>
Walla Walla County	Multi-Family Housing	\$11,043
State of Washington-State School	Multi-Family Housing	\$21,153
City of Walla Walla	Multi-Family Housing	\$22,980
Port of Walla Walla	Multi-Family Housing	\$2,651
EMS Levy	Multi-Family Housing	\$3,587
Walla Walla School District #140	Multi-Family Housing	\$20,759
Total		\$82,173

#### 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 2019 cannot be disclosed due to the fact that tax information is for less than three taxpayers.

#### NOTE 18 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The county has active construction projects as of December 31, 2019. 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	\$3,494,887	\$ 85,361
Mill Creek Road Improvements	\$5,983,441	\$143,960
Port Kelly Railroad Crossing	\$ 268,062	\$117,699
Dodd Road Railroad Crossing	\$ 67,127	\$ 58,386

#### NOTE 19 - 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, 2019, 73 employees were participating in the deferred compensation plans.

#### NOTE 20 – SUBSEQUENT EVENTS

In February 2020 Walla Walla County experienced widespread flooding throughout the county. Numerous roads were damaged, and debris was removed from the roadway. Two bridge approaches were damaged including one that was completely washed out. One bridge was damaged beyond repair and is currently

closed and will require replacement. The majority of the repair work has been completed with the exception of a large wash out adjacent to Byrnes Road and the bridge replacement on Seven Mile Road.

Approximately \$1,050,000 FWHA Emergency Relief funds have been approved with an additional approximately \$900,000 FHWA Emergency Relief funds pending approval.

There has been a Federal Declaration of Emergency which will provide FEMA funds. We have approximately \$7,400,000 in FEMA eligible damages. \$6,800,000 of those damages are on Byrnes Road and Seven Mile Road to be completed at a later date. \$600,000 in FEMA eligible damages have been completed. FEMA funds require a 25% match.

Also, in February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The length of time these measures will be in place, and the full extent of the financial impact on the county is unknown at this time.

During the Commissioner's meeting on April 20, 2020 the Board requested that each department look at their budgets to see how they could reduce their budgets by 5% and provide their department's proposed budget reductions to the Board. The Board is estimating the sales tax revenue to be reduced by 5-10% due to the virus. The Board met for a workshop on May 5, 2020 to discuss CARES funding which the county is estimated to possibly receive \$3.4M. The county will be forming a CARES funding team to review requests and provide recommendations to the Board for review and approval.

#### NOTE 21 – ACCOUNTING AND REPORTING CHANGES

- A. Two funds that were reported as major funds in past years are no longer shown as major funds and are now included in the Other Governmental Funds column on the governmental fund financial statements. The Human Services fund has not qualified as a major fund since 2013 and the Human Services Capital Projects fund has not qualified as a major fund since 2016.
- B. 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 (\$196,854) as detailed below.
  - 1. During a recent audit of fund balances, it was found that the county had not reflected the amount for a Promissory Note Payable due to the Department of Commerce. To reflect the amount due, Other Governmental funds reports a prior period adjustment of (\$257,003).
  - 2. Due to error, the fund balance in a custodial fund that hadn't had activity since 2015 was moved to the general fund. This resulted in a prior period adjustment of \$16,793 to the General fund.
  - 3. During a recent audit of all county funds, it was found that a custodial fund should have been closed and moved to a governmental fund in 2011 when the governmental fund for the Sheriff's Drug Investigative fund was established by resolution. Also, an outside checking account for

the same type of funds was included in the custodial fund reporting. A prior period adjustment of \$43,356 in Other Governmental funds reflects the adjustments.

- C. As a result of the 2013 financial audit, the county was advised to show the investments in the external investment pool as investments under the heading of “Agency Funds” on the statement of fiduciary net position – fiduciary funds instead of under the heading of “Investment Trust Funds” and the statement of changes in fiduciary net position for fiduciary funds would not need to be completed. As a result of the 2018 financial statement audit, the State Auditor’s office recommended that the external investment pool should show on the statement of fiduciary net position – fiduciary funds under the heading of “Investment Trust Funds” instead of being included under the “Agency Fund” heading. Since the “Investment Trust Funds” were shown separate from the “Agency Funds” for the 2019 statements and the statement of changes in fiduciary net position for fiduciary funds had not been completed since fiscal year 2012, the statement of changes in fiduciary net position for fiduciary funds shows a prior period adjustment of \$102,811,600 to show the ending balance for the Investment Trust Funds in 2018.

REQUIRED SUPPLEMENTARY INFORMATION  
WALLA WALLA COUNTY  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
LEOFF I RETIREES HEALTH INSURANCE BENEFITS  
FOR THE YEAR ENDED JUNE 30  
LAST 10 FISCAL YEARS\*

	2019	2018	2017	2016	2015	2014
<b>Total OPEB liability - beginning</b>	3,257,570	3,377,652	N/A	N/A	N/A	N/A
Service cost	0	0	N/A	N/A	N/A	N/A
Interest	122,905	118,442	N/A	N/A	N/A	N/A
Changes in benefit terms	0	0	N/A	N/A	N/A	N/A
Changes in experience data and assumptions	(293,826)	(98,856)	N/A	N/A	N/A	N/A
Benefit payments	(165,035)	(139,668)	N/A	N/A	N/A	N/A
Other changes	0	0	N/A	N/A	N/A	N/A
<b>Total OPEB liability - ending</b>	<u>2,921,614</u>	<u>3,257,570</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<b>Covered-employee payroll</b>	0	0	N/A	N/A	N/A	N/A
<b>Total OPEB liability as of % of covered payroll</b>	0	0	N/A	N/A	N/A	N/A

Notes to Schedule:

\* Until a full 10-year trend is compiled, only information for those years available is presented.

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

Valuation Date/Measurement Date: June 30, 2019

Discount Rate: Beginning of Measurement Year-3.87%/End of Measurement Year-3.50%

Actuarial Cost Method: Entry Age Normal

Medical Costs: Initial rate is about 6%, trends down to about 5% in the 2020's.

Long-term Care: 4.5%

Medicare Part B Premiums: Approximately 5%, varies by year

Mortality: RP-2000 Mortality Table

REQUIRED SUPPLEMENTARY INFORMATION  
WALLA WALLA COUNTY  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
AS OF JUNE 30  
LAST 10 FISCAL YEARS\*

<b>PERS 1</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
County's proportion of the net pension liability (asset)	0.102052%	0.113465%	0.097813%	0.112205%	0.127034%	0.130198%
County's proportionate share of the net pension liability	3,924,262	5,067,385	4,641,303	6,025,937	6,645,060	6,558,785
County's covered employee payroll	14,085,718	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	27.86%	34.37%	38.81%	46.81%	47.20%	47.68%
Plan fiduciary net position as a percentage of the total pension liability	67.12%	63.22%	61.24%	57.03%	59.10%	61.19%
<b>PERS 2/3</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
County's proportion of the net pension liability (asset)	0.113234%	0.121930%	0.103404%	0.117881%	0.135031%	0.140259%
County's proportionate share of the net pension liability	1,099,887	2,081,846	3,592,795	5,935,215	4,824,735	2,835,141
County's covered employee payroll	12,306,854	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	8.94%	16.34%	35.44%	54.24%	40.26%	23.75%
Plan fiduciary net position as a percentage of the total pension liability	97.77%	95.77%	90.97%	85.82%	89.20%	93.29%
<b>PSERS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
County's proportion of the net pension liability (asset)	0.353438%	0.442602%	0.432405%	0.481707%	0.582268%	0.527887%
County's proportionate share of the net pension liability	(45,961)	5,484	84,721	204,716	106,276	(76,443)
County's covered employee payroll	1,624,194	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	-2.83%	0.32%	5.53%	13.13%	6.23%	-5.43%
Plan fiduciary net position as a percentage of the total pension liability	101.85%	99.79%	96.26%	90.41%	95.08%	105.01%
<b>LEOFF 1</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
County's proportion of the net pension liability (asset)	0.014188%	0.013940%	0.013795%	0.014635%	0.014572%	0.013012%
County's proportionate share of the net pension liability	(280,442)	(253,081)	(209,300)	(150,782)	(175,625)	(157,808)
State's proportionate share of the net pension liability (asset) associated with the county	(1,896,900)	(1,711,833)	(1,415,703)	(1,019,888)	(1,187,922)	(1,067,412)
Total proportionate share of the net pension liability (asset)	(2,177,342)	(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	148.78%	144.42%	135.96%	123.74%	127.36%	126.91%
<b>LEOFF 2</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
County's proportion of the net pension liability (asset)	0.061976%	0.070100%	0.057657%	0.063530%	0.073621%	0.061218%
County's proportionate share of the net pension liability	(1,435,794)	(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	(940,252)	(921,484)	(519,005)	(240,893)	(500,314)	(530,796)
Total proportionate share of the net pension liability (asset)	(2,376,046)	(2,344,667)	(1,319,097)	(610,403)	(1,256,991)	(1,343,185)
County's covered employee payroll	2,126,315	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	-67.52%	-62.20%	-44.36%	-19.20%	-35.41%	-47.68%
Plan fiduciary net position as a percentage of the total pension liability	119.43%	118.50%	113.36%	106.04%	111.67%	116.75%

Notes to Schedule:

\*Until a full 10-year trend is compiled, only information for those years available is presented.

There were no significant changes in benefit terms or assumptions.

REQUIRED SUPPLEMENTARY INFORMATION  
WALLA WALLA COUNTY  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31  
LAST 10 FISCAL YEARS\*

<b>PERS 1</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Statutorily or contractually required contributions	709,212	718,529	676,476	631,003	586,104	576,530
Contributions in relation to the statutorily or contractually required contributions	(709,212)	(718,529)	(676,476)	(631,003)	(586,104)	(576,530)
Contribution deficiency (excess)	0	0	0	0	0	0
Covered County payroll	14,085,003	13,955,583	13,365,584	12,782,379	12,915,711	13,805,669
Contributions as a percentage of covered County payroll	5.04%	5.15%	5.06%	4.94%	4.54%	4.18%
<b>PERS 2/3</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Statutorily or contractually required contributions	952,692	913,133	781,734	673,327	619,994	591,188
Contributions in relation to the statutorily or contractually required contributions	(952,692)	(913,133)	(781,734)	(673,327)	(619,994)	(591,188)
Contribution deficiency (excess)	0	0	0	0	0	0
Covered County payroll	12,345,614	12,175,555	11,408,761	10,807,790	11,027,384	11,833,443
Contributions as a percentage of covered County payroll	7.72%	7.50%	6.85%	6.23%	5.62%	5.00%
<b>PSERS</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Statutorily or contractually required contributions	112,734	110,972	109,118	107,611	98,802	99,886
Contributions in relation to the statutorily or contractually required contributions	(112,734)	(110,972)	(109,118)	(107,611)	(98,802)	(99,886)
Contribution deficiency (excess)	0	0	0	0	0	0
Covered County payroll	1,580,366	1,619,744	1,638,087	1,632,939	1,526,271	1,575,133
Contributions as a percentage of covered County payroll	7.13%	6.85%	6.66%	6.59%	6.47%	6.34%
<b>LEOFF 2</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Statutorily or contractually required contributions	111,959	114,217	108,111	97,592	95,247	99,574
Contributions in relation to the statutorily or contractually required contributions	(111,959)	(114,217)	(108,111)	(97,592)	(95,247)	(99,574)
Contribution deficiency (excess)	0	0	0	0	0	0
Covered County payroll	2,118,269	2,124,770	2,078,465	1,932,511	1,886,085	1,971,635
Contributions as a percentage of covered County payroll	5.29%	5.38%	5.20%	5.05%	5.05%	5.05%

Notes to Schedule:

\*Until a full 10-year trend is compiled, only information for those years available is presented.

There were no significant changes in benefit terms or assumptions.

**WALLA WALLA COUNTY**  
**REVENUES ESTIMATED VS. ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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	5,450,000	5,403,476	46,524
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	8,478,212	8,758,264	-280,052
313.11.00	SALES TAX REVENUE RAMPING-CITY OF WW	3,950,000	4,365,615	-415,615
313.71.00	SALES TAX CRIMINAL JUSTICE	360,000	416,721	-56,721
316.81.00	GAMBLING EXCISE TAXES	2,500	1,933	567
317.20.00	LEASEHOLD EXCISE TAX	64,000	78,991	-14,991
317.40.00	PRIVATE TIMBER HARVEST TAXES	10	49	-39
321.60.00	PROCESS SERVER	80	80	0
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	28,000	101,088	-73,088
322.20.00	DOMESTIC VIOLENCE	9,745	10,323	-578
322.90.00	RECORDS REQUEST FEES	13,000	13,685	-685
322.91.02	SPOT BURN PERMIT WWCD	169,840	108,921	60,919
331.16.60	SCAAP - INS REIMBURSEMENT	6,000	15,021	-9,021
332.12.10	FEDERAL FLOOD CONTROL LEASES	2,000	2,217	-217
332.15.23	IN LIEU TAXES FEDERAL - BLM	28,725	29,891	-1,166
332.15.25	MINERAL LEASING	25	0	25
332.15.60	U S FISH & WILDLIFE SERVICE	800	912	-112
333.16.55	NATIONAL CRIMINAL HISTORY IMPROV PROG	0	15,621	-15,621
333.16.73	CITY OF WALLA WALLA-BJA	0	5,030	-5,030
333.93.56	DSHS CHILD SUPPORT ENFORCEMENT	33,791	38,812	-5,021
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	13,632	12,870	762
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	86,286	90,889	-4,603
334.00.30	ELECTION OUT REACH GRANT - SOS	5,776	5,776	0
334.01.10	WASPC SEX OFFENDER MONITORING	78,801	80,380	-1,579
334.01.20	AOC - LFO FUNDING DISTRIBUTION	6,417	8,695	-2,278
334.04.60	DEPT OF SOCIAL AND HEALTH SERVICES	91,174	96,881	-5,707
334.06.90	CJTA SERVICES	51,222	47,253	3,969
335.00.91	PUD PRIVILEGE TAX	16,000	16,656	-656
335.03.01	LEOFF I SPECIAL FUNDING	0	74,829	-74,829
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	96,900	96,980	-80
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	4,935	4,935	0
336.01.28	PUBLIC DEFENSE SERVICES	58,912	59,393	-481
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	22,173	15,257	6,916
336.06.31	ADULT COURT COST	5,000	5,132	-132
336.06.51	DUI - IMPACT	17,500	15,665	1,835
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	30,000	22,630	7,370
336.06.94	STATE LIQUOR EXCISE TAX	36,131	30,063	6,068
336.06.95	STATE LIQ PROFITS - ENHANCED PUB SAFETY	63,504	71,645	-8,141
337.09.00	IN LIEU TAXES - LOCAL	200	0	200
337.73.00	WCIF WELLNESS GRANT	2,000	4,221	-2,221
338.00.01	CITY OF WW SHARE OF DIST CRT CHARGES	3,000	0	3,000
339.21.68	CITY OF WW - BJA - ARRA	4,000	0	4,000
341.21.00	RECORDING-LEGAL INSTRUMENTS	94,000	99,085	-5,085
341.22.00	DISTRICT COURT CIVIL FILING	13,500	9,560	3,940
341.22.01	DOMESTIC VIOLENCE FILING FEE	2,800	3,059	-259
341.22.02	JST-CLJ	0	9,552	-9,552
341.22.03	CIVIL FILING	49,270	11,762	37,508
341.22.04	CNTRCROS3RD FIL	4,500	57	4,443



**WALLA WALLA COUNTY**  
**REVENUES ESTIMATED VS. ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.22.05	ANTI-HAR FILING	1,929	0	1,929
341.22.06	CV COST & ADJ	1,408	59	1,349
341.22.11	ANTI-HAR FILING	0	834	-834
341.22.12	CIVIL FILING	0	35,687	-35,687
341.23.07	CIVIL PROB FILINGS	17	0	17
341.23.09	JUV EMANCIPATIO	67	50	17
341.23.11	ANIT-HAR FILING	168	543	-375
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	39,210	3,045
341.23.34	DOM FAC FIL FEE	6,100	13,824	-7,724
341.23.40	CTRCROSS3RD FIL	600	540	60
341.23.42	UNLAW DET FIL	489	316	173
341.23.44	UNLAW DET COMBO	6,637	5,682	955
341.23.48	FACFIL-NO DVSUR	5,526	6,048	-522
341.23.51	JST-SC	7,018	6,381	637
341.23.52	DOM FAC FIL FEE	9,500	0	9,500
341.24.00	DISPUTE RES CVL	17,640	16,460	1,180
341.24.01	DISPUTE RES SC	850	895	-45
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,300	1,278	22
341.28.01	SMALL CLAIMS OTHER FEES	0	91	-91
341.28.04	OTHER FEES	1,350	0	1,350
341.28.06	CIVIL-SUP PROCEEDS	6,756	5,459	1,297
341.28.07	OTHER FILING FEE	0	167	-167
341.28.08	CIVIL TSCRIPT	1,122	1,603	-481
341.28.09	OTHER FEES - SMALL CLAIMS	500	299	201
341.28.10	CTRCROS3D FM CL	0	9	-9
341.29.03	OTHER CASE FILINGS	500	616	-116
341.29.04	TAX WARRANT FILING	6,000	5,151	849
341.29.05	OTHER FIL-MOD FAC	2,000	1,584	416
341.29.06	FEE TSCRIPT FIL	1,000	1,145	-145
341.29.07	FEE DETAIN ANS	400	182	219
341.32.00	DIST COURT RECORDS SERVICES	3,400	4,407	-1,007
341.32.02	CERTIFIED DOCUMENTS	3,618	688	2,930
341.32.03	CIVIL FEES - APPEALS	0	277	-277
341.32.05	WRIT/GARN FEES	15,500	15,376	124
341.32.06	ABSTRACT RECORD FEE	0	3	-3
341.33.01	NAME CHANGE ADMIN COST	1,000	737	263
341.33.02	WARRANT PREP COSTS	400	613	-213
341.34.00	SUP COURT-RECORD SERVICES	33,000	30,436	2,564
341.34.03	DOM FAC FIL FEE	0	38	-38
341.34.04	REIM-COLL COST	2,000	1,067	933
341.35.00	COPIES - RECORDS REQUESTS	5,700	6,679	-979
341.37.02	CRIME LAB ANALYSIS	100	61	39
341.38.00	RECORDS SEARCH	50	40	10
341.41.00	OPEN SPACE FILING FEES	0	150	-150
341.42.00	T FEES ON FOREST PATROL	385	378	7
341.42.10	TREASURER'S FEES ON EXCISE TAX	4,300	4,015	285

**WALLA WALLA COUNTY**  
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.42.30	LOCAL REAL ESTATE EXCISE TAX	60,000	76,631	-16,631
341.42.90	TREASURERS' FEES	0	1,195	-1,195
341.43.01	CITY OF COLLEGE PLACE	393,500	441,039	-47,539
341.45.00	ELECTION SERVICES	35,000	14,733	20,267
341.45.01	WALLA WALLA CITY	72,931	55,186	17,745
341.45.02	COLLEGE PLACE	22,030	21,988	42
341.45.03	WAITSBURG	3,237	3,180	57
341.45.04	PRESCOTT	748	765	-17
341.48.00	MOTOR VEH LIC FEES - EQUAL DISTRIBUTION	292,270	305,674	-13,404
341.62.00	DIST & MUNI COPY/TAPE FEES	54	21	33
341.65.00	PRINTING/DUPLICATING CHARGES	11,500	7,517	3,983
341.70.00	SALES OF MERCHANDISE	1,100	1,250	-150
341.91.00	CANDIDATE FEES	1,000	1,821	-821
341.96.00	PERSONNEL SERVICES	55,000	66,258	-11,258
341.99.00	PASSPORTS	30,000	35,885	-5,885
342.10.00	LAW ENFORCEMENT DUI	36,622	41,411	-4,789
342.10.03	WAITSBURG	114,000	117,193	-3,193
342.10.04	PRESCOTT	19,000	21,583	-2,583
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	74,398	63,215	11,183
342.10.08	SEX OFFENDER REGISTRATION FEES	2,000	2,339	-339
342.10.10	AIRPORT SECURITY	12,000	3,000	9,000
342.10.11	DNA COLLECTION FEE	1,250	607	643
342.21.05	WALLA WALLA COUNTY	160	120	40
342.30.00	OUT OF COUNTY COMMITMENTS	0	194	-194
342.30.01	CITY OF WALLA WALLA	85,000	95,369	-10,369
342.30.02	CITY OF COLLEGE PLACE	15,000	20,229	-5,229
342.30.06	COLUMBIA COUNTY	20,000	31,791	-11,791
342.30.08	WA DEPT OF CORRECTIONS	450,000	404,128	45,872
342.30.20	SOC SECURITY REIMBURSEMENT	4,000	4,800	-800
342.30.21	FINGERPRINT FEES	2,000	3,155	-1,155
342.33.00	ADULT PROBATION AND PAROLE	15,200	11,312	3,888
342.33.06	RECORD CHECK FEE	1,400	1,487	-87
342.33.07	SENTENCE COMPLIANCE MONITORING FEE	50	1,295	-1,245
342.33.16	DOM VIO CRT FEE - THERAPEUTIC COURT	4,400	5,765	-1,365
342.36.00	ELECTRONIC MONITORING PRISIONERS	3,000	0	3,000
342.36.03	ELECTRONIC MONITORING-DUI (OTHER)	14,888	19,422	-4,534
342.37.00	BOOKING FEES	1,200	707	493
346.50.01	DOM FAC FEES	3,559	4,560	-1,001
346.50.04	DV PREV LOCAL	700	730	-30
346.80.00	CORONER'S FEES	0	2,281	-2,281
347.10.00	SEMINARS	500	0	500
349.90.00	REIMBURSEMENT LITTER GRANT	105,250	0	105,250
351.31.00	SUPERIOR CT CRIMINAL FILINGS	1,500	777	723
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	8,000	4,285	3,715
351.80.00	CRIME VICTIM PENALTY	100	108	-8
351.80.01	CRIME VICTIM PENALTY	16,500	5,948	10,552
351.80.03	JUV CRIME VICTIM	200	99	101
351.90.02	PENALTY-DOMESTIC VIOLENCE	800	550	250
351.91.00	OTHER SUPERIOR COURT PENALTIES	8,000	5,632	2,368

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351.91.11	DUI DEFERRED ACCOUNT FEE	0	238	-238
352.30.00	ADMIN COST MAND INSURANCE	0	614	-614
352.40.00	BOAT SAFETY INFRACTION	0	48	-48
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	44,200	14	44,186
353.10.02	TRAFFIC INFRACTIONS	98,485	31,847	66,638
353.10.03	TRAFFIC INFRACTIONS	53,168	49,825	3,343
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	30,175	32,243	-2,068
353.10.05	TRAFFIC INFRACTIONS	0	140,699	-140,699
353.10.41	SPEED DOUBLE ZONE 6-10<=40	498	87	411
353.10.49	SPEED DOUBLE ZONE 11-15>=40	225	0	225
353.10.68	SPEED DOUBLE ZONE 1-5>=40	0	99	-99
353.10.72	SPEED DOUBLE ZONE 6-10>40	0	246	-246
353.10.80	DEF FIND ADM	0	44,378	-44,378
353.70.00	OTHER NON-PARKING INFRACTIONS	2,200	94	2,106
353.70.01	LITTER CONTROL VIOLATIONS	0	27	-27
353.70.02	NON PARKING INFRACTIONS PENA	0	500	-500
353.70.03	OTHER INFRACTIONS SMOKING TO 4-2007	0	73	-73
353.70.04	OTHER INFRACT	1,350	1,267	83
353.70.13	OTHER INFRACT	0	20,012	-20,012
355.20.00	DRIVING WHILE INTOXICATED (DWI)	10,500	18,736	-8,236
355.20.01	DUI-DP ACCT	504	166	338
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	648	595	53
355.20.04	DUI-DP ACCT	0	362	-362
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	0	117	-117
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	20,200	18,289	1,911
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,440	1,218	222
356.90.00	NON-TRAFFIC MISDEMEANOR	3,050	64	2,986
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	3,050	3,716	-666
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	486	680	-194
357.21.00	JURY DEMAND COST	200	429	-229
357.22.00	WITNESS COST	0	181	-181
357.23.00	PUBLIC DEFENSE COSTS	40,000	24,138	15,862
357.24.00	SUPERIOR COURT RESTITUTIOIN	6,200	4,989	1,211
357.28.00	MISC SUPERIOR COURT COST RECOUPMENTS	712	866	-154
357.28.01	COURT COSTS RECOUPMENT	1,800	2,650	-850
357.33.00	PUBLIC DEFENSE COST	7,045	4,621	2,424
357.34.00	LAW ENFORC SERV-CIVIL PROCESS	500	24	476
361.10.00	INVESTMENT INTEREST	275,000	690,737	-415,737
361.40.00	SALES TAX INTEREST	8,000	17,234	-9,234
361.40.01	DC INTEREST INCOME	500	1,493	-993
361.40.02	SUP INT INCOME	500	2,934	-2,434
361.40.03	DC INTEREST INCOME-COURT	0	389	-389
361.40.04	SUP INT INCOME-COURT	0	2,934	-2,934
361.40.16	INTEREST/PENALTY ON REET	425,000	372,724	52,276
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	150	111	39
362.50.00	RENTS & LEASES	1,348	2,764	-1,416
369.20.00	UNCLAIMED MONEY	0	993	-993
369.30.00	CONFISCATED AND FORFEITED PROPERTY	4,323	4,329	-6
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	0	1,136	-1,136

**WALLA WALLA COUNTY**  
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
369.81.00	CASHIERS OVER & SHORT	20	47	-27
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	-312	212
369.91.00	OTHER MISC	43,857	55,536	-11,679
369.91.01	OTHER NON-REVENUES - DOL POSTAGE REIMBUR	300	329	-29
369.91.03	NSF CHECK FEES	1,025	1,701	-676
369.91.90	MISC FEES CIVIL SERVICE TEST	100	15	85
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	16,793	-16,793
397.00.00	OPERATING TRANSFER IN - COMM OUTREACH	487,575	487,575	0
010	CURRENT EXPENSE REVENUE SUBTOTAL	23,218,295	24,439,800	-1,221,505
101	COMMUNITY DEVELOPMENT			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	90,000	98,987	-8,987
321.30.00	FIREWORK PERMITS	700	500	200
321.99.00	OTHER BUSINESS LICENSES & PERMITS	0	25	-25
322.10.00	BLDG-STRUCTURES PERMIT FEES	600,000	548,777	51,223
322.91.01	BURN PERMIT RESIDENTIAL	25,000	25,470	-470
334.03.10	DEPT OF ECOLOGY SHORELINE	50,000	39,838	10,162
341.70.00	SALES OF MERCHANDISE	0	13	-13
345.81.00	ZONING & SUBDIVISION SERV-LEGAL NOT FEES	45,000	44,212	788
345.89.01	BUILDING PERMIT TECHNOLOGY FEE	18,000	16,250	1,750
369.83.00	CREDIT CARD DISCOUNTS	-12,000	-11,838	-162
397.00.00	OPERATING TRANSFERS IN	300,000	300,000	0
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,116,700	1,062,236	54,464
102	WASTE MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	52,000	61,405	-9,405
334.03.10	DEPT OF ECOLOGY PPG	10,500	6,263	4,237
102	WASTE MANAGEMENT REVENUE SUBTOTAL	62,500	67,668	-5,168
103	EMERGENCY MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	105,498	112,251	-6,753
333.97.04	FIRE MANAGEMENT ASSISTANCE GRANT (FMAG)	78,203	38,173	40,030
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	60,462	60,448	14
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	30,649	31,276	-627
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	355,782	323,118	32,664
104	SHERIFFS BLOCK GRANTS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,845	7,881	-36
361.10.00	INVESTMENT INTEREST	0	132	-132
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,845	8,013	-168
105	HOTEL / MOTEL TAX			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	130,000	203,325	-73,325

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
313.31.00	HOTEL / MOTEL TAX LODGING	64,000	147,661	-83,661
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	194,000	350,985	-156,985
107	JUVENILE JUSTICE CENTER			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	410,000	708,523	-298,523
313.72.00	JUVENILE JUSTICE SALES TAX	1,100,000	1,215,576	-115,576
333.93.65	TITLE IV-E TRAINING REIMBURSEMENT	1,800	1,370	430
334.01.20	AOC - ITPPA	67,000	68,735	-1,735
334.04.60	CHEM DEP DISP ALT (CDDA)	1,400	8,509	-7,109
341.70.00	SALES OF MERCHANDISE	2,000	950	1,050
342.10.13	DNA COLLECTION FEE	150	45	105
342.70.00	CITY CONTRACTS/WOOD SALES	70,400	55,830	14,570
342.70.01	OTHER DETENTION BEDS	87,000	90,241	-3,241
369.91.00	OTHER MISC	1,500	1,883	-383
369.91.50	UA TESTING	1,500	646	854
389.30.00	DIVERSION RESTITUTION	2,000	888	1,113
397.00.00	OPERATING TRANSFERS IN	330,000	330,000	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,074,750	2,483,194	-408,444
108	LAW & JUSTICE			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,400,000	1,954,539	-554,539
313.15.00	PUBLIC SAFETY .03%	1,750,000	2,040,759	-290,759
336.06.10	CRIMINAL JUSTICE-COUNTIES	700,000	753,270	-53,270
342.10.00	LAW ENFORCEMENT SERVICES	4,122	4,121	1
108	LAW & JUSTICE REVENUE SUBTOTAL	3,854,122	4,752,690	-898,568
109	AUDITORS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	348,380	358,402	-10,022
336.04.11	DOCUMENT PRESERVATION-STATE	55,000	50,538	4,462
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	5,600	9,908	-4,308
341.36.00	HISTORICAL PRESERVATION SURCHARGE	30,000	30,729	-729
109	AUDITORS M & O REVENUE SUBTOTAL	438,980	449,578	-10,598
110	TREASURERS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	13,000	33,394	-20,394
341.42.00	MISC TREAS FEES	57,686	67,837	-10,151
361.10.00	INVESTMENT INTEREST	300	699	-399
110	TREASURERS M & O REVENUE SUBTOTAL	70,986	101,930	-30,944
111	PROS VICTIM-WITNESS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	12,000	50,648	-38,648
333.16.57	CTED-VICTIM WITNESS GRANT	65,000	29,711	35,289
333.16.58	DOMESTIC VIOLENCE	15,581	15,851	-270
341.98.00	CO CRIME VICTIM & WITNESS PROG	200	68	132
341.98.01	PENALTY PERCENTAGES	7,000	7,582	-582
341.98.02	CO CRIME/VICTIM WITNESS PROG	24,393	71,033	-46,640
369.91.00	OTHER MISC	550	254	296
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	124,724	175,145	-50,421

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112	PUBLIC HEALTH			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	430,000	652,477	-222,477
321.20.01	PUMPER LICENSE RENEWAL	350	3,250	-2,900
321.20.02	INSTALLER LICENSE RENEWAL	200	5,750	-5,550
321.20.03	SOLID WASTE OTHER PERMITS	200	2,550	-2,350
321.20.04	BARS, TAVERNS, WINERIES & COFFEE PERMITS	163,258	176,528	-13,270
321.20.05	FOOD CARD RENEWAL 5 YEAR	20,600	23,358	-2,758
322.19.10	SEPTIC TANK PERMIT PENALTY	52,130	61,575	-9,445
333.10.55	WIC NUTRITION & LOCAL SUPPORT	199,000	196,072	2,928
333.10.56	SNAP ED MINI GRANTS	45,955	48,781	-2,826
333.10.57	WIC BF PEER COUNSEL	0	531	-531
333.20.60	NATIONAL HIGHWAY TRAFFIC SAFETY	43,500	5,983	37,517
333.93.06	PHEPR LHJ FUNDING	49,823	47,996	1,827
333.93.24	DSHS BEHAVIORAL HEALTH (PFS)	0	9,925	-9,925
333.93.26	INCREASE IMMUNIZATION RATES	0	11,200	-11,200
333.93.30	YOUTH TOBACCO PREVENTION-FED	1,000	0	1,000
333.93.77	MAA-MEDICAID ADMIN	40,000	67,113	-27,113
333.93.95	HEALTHY COMMUNITIES - FED	83,835	78,469	5,366
333.93.99	MICAH PROGRAM	67,276	74,769	-7,493
334.00.30	SECRETARY OF STATE RECORDS GRANT	14,900	0	14,900
334.03.10	SOLID WASTE ENFORCEMENT	0	4,777	-4,777
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	0	42,500	-42,500
334.04.66	DBHR - MH PROMO-SUICIDE PREV	31,857	51,424	-19,567
334.04.90	DOH - ESD105 - MARIJUANA	332,000	0	332,000
334.04.91	HEALTHY COMMUNITIES LEAD	9,800	27,754	-17,954
334.04.93	HEALTHY COMMUNITIES - STATE	0	326,447	-326,447
334.04.99	MISC DEPT OF HEALTH PYMTS (STATE FUNDS)	0	965	-965
334.05.60	DEPT OF EARLY LEARNING CONTRACT	9,800	971	8,829
336.04.24	FOUNDATIONAL PUBLIC HEALTH SERVICES	302,173	302,173	0
336.04.25	FOUNDATIONAL PUBLIC HEALTH SERVICES	42,000	21,000	21,000
337.62.50	EH SPECIALIST SERVICES	10,000	1,386	8,614
337.73.00	WCIF WELLNESS GRANT	4,500	3,976	524
341.81.00	PHOTO COPIES	0	1	-1
346.20.00	HEALTHIER WA LHJ-ACH ENGAGEMENT	9,000	9,000	0
346.20.11	COLUMBIA COUNTY ASSESSMENT	0	9,660	-9,660
346.20.32	VACCINE ADMIN FEES/DSHS	0	90	-90
346.20.34	TB FEES PPD'S	0	170	-170
346.20.39	COLUMBIA COUNTY CD INVESTIGATION	0	4,200	-4,200
346.20.52	RAW WATER TEST	0	500	-500
346.20.59	LONG PLAT FEES	12,200	19,250	-7,050
346.20.71	VITAL RECORDS SEARCH FEES	33,000	30,094	2,906
346.20.80	CHSW-EARLY HEAD START	2,000	41,121	-39,121
346.20.90	HEALTH OFFICER SERVICES	0	1,625	-1,625
346.26.64	DRINKING WATER GROUP A - SS	2,000	3,000	-1,000
346.26.65	DRINKING WATER GROUP A - SS STATE	2,000	3,000	-1,000
346.26.66	DRINKING WATER GROUP A - TA	2,000	131	1,869
346.30.00	DWI VICTIMS PANEL	7,000	8,365	-1,365
367.00.00	TRAFFIC SAFETY DONATIONS	2,000	4,498	-2,498

**WALLA WALLA COUNTY**  
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367.11.00	CHILDREN HOME SOCIETY NURSE SVC CONTRACT	41,000	0	41,000
367.11.22	ACH LOCAL HLTH IMPROV COALITION GRANT	30,000	15,000	15,000
367.11.24	ABCD DENTAL GRANT	8,000	17,000	-9,000
367.11.32	IMMUNIZATION DONATIONS	0	4,323	-4,323
367.11.45	SUICIDE PREVENTION PRIVATE DONATION	5,000	4,305	695
367.11.88	COMMUNITY HEALTH IMPROV PLAN	5,000	0	5,000
367.11.92	AWAY HOME YOUTH ENGAGEMENT	41,145	65,375	-24,230
369.83.00	CREDIT CARD DISCOUNTS	0	-4,875	4,875
369.91.00	MISC OVERAGE	0	5,035	-5,035
369.91.03	NSF CHECK FEES	0	50	-50
397.00.00	OPERATING TRANSFER IN-HS	282,931	282,931	0
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,438,433	2,773,550	-335,117
115	COUNTY ROAD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,000,000	8,595,414	-3,595,414
311.10.00	REAL & PERS PROP TAX	5,542,600	5,636,540	-93,940
317.20.00	LEASEHOLD EXCISE TAX	75,000	87,222	-12,222
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	68	-68
322.40.00	ROAD CONSTRUCTION PERMIT FEES	13,800	12,410	1,390
331.20.20	FHWA-MILL CREEK ROAD SAFETY PROJECT	5,251,758	4,913,728	338,030
332.10.68	FEDERAL FOREST YIELD	0	1,516	-1,516
332.15.60	U S FISH & WILDLIFE SERVICE	0	1,251	-1,251
333.20.21	STPR - GARDENA BRIDGE	101,050	37,545	63,505
333.20.24	BRS-BLUE CREEK BRIDGE	1,952,555	1,909,237	43,318
333.20.28	FEDERAL AID - HSIP	41,520	44,371	-2,851
333.20.29	RAIL - DODD ROAD RAILROAD CROSSING	920,597	355,631	564,966
333.97.03	DISASTER GRANT - MUD CREEK ROAD	500,000	61,302	438,698
334.03.60	STATE - BIKE & PEDESTRIAN	1,331,000	1,331,000	0
334.03.70	RAP - BUSSELL ROAD	18,000	12,599	5,401
334.03.72	ARTERIAL PRESERVATION	600,000	597,870	2,130
336.00.75	MULTIMODAL TRANSPORTATION-COUNTIES	95,000	135,751	-40,751
336.00.89	MOTOR VEHICLE FUEL TAX-COUNTY ROADS	3,020,000	3,056,702	-36,702
337.07.00	GOBLE BRIDGE - WW CONSERVATION DIST	300,000	0	300,000
337.07.20	CITY OF WALLA WALLA-TAUMARSON RD	0	288,700	-288,700
341.70.00	SALES OF MERCHANDISE	1,000	762	238
341.82.00	ENGINEERING SERVICES - MSAG	90,000	78,724	11,276
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	173,500	257,952	-84,452
344.70.00	ADDRESS POST 911	4,500	9,530	-5,030
345.83.01	PLAT CHECKING FEES	5,000	700	4,300
361.10.00	INVESTMENT INTEREST	5,000	137,665	-132,665
369.10.00	SALE OF SURPLUS	500	69	431
369.91.00	OTHER MISC	10,000	1,954	8,046
115	COUNTY ROAD REVENUE SUBTOTAL	25,052,380	27,566,213	-2,513,833
118	WALLA WALLA FAIR			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	40,000	69,159	-29,159
336.02.11	PARIMUTEL	71,000	74,317	-3,317
347.40.00	GATE ADMISSION	623,500	636,614	-13,114

**WALLA WALLA COUNTY**  
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
347.40.02	DEMO ENTRIES	8,000	3,303	4,697
347.40.03	LIVESTOCK ENTRIES	4,000	1,362	2,638
347.40.04	CONCESSION RENTAL	102,000	119,425	-17,425
347.40.05	PROGRAMS	600	1,291	-691
347.40.06	COMMERCIAL RENTAL	47,000	49,839	-2,839
347.40.07	MEMORABILIA SALES	12,000	402	11,598
347.40.08	CARNIVAL	150,000	151,994	-1,994
347.40.09	FAIR ALLOCATIONS-FOUNDATION	100,000	42,812	57,188
347.40.10	MISCELLANEOUS FAIR	107,000	102,312	4,688
347.40.11	SRM CONCESSION	3,300	2,492	808
347.40.12	SUMMER DEMO	15,000	13,496	1,504
347.40.13	PARKING LOT SALES	12,000	17,473	-5,473
347.40.14	FALL EVENT	11,500	13,028	-1,528
347.40.15	SPECIAL EVENT	0	3,585	-3,585
347.40.00	OTHER NON-REVENUE-LARGE EVENT SALES	0	126,831	-126,831
361.40.00	OTHER INTEREST INCOME	0	8	-8
362.40.00	MISC GROUNDS	403,500	253,084	150,416
369.81.00	CASHIERS OVER & SHORT	0	159	-159
369.83.00	CREDIT CARD DISCOUNTS-GROUNDS	0	-11,466	11,466
369.91.00	OTHER MISC	0	23,959	-23,959
397.00.00	OPERATING TRANSFERS IN	241,651	241,651	0
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,952,051	1,937,129	14,922
119	HUMAN SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	597,000	1,233,793	-636,793
311.10.00	REAL & PERS PROP TAX	142,000	155,662	-13,662
331.14.20	HUD SUPPORTED HOUSING	69,516	77,063	-7,547
333.14.22	CTED/CDBG PUBLIC SERVICE	46,109	45,630	479
334.04.20	DCD/COMMUNITY MOBILIZATION	374,266	396,514	-22,248
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	1,005,516	854,935	150,581
336.06.94	COLLEGE PLACE 2%	14,330	11,171	3,159
346.60.00	COL COUNTY DEVELOPMENTAL DISAB SERV	856	0	856
361.10.00	INVESTMENT INTEREST	9,000	24,412	-15,412
367.11.00	HOMELESS HOUSING GRANTS/LOCAL SOURCES	0	1,006	-1,006
397.00.00	OPERATING TRANSFERS IN	31,000	27,181	3,819
119	HUMAN SERVICES REVENUE SUBTOTAL	2,289,593	2,827,368	-537,775
120	COUNTY MENTAL HEALTH .01%			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	550,000	760,603	-210,603
313.14.00	CHEMICAL DEP/MH SERVICES TAX	1,075,000	1,216,349	-141,349
342.70.00	CITY CONTRACTS/WOOD SALES	2,000	591	1,409
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,627,000	1,977,542	-350,542
121	SOLDIER'S RELIEF			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	86,350	139,011	-52,661
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	85,000	97,117	-12,117
361.10.00	INVESTMENT INTEREST	1,000	3,410	-2,410
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	172,350	239,537	-67,187



**WALLA WALLA COUNTY**  
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122	PROS CHILD SUPPORT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	24,000	67,785	-43,785
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	244,155	197,694	46,461
334.04.60	CHILD SUPPORT-DSHS	114,459	92,738	21,721
369.91.00	OTHER MISC	0	251	-251
397.00.00	OPERATING TRANSFERS IN	11,317	11,317	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	393,931	369,785	24,146
123	FAIRGROUNDS PROPERTIES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	150,000	0	150,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-9,556	9,556
362.60.00	HOUSING RENTALS & LEASES	65,000	56,552	8,448
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	215,000	46,995	168,005
124	YOUTH SPECIAL SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	85,100	131,837	-46,737
333.16.57	CRIME VICTIMS ADVOCACY GRANT	85,000	58,018	26,982
334.01.20	BECCA BILL FUNDING	62,000	56,062	5,938
334.04.60	MENTAL HEALTH DISP ALT (MHDA)	254,000	212,595	41,405
342.70.00	DIAGNOSTIC DETENTION	1,000	60	940
347.30.00	ROPES COURSE USE FEE	500	0	500
369.91.00	OTHER MISCELLANEOUS REVENUE	16,000	4,672	11,328
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	503,600	463,243	40,357
126	MILL CREEK FLOOD CONTROL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	675,000	721,366	-46,366
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	150,000	150,436	-436
322.40.00	MILL CREEK ACCESS PERMIT FEES	0	70	-70
337.07.00	GI STUDY (COST SHARE)	140,000	45,500	94,500
337.07.05	GI STUDY-DOWNTOWN WW FOUNDATION	0	24,500	-24,500
337.07.20	GI STUDY-CITY OF WALLA WALLA	0	70,000	-70,000
361.10.00	INVESTMENT INTEREST	500	9,178	-8,678
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	965,500	1,021,050	-55,550
127	STORMWATER MGMT UTILITY DIST			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	500,000	962,309	-462,309
334.03.10	DEPT OF ECOLOGY	0	49,032	-49,032
343.10.00	STORMWATER UTILITY FEE	200,000	223,857	-23,857
361.10.00	INVESTMENT INTEREST	750	17,371	-16,621
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	700,750	1,252,568	-551,818
128	WW NOXIOUS WEED CNTL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	131,948	139,399	-7,451
311.10.00	REAL & PERS PROP TAX	32,000	32,603	-603
361.10.00	INVESTMENT INTEREST	1,680	3,194	-1,514
369.91.00	OTHER MISC	40,000	250	39,750

**WALLA WALLA COUNTY**  
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128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	205,628	175,446	30,182
132	ELECTION EQUIPMENT RES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	100,000	106,796	-6,796
369.91.00	OTHER MISC	6,000	15,843	-9,843
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	106,000	122,639	-16,639
134	R/E TAX ADMIN ASSISTANCE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	100,000	103,737	-3,737
318.36.00	REET - ONE HALF PERCENT	0	5,440	-5,440
336.00.97	REAL ESTATE AND PROPERTY TAX ADMIN	11,000	10,320	680
361.10.00	INVESTMENT INTEREST	1,500	2,412	-912
134	R/E TAX ADMIN ASSISTANCE FUND REVENUE SUBTOTAL	112,500	121,909	-9,409
135	TRIAL COURT IMPROVEMENT FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	119,795	161,996	-42,201
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	29,000	28,508	492
341.43.01	CITY OF WALLA WALLA REIMBURSEMENT	66,500	109,771	-43,271
397.00.00	TRANSFER IN - LAW & JUSTICE	100,156	100,156	0
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	315,451	400,431	-84,980
136	CURRENT EXP-RETIREMENT FUND			
361.10.00	INVESTMENT INTEREST	0	649	-649
397.00.00	OPERATING TRANSFERS IN	50,000	50,000	0
136	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	50,000	50,649	-649
137	SUP COURT & INDIGENT DEFENSE EMERG FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	382,557	372,989	9,568
137	SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE SUBTOTAL	382,557	372,989	9,568
146	EMERGENCY MEDICAL SERVICES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	50,000	32,868	17,132
369.91.01	EMS LEVY	160,438	161,219	-781
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	210,438	194,087	16,351
147	EMS TAXES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	30,000	91,235	-61,235
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	2,975,682	2,925,903	49,779
317.20.00	LEASEHOLD EXCISE TAX	18,967	0	18,967
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	16	-16
332.15.60	U S FISH & WILDLIFE SERVICE	250	296	-46
337.09.00	IN LIEU TAXES - LOCAL	70	0	70
337.20.00	LEASEHOLD EXCISE TAX	0	25,373	-25,373
369.91.01	EMS LEVY	0	-161,219	161,219
147	EMS TAXES REVENUE SUBTOTAL	3,024,969	2,881,605	143,364
148	911 ENHNCD/PUB COM BLDG			

**WALLA WALLA COUNTY**  
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308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	85,992	-85,992
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	63,010	48,342	14,668
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	321,400	400,846	-79,446
313.65.00	CO ENHANCED 911 - VOIP	66,700	67,496	-796
334.01.80	CPD WIRELINE	249,710	150,780	98,930
361.40.00	SALES TAX INTEREST - COUNTY	584	868	-284
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	701,404	754,324	-52,920
150	WWCO PUBLIC FAC IMPROV FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	4,800,000	5,406,745	-606,745
313.18.00	RURAL COUNTY SALES TAX-PORT	750,000	1,104,302	-354,302
361.40.00	INTEREST ON LOAN-PORT	10,000	0	10,000
381.20.00	LOAN REPAYMENT RECEIVED	85,000	0	85,000
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	5,645,000	6,511,047	-866,047
151	COMMUNITY OUTREACH			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	192,552	183,683	8,869
361.10.00	INVESTMENT INTEREST	3,800	4,068	-268
151	COMMUNITY OUTREACH REVENUE SUBTOTAL	196,352	187,751	8,601
152	INVESTMENT POOL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	67,808	-67,808
361.19.00	INVESTMENT FEES	77,342	89,482	-12,140
381.20.00	LOAN REPAYMENT RECEIVED	0	582,442	-582,442
152	INVESTMENT POOL REVENUE SUBTOTAL	77,342	739,732	-662,390
153	CE MEDICAL INSURANCE RESERVE			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	540,000	792,898	-252,898
361.10.00	INVESTMENT INTEREST	2,500	17,533	-15,033
153	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	542,500	810,431	-267,931
154	LEOFF I FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	475,000	483,601	-8,601
361.10.00	INVESTMENT INTEREST	6,400	10,711	-4,311
154	LEOFF I FUND REVENUE SUBTOTAL	481,400	494,311	-12,911
156	COUNTY TREASURER SERVICE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	5,921	-5,921
341.42.00	TREASURERS' FEES - OTHER	0	2,295	-2,295
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	0	8,216	-8,216
160	WW CO LOW INCOME HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	40,000	68,971	-28,971
341.26.00	CO PORTION LOW INCOME HOUSING FEE	50,000	59,169	-9,169
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	90,000	128,140	-38,140
161	HOMELESS HOUSING			

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308.30.00	BEGINNING FUND BALANCE-RESTRICTED	185,190	185,190	0
341.27.00	COUNTY PORTION HOMELESS HOUSING	335,000	375,659	-40,659
161	HOMELESS HOUSING REVENUE SUBTOTAL	520,190	560,849	-40,659
162	AFFORDABLE HOUSING			
313.27.00	AFFORDABLE & SUPP HOUSING SALES TAX	0	122	-122
162	AFFORDABLE HOUSING REVENUE SUBTOTAL	0	122	-122
190	JAIL INMATE WELFARE			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	196,762	206,347	-9,585
341.70.00	WOOD SALES	0	325	-325
342.30.00	CITY LITTER CONTRACT	0	600	-600
361.10.00	INVESTMENT INTEREST	0	66	-66
367.00.00	KEEFE COMMISSIONS	12,500	14,028	-1,528
369.91.00	INMATE STAMP REIMBURSEMENT	0	696	-696
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	209,262	222,063	-12,801
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	1,438	-438
367.00.00	PRIVATE CONTRIBUTIONS FEE	1,500	1,500	0
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	2,500	2,938	-438
193	BOATING SAFETY			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	51,000	56,959	-5,959
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	7,500	8,673	-1,173
193	BOATING SAFETY REVENUE SUBTOTAL	58,500	65,632	-7,132
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	13,185	12,721	464
357.24.00	RESTITUTION	5,000	977	4,023
361.10.00	INVESTMENT INTEREST	0	18	-18
361.40.00	OTHER INTEREST INCOME	0	11	-11
388.10.00	PRIOR PERIOD ADJUSTMENTS	0	43,356	-43,356
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	18,185	57,082	-38,897
203	JUVENILE DETENTION DEBT SERV			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	25,359	-25,359
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	0	1	-1
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	25,360	-25,360
300	LAW & JUSTICE BUILDING			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	817,863	827,295	-9,432

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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	973,863	983,295	-9,432
301	CURRENT EXPENSE BUILDING			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	1,400,000	1,419,813	-19,813
318.34.00	REET	300,000	293,967	6,033
361.10.00	INVESTMENT INTEREST	15,000	46,393	-31,393
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	1,715,000	1,760,173	-45,173
304	FAIRGROUNDS BUILDING FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	50,000	93,441	-43,441
361.10.00	INVESTMENT INTEREST	0	1,975	-1,975
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	50,000	95,416	-45,416
305	PUBLIC COMMUNICATIONS BLDG			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	20,000	32,713	-12,713
362.50.00	911 PUB COM BLDG	10,000	10,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	30,000	42,713	-12,713
306	CAPITAL IMPROVEMENTS			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	500,000	697,231	-197,231
361.10.00	INVESTMENT INTEREST	5,000	15,442	-10,442
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	505,000	712,673	-207,673
319	HUMAN SERVICES CAPITAL PROJECTS			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	284,000	347,827	-63,827
361.10.00	INVESTMENT INTEREST	2,000	9,623	-7,623
362.50.00	LEASES - LONG TERM	343,164	343,168	-4
395.20.00	COMP FOR LOSS FIXED ASST-INS. RECOVERIES	0	2,000	-2,000
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	629,164	702,617	-73,453
502	EQUIP RENTAL & REVOLVING			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	7,435,553	-7,435,553
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	2,000,000	2,442,289	-442,289
348.00.01	EQUIPMENT RENTAL	2,500,000	2,422,496	77,504
348.00.03	CENTRAL STORES SERVICES	800,000	647,720	152,280
348.00.04	MECHANICAL SHOP	1,000	5,324	-4,324
361.10.00	INVESTMENT INTEREST	1,000	26,513	-25,513
369.10.00	SALE OF SURPLUS	1,200	274	926
395.10.00	DISPOSITION OF CAPITAL ASSETS	85,000	-14,436	99,436
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,388,200	12,965,733	-7,577,533
503	RISK MANAGEMENT			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	450,000	404,697	45,303
337.73.00	WA COUNTIES RISK POOL	500	489	11
348.89.00	MISC NON-CE DEPT REIMBURSEMENT	50,000	0	50,000

**WALLA WALLA COUNTY**  
**REVENUES ESTIMATED VS. ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
369.91.00	OTHER NON-REVENUE-SPEC EVENT PREM	6,000	8,961	-2,961
372.00.00	INSURANCE RECOVERIES	260,400	284,950	-24,550
397.00.00	OPERATING TRANSFER IN	314,600	314,600	0
503	RISK MANAGEMENT REVENUE SUBTOTAL	1,081,500	1,013,696	67,804
504	CO UNEMPLOYMENT COMP			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	0	5,505	-5,505
348.50.00	INTERFUND REIMBURSEMENTS	115,000	56,275	58,725
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	115,000	61,780	53,220
505	TECHNOLOGY SERVICES			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	73,701	-73,701
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	255,000	-74,696	329,696
348.80.01	CURRENT EXPENSE CHARGES	686,605	686,605	0
348.80.12	NOXIOUS WEED CONTROL	891	891	0
348.80.25	COURT SERVICES	26,557	26,557	0
348.80.32	EMERGENCY MANAGEMENT	6,161	6,161	0
348.80.35	EMS	2,439	2,439	0
348.80.42	AUDITOR	0	294	-294
348.80.45	W W FRONTIER DAYS	10,926	10,926	0
348.80.50	PUBLIC HEALTH	28,099	28,099	0
348.80.55	COMMUNITY DEVELOPMENT	12,250	13,429	-1,179
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	3,747	3,747	0
395.10.00	DISPOSITION OF CAPITAL ASSETS	0	-7,033	7,033
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	1,032,675	771,120	261,555
506	TECHNOLOGY SERVICES CAP FUND			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	143,748	-143,748
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	258,000	258,958	-958
395.10.00	DISPOSITION OF CAPITAL ASSETS	0	-118	118
397.00.00	OPERATING TRANSFERS IN - TECH SERVICES	125,000	25,000	100,000
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	383,000	427,588	-44,588
		92,684,852	109,114,897	-16,430,045

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>010</b>	<b>CURRENT EXPENSE</b>			
00058	58-CURRENT EXP END FUND BAL			
508.90.00	ENDING FUND BALANCE-UNASSIGNED	4,963,839	6,630,983	-1,667,144
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	4,963,839	6,630,983	-1,667,144
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	73,097	81,430	-8,333
571.20.13	EXTRA LABOR	14,338	361	13,978
571.20.21	OTHER BENEFITS	31,640	31,931	-291
571.20.31	OFFICE & OPERATING SUPPLIES	7,900	7,792	108
571.20.41	PROFESSIONAL SERVICES	87,707	63,214	24,493
571.20.42	COMMUNICATIONS	2,480	2,221	259
571.20.43	TRAVEL	2,000	506	1,494
571.20.45	OPERATING RENTALS & LEASES	1,000	1,145	-145
571.20.48	REPAIRS & MAINTENANCE	3,600	6,069	-2,469
571.20.49	MISCELLANEOUS	2,250	1,766	484
00100	100 - AGRICULTURIST SUBTOTAL	226,012	196,435	29,577
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	2,500	1,729	771
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	2,500	1,729	771
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	666,879	667,817	-938
514.24.21	OTHER BENEFITS	334,041	327,043	6,998
514.24.31	OFFICE & OPERATING SUPPLIES	7,000	5,639	1,361
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,110	-1,110
514.24.42	COMMUNICATIONS	9,000	8,323	677
514.24.43	TRAVEL	5,000	1,479	3,521
514.24.44	ADVERTISING	0	359	-359
514.24.48	REPAIRS & MAINTENANCE	59,993	65,495	-5,502
514.24.49	MISCELLANEOUS	6,000	4,324	1,676
00400	400 - ASSESSOR SUBTOTAL	1,087,913	1,081,588	6,325
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	284,459	284,677	-218
514.23.12	OVERTIME	0	292	-292
514.23.21	OTHER BENEFITS	130,194	128,122	2,072
514.23.31	OFFICE & OPERATING SUPPLIES	8,000	9,987	-1,987
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	326	674
514.23.41	PROFESSIONAL SERVICES	400	242	158
514.23.42	COMMUNICATIONS	8,600	4,500	4,100
514.23.43	TRAVEL	3,000	1,770	1,230
514.23.44	ADVERTISING	300	0	300
514.23.45	OPERATING RENTALS & LEASES	350	356	-6
514.23.48	REPAIRS & MAINTENANCE	5,660	5,865	-205
514.23.49	MISCELLANEOUS	2,700	3,886	-1,186
594.14.64	MAJOR EQUIPMENT	0	2,006	-2,006
00500	500 - AUDITOR SUBTOTAL	444,663	442,028	2,635
00510	510 - ELECTIONS			
514.40.11	REGULAR SALARIES & WAGES	70,751	71,340	-589

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.40.12	OVERTIME	0	1,411	-1,411
514.40.13	EXTRA LABOR	0	10,398	-10,398
514.40.21	OTHER BENEFITS	35,442	34,528	914
514.40.31	OFFICE & OPERATING SUPPLIES	33,500	37,567	-4,067
514.40.41	PROFESSIONAL SERVICES	30,000	23,749	6,251
514.40.42	COMMUNICATIONS	16,740	19,646	-2,906
514.40.43	TRAVEL	3,000	2,174	826
514.40.44	ADVERTISING	7,276	292	6,984
514.40.48	REPAIRS & MAINTENANCE	30,000	24,788	5,212
514.40.49	MISCELLANEOUS	13,000	8,749	4,251
00510	510 - ELECTIONS SUBTOTAL	239,709	234,641	5,068
00520	520 - VOTER REGISTRATION			
514.90.11	REGULAR SALARIES & WAGES	63,783	64,121	-338
514.90.12	OVERTIME	0	537	-537
514.90.13	EXTRA LABOR	14,000	3,405	10,595
514.90.21	OTHER BENEFITS	35,109	32,083	3,026
514.90.31	OFFICE & OPERATING SUPPLIES	3,000	1,441	1,559
514.90.41	PROFESSIONAL SERVICES	0	414	-414
514.90.42	COMMUNICATIONS	5,500	6,374	-874
514.90.43	TRAVEL	1,500	863	637
514.90.48	REPAIRS & MAINTENANCE	19,000	4,444	14,556
514.90.49	MISCELLANEOUS	1,000	1,092	-92
00520	520 - VOTER REGISTRATION SUBTOTAL	142,892	114,775	28,117
00530	530 - VEHICLE LICENSING			
514.81.11	REGULAR SALARIES & WAGES	201,477	198,658	2,819
514.81.21	OTHER BENEFITS	102,302	100,226	2,076
514.81.31	OFFICE & OPERATING SUPPLIES	1,600	1,559	41
514.81.42	COMMUNICATIONS	15,000	11,512	3,488
514.81.43	TRAVEL	600	0	600
514.81.49	MISCELLANEOUS	500	287	213
00530	530 - VEHICLE LICENSING SUBTOTAL	321,479	312,241	9,238
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	15,425	15,061	364
514.24.21	OTHER BENEFITS	8,405	8,006	399
514.24.31	OFFICE & OPERATING SUPPLIES	100	277	-177
514.24.42	COMMUNICATIONS	20	0	20
514.24.43	TRAVEL	350	56	294
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	24,300	23,401	899
00800	800 - CIVIL SERVICE COMMISSION			
521.10.11	REGULAR SALARIES & WAGES	2,558	1,882	676
521.10.21	OTHER BENEFITS	219	159	60
521.10.31	OFFICE & OPERATING SUPPLIES	225	68	157
521.10.41	PROFESSIONAL SERVICES	14,786	1,436	13,350
521.10.42	COMMUNICATIONS	25	0	25
521.10.43	TRAVEL	1,500	1,410	90
521.10.44	ADVERTISING	310	0	310
521.10.49	MISCELLANEOUS	50	0	50



# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	19,673	4,954	14,719
00900	900 - CLERK			
512.30.11	REGULAR SALARIES & WAGES	395,635	395,692	-57
512.30.12	OVERTIME	0	938	-938
512.30.13	EXTRA LABOR	7,000	0	7,000
512.30.21	OTHER BENEFITS	200,633	188,039	12,594
512.30.31	OFFICE & OPERATING SUPPLIES	12,000	13,863	-1,863
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	700	652	48
512.30.42	COMMUNICATIONS	12,500	9,408	3,092
512.30.43	TRAVEL	3,500	1,404	2,096
512.30.48	REPAIRS & MAINTENANCE	5,500	4,313	1,187
512.30.49	MISCELLANEOUS	3,700	2,924	776
00900	900 - CLERK SUBTOTAL	641,168	617,234	23,934
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	330,515	322,734	7,781
511.60.21	OTHER BENEFITS	138,846	133,356	5,490
511.60.31	OFFICE & OPERATING SUPPLIES	1,300	1,568	-268
511.60.35	SMALL TOOLS AND MINOR EQUIPMENT	850	196	654
511.60.42	COMMUNICATIONS	1,000	315	685
511.60.43	TRAVEL	6,000	5,937	63
511.60.45	OPERATING RENTALS & LEASES	125	0	125
511.60.46	INSURANCE	0	255	-255
511.60.48	REPAIRS & MAINTENANCE	2,500	2,884	-384
511.60.49	MISCELLANEOUS	1,000	1,108	-108
01000	1000 - COMMISSIONERS SUBTOTAL	482,136	468,354	13,782
01020	1020-PERSONNEL			
518.10.11	REGULAR SALARIES & WAGES	113,623	113,615	8
518.10.21	OTHER BENEFITS	50,772	47,854	2,918
518.10.31	OFFICE & OPERATING SUPPLIES	1,200	561	639
518.10.35	SMALL TOOLS AND MINOR EQUIPMENT	500	98	402
518.10.41	PROFESSIONAL SERVICES	54,500	32,539	21,961
518.10.42	COMMUNICATIONS	490	455	35
518.10.43	TRAVEL	3,000	1,459	1,541
518.10.44	ADVERTISING	250	0	250
518.10.48	REPAIRS & MAINTENANCE	2,916	2,999	-83
518.10.49	MISCELLANEOUS	650	4,054	-3,404
01020	1020-PERSONNEL SUBTOTAL	227,901	203,634	24,267
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	70,000	77,442	-7,442
521.10.31	OFFICE & OPERATING SUPPLIES	10,000	6,380	3,620
521.10.41	PROFESSIONAL SERVICES	8,000	4,188	3,812
521.10.42	COMMUNICATIONS	10	1	10
01030	1030 - COMM - LEOFF I SUBTOTAL	88,010	88,010	0
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	170,000	107,128	62,872
01100	1100 - BURN CONTROL SUBTOTAL	170,000	107,128	62,872

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	94,497	95,161	-664
563.20.13	EXTRA LABOR	2,053	760	1,293
563.20.21	OTHER BENEFITS	43,836	42,248	1,588
563.20.31	OFFICE & OPERATING SUPPLIES	4,000	4,086	-86
563.20.41	PROFESSIONAL SERVICES	72,300	66,765	5,535
563.20.42	COMMUNICATIONS	1,500	1,265	235
563.20.43	TRAVEL	2,500	987	1,513
563.20.48	REPAIRS & MAINTENANCE	1,900	1,999	-99
563.20.49	MISCELLANEOUS	1,050	150	900
01200	1200 - CORONER SUBTOTAL	223,636	213,422	10,214
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	253,701	238,011	15,690
518.30.12	OVERTIME	2,500	175	2,325
518.30.21	OTHER BENEFITS	137,400	118,971	18,429
518.30.22	UNIFORM & CLOTHING	750	0	750
518.30.31	OFFICE & OPERATING SUPPLIES	25,000	22,949	2,051
518.30.32	FUEL CONSUMED	500	73	427
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	2,187	-687
518.30.41	PROFESSIONAL SERVICES	0	21,107	-21,107
518.30.42	COMMUNICATIONS	8,500	9,368	-868
518.30.47	PUBLIC UTILITIES SERVICES	235,000	245,429	-10,429
518.30.48	REPAIRS & MAINTENANCE	103,000	108,177	-5,177
594.18.64	MAJOR EQUIPMENT	8,000	2,177	5,823
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	775,851	768,623	7,228
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	635,533	649,607	-14,074
512.40.13	EXTRA LABOR	500	0	500
512.40.21	OTHER BENEFITS	259,518	253,330	6,188
512.40.31	OFFICE & OPERATING SUPPLIES	9,630	4,958	4,672
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,086	-2,086
512.40.41	PROFESSIONAL SERVICES	40,032	43,397	-3,365
512.40.42	COMMUNICATIONS	3,000	2,646	354
512.40.43	TRAVEL	3,000	1,423	1,577
512.40.44	ADVERTISING	0	607	-607
512.40.45	OPERATING RENTALS & LEASES	10,600	9,576	1,024
512.40.48	REPAIRS & MAINTENANCE	4,300	4,122	178
512.40.49	MISCELLANEOUS	5,500	3,740	1,760
594.12.64	MAJOR EQUIPMENT	9,800	4,030	5,770
01600	1600 - DISTRICT COURT-WW SUBTOTAL	981,413	979,521	1,892
01700	1700 - HORTI PEST/DISEASE BRD			
553.10.11	REGULAR SALARIES & WAGES	3,461	2,788	673
553.10.21	OTHER BENEFITS	453	343	110
553.10.31	OFFICE & OPERATING SUPPLIES	1,225	442	783
553.10.42	COMMUNICATIONS	200	0	200
553.10.43	TRAVEL	600	944	-344
553.10.44	ADVERTISING	100	0	100
553.10.49	MISCELLANEOUS	100	0	100

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	6,139	4,518	1,621
03000	3000 - INDIGENT LEGAL SERVICES			
515.91.41	PROFESSIONAL SERVICES	889,029	872,795	16,234
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	889,029	872,795	16,234
03100	3100 - LAW LIBRARY			
512.21.11	REGULAR SALARIES & WAGES	12,164	12,164	0
512.21.21	OTHER BENEFITS	2,577	2,562	15
512.21.31	OFFICE & OPERATING SUPPLIES	38,100	35,770	2,330
512.21.42	COMMUNICATIONS	50	0	50
03100	3100 - LAW LIBRARY SUBTOTAL	52,891	50,495	2,396
03200	3200 - MISCELLANEOUS			
511.60.13	EXTRA LABOR	0	336	-336
511.60.21	OTHER BENEFITS	20,045	9,559	10,486
511.60.31	OFFICE & OPERATING SUPPLIES	1,250	0	1,250
511.60.41	PROFESSIONAL SERVICES	766,605	607,872	158,733
511.60.44	ADVERTISING	5,000	1,071	3,929
511.60.45	OPERATING RENTALS & LEASES	570,000	579,096	-9,096
511.60.46	INSURANCE	0	1,315	-1,315
511.60.48	REPAIRS & MAINTENANCE	4,350	2,411	1,939
511.60.49	MISCELLANEOUS	167,154	178,912	-11,758
521.22.21	OTHER BENEFITS	0	74,829	-74,829
03200	3200 - MISCELLANEOUS SUBTOTAL	1,534,404	1,455,400	79,004
03300	3300 - PROSECUTING ATTORNEY			
515.35.11	REGULAR SALARIES & WAGES	890,331	871,347	18,984
515.35.13	EXTRA LABOR	20,000	0	20,000
515.35.21	OTHER BENEFITS	389,022	372,159	16,863
515.35.31	OFFICE & OPERATING SUPPLIES	12,000	15,260	-3,260
515.35.35	SMALL TOOLS AND MINOR EQUIPMENT	0	288	-288
515.35.41	PROFESSIONAL SERVICES	12,000	12,745	-745
515.35.42	COMMUNICATIONS	500	5,861	-5,361
515.35.43	TRAVEL	400	2,659	-2,259
515.35.44	ADVERTISING	500	0	500
515.35.45	OPERATING RENTALS & LEASES	1,000	1,708	-708
515.35.48	REPAIRS & MAINTENANCE	5,000	4,877	123
515.35.49	MISCELLANEOUS	5,100	918	4,182
594.15.64	MAJOR EQUIPMENT	0	10,858	-10,858
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,335,853	1,298,679	37,174
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	413,919	422,350	-8,431
521.10.12	OVERTIME	506	814	-308
521.10.21	OTHER BENEFITS	180,475	175,188	5,287
521.10.22	UNIFORM & CLOTHING	1,500	692	808
521.10.31	OFFICE & OPERATING SUPPLIES	6,643	4,843	1,800
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,009	-1,009
521.10.41	PROFESSIONAL SERVICES	9,000	7,923	1,077
521.10.42	COMMUNICATIONS	5,250	3,997	1,253
521.10.43	TRAVEL	3,000	1,189	1,811

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.45	OPERATING RENTALS & LEASES	300	3,982	-3,682
521.10.46	INSURANCE	850	0	850
521.10.48	REPAIRS & MAINTENANCE	2,000	3,440	-1,440
521.10.49	MISCELLANEOUS	4,500	2,517	1,983
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	627,943	627,943	0
03409	3409-SHERIFF-OPERATIONS DIVISION ADMIN			
521.10.11	REGULAR SALARIES & WAGES	195,759	193,505	2,254
521.10.21	OTHER BENEFITS	54,802	54,237	565
521.10.45	OPERATING RENTALS & LEASES	0	3,819	-3,819
521.10.49	MISCELLANEOUS	1,000	0	1,000
03409	3409-SHERIFF-OPERATIONS DIVISION ADMIN SUBTOTAL	251,561	251,561	0
03410	3410-SHERIFF-DETECTIVE BUREAU			
521.21.11	REGULAR SALARIES & WAGES	373,853	354,205	19,648
521.21.12	OVERTIME	8,289	19,841	-11,552
521.21.21	OTHER BENEFITS	161,128	161,378	-250
521.21.45	OPERATING RENTALS & LEASES	0	8,097	-8,097
521.21.49	MISCELLANEOUS	250	0	250
03410	3410-SHERIFF-DETECTIVE BUREAU SUBTOTAL	543,520	543,520	0
03420	3420-SHERIFF-PATROL BUREAU			
521.22.11	REGULAR SALARIES & WAGES	815,662	784,348	31,314
521.22.12	OVERTIME	92,850	84,773	8,077
521.22.21	OTHER BENEFITS	336,670	332,642	4,028
521.22.22	UNIFORM & CLOTHING	35,000	29,920	5,080
521.22.31	OFFICE & OPERATING SUPPLIES	36,600	37,322	-722
521.22.32	FUEL CONSUMED	1,000	212	788
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	19,323	20,853	-1,530
521.22.41	PROFESSIONAL SERVICES	19,000	35,278	-16,278
521.22.42	COMMUNICATIONS	43,000	43,906	-906
521.22.43	TRAVEL	1,500	0	1,500
521.22.45	OPERATING RENTALS & LEASES	0	6,254	-6,254
521.22.48	REPAIRS & MAINTENANCE	6,500	12,649	-6,149
521.22.49	MISCELLANEOUS	2,000	1,639	361
594.21.64	MAJOR EQUIPMENT	1,664	20,974	-19,310
03420	3420-SHERIFF-PATROL BUREAU SUBTOTAL	1,410,769	1,410,769	0
03440	3440-SHERIFF-SAFE BOATING PROGRAM			
521.22.12	OVERTIME	11,390	9,902	1,488
521.22.21	OTHER BENEFITS	1,739	1,518	221
521.22.31	OFFICE & OPERATING SUPPLIES	700	195	505
521.22.43	TRAVEL	0	1,263	-1,263
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	13,829	12,878	951
03450	3450-SHERIFF-PATROL TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.40.35	SMALL TOOLS AND MINOR EQUIPMENT	900	0	900
521.40.41	PROFESSIONAL SERVICES	7,000	1,901	5,099
521.40.43	TRAVEL	19,866	25,406	-5,540
521.40.45	OPERATING RENTALS & LEASES	0	1,292	-1,292

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.40.49	MISCELLANEOUS	6,000	6,168	-168
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	34,766	34,766	0
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM			
521.22.21	OTHER BENEFITS	2,500	235	2,265
521.22.22	UNIFORM & CLOTHING	500	0	500
521.22.45	OPERATING RENTALS & LEASES	0	2,765	-2,765
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM	3,000	3,000	0
03493	3493 - SHERIFF CANINE			
521.22.31	OFFICE & OPERATING SUPPLIES	1,500	1,067	433
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
521.22.41	PROFESSIONAL SERVICES	1,500	101	1,399
521.22.45	OPERATING RENTALS & LEASES	0	2,832	-2,832
03493	3493 - SHERIFF CANINE SUBTOTAL	4,000	4,000	0
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM			
521.40.31	OFFICE & OPERATING SUPPLIES	500	68	432
521.40.45	OPERATING RENTALS & LEASES	0	932	-932
521.40.49	MISCELLANEOUS	500	0	500
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	1,000	1,000	0
03500	3500 - CORRECTIONS			
523.60.11	REGULAR SALARIES & WAGES	1,064,319	962,641	101,678
523.60.12	OVERTIME	93,125	100,340	-7,215
523.60.13	EXTRA LABOR	1,800	3,066	-1,266
523.60.21	OTHER BENEFITS	613,709	507,516	106,193
523.60.22	UNIFORM & CLOTHING	9,000	9,497	-497
523.60.31	OFFICE & OPERATING SUPPLIES	120,000	143,345	-23,345
523.60.32	FUEL CONSUMED	0	151	-151
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	6,500	6,660	-160
523.60.41	PROFESSIONAL SERVICES	222,222	316,073	-93,851
523.60.42	COMMUNICATIONS	6,280	6,278	2
523.60.43	TRAVEL	0	50	-50
523.60.44	ADVERTISING	1,500	2,314	-814
523.60.48	REPAIRS & MAINTENANCE	18,000	44,544	-26,544
523.60.49	MISCELLANEOUS	2,000	295	1,705
594.23.64	MAJOR EQUIPMENT	19,000	21,696	-2,696
03500	3500 - CORRECTIONS SUBTOTAL	2,177,455	2,124,467	52,988
03510	3510 - CORRECTIONS ADMIN			
523.10.11	REGULAR SALARIES & WAGES	146,401	143,708	2,693
523.10.12	OVERTIME	1,000	218	782
523.10.21	OTHER BENEFITS	60,564	56,148	4,416
523.10.49	MISCELLANEOUS	300	0	300
03510	3510 - CORRECTIONS ADMIN SUBTOTAL	208,265	200,075	8,190
03520	3520 - CORRECTIONS KITCHEN			
523.90.11	REGULAR SALARIES & WAGES	56,436	56,521	-85
523.90.12	OVERTIME	700	319	381
523.90.21	OTHER BENEFITS	28,787	27,815	972
523.90.31	OFFICE & OPERATING SUPPLIES	218,000	220,392	-2,392

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
523.90.35	SMALL TOOLS AND MINOR EQUIPMENT	0	732	-732
594.23.64	MAJOR EQUIPMENT	2,000	0	2,000
03520	3520 - CORRECTIONS KITCHEN SUBTOTAL	305,923	305,779	144
03530	3530 - CORRECTIONS TRAINING			
523.40.22	UNIFORM & CLOTHING	0	119	-119
523.40.31	OFFICE & OPERATING SUPPLIES	500	1,988	-1,488
523.40.43	TRAVEL	6,000	3,307	2,693
523.40.49	MISCELLANEOUS	4,500	3,358	1,142
03530	3530 - CORRECTIONS TRAINING SUBTOTAL	11,000	8,771	2,229
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	341,003	350,183	-9,180
512.21.13	EXTRA LABOR	5,182	3,098	2,084
512.21.21	OTHER BENEFITS	60,790	59,808	982
512.21.31	OFFICE & OPERATING SUPPLIES	10,000	21,431	-11,431
512.21.41	PROFESSIONAL SERVICES	166,600	166,671	-71
512.21.42	COMMUNICATIONS	2,500	1,630	870
512.21.43	TRAVEL	4,240	2,854	1,386
512.21.46	INSURANCE	850	582	268
512.21.48	REPAIRS & MAINTENANCE	9,480	7,267	2,213
512.21.49	MISCELLANEOUS	37,636	24,228	13,408
03700	3700 - SUPERIOR COURT SUBTOTAL	638,281	637,752	529
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	281,268	278,805	2,463
514.22.21	OTHER BENEFITS	125,661	124,757	904
514.22.31	OFFICE & OPERATING SUPPLIES	8,800	10,512	-1,712
514.22.41	PROFESSIONAL SERVICES	6,600	7,154	-554
514.22.42	COMMUNICATIONS	15,500	15,503	-3
514.22.43	TRAVEL	4,000	1,982	2,018
514.22.44	ADVERTISING	50	0	50
514.22.48	REPAIRS & MAINTENANCE	48,100	46,987	1,113
514.22.49	MISCELLANEOUS	1,750	2,352	-602
594.14.64	MAJOR EQUIPMENT	0	1,036	-1,036
03800	3800 - TREASURER SUBTOTAL	491,729	489,087	2,642
03900	3900 - TRANSFERS			
597.00.00	LAW & JUSTICE BLDG	1,598,843	1,598,843	0
03900	3900 - TRANSFERS SUBTOTAL	1,598,843	1,598,843	0
<b>010</b>	<b>CURRENT EXPENSE EXPENDITURE TOTAL</b>	<b>23,218,295</b>	<b>24,439,800</b>	<b>-1,221,505</b>
<b>101</b>	<b>COMMUNITY DEVELOPMENT</b>			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	597,643	524,710	72,933
558.60.13	EXTRA LABOR	3,480	1,656	1,824
558.60.21	OTHER BENEFITS	261,526	232,341	29,185

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
558.60.31	OFFICE & OPERATING SUPPLIES	10,800	8,480	2,320
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	3,437	-2,437
558.60.41	PROFESSIONAL SERVICES	110,750	164,535	-53,785
558.60.42	COMMUNICATIONS	5,500	7,436	-1,936
558.60.43	TRAVEL	7,000	6,093	907
558.60.44	ADVERTISING	10,000	15,993	-5,993
558.60.45	OPERATING RENTALS & LEASES	25,500	23,749	1,751
558.60.48	REPAIRS & MAINTENANCE	26,500	21,718	4,782
558.60.49	MISCELLANEOUS	12,500	10,509	1,991
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	1,072,199	1,020,657	51,542
10198	10100-COMMUNITY DEVELOPMENT END FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	44,501	41,578	2,923
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	44,501	41,578	2,923
	SUBTOTAL			
<b>101</b>	<b>COMMUNITY DEVELOPMENT EXPENDITURE TOTAL</b>	<b>1,116,700</b>	<b>1,062,236</b>	<b>54,464</b>
<b>102</b>	<b>WASTE MANAGEMENT</b>			
10201	COMMUNITY LITTER CLEANUP PROGRAM			
553.70.11	REGULAR SALARIES & WAGES	8,437	4,109	4,328
553.70.21	OTHER BENEFITS	3,013	708	2,305
553.70.31	OFFICE & OPERATING SUPPLIES	2,700	506	2,194
553.70.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
553.70.47	PUBLIC UTILITIES SERVICES	1,500	293	1,207
553.70.48	REPAIRS & MAINTENANCE	500	0	500
553.70.49	MISCELLANEOUS	200	0	200
10201	COMMUNITY LITTER CLEANUP PROGRAM	16,850	5,617	11,233
10298	10200 WASTE MANAGEMENT			
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,650	62,051	-16,401
10298	10200 WASTE MANAGEMENT SUBTOTAL	45,650	62,051	-16,401
<b>102</b>	<b>WASTE MANAGEMENT EXPENDITURE TOTAL</b>	<b>62,500</b>	<b>67,668</b>	<b>-5,168</b>
<b>103</b>	<b>EMERGENCY MANAGEMENT</b>			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	117,079	116,810	269
525.60.12	OVERTIME	2,000	0	2,000
525.60.21	OTHER BENEFITS	54,933	53,969	964
525.60.31	OFFICE & OPERATING SUPPLIES	2,800	2,489	311
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	1,284	716
525.60.41	PROFESSIONAL SERVICES	61,542	23,057	38,485
525.60.42	COMMUNICATIONS	1,642	2,620	-978
525.60.43	TRAVEL	2,000	943	1,057
525.60.44	ADVERTISING	500	0	500
525.60.45	OPERATING RENTALS & LEASES	6,257	6,323	-66
525.60.46	INSURANCE	3,000	2,878	122
525.60.48	REPAIRS & MAINTENANCE	1,900	1,886	14
525.60.49	MISCELLANEOUS	160	0	160
594.25.64	MAJOR EQUIPMENT	3,858	2,858	1,000
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	259,671	215,119	44,553

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10398	10300 -EMER MNGMT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	96,111	107,999	-11,888
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	96,111	107,999	-11,888
<b>103</b>	<b>EMERGENCY MANAGEMENT EXPENDITURE TOTAL</b>	355,782	323,118	32,664
<b>104</b>	<b>SHERIFFS BLOCK GRANTS</b>			
10400	10400 - SHERIFFS BLOCK GRANTS			
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	7,845	2,727	5,118
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	7,845	2,727	5,118
10498	10498 SHERF BLCK GRNT END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	5,286	-5,286
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	0	5,286	-5,286
<b>104</b>	<b>SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL</b>	7,845	8,013	-168
<b>105</b>	<b>HOTEL / MOTEL TAX</b>			
10500	10500 - HOTEL / MOTEL TAX			
557.30.40	SERVICES	50,000	37,000	13,000
557.30.41	PROFESSIONAL SERVICES	10,000	0	10,000
557.30.49	MISCELLANEOUS	80,000	42,608	37,392
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	140,000	79,608	60,392
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	54,000	271,377	-217,377
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	54,000	271,377	-217,377
<b>105</b>	<b>HOTEL / MOTEL TAX EXPENDITURE TOTAL</b>	194,000	350,985	-156,985
<b>107</b>	<b>JUVENILE JUSTICE CENTER</b>			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,072,422	1,017,818	54,604
527.80.12	OVERTIME	45,000	45,821	-821
527.80.13	EXTRA LABOR	4,100	1,600	2,500
527.80.14	SHIFT DIFFERENTIAL	6,500	7,410	-910
527.80.21	OTHER BENEFITS	570,531	503,151	67,380
527.80.22	UNIFORM & CLOTHING	2,000	1,267	733
527.80.31	OFFICE & OPERATING SUPPLIES	30,000	28,930	1,070
527.80.32	FUEL CONSUMED	100	0	100
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	2,222	-722
527.80.41	PROFESSIONAL SERVICES	80,300	94,080	-13,780
527.80.42	COMMUNICATIONS	6,300	7,015	-715
527.80.43	TRAVEL	4,500	7,734	-3,234
527.80.44	ADVERTISING	1,200	587	613
527.80.45	OPERATING RENTALS & LEASES	28,512	27,871	641
527.80.46	INSURANCE	47,500	47,223	277
527.80.47	PUBLIC UTILITIES SERVICES	50,000	48,486	1,514
527.80.48	REPAIRS & MAINTENANCE	15,000	9,195	5,805
527.80.49	MISCELLANEOUS	4,300	8,953	-4,653
594.27.64	MAJOR EQUIPMENT	3,000	0	3,000



# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,972,765	1,859,362	113,403
10710	10710 - JJC-CS RESTORATIVE JUSTICE			
527.80.21	OTHER BENEFITS	1,200	250	950
527.80.31	OFFICE & OPERATING SUPPLIES	0	103	-103
527.80.45	OPERATING RENTALS & LEASES	0	79	-79
527.80.48	REPAIRS & MAINTENANCE	0	455	-455
527.80.49	MISCELLANEOUS	8,600	2,027	6,573
10710	10710 - JJC-CS RESTORATIVE JUSTICE SUBTOTAL	9,800	2,914	6,886
10798	10700-JUV JUSTICE END FUND BAL			
508.30.00	ENDING FUND BAL - CITY CONTRACTS/WOOD SA	92,185	620,918	-528,733
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	92,185	620,918	-528,733
<b>107</b>	<b>JUVENILE JUSTICE CENTER EXPENDITURE TOTAL</b>	<b>2,074,750</b>	<b>2,483,194</b>	<b>-408,444</b>
<b>108</b>	<b>LAW &amp; JUSTICE</b>			
10809	10809 - LAW & JUSTICE-CLERK			
512.30.11	REGULAR SALARIES & WAGES	18,190	18,240	-50
512.30.21	OTHER BENEFITS	10,092	9,991	101
512.30.48	REPAIRS & MAINTENANCE	10,000	9,236	764
594.12.64	MAJOR EQUIPMENT	3,100	1,106	1,994
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	41,382	38,573	2,809
10810	10810 - LAW & JUSTICE-COURT SERVICES			
527.80.11	REGULAR SALARIES & WAGES	159,296	158,918	378
527.80.12	OVERTIME	5,000	5,620	-620
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	2,600	701	1,899
527.80.21	OTHER BENEFITS	82,840	72,829	10,011
527.80.31	OFFICE & OPERATING SUPPLIES	300	440	-140
527.80.41	PROFESSIONAL SERVICES	3,800	2,730	1,071
527.80.43	TRAVEL	500	233	267
527.80.45	OPERATING RENTALS & LEASES	2,000	1,397	603
527.80.48	REPAIRS & MAINTENANCE	200	1,544	-1,344
527.80.49	MISCELLANEOUS	500	135	365
594.27.64	MAJOR EQUIPMENT	0	3,725	-3,725
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	257,036	248,272	8,764
10811	10811 - LAW & JUSTICE-CORRECTIONS			
523.10.11	REGULAR SALARIES & WAGES	84,420	67,658	16,762
523.10.12	OVERTIME	8,400	3,043	5,357
523.10.21	OTHER BENEFITS	45,899	40,280	5,619
523.10.48	REPAIRS & MAINTENANCE	41,000	36,262	4,738
10811	10811 - LAW & JUSTICE-CORRECTIONS SUBTOTAL	179,719	147,243	32,476
10812	10812 - LAW & JUSTICE-CORONER			
563.20.11	REGULAR SALARIES & WAGES	63,833	63,833	0
563.20.21	OTHER BENEFITS	30,557	29,489	1,068
563.20.41	PROFESSIONAL SERVICES	0	5,600	-5,600
563.20.42	COMMUNICATIONS	5,600	0	5,600
10812	10812 - LAW & JUSTICE-CORONER SUBTOTAL	99,990	98,922	1,068
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
515.35.11	REGULAR SALARIES & WAGES	182,378	76,751	105,627
515.31.11	REGULAR SALARIES & WAGES	0	106,404	-106,404
515.35.21	OTHER BENEFITS	78,930	36,935	41,995
515.31.21	OTHER BENEFITS	0	36,837	-36,837
515.35.35	SMALL TOOLS AND MINOR EQUIPMENT	62,000	57,475	4,525
515.35.41	PROFESSIONAL SERVICES	45,000	8,882	36,118
515.45.41	PROFESSIONAL SERVICES	0	16,667	-16,667
515.35.42	COMMUNICATIONS	9,500	0	9,500
515.35.43	TRAVEL	9,600	0	9,600
515.35.48	REPAIRS & MAINTENANCE	14,000	10,331	3,669
515.35.49	MISCELLANEOUS	5,900	4,096	1,804
515.31.49	MISCELLANEOUS	0	499	-499
594.15.64	MAJOR EQUIPMENT	14,000	1,087	12,913
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY	421,308	355,962	65,346
10834	10834 - LAW & JUSTICE-SHERIFF			
521.22.11	REGULAR SALARIES & WAGES	715,645	687,563	28,082
521.22.12	OVERTIME	67,850	65,959	1,891
521.22.21	OTHER BENEFITS	331,672	321,880	9,792
521.22.31	OFFICE & OPERATING SUPPLIES	0	51	-51
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	0	10,000
521.22.41	PROFESSIONAL SERVICES	302,500	345,640	-43,140
521.22.45	OPERATING RENTALS & LEASES	0	6,575	-6,575
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,427,667	1,427,667	0
10835	10835 - LAW & JUSTICE-COURT SECURITY			
521.70.11	REGULAR SALARIES & WAGES	66,073	58,185	7,888
521.70.21	OTHER BENEFITS	8,717	7,372	1,345
521.70.31	OFFICE & OPERATING SUPPLIES	1,000	457	543
521.70.42	COMMUNICATIONS	480	544	-64
521.70.48	REPAIRS & MAINTENANCE	500	0	500
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	76,770	66,558	10,212
10837	10837 - LAW & JUSTICE-SUPERIOR COURT			
512.21.31	OFFICE & OPERATING SUPPLIES	15,000	11,857	3,143
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0	284	-284
512.21.41	PROFESSIONAL SERVICES	0	9,724	-9,724
512.21.48	REPAIRS & MAINTENANCE	16,000	16,065	-65
594.12.64	MAJOR EQUIPMENT	15,000	7,982	7,018
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	46,000	45,913	87
10856	10856 - LAW & JUSTICE-TRANSFERS			
597.00.00	TRANSFER-TRIAL CRT IMP SECURITY	246,156	246,156	0
10856	10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL	246,156	246,156	0
10898	10898 L & J ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,058,094	2,077,424	-1,019,330
10898	10898 L & J ENDING FUND BAL SUBTOTAL	1,058,094	2,077,424	-1,019,330
<b>108</b>	<b>LAW &amp; JUSTICE EXPENDITURE TOTAL</b>	<b>3,854,122</b>	<b>4,752,690</b>	<b>-898,568</b>

### 109 AUDITORS M & O

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	17,741	17,407	334
514.23.13	EXTRA LABOR	6,000	532	5,468
514.23.21	OTHER BENEFITS	8,747	7,964	783
514.23.31	OFFICE & OPERATING SUPPLIES	1,600	581	1,019
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	0	196	-196
514.23.41	PROFESSIONAL SERVICES	5,000	1,937	3,063
514.23.48	REPAIRS & MAINTENANCE	25,000	29,277	-4,277
10900	AUDITORS M & O SUBTOTAL	64,088	57,895	6,193
10909	AUDITOR'S M&O - CLERK			
514.23.11	REGULAR SALARIES & WAGES	0	4,359	-4,359
514.23.13	EXTRA LABOR	9,500	0	9,500
514.23.21	OTHER BENEFITS	841	363	478
514.23.41	PROFESSIONAL SERVICES	16,000	7,292	8,708
514.23.48	REPAIRS & MAINTENANCE	20,500	12,072	8,428
10909	AUDITOR'S M&O - CLERK SUBTOTAL	46,841	24,086	22,755
10910	AUDITOR'S M&O CO PORTION			
514.23.11	REGULAR SALARIES & WAGES	0	2,501	-2,501
514.23.21	OTHER BENEFITS	0	1,297	-1,297
514.23.41	PROFESSIONAL SERVICES	8,000	0	8,000
514.23.48	REPAIRS & MAINTENANCE	1,700	1,271	429
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	9,700	5,068	4,632
10998	10900 - AUD M & O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	318,351	362,528	-44,177
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	318,351	362,528	-44,177
<b>109</b>	<b>AUDITORS M &amp; O EXPENDITURE TOTAL</b>	<b>438,980</b>	<b>449,578</b>	<b>-10,598</b>
<b>110</b>	<b>TREASURERS M &amp; O</b>			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	28,886	28,775	111
514.22.21	OTHER BENEFITS	15,893	15,608	285
514.22.41	PROFESSIONAL SERVICES	11,000	9,999	1,001
514.22.43	TRAVEL	1,000	0	1,000
514.22.44	ADVERTISING	4,000	0	4,000
514.22.49	MISCELLANEOUS	250	0	250
11000	TREASURERS M & O SUBTOTAL	61,029	54,382	6,647
11098	11000 - TREAS M&O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	9,957	47,547	-37,590
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	9,957	47,547	-37,590
<b>110</b>	<b>TREASURERS M &amp; O EXPENDITURE TOTAL</b>	<b>70,986</b>	<b>101,930</b>	<b>-30,944</b>
<b>111</b>	<b>PROS VICTIM-WITNESS</b>			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	59,751	38,366	21,385
515.70.21	OTHER BENEFITS	33,062	29,566	3,496
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	1,892	1,108

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
515.70.35	SMALL TOOLS AND MINOR EQUIPMENT	0	62	-62
515.70.41	PROFESSIONAL SERVICES	6,000	0	6,000
515.70.42	COMMUNICATIONS	1,000	144	856
515.70.43	TRAVEL	10,000	1,130	8,870
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	112,813	71,160	41,653
11198	11100-PROS VIC-WIT END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	11,911	103,986	-92,075
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	11,911	103,986	-92,075
<b>111</b>	<b>PROS VICTIM-WITNESS EXPENDITURE TOTAL</b>	<b>124,724</b>	<b>175,145</b>	<b>-50,421</b>
<b>112</b>	<b>PUBLIC HEALTH</b>			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	212,503	212,058	445
562.00.13	EXTRA LABOR	10,000	0	10,000
562.00.21	OTHER BENEFITS	107,054	94,097	12,957
562.00.31	OFFICE & OPERATING SUPPLIES	3,500	6,070	-2,570
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	200	10,455	-10,255
562.00.41	PROFESSIONAL SERVICES	42,500	24,213	18,287
562.00.42	COMMUNICATIONS	7,800	3,638	4,162
562.00.43	TRAVEL	5,000	9,299	-4,299
562.00.44	ADVERTISING	200	809	-609
562.00.45	OPERATING RENTALS & LEASES	16,000	1,309	14,691
562.00.46	INSURANCE	0	5,853	-5,853
562.00.48	REPAIRS & MAINTENANCE	9,250	13,388	-4,138
562.00.49	MISCELLANEOUS	13,900	4,836	9,064
594.62.64	MAJOR EQUIPMENT	0	9,296	-9,296
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	427,907	395,320	32,587
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	620,118	561,204	58,914
562.00.21	OTHER BENEFITS	317,233	259,479	57,754
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	635	365
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	1,546	454
562.00.41	PROFESSIONAL SERVICES	1,000	0	1,000
562.00.42	COMMUNICATIONS	3,000	3,718	-718
562.00.43	TRAVEL	500	1,794	-1,294
562.00.45	OPERATING RENTALS & LEASES	500	991	-491
562.00.48	REPAIRS & MAINTENANCE	7,250	8,860	-1,610
562.00.49	MISCELLANEOUS	1,000	18,557	-17,557
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	953,601	856,784	96,817
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	236,468	241,804	-5,336
562.00.21	OTHER BENEFITS	114,304	115,812	-1,508
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	628	372
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,410	-3,410
562.00.41	PROFESSIONAL SERVICES	500	0	500
562.00.42	COMMUNICATIONS	5,200	2,656	2,544
562.00.43	TRAVEL	5,000	5,373	-373

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.44	ADVERTISING	100	0	100
562.00.45	OPERATING RENTALS & LEASES	8,000	10,322	-2,322
562.00.48	REPAIRS & MAINTENANCE	9,100	15,117	-6,017
562.00.49	MISCELLANEOUS	1,300	9,080	-7,780
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	380,972	404,201	-23,229
11222	MICAH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	50	0	50
562.00.42	COMMUNICATIONS	100	0	100
562.00.43	TRAVEL	1,000	529	471
562.00.45	OPERATING RENTALS & LEASES	600	389	211
562.00.49	MISCELLANEOUS	200	0	200
11222	MICAH PROGRAM SUBTOTAL	1,950	918	1,032
11224	ORAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	6,050	7,450	-1,400
562.00.41	PROFESSIONAL SERVICES	2,500	9,782	-7,282
562.00.42	COMMUNICATIONS	200	0	200
562.00.43	TRAVEL	1,000	301	699
562.00.45	OPERATING RENTALS & LEASES	400	434	-34
562.00.49	MISCELLANEOUS	500	0	500
11224	ORAL HEALTH PROGRAM SUBTOTAL	10,650	17,966	-7,316
11228	W I C PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	350	41	309
562.00.42	COMMUNICATIONS	300	0	300
562.00.43	TRAVEL	1,000	646	354
562.00.45	OPERATING RENTALS & LEASES	1,000	995	5
562.00.49	MISCELLANEOUS	300	344	-44
11228	W I C PROGRAM SUBTOTAL	2,950	2,026	924
11232	IMMUNIZATION PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	200	2,921	-2,721
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	150	0	150
562.00.41	PROFESSIONAL SERVICES	200	0	200
562.00.42	COMMUNICATIONS	50	44	6
562.00.43	TRAVEL	100	559	-459
562.00.45	OPERATING RENTALS & LEASES	0	8	-8
562.00.48	REPAIRS & MAINTENANCE	0	159	-159
562.00.49	MISCELLANEOUS	100	0	100
11232	IMMUNIZATION PROGRAM SUBTOTAL	800	3,691	-2,891
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
562.00.41	PROFESSIONAL SERVICES	600	0	600
11234	TUBERCULOSIS PROGRAM SUBTOTAL	1,600	0	1,600
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	0	82	-82
562.00.43	TRAVEL	0	1,077	-1,077
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	0	1,158	-1,158
11242	OBESITY			

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.31	OFFICE & OPERATING SUPPLIES	2,335	3,112	-777
562.00.43	TRAVEL	594	524	70
562.00.45	OPERATING RENTALS & LEASES	2,000	1,309	691
11242	OBESITY SUBTOTAL	4,929	4,945	-16
11244	TOBACCO PREVENTION & CONTROL			
562.00.31	OFFICE & OPERATING SUPPLIES	6,500	8,275	-1,775
562.00.41	PROFESSIONAL SERVICES	212,681	239,225	-26,544
562.00.43	TRAVEL	10,000	15,019	-5,019
562.00.44	ADVERTISING	200	0	200
562.00.45	OPERATING RENTALS & LEASES	7,200	9,296	-2,096
562.00.48	REPAIRS & MAINTENANCE	2,000	294	1,706
562.00.49	MISCELLANEOUS	8,000	596	7,404
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	246,581	272,705	-26,124
11245	SUICIDE PREVENTION			
562.00.31	OFFICE & OPERATING SUPPLIES	5,000	24,919	-19,919
562.00.41	PROFESSIONAL SERVICES	4,000	8,132	-4,132
562.00.44	ADVERTISING	0	500	-500
562.00.49	MISCELLANEOUS	0	10,297	-10,297
11245	SUICIDE PREVENTION SUBTOTAL	9,000	43,847	-34,847
11256	FOOD PROGRAM			
562.00.49	MISCELLANEOUS	0	50	-50
11256	FOOD PROGRAM SUBTOTAL	0	50	-50
11258	LIVING ENVIRONMENT PROGRAM			
562.00.41	PROFESSIONAL SERVICES	0	152	-152
562.00.42	COMMUNICATIONS	0	42	-42
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	0	194	-194
11271	VITAL RECORDS			
562.00.31	OFFICE & OPERATING SUPPLIES	200	922	-722
562.00.42	COMMUNICATIONS	100	12	88
562.00.49	MISCELLANEOUS	200	0	200
11271	VITAL RECORDS SUBTOTAL	500	934	-434
11273	HEALTH EDUCATION			
562.00.31	OFFICE & OPERATING SUPPLIES	4,500	771	3,729
562.00.43	TRAVEL	0	566	-566
562.00.45	OPERATING RENTALS & LEASES	0	616	-616
562.00.49	MISCELLANEOUS	0	49	-49
11273	HEALTH EDUCATION SUBTOTAL	4,500	2,002	2,498
11281	ASSESSMENT			
562.00.31	OFFICE & OPERATING SUPPLIES	200	815	-615
562.00.40	SERVICES	5,000	0	5,000
562.00.43	TRAVEL	500	0	500
562.00.45	OPERATING RENTALS & LEASES	500	136	364
562.00.49	MISCELLANEOUS	500	0	500
11281	ASSESSMENT SUBTOTAL	6,700	951	5,749
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	100	0	100

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	218	-218
562.00.43	TRAVEL	2,000	1,314	686
562.00.45	OPERATING RENTALS & LEASES	300	88	212
11288	BIOTERRORISM SUBTOTAL	2,400	1,620	780
11290	INJURY PREVENTION			
562.00.31	OFFICE & OPERATING SUPPLIES	3,200	14,852	-11,652
562.00.41	PROFESSIONAL SERVICES	400	725	-325
562.00.45	OPERATING RENTALS & LEASES	0	138	-138
562.00.49	MISCELLANEOUS	0	1,961	-1,961
562.10.11	REGULAR SALARIES & WAGES	45,341	47,871	-2,530
562.10.21	OTHER BENEFITS	24,308	24,735	-427
11290	INJURY PREVENTION SUBTOTAL	73,249	90,283	-17,034
11292	HOMELESSNESS			
562.00.11	REGULAR SALARIES & WAGES	22,846	16,568	6,278
562.00.21	OTHER BENEFITS	12,299	9,655	2,644
562.00.31	OFFICE & OPERATING SUPPLIES	500	7,262	-6,762
562.00.43	TRAVEL	5,000	720	4,280
562.00.45	OPERATING RENTALS & LEASES	500	0	500
11292	HOMELESSNESS SUBTOTAL	41,145	34,206	6,939
11298	11200 - PUB HLTH END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	268,999	639,750	-370,751
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	268,999	639,750	-370,751
<b>112</b>	<b>PUBLIC HEALTH EXPENDITURE TOTAL</b>	<b>2,438,433</b>	<b>2,773,550</b>	<b>-335,117</b>
<b>115</b>	<b>COUNTY ROAD</b>			
11501	OTHER GOVERNMENT SERVICES			
518.62.11	REIMBURSABLE WORK-SALARY & WAGES	83,600	74,413	9,187
518.62.12	REIMBURSABLE WORK-OVERTIME	0	388	-388
518.62.21	REIMBURSABLE WORK-BENEFITS	45,200	40,394	4,806
518.62.30	REIMBURSABLE WORK-SUPPLIES	2,900	96,712	-93,812
518.62.31	REIMBURSABLE WORK-MATERIAL USED	30,000	16,136	13,864
518.62.40	REIMBURSABLE WORK-SERVICES	60,000	1	59,999
518.62.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	45,300	60,945	-15,645
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	267,000	288,989	-21,989
11502	CONSTRUCTION			
595.11.11	DESIGN-SALARY & WAGES	157,500	79,377	78,123
595.11.21	DRAFTING	87,500	42,864	44,636
595.11.30	DESIGN-SUPPLIES	2,800	276	2,524
595.11.31	DESIGN-MATERIAL USED	500	0	500
595.11.40	CONSULTANT REIMBURSABLE-SERVICES	18,200	52,012	-33,812
595.11.45	DESIGN-EQUIPMENT RENTAL	7,500	9,923	-2,423
595.12.11	ADMINISTRATION-SALARY & WAGES	295,800	176,408	119,393
595.12.12	ADMINISTRATION-OVERTIME	0	6,655	-6,655
595.12.21	SURVEYING	159,000	98,856	60,144
595.12.30	SURVEYING-SUPPLIES	2,200	104	2,096
595.12.31	ADMINISTRATION- MATERIAL USED	1,800	0	1,800
595.12.40	CONSULTANT REIMBURSABLE-SERVICES	88,700	114,342	-25,642

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595.12.45	ADMINISTRATION-EQUIPMENT RENTAL	13,000	29,704	-16,704
595.22.40	APPRAISAL R/W-SERVICES	8,000	0	8,000
595.23.11	NON-REIMB ACQUISITION R/W-SALARY & WAGES	62,250	23,098	39,152
595.23.21	NON-REIMB ACQUISITION R/W-BENEFITS	33,250	12,473	20,777
595.23.30	NON-REIMBURSABLE R/W ACQ-SUPPLIES	300	0	300
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	130,000	120,699	9,301
595.23.45	NON-REIMB ACQUISITION R/W EQUIP RTL	1,000	0	1,000
595.24.40	UTILITY RELOCATION NON RMB-SERVICES	435,000	300,708	134,292
595.30.11	DETOUR - SALARY & WAGES	0	2,233	-2,233
595.30.21	HAUL ROCK	0	1,206	-1,206
595.30.31	ROADWAY-MATERIAL USED	0	315	-315
595.30.40	ROADWAY NON-REIMBURSABLE-SERVICES	7,859,000	5,974,199	1,884,801
595.30.45	DETOUR-EQUIPMENT RENTAL	0	1,577	-1,577
595.51.40	BRIDGES 20' AND OVER-SERVICES	3,755,000	4,344,834	-589,834
595.62.40	SPECIAL PURPOSE PATHS-SERVICES	0	154,751	-154,751
11502	CONSTRUCTION SUBTOTAL	13,118,300	11,546,614	1,571,686
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	3,000	1,319	1,681
11504	CELLULAR PHONE SUBTOTAL	3,000	1,319	1,681
11505	11505 - CRACK SEALING			
542.34.11	CRACK SEALING-SALARY & WAGES	39,000	40,916	-1,916
542.34.21	CRACK SEALING-BENEFITS	21,000	22,095	-1,095
542.34.30	CRACK SEALING- SUPPLIES	750	354	396
542.34.31	CRACK SEALING - MATERIAL USED	45,000	35,569	9,431
542.34.40	CRACK SEALING - SERVICES	830	0	830
542.34.45	CRACK SEALING - EQUIP RENTAL	23,420	21,369	2,051
11505	11505 - CRACK SEALING SUBTOTAL	130,000	120,303	9,697
11506	ROAD REPAIR			
542.35.11	SALARY & WAGES	14,000	5,485	8,515
542.35.21	BENEFITS	7,500	2,962	4,538
542.35.30	SUPPLIES	1,000	22	978
542.35.31	MATERIAL USED	3,000	589	2,411
542.35.40	SERVICES	500	380	120
542.35.45	EQUIPMENT USED	16,000	4,995	11,005
11506	ROAD REPAIR SUBTOTAL	42,000	14,433	27,567
11509	TRAVELED WAY			
542.31.11	PATCHING-POTHOLE-SALARY & WAGES	272,361	246,820	25,541
542.31.21	GRAVEL REPLACEMENT-BENEFITS	147,737	133,283	14,454
542.31.30	TRAVELED WAY-GRAVEL REPLACE-SUPPLIES	110,600	176,140	-65,540
542.31.31	PATCHING-POTHOLE-MATERIAL USED	179,270	291,616	-112,346
542.31.40	TRAVELED WAY-GRAVEL REPLACE-SERVICES	38,100	2,091	36,009
542.31.45	PATCHING POTHOLES	457,932	431,554	26,378
11509	TRAVELED WAY SUBTOTAL	1,206,000	1,281,503	-75,503
11511	SHOULDERS			
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	130,700	84,630	46,070
542.32.12	SHOULDERS-BLADING-OVERTIME	0	274	-274
542.32.14	SHOULDERS-COMPTIME USED	0	285	-285



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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
542.32.21	BLADING	70,000	46,002	23,998
542.32.30	SHOULDERS - REPAIR - SUPPLIES	1,000	0	1,000
542.32.31	SHOULDERS-BLADING-MATERIAL USED	12,000	1,285	10,715
542.32.40	SHOULDERS - REPAIR - SERVICES	1,000	0	1,000
542.32.45	SHOULDERS-BLADING-EQUIPMENT RENTAL	185,800	112,985	72,815
11511	SHOULDERS SUBTOTAL	400,500	245,462	155,038
11512	SEALING			
542.33.11	SEALING-SALARY & WAGES	135,800	107,733	28,067
542.33.12	SEALING-OVERTIME	2,700	0	2,700
542.33.21	SEALING	73,000	58,177	14,823
542.33.30	SEALING - SUPPLIES	1,000,000	920,268	79,732
542.33.31	SEALING-MATERIAL USED	100,000	104,381	-4,381
542.33.40	SEALING - SERVICES	150,000	469	149,531
542.33.45	SEALING-EQUIP RENTAL	205,000	184,186	20,814
11512	SEALING SUBTOTAL	1,666,500	1,375,214	291,286
11513	BRIDGES UNDER 20'			
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	2,000	4,685	-2,685
542.41.21	BRIDGES UNDER 20' - BENEFITS	1,000	2,530	-1,530
542.41.30	BRIDGES UNDER 20' - SUPPLIES	500	999	-499
542.41.31	BRIDGES UNDER 20' MATERIAL USED	0	323	-323
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	1,500	3,553	-2,053
11513	BRIDGES UNDER 20' SUBTOTAL	5,000	12,090	-7,090
11514	CULVERTS			
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	51,300	32,383	18,917
542.42.12	CULVERTS-PLACEMENT-OVERTIME	0	62	-62
542.42.14	CULVERTS-PLACEMENT-COMPTIME USED	0	134	-134
542.42.21	PLACEMENT	27,000	17,592	9,408
542.42.30	PLACEMENT-SUPPLIES	800	0	800
542.42.31	CULVERTS-PLACEMENT-MATERIAL USED	1,450	1,118	332
542.42.40	PLACEMENT - SERVICES	750	0	750
542.42.45	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	63,700	40,626	23,074
11514	CULVERTS SUBTOTAL	145,000	91,915	53,085
11515	DITCHES			
542.43.11	DITCHES-SALARY & WAGES	120,000	67,566	52,434
542.43.21	DITCHES-BENEFITS	65,000	36,485	28,515
542.43.30	DITCHES - SUPPLIES	1,500	410	1,090
542.43.31	DITCHES-MATERIAL USED	2,500	628	1,872
542.43.40	DITCHES - SERVICES	1,300	0	1,300
542.43.45	DITCHES-EQUIPMENT RENTAL	160,200	83,816	76,384
11515	DITCHES SUBTOTAL	350,500	188,905	161,595
11516	BRIDGES 20' & OVER			
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	5,500	711	4,789
542.51.21	BRIDGES 20' AND OVER-BENEFITS	3,000	384	2,616
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	3,500	135	3,365
11516	BRIDGES 20' & OVER SUBTOTAL	12,000	1,229	10,771
11518	ROAD LIGHTING			

# WALLA WALLA COUNTY

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
542.63.40	ROAD LIGHTING - SERVICES	6,500	4,035	2,465
11518	ROAD LIGHTING SUBTOTAL	6,500	4,035	2,465
11519	TRAFFIC CONTROL			
542.64.11	GUARDRAIL-SALARY & WAGES	102,800	71,524	31,276
542.64.12	GUARDRAIL-OVERTIME	1,500	953	547
542.64.14	GUARDRAIL-COMPTIME USED	0	567	-567
542.64.21	GUARDRAIL	55,800	39,445	16,355
542.64.30	GUARDRAIL-SUPPLIES	2,550	2,392	158
542.64.31	SIGNING-MATERIAL USED	82,750	65,172	17,578
542.64.40	GUARDRAIL-SERVICES	1,550	304	1,246
542.64.45	GUARDRAIL-EQUIPMENT RENTAL	50,550	50,028	522
11519	TRAFFIC CONTROL SUBTOTAL	297,500	230,386	67,114
11520	SNOW & ICE			
542.66.11	SNOW & ICE-SALARY & WAGES	70,000	108,619	-38,619
542.66.12	SNOW & ICE-OVERTIME	3,000	5,519	-2,519
542.66.14	SNOW & ICE - COMPTIME USED	0	6,623	-6,623
542.66.21	SNOW & ICE-BENEFITS	40,000	65,211	-25,211
542.66.30	SNOW & ICE-SUPPLIES	400	1,083	-683
542.66.31	SNOW & WAGES-MATERIAL USED	54,000	46,391	7,609
542.66.40	SNOW & ICE-SERVICES	100	0	100
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	132,500	238,193	-105,693
11520	SNOW & ICE SUBTOTAL	300,000	471,639	-171,639
11521	STREET CLEANING			
542.67.11	STREET CLEANING-SALARY & WAGES	26,000	6,858	19,142
542.67.12	STREET CLEANING-OVERTIME	0	62	-62
542.67.14	STREET CLEANING-COMPTIME USED	0	179	-179
542.67.21	STREET CLEANING-BENEFITS	14,000	3,833	10,167
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	30,000	8,308	21,692
11521	STREET CLEANING SUBTOTAL	70,000	19,241	50,759
11523	CHEMICAL WEED CONTROL			
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	35,000	32,051	2,949
542.71.12	CHEMICAL WEED CONTROL-OVERTIME	0	186	-186
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	19,000	17,408	1,592
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	4,500	6,448	-1,948
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	140,000	80,875	59,125
542.71.40	CHEMICAL WEED CONTROL-SERVICES	500	111	389
542.71.45	WEED CONTROL-EQUIP RENTAL	26,000	27,880	-1,880
11523	CHEMICAL WEED CONTROL SUBTOTAL	225,000	164,959	60,041
11524	OTHER VEGETATION CONTROL			
542.71.11	OTHER VEGETATION CONTROL - S&W	83,900	73,735	10,165
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	223	-223
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	0	673	-673
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	45,550	40,300	5,250
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	3,000	1,789	1,211
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	50	86	-36
542.71.40	OTHER VEGETATION CONTROL-SERVICES	2,500	0	2,500
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	65,000	49,613	15,387

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11524	OTHER VEGETATION CONTROL SUBTOTAL	200,000	166,419	33,581
11526	LITTER CLEAN-UP			
542.75.11	LITTER CLEAN UP-SALARY & WAGES	5,500	833	4,667
542.75.21	LITTER CLEAN-UP-BENEFITS	3,000	450	2,550
542.75.40	LITTER CLEAN-UP-SERVICES	1,000	169	831
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	2,500	328	2,172
11526	LITTER CLEAN-UP SUBTOTAL	12,000	1,780	10,220
11528	MAINTENANCE ADMINISTRATION			
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	346,500	280,856	65,644
542.90.12	MAINTENANCE ADMIN-OVERTIME	0	15	-15
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	388	-388
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	187,000	151,880	35,120
542.90.30	MAINTENANCE ADMIN-SUPPLIES	1,000	1,377	-377
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	2,000	0	2,000
542.90.40	MAINTENANCE ADMIN-SERVICES	1,000	4,818	-3,818
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	47,500	34,766	12,734
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	585,000	474,100	110,900
11529	SLIDE CLEANUP			
542.72.11	SALARY & WAGES	18,000	10,416	7,584
542.72.12	OVERTIME	0	75	-75
542.72.14	COMPTIME USED	0	425	-425
542.72.21	BENEFITS	9,700	5,895	3,805
542.72.45	EQUIPMENT USED	17,300	12,677	4,623
11529	SLIDE CLEANUP SUBTOTAL	45,000	29,488	15,512
11533	COMPUTER MAINT/ADMIN			
543.30.11	TECH SERVICES MEETINGS/SUPPORT	1,000	3,002	-2,002
543.30.21	TECH SERVICES MEETINGS/SUPPORT-BENEFITS	550	1,621	-1,071
543.30.45	TECH SERVICES MEETINGS/SUPPORT	200	239	-39
11533	COMPUTER MAINT/ADMIN SUBTOTAL	1,750	4,863	-3,113
11539	GPS/GIS			
544.40.11	GIS TRAINING-SALARY & WAGES	35,000	16,312	18,688
544.40.21	GIS HARDWARE/SOFTWARE INST	18,800	8,809	9,991
544.40.45	GIS TRAINING-EQUIPMENT RENTAL	200	168	32
11539	GPS/GIS SUBTOTAL	54,000	25,289	28,711
11540	MANAGEMENT			
543.11.11	RECORDS MANAGEMENT-SALARY & WAGES	111,500	95,319	16,181
543.11.21	CLAIM RESOLUTION-BENEFITS	59,300	51,472	7,828
543.11.30	CLAIMS RESOLUTION-SUPPLIES	50	0	50
543.11.40	CLAIMS RESOLUTION-SERVICES	25,950	9,803	16,147
543.11.45	RECORDS MANAGEMENT	4,200	4,505	-305
11540	MANAGEMENT SUBTOTAL	201,000	161,099	39,901
11541	UNDISTRIBUTED ENGINEERING			
544.21.11	MISCELLANEOUS ENGINEERING-SALARY & WAGE	34,200	13,263	20,937
544.21.21	MISC ENGINEERING-BENEFITS	17,500	7,162	10,338
544.21.30	MISCELLANEOUS ENGINEERING-SUPPLIES	550	686	-136
544.21.40	MISCELLANEOUS ENGINEERING-SERVICES	450	250	200

# WALLA WALLA COUNTY

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
544.21.45	MISCELLANEOUS ENGINEERING-EQUIP RENTAL	2,200	1,650	550
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	54,900	23,012	31,888
11546	ACCOUNTING			
543.30.11	ADMIN SERVICES-SALARY & WAGES	168,000	159,439	8,561
543.30.21	ADMIN SERVICES-BENEFITS	90,100	86,096	4,004
543.30.40	ADMIN SERVICES-SERVICES	500	150	350
543.30.45	ADMIN SERVICES-EQUIPMENT RENTAL	6,400	8,625	-2,225
11546	ACCOUNTING SUBTOTAL	265,000	254,310	10,690
11547	LABOR NEGOTIATIONS			
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	0	58	-58
543.30.21	LABOR NEGOTIATIONS-BENEFITS	0	32	-32
11547	LABOR NEGOTIATIONS SUBTOTAL	0	90	-90
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	6,400	7,431	-1,031
594.44.64	OFFICE EQUIPMENT-MACHINERY & EQUIPMENT	0	1,913	-1,913
11548	OFFICE EQUIPMENT SUBTOTAL	6,400	9,345	-2,945
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	7,000	5,543	1,457
11549	OFFICE SUPPLIES SUBTOTAL	7,000	5,543	1,457
11550	OPERATING SUPPLIES			
543.30.45	OFFICE EQUIPMENT RENTAL	230,000	222,136	7,864
11550	OPERATING SUPPLIES SUBTOTAL	230,000	222,136	7,864
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	150,000	167,901	-17,901
11551	PROFESSIONAL SERVICES SUBTOTAL	150,000	167,901	-17,901
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	34,000	32,715	1,285
11552	COMMUNICATIONS SUBTOTAL	34,000	32,715	1,285
11553	ADVERTISING			
543.30.44	ADVERTISING	8,000	2,771	5,229
11553	ADVERTISING SUBTOTAL	8,000	2,771	5,229
11554	INSURANCE			
543.30.46	INSURANCE	75,000	75,491	-491
11554	INSURANCE SUBTOTAL	75,000	75,491	-491
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	52,700	32,233	20,467
544.41.21	PRIORITY PLANNING-BENEFITS	27,700	17,406	10,294
544.41.30	MOBILITY-SUPPLIES	1,500	763	737
544.41.40	MOBILITY-SERVICES	100,100	33,213	66,888
544.41.45	MOBILITY- EQUIPMENT USED	10,400	10,395	5
11557	ROAD INVENTORY SUBTOTAL	192,400	94,010	98,390

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11558	PROFESSIONAL DEVELOPMENT			
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	55,000	36,609	18,391
543.30.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	0	425	-425
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	30,000	19,999	10,001
543.30.30	PROFESSIONAL DEVELOPMENT-SUPPLIES	0	290	-290
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	12,000	14,493	-2,493
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	3,000	1,199	1,801
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	100,000	73,015	26,985
11559	FIRST AID-SAFETY			
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	11,000	7,406	3,594
543.30.21	FIRST AID & SAFETY-BENEFITS	5,800	3,999	1,801
543.30.30	FIRST AID SAFETY-SUPPLIES	8,000	6,043	1,957
543.30.40	FIRST AID SAFETY-SERVICES	2,000	6,860	-4,860
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	300	191	109
11559	FIRST AID-SAFETY SUBTOTAL	27,100	24,500	2,600
11560	VACATION LEAVE			
543.31.11	VACATION LEAVE-SALARY & WAGES	245,000	166,174	78,826
543.31.21	VACATION LEAVE-BENEFITS	135,000	89,734	45,266
11560	VACATION LEAVE SUBTOTAL	380,000	255,907	124,093
11561	SICK LEAVE			
543.31.11	SICK LEAVE-SALARY & WAGES	144,000	110,671	33,329
543.31.21	SICK LEAVE-BENEFITS	76,000	59,762	16,238
11561	SICK LEAVE SUBTOTAL	220,000	170,433	49,567
11562	HOLIDAY			
543.31.11	HOLIDAY-SALARY & WAGES	132,000	119,356	12,644
543.31.21	HOLIDAY-BENEFITS	72,000	64,452	7,548
11562	HOLIDAY SUBTOTAL	204,000	183,808	20,192
11563	FLOATING HOLIDAY			
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	32,000	27,665	4,335
543.31.21	FLOATING HOLIDAY-BENEFITS	16,000	14,939	1,061
11563	FLOATING HOLIDAY SUBTOTAL	48,000	42,604	5,396
11564	BEREAVEMENT			
543.31.11	BEREAVEMENT-SALARY & WAGES	4,000	8,380	-4,380
543.31.21	BEREAVEMENT	2,000	4,525	-2,525
11564	BEREAVEMENT SUBTOTAL	6,000	12,906	-6,906
11565	JURY LEAVE			
543.31.11	JURY LEAVE-SALARY & WAGES	1,300	1,215	85
543.31.21	JURY DUTY-BENEFITS	700	656	44
11565	JURY LEAVE SUBTOTAL	2,000	1,871	129
11566	STATE RETIREMENT			
543.35.21	STATE RETIREMENT	390,000	361,986	28,014
11566	STATE RETIREMENT SUBTOTAL	390,000	361,986	28,014
11567	F I C A			
543.35.21	FICA	231,000	217,513	13,487
11567	F I C A SUBTOTAL	231,000	217,513	13,487

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11568	INDUSTRIAL INSURANCE			
543.35.21	INDUSTRIAL INSURANCE	71,000	55,908	15,092
11568	INDUSTRIAL INSURANCE SUBTOTAL	71,000	55,908	15,092
11569	HEALTH INSURANCE			
543.35.21	HEALTH INSURANCE	700,000	647,868	52,132
11569	HEALTH INSURANCE SUBTOTAL	700,000	647,868	52,132
11570	LIFE INSURANCE			
543.35.21	LIFE INSURANCE	3,500	2,106	1,394
11570	LIFE INSURANCE SUBTOTAL	3,500	2,106	1,394
11571	DENTAL INSURANCE			
543.35.21	DENTAL INSURANCE	50,000	50,591	-591
11571	DENTAL INSURANCE SUBTOTAL	50,000	50,591	-591
11572	UNEMPLOYMENT COMPENSATION			
543.35.21	UNEMPLOYMENT COMP	0	1,071	-1,071
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	0	1,071	-1,071
11574	STATE PAID MEDICAL LEAVE			
543.35.21	STATE PAID MEDICAL LEAVE	7,000	4,186	2,814
11574	STATE PAID MEDICAL LEAVE SUBTOTAL	7,000	4,186	2,814
11575	MAINTENANCE OF FACILITIES			
543.50.11	MAINT OF FACILITIES#8-SALARY & WAGES	35,000	23,349	11,651
543.50.12	MAINT OF FACILITIES#8-OVERTIME	0	235	-235
543.50.14	MAINT OF FACILITIES#8-COMPTIME USED	0	112	-112
543.50.21	MAINT OF FACILITIES #8-BENEFITS	18,980	12,796	6,184
543.50.30	MAINT OF FACILITIES #8-SUPPLIES	14,250	12,492	1,758
543.50.31	MAINT OF FACILITIES#8-MATERIAL USED	1,750	423	1,327
543.50.40	MAINT OF FACILITIES #8-SERVICES	77,920	59,722	18,198
543.50.45	MAINT OF FACILITIES#8-EQUIP RENTAL	5,100	3,838	1,262
594.44.64	MAINT OF FACILITIES#3-MACH AND EQUIPMENT	0	3,369	-3,369
11575	MAINTENANCE OF FACILITIES SUBTOTAL	153,000	116,336	36,664
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	500	158	342
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	158	342
11577	VISION INSURANCE			
543.35.21	VISION INSURANCE	8,000	7,239	761
11577	VISION INSURANCE SUBTOTAL	8,000	7,239	761
11578	PLATS/ROADS/DRIVEWAYS			
544.22.11	DRIVEWAYS-SALARY & WAGES	30,000	35,415	-5,415
544.22.21	DRIVEWAYS-BENEFITS	16,000	19,124	-3,124
544.22.30	URBAN ROAD-SUPPLIES	150	0	150
544.22.40	URBAN ROAD-SERVICES	150	106	45
544.22.45	DRIVEWAYS-EQUIPMENT RENTAL	900	49	851
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	47,200	54,694	-7,494
11579	PERMITS			
544.24.11	PPM MEETINGS-SALARY & WAGES	62,000	55,853	6,147
544.24.21	PPM MEETINGS-FRINGS	33,500	30,161	3,339

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Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
544.24.30	PERMIT PROCESSING-SUPPLIES	500	0	500
544.24.40	PERMIT PROCESSING-SERVICES	4,000	2,369	1,631
544.24.45	PPM MEETINGS-EQUIPMENT USED	10,000	6,709	3,291
11579	PERMITS SUBTOTAL	110,000	95,093	14,907
11580	R/W INVESTIGATION			
544.26.11	R/W INVESTIGATION-SALARY & WAGES	5,000	7,836	-2,836
544.26.21	R/W INVESTIGATION-BENEFITS	2,600	4,232	-1,632
544.26.30	R/W INVESTIGATION-SUPPLIES	100	0	100
544.26.40	R/W INVESTIGATION-SERVICES	100	0	100
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	200	89	111
11580	R/W INVESTIGATION SUBTOTAL	8,000	12,156	-4,156
11581	PLANNING			
544.42.11	ENVIRONMENTAL-SALARY & WAGES	8,000	0	8,000
544.42.21	MULTI-PURPOSE PATHS	4,000	0	4,000
544.42.40	TRANSPORTATION PLANNING-SERVICES	50,000	34,099	15,901
544.42.45	ENVIRONMENTAL-EQUIPMENT RENTAL	500	0	500
11581	PLANNING SUBTOTAL	62,500	34,099	28,401
11582	EMERGENCY MANAGEMENT			
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	3,000	97	2,903
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	1,500	53	1,447
544.70.45	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	500	0	500
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	150	4,850
11584	ENGINEERING ADMINISTRATION			
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	30,000	30,164	-164
544.90.21	ENGINEERING ADMINISTRATION	16,000	16,289	-289
544.90.45	ENGINEERING ADMIN-EQUIPMENT USED	500	450	50
11584	ENGINEERING ADMINISTRATION SUBTOTAL	46,500	46,903	-403
11585	UNDIST LABOR-COUNTY ROAD			
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,900,000	-1,413,624	-486,376
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,900,000	-1,413,624	-486,376
11592	11592 - COUNTY RD LONGEVITY			
543.35.11	LONGEVITY	44,000	41,025	2,975
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	44,000	41,025	2,975
11598	COUNTY RD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,660,830	8,657,111	-4,996,281
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	3,660,830	8,657,111	-4,996,281
<b>115</b>	<b>COUNTY ROAD EXPENDITURE TOTAL</b>	<b>25,052,380</b>	<b>27,566,213</b>	<b>-2,513,833</b>
<b>118</b>	<b>WALLA WALLA FAIR</b>			
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.31	OFFICE & OPERATING SUPPLIES	0	104	-104
573.70.49	MISCELLANEOUS	40,043	40,998	-955
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	40,043	41,103	-1,060
11805	11805 - SPECIAL EVENTS			
573.70.41	PROFESSIONAL SERVICES	50,000	74,995	-24,995

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
573.70.49	MISCELLANEOUS	0	27,423	-27,423
11805	11805 - SPECIAL EVENTS SUBTOTAL	50,000	102,418	-52,418
11806	11806 - FAIR			
573.70.11	REGULAR SALARIES & WAGES	155,193	147,241	7,952
573.70.12	OVERTIME	20,000	18,039	1,961
573.70.13	EXTRA LABOR	42,000	36,047	5,953
573.70.21	OTHER BENEFITS	104,212	85,076	19,136
573.70.31	OFFICE & OPERATING SUPPLIES	10,500	34,921	-24,421
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	8,000	0	8,000
573.70.41	PROFESSIONAL SERVICES	670,000	627,650	42,350
573.70.43	TRAVEL	1,000	1,563	-563
573.70.44	ADVERTISING	60,000	35,405	24,595
573.70.45	OPERATING RENTALS & LEASES	32,000	3,904	28,096
573.70.46	INSURANCE	0	1,950	-1,950
573.70.47	PUBLIC UTILITIES SERVICES	0	37,055	-37,055
573.70.48	REPAIRS & MAINTENANCE	0	22,253	-22,253
573.70.49	MISCELLANEOUS	2,700	13,192	-10,492
11806	11806 - FAIR SUBTOTAL	1,105,605	1,064,296	41,309
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	181,974	172,125	9,849
573.70.12	OVERTIME	11,024	15,908	-4,884
573.70.13	EXTRA LABOR	20,615	5,646	14,969
573.70.21	OTHER BENEFITS	107,790	99,719	8,071
573.70.31	OFFICE & OPERATING SUPPLIES	29,000	16,684	12,316
573.70.32	FUEL CONSUMED	9,000	1,118	7,882
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	3,390	-890
573.70.41	PROFESSIONAL SERVICES	11,000	65,466	-54,466
573.70.42	COMMUNICATIONS	16,000	952	15,048
573.70.43	TRAVEL	2,500	0	2,500
573.70.44	ADVERTISING	10,000	9,406	594
573.70.45	OPERATING RENTALS & LEASES	10,000	4,017	5,983
573.70.46	INSURANCE	33,000	43,369	-10,369
573.70.47	PUBLIC UTILITIES SERVICES	140,000	128,271	11,729
573.70.48	REPAIRS & MAINTENANCE	52,000	72,131	-20,131
573.70.49	MISCELLANEOUS	70,000	9,369	60,631
594.73.64	MAJOR EQUIPMENT	50,000	9,804	40,196
11810	11810 - GENERAL GROUNDS SUBTOTAL	756,403	657,376	99,027
11813	11813 - DEMO			
573.70.49	MISCELLANEOUS	0	15,650	-15,650
11813	11813 - DEMO SUBTOTAL	0	15,650	-15,650
11898	11898 - WW FAIR END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	0	56,286	-56,286
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0	56,286	-56,286
<b>118</b>	<b>WALLA WALLA FAIR EXPENDITURE TOTAL</b>	<b>1,952,051</b>	<b>1,937,129</b>	<b>14,922</b>
<b>119</b>	<b>HUMAN SERVICES</b>			
11905	11905 - PERSONNEL EXPENSE			



# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.10.41	PROFESSIONAL SERVICES	0	10,102	-10,102
564.10.49	MISCELLANEOUS	0	2,195	-2,195
564.30.11	REGULAR SALARIES & WAGES	105,140	105,207	-67
564.30.21	OTHER BENEFITS	45,247	43,844	1,403
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	150,387	161,348	-10,961
11910	11910 - SUBSTANCE ABUSE			
566.10.49	MISCELLANEOUS	258,000	0	258,000
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	258,000	0	258,000
11920	11920 - DEVELOPMENTAL DISABLT Y			
568.10.11	REGULAR SALARIES & WAGES	54,910	54,930	-20
568.10.21	OTHER BENEFITS	26,509	26,237	272
568.10.31	OFFICE & OPERATING SUPPLIES	1,000	35,933	-34,933
568.10.41	PROFESSIONAL SERVICES	882,535	789,884	92,651
568.10.42	COMMUNICATIONS	720	698	22
568.10.43	TRAVEL	1,500	792	708
568.10.44	ADVERTISING	250	0	250
568.10.45	OPERATING RENTALS & LEASES	2,750	0	2,750
568.10.46	INSURANCE	0	1,463	-1,463
568.10.48	REPAIRS & MAINTENANCE	3,655	4,683	-1,028
568.10.49	MISCELLANEOUS	500	213	287
568.30.49	MISCELLANEOUS	500	0	500
568.31.41	PROFESSIONAL SERVICES	10,000	0	10,000
11920	11920 - DEVELOPMENTAL DISABLT Y SUBTOTAL	984,829	914,833	69,996
11930	11930 - MENTAL HEALTH			
564.10.41	PROFESSIONAL SERVICES	145,146	143,409	1,737
564.10.43	TRAVEL	0	174	-174
564.10.45	OPERATING RENTALS & LEASES	2,750	0	2,750
564.10.46	INSURANCE	0	1,334	-1,334
564.10.48	REPAIRS & MAINTENANCE	3,655	2,929	726
564.30.46	INSURANCE	1,076	0	1,076
11930	11930 - MENTAL HEALTH SUBTOTAL	152,627	147,845	4,782
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
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	8,237	28,087	-19,850
551.20.21	OTHER BENEFITS	3,978	13,081	-9,103
551.20.31	OFFICE & OPERATING SUPPLIES	200	0	200
551.20.41	PROFESSIONAL SERVICES	340,299	389,596	-49,297
551.20.42	COMMUNICATIONS	500	0	500
551.20.43	TRAVEL	1,000	355	645

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Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
551.20.44	ADVERTISING	100	53	47
551.20.45	OPERATING RENTALS & LEASES	3,469	0	3,469
551.20.48	REPAIRS & MAINTENANCE	3,655	0	3,655
551.20.49	MISCELLANEOUS	200	350	-150
11970	11970 - OTHER SERVICES SUBTOTAL	361,638	431,523	-69,885
11998	11998 -HUMAN SVCS END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	361,112	740,835	-379,723
588.10.00	PRIOR PERIOD ADJUSTMENTS	0	257,003	-257,003
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	361,112	997,838	-636,726
<b>119</b>	<b>HUMAN SERVICES EXPENDITURE TOTAL</b>	<b>2,289,593</b>	<b>2,827,368</b>	<b>-537,775</b>
<b>120</b>	<b>COUNTY MENTAL HEALTH .01%</b>			
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE			
512.22.11	REGULAR SALARIES & WAGES	135,632	129,243	6,389
512.22.12	OVERTIME	200	0	200
512.22.21	OTHER BENEFITS	61,874	56,611	5,263
512.22.31	OFFICE & OPERATING SUPPLIES	7,000	7,945	-945
512.22.41	PROFESSIONAL SERVICES	38,800	30,979	7,821
512.22.42	COMMUNICATIONS	600	123	477
512.22.43	TRAVEL	2,000	895	1,105
512.22.45	OPERATING RENTALS & LEASES	2,200	1,452	748
512.22.47	PUBLIC UTILITIES SERVICES	2,000	1,620	380
512.22.48	REPAIRS & MAINTENANCE	500	146	354
512.22.49	MISCELLANEOUS	6,000	11,712	-5,712
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	256,806	240,725	16,081
12008	12008 - CO MTL HLTH-ARC RESTORATIVE JUST			
512.22.21	OTHER BENEFITS	200	66	134
512.22.49	MISCELLANEOUS	1,800	558	1,242
12008	12008 - CO MTL HLTH-ARC RESTORATIVE JUST SUBTOTAL	2,000	624	1,376
12009	12009 - CO MTL HLTH-CLERK			
512.22.11	REGULAR SALARIES & WAGES	23,000	15,740	7,260
512.22.21	OTHER BENEFITS	5,858	8,477	-2,619
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	28,858	24,217	4,641
12019	12019 - CO MTL HLTH-HUMAN SERVICES			
564.30.11	REGULAR SALARIES & WAGES	25,835	22,213	3,622
564.30.21	OTHER BENEFITS	12,942	10,468	2,474
564.30.42	COMMUNICATIONS	500	637	-137
564.30.43	TRAVEL	2,500	2,845	-345
564.30.48	REPAIRS & MAINTENANCE	5,500	7,565	-2,065
564.46.31	OFFICE & OPERATING SUPPLIES	1,000	3,898	-2,898
564.46.41	PROFESSIONAL SERVICES	512,878	522,123	-9,245
564.46.42	COMMUNICATIONS	5,000	1,080	3,920
564.46.45	OPERATING RENTALS & LEASES	4,400	0	4,400
564.46.49	MISCELLANEOUS	1,000	290	710
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	571,555	571,118	437
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
512.22.41	PROFESSIONAL SERVICES	40,000	20,502	19,498
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE	40,000	20,502	19,498
12033	12033 - CO MTL HLTH-PROS ATTY			
512.22.11	REGULAR SALARIES & WAGES	35,167	34,669	498
512.22.21	OTHER BENEFITS	14,825	14,604	221
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	49,992	49,273	719
12035	12035 - CO MTL HLTH-CORRECTIONS-JJC			
564.46.41	PROFESSIONAL SERVICES	200,000	194,847	5,153
12035	12035 - CO MTL HLTH-CORRECTIONS-JJC SUBTOTAL	200,000	194,847	5,153
12098	12098 - CO MTL HLTH-ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	477,789	876,236	-398,447
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	477,789	876,236	-398,447
<b>120</b>	<b>COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL</b>	<b>1,627,000</b>	<b>1,977,542</b>	<b>-350,542</b>
<b>121</b>	<b>SOLDIER'S RELIEF</b>			
12101	12101 - SOLDIERS RELIEF			
565.20.31	OFFICE & OPERATING SUPPLIES	1,000	657	343
565.20.40	SERVICES	0	2,000	-2,000
565.20.42	COMMUNICATIONS	100	0	100
565.20.43	TRAVEL	50	98	-48
565.20.45	OPERATING RENTALS & LEASES	4,000	3,245	755
565.20.49	MISCELLANEOUS	99,000	64,081	34,919
12101	12101 - SOLDIERS RELIEF SUBTOTAL	104,150	70,080	34,070
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	58,200	159,457	-101,257
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	58,200	159,457	-101,257
<b>121</b>	<b>SOLDIER'S RELIEF EXPENDITURE TOTAL</b>	<b>172,350</b>	<b>239,537</b>	<b>-67,187</b>
<b>122</b>	<b>PROS CHILD SUPPORT</b>			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	220,664	166,814	53,850
515.80.21	OTHER BENEFITS	117,135	82,138	34,997
515.80.31	OFFICE & OPERATING SUPPLIES	3,400	5,647	-2,247
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	11,000	12,235	-1,235
515.80.41	PROFESSIONAL SERVICES	7,040	6,729	311
515.80.42	COMMUNICATIONS	2,900	433	2,467
515.80.43	TRAVEL	1,300	974	326
515.80.44	ADVERTISING	100	0	100
515.80.45	OPERATING RENTALS & LEASES	3,200	1,197	2,003
515.80.48	REPAIRS & MAINTENANCE	3,420	2,622	798
515.80.49	MISCELLANEOUS	100	1,684	-1,584
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	370,259	280,471	89,788
12298	PROS CHILD SUPPORT ENDING FUND BALANCE			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.30.00	ENDING FUND BALANCE-RESTRICTED	23,672	89,314	-65,642
12298	PROS CHILD SUPPORT ENDING FUND BALANCE	23,672	89,314	-65,642
	SUBTOTAL			
<b>122</b>	<b>PROS CHILD SUPPORT EXPENDITURE TOTAL</b>	393,931	369,785	24,146
<b>123</b>	<b>FAIRGROUNDS PROPERTIES</b>			
12300	12300 - FAIRGROUND PROPERTIES			
575.40.11	REGULAR SALARIES & WAGES	6,985	6,193	792
575.40.12	OVERTIME	1,000	993	7
575.40.21	OTHER BENEFITS	4,431	3,894	537
575.40.41	PROFESSIONAL SERVICES	4,500	3,753	747
575.40.47	PUBLIC UTILITIES SERVICES	2,000	3,078	-1,078
575.40.48	REPAIRS & MAINTENANCE	16,500	16,794	-294
575.40.49	MISCELLANEOUS	4,000	52	3,949
581.20.00	INTERFUND LOAN REPAYMENT	18,000	17,509	491
592.75.80	DEBT SERVICE-INTEREST	7,500	4,990	2,510
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	64,916	57,256	7,660
12398	12300 - FAIR PROP END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	150,084	7,248	142,836
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	150,084	7,248	142,836
<b>123</b>	<b>FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL</b>	215,000	64,504	150,496
<b>124</b>	<b>YOUTH SPECIAL SERVICES</b>			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	500	23	477
527.40.32	FUEL CONSUMED	100	0	100
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.40.41	PROFESSIONAL SERVICES	3,000	0	3,000
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	500	0	500
527.40.44	ADVERTISING	300	0	300
527.40.45	OPERATING RENTALS & LEASES	1,200	0	1,200
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	200	0	200
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	7,800	23	7,777
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000	632	1,368
527.40.41	PROFESSIONAL SERVICES	12,000	3,200	8,800
527.40.42	COMMUNICATIONS	100	0	100
527.40.43	TRAVEL	1,000	1,589	-589
527.40.45	OPERATING RENTALS & LEASES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	200	0	200
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	15,600	5,421	10,179

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	200	0	200
527.40.41	PROFESSIONAL SERVICES	2,200	2,685	-485
527.40.42	COMMUNICATIONS	200	344	-144
527.40.43	TRAVEL	500	439	61
527.40.45	OPERATING RENTALS & LEASES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	300	250	50
12420	12420 - BECCA BILL SUBTOTAL	3,700	3,717	-17
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	114	886
527.40.32	FUEL CONSUMED	100	0	100
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
527.40.41	PROFESSIONAL SERVICES	9,100	3,034	6,066
527.40.42	COMMUNICATIONS	1,000	502	498
527.40.43	TRAVEL	1,500	1,362	138
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	2,300	1,047	1,253
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	1,800	2,336	-536
527.40.48	REPAIRS & MAINTENANCE	500	108	392
527.40.49	MISCELLANEOUS	800	408	393
594.27.64	MAJOR EQUIPMENT	3,000	0	3,000
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	22,300	8,910	13,390
12430	12430 - OPTION B			
527.40.31	OFFICE & OPERATING SUPPLIES	100	0	100
527.40.41	PROFESSIONAL SERVICES	300	0	300
12430	12430 - OPTION B SUBTOTAL	400	0	400
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	300	66	234
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	28,200	13,531	14,669
527.40.42	COMMUNICATIONS	400	19	381
527.40.43	TRAVEL	500	0	500
527.40.45	OPERATING RENTALS & LEASES	700	242	458
527.40.47	PUBLIC UTILITIES SERVICES	700	540	160
527.40.48	REPAIRS & MAINTENANCE	100	24	76
527.40.49	MISCELLANEOUS	400	0	400
12435	12435 - SSODA SUBTOTAL	31,400	14,422	16,978
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	2,000	1,457	543
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	500	0	500
527.40.42	COMMUNICATIONS	300	0	300
527.40.43	TRAVEL	200	56	144
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	100	0	100

# WALLA WALLA COUNTY

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	300	0	300
12440	12440 - EVIDENCE BASED EXPANSION-ART	3,800	1,513	2,287
12445	12445 - CRIME VICTIMS ADVOCACY			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	53	947
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	989	-989
527.40.41	PROFESSIONAL SERVICES	2,400	8,406	-6,006
527.40.42	COMMUNICATIONS	300	19	281
527.40.43	TRAVEL	700	3,280	-2,580
527.40.44	ADVERTISING	0	1,401	-1,401
527.40.45	OPERATING RENTALS & LEASES	1,200	366	834
527.40.47	PUBLIC UTILITIES SERVICES	1,500	753	747
527.40.48	REPAIRS & MAINTENANCE	100	79	21
527.40.49	MISCELLANEOUS	1,500	2,668	-1,168
12445	12445 - CRIME VICTIMS ADVOCACY SUBTOTAL	8,700	18,014	-9,314
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	500	43	457
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	4,200	731	3,469
527.40.42	COMMUNICATIONS	400	6	394
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	600	122	478
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	700	270	430
527.40.48	REPAIRS & MAINTENANCE	100	12	88
527.40.49	MISCELLANEOUS	300	0	300
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	7,200	1,184	6,016
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	4,500	2,952	1,548
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	200	0	200
527.40.41	PROFESSIONAL SERVICES	1,500	679	821
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	6,000	1,490	4,510
527.40.44	ADVERTISING	1,000	0	1,000
527.40.45	OPERATING RENTALS & LEASES	1,500	6	1,494
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	2,500	488	2,012
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	17,600	5,614	11,986
12460	12460 - PERSONNEL EXPENSE			
527.40.11	REGULAR SALARIES & WAGES	201,822	186,461	15,361
527.40.12	OVERTIME	1,000	0	1,000
527.40.13	EXTRA LABOR	1,000	0	1,000
527.40.21	OTHER BENEFITS	104,002	84,027	19,975
12460	12460 - PERSONNEL EXPENSE SUBTOTAL	307,824	270,488	37,336
12498	12498 - YTH SPEC SVC END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	77,276	133,937	-56,661

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	77,276	133,937	-56,661
<b>124</b>	<b>YOUTH SPECIAL SERVICES EXPENDITURE TOTAL</b>	503,600	463,243	40,357
<b>126</b>	<b>MILL CREEK FLOOD CONTROL</b>			
12600	12600-MILL CREEK FLOOD CNTL MT			
553.30.11	REGULAR SALARIES & WAGES	73,000	37,151	35,849
553.30.21	OTHER BENEFITS	39,400	20,061	19,339
553.30.30	SUPPLIES	8,000	1,154	6,846
553.30.31	OFFICE & OPERATING SUPPLIES	4,000	1,498	2,502
553.30.40	SERVICES	528,000	368,318	159,682
553.30.45	OPERATING RENTALS & LEASES	33,100	11,648	21,452
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	685,500	439,830	245,670
12698	12698 - MILLCRK FLD CNTRL END			
508.30.00	ENDING FUND BALANCE-RESTRICTED	280,000	581,220	-301,220
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	280,000	581,220	-301,220
<b>126</b>	<b>MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL</b>	965,500	1,021,050	-55,550
<b>127</b>	<b>STORMWATER MGMT UTILITY DIST</b>			
12701	ADMINISTRATION			
531.32.11	REGULAR SALARIES & WAGES	31,000	37,909	-6,909
531.32.21	OTHER BENEFITS	16,000	20,471	-4,471
531.32.30	SUPPLIES	1,000	1,357	-357
531.32.31	OFFICE & OPERATING SUPPLIES	500	0	500
531.32.40	SERVICES	6,000	5,200	800
531.32.45	OPERATING RENTALS & LEASES	3,000	2,387	613
12701	ADMINISTRATION SUBTOTAL	57,500	67,324	-9,824
12702	TRAINING			
531.34.11	REGULAR SALARIES & WAGES	5,000	1,786	3,214
531.34.21	OTHER BENEFITS	3,000	964	2,036
531.34.40	SERVICES	1,000	1,125	-125
531.34.45	OPERATING RENTALS & LEASES	500	27	473
12702	TRAINING SUBTOTAL	9,500	3,903	5,597
12703	MAINTENANCE			
531.35.11	REGULAR SALARIES & WAGES	35,000	34,387	613
531.35.21	OTHER BENEFITS	19,000	18,569	431
531.35.30	SUPPLIES	200	549	-349
531.35.40	SERVICES	200	2,631	-2,431
531.35.45	OPERATING RENTALS & LEASES	4,000	21,493	-17,493
12703	MAINTENANCE SUBTOTAL	58,400	77,630	-19,230
12704	STORMWATER FEES			
531.39.40	SERVICES	3,700	863	2,837
12704	STORMWATER FEES SUBTOTAL	3,700	863	2,837
12705	STORMWATER CONSTRUCTION			
531.36.11	REGULAR SALARIES & WAGES	25,500	949	24,551
531.36.21	OTHER BENEFITS	13,000	512	12,488
531.36.30	SUPPLIES	2,000	0	2,000

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## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
531.36.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
531.36.40	SERVICES	298,000	170,642	127,358
531.36.45	OPERATING RENTALS & LEASES	5,000	85	4,915
12705	STORMWATER CONSTRUCTION SUBTOTAL	344,500	172,188	172,312
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	227,150	930,661	-703,511
12798	STORMWATER MGMT-ENDING FUND BALANCE	227,150	930,661	-703,511
	SUBTOTAL			
<b>127</b>	<b>STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL</b>	<b>700,750</b>	<b>1,252,568</b>	<b>-551,818</b>
<b>128</b>	<b>WW NOXIOUS WEED CNTL</b>			
12800	W W NOXIOUS WEED CNTL			
553.60.11	REGULAR SALARIES & WAGES	29,700	19,126	10,574
553.60.21	OTHER BENEFITS	3,612	2,212	1,400
553.60.31	OFFICE & OPERATING SUPPLIES	51,500	1,023	50,477
553.60.41	PROFESSIONAL SERVICES	2,000	0	2,000
553.60.42	COMMUNICATIONS	1,500	961	539
553.60.43	TRAVEL	5,000	1,837	3,163
553.60.44	ADVERTISING	500	26	474
553.60.46	INSURANCE	700	616	84
553.60.49	MISCELLANEOUS	6,000	501	5,500
553.60.50	INTERGOVERNMENTAL SERVICES	1,000	0	1,000
12800	W W NOXIOUS WEED CNTL SUBTOTAL	101,512	26,301	75,211
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	104,116	149,145	-45,029
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	104,116	149,145	-45,029
	SUBTOTAL			
<b>128</b>	<b>WW NOXIOUS WEED CNTL EXPENDITURE TOTAL</b>	<b>205,628</b>	<b>175,446</b>	<b>30,182</b>
<b>132</b>	<b>ELECTION EQUIPMENT RES</b>			
13200	13200 - ELECTION EQUIPMENT RES			
514.89.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	0	5,000
594.14.64	MAJOR EQUIPMENT	50,000	0	50,000
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	55,000	0	55,000
13298	13200 - ELEC EQUIP RES FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	51,000	122,639	-71,639
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	51,000	122,639	-71,639
<b>132</b>	<b>ELECTION EQUIPMENT RES EXPENDITURE TOTAL</b>	<b>106,000</b>	<b>122,639</b>	<b>-16,639</b>
<b>134</b>	<b>R/E TAX ADMIN ASSISTANCE FUND</b>			
13400	R/E TAX ADMIN ASSISTANCE FUND			
514.22.42	COMMUNICATIONS	3,000	2,891	109
514.22.48	REPAIRS & MAINTENANCE	11,000	10,446	554
13400	R/E TAX ADMIN ASSISTANCE FUND SUBTOTAL	14,000	13,337	663
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	98,500	108,572	-10,072
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL	98,500	108,572	-10,072



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Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	SUBTOTAL			
<b>134</b>	<b>R/E TAX ADMIN ASSISTANCE FUND EXPENDITURE TOTAL</b>	112,500	121,909	-9,409
<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND</b>			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	130,923	125,698	5,225
512.40.21	OTHER BENEFITS	67,376	64,231	3,145
512.40.41	PROFESSIONAL SERVICES	25,000	25,000	0
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	223,299	214,929	8,370
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	92,152	185,503	-93,351
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	92,152	185,503	-93,351
	SUBTOTAL			
<b>135</b>	<b>TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL</b>	315,451	400,431	-84,980
<b>136</b>	<b>CURRENT EXP-RETIREMENT FUND</b>			
13600	RETIREMENT FUND			
511.60.21	OTHER BENEFITS	30,000	18,264	11,736
13600	RETIREMENT FUND SUBTOTAL	30,000	18,264	11,736
13698	CE-RETIREMENT FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	20,000	32,385	-12,385
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	20,000	32,385	-12,385
	SUBTOTAL			
<b>136</b>	<b>CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL</b>	50,000	50,649	-649
<b>137</b>	<b>SUP COURT &amp; INDIGENT DEFENSE EMERG FUND</b>			
13700	SUP CT & INDIGENT DEFENSE EMERG FUND			
512.21.41	PROFESSIONAL SERVICES	150,000	68,522	81,478
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	150,000	68,522	81,478
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	232,557	304,467	-71,910
13798	EMERGENCY FUND ENDING FUND BALANCE	232,557	304,467	-71,910
<b>137</b>	<b>SUP COURT &amp; INDIGENT DEFENSE EMERG FUND</b>	382,557	372,989	9,568
	<b>EXPENDITURE TOTAL</b>			
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES</b>			
14600	EMERGENCY MEDICAL SERVICES			
522.10.11	REGULAR SALARIES & WAGES	89,328	89,770	-442
522.10.21	OTHER BENEFITS	43,268	42,396	872
522.10.31	OFFICE & OPERATING SUPPLIES	6,800	1,283	5,517
522.10.35	SMALL TOOLS AND MINOR EQUIPMENT	1,200	0	1,200
522.10.41	PROFESSIONAL SERVICES	16,296	11,807	4,489
522.10.42	COMMUNICATIONS	400	87	313
522.10.43	TRAVEL	2,200	465	1,735
522.10.44	ADVERTISING	200	0	200
522.10.46	INSURANCE	2,898	3,105	-207
522.10.48	REPAIRS & MAINTENANCE	2,000	1,886	114
522.10.49	MISCELLANEOUS	700	15	685

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
526.00.64	MAJOR EQUIPMENT	1,000	0	1,000
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	166,290	150,816	15,474
14698	14600-EMG MED SVC END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	44,148	43,271	877
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	44,148	43,271	877
<b>146</b>	<b>EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL</b>	<b>210,438</b>	<b>194,087</b>	<b>16,351</b>
<b>147</b>	<b>EMS TAXES</b>			
14700	EMS TAXES			
522.10.49	MISCELLANEOUS	2,975,682	2,786,584	189,098
14700	EMS TAXES SUBTOTAL	2,975,682	2,786,584	189,098
14798	EMS TAXES ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	49,287	95,021	-45,734
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	49,287	95,021	-45,734
<b>147</b>	<b>EMS TAXES EXPENDITURE TOTAL</b>	<b>3,024,969</b>	<b>2,881,605</b>	<b>143,364</b>
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG</b>			
14800	911 ENHNCD/PUB COM BLDG			
522.20.41	PROFESSIONAL SERVICES	700,820	666,876	33,944
522.20.49	MISCELLANEOUS	584	792	-208
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	701,404	667,668	33,736
14898	14800 -911 ENHNCD END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	86,655	-86,655
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	86,655	-86,655
<b>148</b>	<b>911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL</b>	<b>701,404</b>	<b>754,324</b>	<b>-52,920</b>
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND</b>			
15000	15000 -WW PUB FAC IMPROV FUND			
558.70.49	MISCELLANEOUS	3,500,000	3,500,000	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	3,500,000	3,500,000	0
15098	15000 -PUB FAC IMPROV END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,145,000	3,011,047	-866,047
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	2,145,000	3,011,047	-866,047
<b>150</b>	<b>WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL</b>	<b>5,645,000</b>	<b>6,511,047</b>	<b>-866,047</b>
<b>151</b>	<b>COMMUNITY OUTREACH</b>			
15100	COMMUNITY OUTREACH			
571.10.49	MISCELLANEOUS	30,000	0	30,000
15100	COMMUNITY OUTREACH SUBTOTAL	30,000	0	30,000
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	166,352	187,751	-21,399
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	166,352	187,751	-21,399
	SUBTOTAL			
<b>151</b>	<b>COMMUNITY OUTREACH EXPENDITURE TOTAL</b>	<b>196,352</b>	<b>187,751</b>	<b>8,601</b>

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>152</b>	<b>INVESTMENT POOL</b>			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	18,006	18,016	-10
514.22.21	OTHER BENEFITS	7,536	7,441	95
514.22.41	PROFESSIONAL SERVICES	36,750	31,677	5,073
514.22.42	COMMUNICATIONS	1,500	0	1,500
514.22.43	TRAVEL	3,000	1,120	1,880
514.22.48	REPAIRS & MAINTENANCE	9,450	9,398	52
514.22.49	MISCELLANEOUS	1,100	1,090	10
15200	INVESTMENT POOL SUBTOTAL	77,342	68,741	8,601
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	88,549	-88,549
15298	INVESTMENT POOL ENDING FUND BALANCE	0	88,549	-88,549
	SUBTOTAL			
<b>152</b>	<b>INVESTMENT POOL EXPENDITURE TOTAL</b>	77,342	157,290	-79,948
<b>153</b>	<b>CE MEDICAL INSURANCE RESERVE</b>			
15300	CE MEDICAL INSURANCE RESERVE			
597.00.00	TRANSFERS OUT	487,575	487,575	0
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	487,575	487,575	0
15398	CE MED INS RES ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	54,925	322,856	-267,931
15398	CE MED INS RES ENDING FUND BALANCE	54,925	322,856	-267,931
<b>153</b>	<b>CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL</b>	542,500	810,431	-267,931
<b>154</b>	<b>LEOFF I FUND</b>			
15400	LEOFF I FUND			
521.10.41	PROFESSIONAL SERVICES	10,000	10,000	0
15400	LEOFF I FUND SUBTOTAL	10,000	10,000	0
15498	LEOFF I FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	471,400	484,311	-12,911
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	471,400	484,311	-12,911
<b>154</b>	<b>LEOFF I FUND EXPENDITURE TOTAL</b>	481,400	494,311	-12,911
<b>156</b>	<b>COUNTY TREASURER SERVICE FUND</b>			
15698	CTY TREAS SERV FUND ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	8,216	-8,216
15698	CTY TREAS SERV FUND ENDING FUND BAL	0	8,216	-8,216
<b>156</b>	<b>COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL</b>	0	8,216	-8,216
<b>160</b>	<b>WW CO LOW INCOME HOUSING</b>			
16000	WW CO LOW INCOME HOUSING			
551.20.49	MISCELLANEOUS	50,000	49,577	423
16000	WW CO LOW INCOME HOUSING SUBTOTAL	50,000	49,577	423
16098	16098 LOW INC HOUSING END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	40,000	78,563	-38,563

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	40,000	78,563	-38,563
<b>160</b>	<b>WW CO LOW INCOME HOUSING EXPENDITURE TOTAL</b>	90,000	128,140	-38,140
<b>161</b>	<b>HOMELESS HOUSING</b>			
16100	HOMELESS HOUSING			
565.40.11	REGULAR SALARIES & WAGES	46,674	14,854	31,820
565.40.21	OTHER BENEFITS	22,533	6,667	15,866
565.40.31	OFFICE & OPERATING SUPPLIES	1,000	2,265	-1,265
565.40.41	PROFESSIONAL SERVICES	325,277	325,658	-381
565.40.42	COMMUNICATIONS	720	595	125
565.40.43	TRAVEL	2,000	1,956	44
565.40.45	OPERATING RENTALS & LEASES	2,750	0	2,750
565.40.48	REPAIRS & MAINTENANCE	4,000	7,490	-3,490
565.40.49	MISCELLANEOUS	2,596	2,089	507
597.00.00	OPERATING TRANSFER OUT	20,100	17,181	2,919
16100	HOMELESS HOUSING SUBTOTAL	427,650	378,755	48,895
16198	16100-HOMELESS HOUSING END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	92,540	182,094	-89,554
16198	16100-HOMELESS HOUSING END FUND BAL	92,540	182,094	-89,554
<b>161</b>	<b>HOMELESS HOUSING EXPENDITURE TOTAL</b>	520,190	560,849	-40,659
<b>162</b>	<b>AFFORDABLE HOUSING</b>			
16298	AFFORDABLE HOUSING ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	122	-122
16298	AFFORDABLE HOUSING ENDING FUND BALANCE	0	122	-122
	SUBTOTAL			
<b>162</b>	<b>AFFORDABLE HOUSING EXPENDITURE TOTAL</b>	0	122	-122
<b>190</b>	<b>JAIL INMATE WELFARE</b>			
19000	JAIL INMATE WELFARE			
523.61.11	REGULAR SALARIES & WAGES	24,788	24,710	78
523.61.21	OTHER BENEFITS	13,204	12,492	712
523.61.31	OFFICE & OPERATING SUPPLIES	5,000	4,875	126
523.61.32	FUEL CONSUMED	0	157	-157
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	0	2,000
523.61.41	PROFESSIONAL SERVICES	0	1,000	-1,000
523.61.46	INSURANCE	3,000	2,591	409
523.61.47	PUBLIC UTILITIES SERVICES	0	46	-46
523.61.48	REPAIRS & MAINTENANCE	2,000	0	2,000
19000	JAIL INMATE WELFARE SUBTOTAL	49,992	45,870	4,122
19098	19000-JAIL INMATE END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	159,270	176,193	-16,923
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	159,270	176,193	-16,923
<b>190</b>	<b>JAIL INMATE WELFARE EXPENDITURE TOTAL</b>	209,262	222,063	-12,801
<b>191</b>	<b>REWARD</b>			
19100	19100 - REWARD			

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Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.30.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
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
<b>191</b>	<b>REWARD EXPENDITURE TOTAL</b>	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>
<b>192</b>	<b>DARE/GREAT PROGRAMS</b>			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	1,000	1,607	-607
521.30.43	TRAVEL	1,000	0	1,000
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	2,000	1,607	393
19298	19298 - DARE/GRT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	500	1,331	-831
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	500	1,331	-831
<b>192</b>	<b>DARE/GREAT PROGRAMS EXPENDITURE TOTAL</b>	<b>2,500</b>	<b>2,938</b>	<b>-438</b>
<b>193</b>	<b>BOATING SAFETY</b>			
19300	BOATING SAFETY			
521.22.12	OVERTIME	7,000	2,029	4,971
521.22.21	OTHER BENEFITS	992	305	687
521.22.22	UNIFORM & CLOTHING	1,500	0	1,500
521.22.31	OFFICE & OPERATING SUPPLIES	1,000	3,283	-2,283
521.22.32	FUEL CONSUMED	500	0	500
521.22.43	TRAVEL	1,000	1,378	-378
521.22.48	REPAIRS & MAINTENANCE	1,500	0	1,500
19300	BOATING SAFETY SUBTOTAL	13,492	6,995	6,497
19398	BOATING SAFETY ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,008	58,637	-13,629
19398	BOATING SAFETY ENDING FUND BALANCE	45,008	58,637	-13,629
<b>193</b>	<b>BOATING SAFETY EXPENDITURE TOTAL</b>	<b>58,500</b>	<b>65,632</b>	<b>-7,132</b>
<b>194</b>	<b>SHERIFF'S DRUG INVESTIGATIVE FUND</b>			
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	4,111	889
521.10.49	MISCELLANEOUS	5,000	1,840	3,160
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	15,000	5,951	9,049
19498	19498-SHER DRUG INVEST FUND END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,185	51,132	-47,947
19498	19498-SHER DRUG INVEST FUND END FUND BAL SUBTOTAL	3,185	51,132	-47,947
<b>194</b>	<b>SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE</b>	<b>18,185</b>	<b>57,082</b>	<b>-38,897</b>
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV</b>			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
20300	20300 - JUV DET DEBT SERV			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	25,360	-25,360
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	25,360	-25,360
<b>203</b>	<b>JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL</b>	0	25,360	-25,360
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING</b>			
30000	30000 - LAW & JUSTICE BLDG			
521.50.48	REPAIRS & MAINTENANCE	225,000	145,258	79,742
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	225,000	145,258	79,742
30098	30098 L&J BLDG FUND END BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	748,863	838,036	-89,173
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	748,863	838,036	-89,173
<b>300</b>	<b>LAW &amp; JUSTICE BUILDING EXPENDITURE TOTAL</b>	973,863	983,295	-9,432
<b>301</b>	<b>CURRENT EXPENSE BUILDING</b>			
30100	CURRENT EXPENSE BUILDING			
511.60.41	PROFESSIONAL SERVICES	0	29,918	-29,918
511.60.48	REPAIRS & MAINTENANCE	5,000	197,066	-192,066
581.20.00	DEBT SERVICE PRINCIPAL	564,933	564,934	-1
592.21.80	DEBT SERVICE-INTEREST	23,475	23,475	0
594.11.62	BUILDINGS	310,000	0	310,000
30100	CURRENT EXPENSE BUILDING SUBTOTAL	903,408	815,393	88,015
30198	30100- C.E. BLDG END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	811,592	1,509,713	-698,121
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	811,592	1,509,713	-698,121
<b>301</b>	<b>CURRENT EXPENSE BUILDING EXPENDITURE TOTAL</b>	1,715,000	2,325,106	-610,106
<b>304</b>	<b>FAIRGROUNDS BUILDING FUND</b>			
30498	30498 FAIR BLDG END FUND BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	50,000	95,416	-45,416
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	50,000	95,416	-45,416
<b>304</b>	<b>FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL</b>	50,000	95,416	-45,416
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG</b>			
30500	PUBLIC COMMUNICATIONS BLDG			
522.50.48	REPAIRS & MAINTENANCE	10,000	0	10,000
594.22.62	BUILDINGS	5,000	0	5,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	15,000	0	15,000
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	15,000	42,713	-27,713
30598	PUB COMM BLDG-ENDING FUND BALANCE	15,000	42,713	-27,713
<b>305</b>	<b>PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL</b>	30,000	42,713	-12,713
<b>306</b>	<b>CAPITAL IMPROVEMENTS</b>			
30600	CAPITAL IMPROVEMENTS			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
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	465,000	712,673	-247,673
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	465,000	712,673	-247,673
	SUBTOTAL			
<b>306</b>	<b>CAPITAL IMPROVEMENTS EXPENDITURE TOTAL</b>	505,000	712,673	-207,673
<b>319</b>	<b>HUMAN SERVICES CAPITAL PROJECTS</b>			
31901	COMMUNITY SOCIAL SERVICE CENTER			
581.20.00	LOAN REPAYMENTS - PRINCIPAL	34,000	0	34,000
591.64.70	DEBT SERVICE PRINCIPAL	0	35,113	-35,113
592.64.80	DEBT SERVICE-INTEREST	44,600	43,349	1,251
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	78,600	78,462	138
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS			
518.30.11	REGULAR SALARIES & WAGES	43,757	45,203	-1,446
518.30.21	OTHER BENEFITS	26,199	25,787	412
518.30.31	OFFICE & OPERATING SUPPLIES	10,000	0	10,000
518.30.41	PROFESSIONAL SERVICES	5,000	0	5,000
518.30.42	COMMUNICATIONS	250	2,378	-2,128
518.30.45	OPERATING RENTALS & LEASES	1,500	2,304	-804
518.30.46	INSURANCE	4,900	4,688	212
518.30.47	PUBLIC UTILITIES SERVICES	55,000	44,022	10,978
518.30.48	REPAIRS & MAINTENANCE	40,000	23,733	16,267
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	186,606	148,116	38,490
	SUBTOTAL			
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	363,958	476,039	-112,081
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	363,958	476,039	-112,081
	SUBTOTAL			
<b>319</b>	<b>HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE</b>	629,164	702,617	-73,453
<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING</b>			
50200	50200-EQUIP RENTAL & REVOLVING			
501.48.00	DEPRECIATION EXPENSE	0	1,071,987	-1,071,987
548.38.21	OTHER BENEFITS	0	-45,586	45,586
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	0	-209,376	209,376
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	817,025	-817,025
50201	EQUIPMENT MAINTENANCE			
548.65.30	SUPPLIES	138,000	186,542	-48,542
548.65.40	SERVICES	112,000	136,308	-24,308
50201	EQUIPMENT MAINTENANCE SUBTOTAL	250,000	322,849	-72,849
50202	EQUIPMENT PURCHASE			
548.60.11	REGULAR SALARIES & WAGES	3,250	1,147	2,103
548.60.21	OTHER BENEFITS	1,750	619	1,131
548.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,128	-2,128

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.60.45	OPERATING RENTALS & LEASES	0	211	-211
594.48.64	MAJOR EQUIPMENT	1,007,500	0	1,007,500
50202	EQUIPMENT PURCHASE SUBTOTAL	1,012,500	4,106	1,008,394
50211	CENTRAL STORES			
518.55.11	REGULAR SALARIES & WAGES	1,400	306	1,094
518.55.21	OTHER BENEFITS	750	165	585
518.55.31	OFFICE & OPERATING SUPPLIES	350	919	-569
518.55.40	SERVICES	0	174	-174
518.55.45	OPERATING RENTALS & LEASES	3,000	380	2,620
518.58.11	REGULAR SALARIES & WAGES	23,000	16,207	6,793
518.58.21	OTHER BENEFITS	12,000	8,752	3,248
518.58.30	SUPPLIES	1,000	0	1,000
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	700,000	820,150	-120,150
518.58.40	SERVICES	4,000	6,945	-2,945
518.58.45	OPERATING RENTALS & LEASES	35,000	23,323	11,677
50211	CENTRAL STORES SUBTOTAL	780,500	877,321	-96,821
50221	MECHANICAL SHOP			
548.35.11	REGULAR SALARIES & WAGES	15,000	12,082	2,918
548.35.21	OTHER BENEFITS	8,000	6,524	1,476
548.35.30	SUPPLIES	2,000	3,836	-1,836
548.35.31	OFFICE & OPERATING SUPPLIES	450	394	56
548.35.40	SERVICES	38,000	35,419	2,581
548.35.45	OPERATING RENTALS & LEASES	650	1,486	-836
548.38.11	REGULAR SALARIES & WAGES	392,100	381,128	10,972
548.38.12	OVERTIME	0	78	-78
548.38.14	MECHANICAL SHOP/OPERATIONS IT-CT USED	0	1,515	-1,515
548.38.21	OTHER BENEFITS	211,000	206,671	4,329
548.38.30	SUPPLIES	11,700	13,499	-1,799
548.38.31	OFFICE & OPERATING SUPPLIES	200	0	200
548.38.40	SERVICES	12,000	14,755	-2,755
548.38.45	OPERATING RENTALS & LEASES	44,000	32,223	11,777
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	31,500	28,813	2,687
548.48.11	REGULAR SALARIES & WAGES	16,000	18,554	-2,554
548.48.21	OTHER BENEFITS	8,000	10,019	-2,019
548.48.30	SUPPLIES	300	0	300
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	125,000	103,070	21,930
548.48.40	SERVICES	300	0	300
548.48.45	OPERATING RENTALS & LEASES	2,400	1,873	527
548.55.11	REGULAR SALARIES & WAGES	2,000	0	2,000
548.55.21	OTHER BENEFITS	1,200	0	1,200
548.55.30	SUPPLIES	600	290	310
548.55.40	SERVICES	5,000	732	4,268
548.55.45	OPERATING RENTALS & LEASES	1,200	0	1,200
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	420,000	350,434	69,566
50221	MECHANICAL SHOP SUBTOTAL	1,348,600	1,223,392	125,208
50223	PROFESSIONAL DEVELOPMENT			
548.38.11	REGULAR SALARIES & WAGES	5,000	6,222	-1,222
548.38.12	OVERTIME	0	145	-145



# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.38.21	OTHER BENEFITS	2,700	3,438	-738
548.38.40	SERVICES	2,000	5,018	-3,018
548.38.45	OPERATING RENTALS & LEASES	300	306	-6
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	10,000	15,128	-5,128
50224	FIRST AID & SAFETY			
548.38.11	REGULAR SALARIES & WAGES	1,500	2,101	-601
548.38.21	OTHER BENEFITS	800	1,135	-335
548.38.40	SERVICES	0	344	-344
548.38.45	OPERATING RENTALS & LEASES	200	102	98
50224	FIRST AID & SAFETY SUBTOTAL	2,500	3,683	-1,183
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	23,000	21,185	1,815
548.39.21	OTHER BENEFITS	12,100	11,440	660
50260	VACATION LEAVE SUBTOTAL	35,100	32,625	2,475
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	16,500	12,182	4,318
548.39.21	OTHER BENEFITS	9,000	6,578	2,422
50261	SICK LEAVE SUBTOTAL	25,500	18,760	6,740
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	16,000	12,925	3,075
548.39.21	OTHER BENEFITS	8,000	6,979	1,021
50262	HOLIDAY SUBTOTAL	24,000	19,904	4,096
50263	FLOATING HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	3,300	3,101	199
548.39.21	OTHER BENEFITS	1,700	1,674	26
50263	FLOATING HOLIDAY SUBTOTAL	5,000	4,775	225
50264	BEREAVEMENT			
548.39.11	REGULAR SALARIES & WAGES	1,000	1,281	-281
548.39.21	OTHER BENEFITS	500	692	-192
50264	BEREAVEMENT SUBTOTAL	1,500	1,972	-472
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
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	43,000	36,815	6,185
50266	STATE RETIREMENT SUBTOTAL	43,000	36,815	6,185
50267	F I C A			
548.39.21	OTHER BENEFITS	26,000	22,348	3,652
50267	F I C A SUBTOTAL	26,000	22,348	3,652
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	13,000	9,102	3,898
50268	INDUSTRIAL INSURANCE SUBTOTAL	13,000	9,102	3,898
50269	HEALTH INSURANCE			

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.39.21	OTHER BENEFITS	77,000	73,451	3,549
50269	HEALTH INSURANCE SUBTOTAL	77,000	73,451	3,549
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	500	234	266
50270	LIFE INSURANCE SUBTOTAL	500	234	266
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	5,000	5,190	-190
50271	DENTAL INSURANCE SUBTOTAL	5,000	5,190	-190
50272	UNEMPLOYMENT COMPENSATION			
548.39.21	OTHER BENEFITS	0	32,066	-32,066
50272	UNEMPLOYMENT COMPENSATION SUBTOTAL	0	32,066	-32,066
50274	STATE PAID MEDICAL LEAVE			
548.39.21	OTHER BENEFITS	700	426	274
50274	STATE PAID MEDICAL LEAVE SUBTOTAL	700	426	274
50276	EMPLOYEE ASSISTANCE PROGRAM			
548.39.21	OTHER BENEFITS	500	5	495
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	5	495
50277	VISION INSURANCE			
548.39.21	OTHER BENEFITS	1,000	815	185
50277	VISION INSURANCE SUBTOTAL	1,000	815	185
50285	UNDIST LABOR-ER&R			
548.39.21	OTHER BENEFITS	-264,000	-264,686	686
50285	UNDIST LABOR-ER&R SUBTOTAL	-264,000	-264,686	686
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	6,400	5,540	860
50292	LONGEVITY SUBTOTAL	6,400	5,540	860
50298	50200 EQUIP R&R END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	7,224,922	-7,224,922
508.89.00	ENDING FUND BALANCE-UNRESERVED	1,983,400	2,477,965	-494,565
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	1,983,400	9,702,887	-7,719,487
<b>502</b>	<b>EQUIP RENTAL &amp; REVOLVING EXPENDITURE TOTAL</b>	<b>5,388,200</b>	<b>12,965,733</b>	<b>-7,577,533</b>
<b>503</b>	<b>RISK MANAGEMENT</b>			
50300	RISK MANAGEMENT			
519.00.11	REGULAR SALARIES & WAGES	44,187	44,186	1
519.00.21	OTHER BENEFITS	16,714	9,518	7,196
519.00.42	COMMUNICATIONS	0	240	-240
519.00.43	TRAVEL	500	219	281
519.66.46	INSURANCE	531,000	562,935	-31,935
519.67.41	PROFESSIONAL SERVICES	75,000	25,064	49,936
519.68.46	INSURANCE	30,000	7,834	22,166
50300	RISK MANAGEMENT SUBTOTAL	697,401	649,995	47,406
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	384,099	363,701	20,398

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	384,099	363,701	20,398
<b>503</b>	<b>RISK MANAGEMENT EXPENDITURE TOTAL</b>	1,081,500	1,013,696	67,804
<b>504</b>	<b>CO UNEMPLOYMENT COMP</b>			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	115,000	56,275	58,725
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	115,000	56,275	58,725
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
<b>504</b>	<b>CO UNEMPLOYMENT COMP EXPENDITURE TOTAL</b>	115,000	61,780	53,220
<b>505</b>	<b>TECHNOLOGY SERVICES</b>			
50500	TECHNOLOGY SERVICES			
501.18.00	DEPRECIATION EXPENSE	0	4,247	-4,247
518.88.11	REGULAR SALARIES & WAGES	366,546	359,414	7,132
518.88.12	OVERTIME	2,000	103	1,897
518.88.21	OTHER BENEFITS	151,889	89,167	62,722
518.88.31	OFFICE & OPERATING SUPPLIES	3,000	157	2,843
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	500	1,924	-1,424
518.88.41	PROFESSIONAL SERVICES	6,400	3,011	3,389
518.88.42	COMMUNICATIONS	12,186	28,354	-16,168
518.88.43	TRAVEL	2,500	1,069	1,431
518.88.44	ADVERTISING	500	477	23
518.88.45	OPERATING RENTALS & LEASES	5,000	1,472	3,528
518.88.46	INSURANCE	5,000	7,598	-2,598
518.88.48	REPAIRS & MAINTENANCE	239,758	189,563	50,195
518.88.49	MISCELLANEOUS	1,075	75	1,000
594.18.64	MAJOR EQUIPMENT	1,500	0	1,500
597.00.00	OPERATING TRANSFERS OUT	100,000	0	100,000
50500	TECHNOLOGY SERVICES SUBTOTAL	897,854	686,631	211,223
50598	50500-TECH SVCS END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	62,421	-62,421
508.89.00	ENDING FUND BALANCE-UNRESERVED	134,821	22,067	112,754
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	134,821	84,489	50,332
<b>505</b>	<b>TECHNOLOGY SERVICES EXPENDITURE TOTAL</b>	1,032,675	771,120	261,555
<b>506</b>	<b>TECHNOLOGY SERVICES CAP FUND</b>			
50600	TECHNOLOGY SERVICES CAP FUND			
501.18.00	DEPRECIATION EXPENSE	0	66,134	-66,134
518.80.41	PROFESSIONAL SERVICES	0	1,764	-1,764
518.80.48	REPAIRS & MAINTENANCE	0	24,284	-24,284
594.18.64	MAJOR EQUIPMENT	100,000	0	100,000
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	100,000	92,183	7,817
50698	50698-TECH SVC CAP END FN BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	117,182	-117,182

# WALLA WALLA COUNTY

Schedule 01

## EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.89.00	ENDING FUND BALANCE-UNRESERVED	283,000	218,223	64,777
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	283,000	335,405	-52,405
<b>506</b>	<b>TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL</b>	383,000	427,588	-44,588
		92,684,852	109,114,897	-16,430,045

WALLA WALLA COUNTY  
SCHEDULE OF LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		\$953,808	\$54,664	\$0	\$1,008,472
263.99	Miscellaneous Liabilities		\$1,250,840	\$0	\$35,113	\$1,215,727
264.30	Pension Liabilities		\$7,154,715	\$0	\$2,130,566	\$5,024,149
264.40	OPEB Liabilities		<u>\$3,257,570</u>	<u>\$0</u>	<u>\$335,956</u>	<u>\$2,921,614</u>
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b><u>\$12,616,933</u></b>	<b><u>\$54,664</u></b>	<b><u>\$2,501,635</u></b>	<b><u>\$10,169,962</u></b>
<b>Total Liabilities:</b>			<b>\$12,616,933</b>	<b>\$54,664</b>	<b>\$2,501,635</b>	<b>\$10,169,962</b>

**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 2019**

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
<b>WA STATE ATTORNEY GENERAL:</b>		
Dependency Cases	7201-93409	<u><b>\$90,305</b></u>
<b>WA DEPT OF SOCIAL &amp; HEALTH SERVICES:</b>		
Child Support Enforcement	2110-80334	\$92,738
Child Support Enforcement	2110-80334	\$6,057
Child Support Enforcement	1663-67161	\$518
CDDA	1763-96332	\$11,655
CDDA	1963-59056	\$11,460
CJS - At Risk	1763-96332	\$54,182
CJS - At Risk	1963-59056	\$65,808
SSODA	1763-96332	\$24,600
SSODA	1963-59056	\$16,533
Evidence Based Expansion	1763-93781	\$13,250
Evidence Based Expansion	1963-59057	\$9,160
CJAA	1763-96332	\$5,211
CJAA	1963-59056	\$3,402
Parole/Drug Detention	1763-96332	\$762
Parole/Drug Detention	1963-59056	\$5,080
Developmental Disabilities County Services	1763-98146	\$443,063
Developmental Disabilities County Services	1963-58948	\$411,625
<b>Total WA Dept. of Social &amp; Health Services</b>		<u><b>\$1,175,104</b></u>
<b>WA STATE DEPT OF ECOLOGY:</b>		
Community Litter Cleanup Program	W2RCLCP-1719	\$6,263
Stormwater Capacity Grant	WQSWCAP-1921	\$49,032
Solid Waste Enforcement Program	W2RLSWFA-1719	\$4,777
Solid Waste Enforcement Program	SWMLSWFA-2019	\$19,006
Solid Waste Enforcement Program	W2RLSWFA-1719	\$20,833
<b>Total WA State Dept. of Ecology</b>		<u><b>\$99,911</b></u>
<b>WA STATE TRAFFIC SAFETY COMMISSION:</b>		
Target Zero Manager Services	TZM20-17	<u><b>\$42,500</b></u>
<b>WA STATE DEPT OF TRANSPORTATION:</b>		
2017 Pedestrian & Bicycle Safety	HLP-36LE(001)	<u><b>\$1,331,000</b></u>
<b>WA STATE COUNTY ROAD ADMINISTRATION BOARD:</b>		
RAP - Mill Creek Road	3616-01	\$8,042
RAP - Lower Waitsburg Road	3619-01	\$4,558
Arterial Preservation	Arterial Preservation	<u>\$597,870</u>
<b>Total WA State County Road Administration Board</b>		<u><b>\$610,470</b></u>
<b>WA STATE TREASURER:</b>		
Prosecuting Attorney Salary Reimbursement	PA Salary	<u><b>\$90,889</b></u>
<b>WA STATE DEPARTMENT OF EARLY LEARNING:</b>		
Infant Toddler Regional Systems and Services Project	Letter of Agreement	<u><b>\$971</b></u>

**WALLA WALLA COUNTY**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 2019**

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
<b>WA STATE HEALTH CARE AUTHORITY:</b>		
CJTA Services	1863-34815	\$25,608
CJTA Services	K3973	\$21,645
Access to Baby & Child Dentistry Program	K2760	\$17,060
Prevention	1763-94277	\$3,501
Marijuana	1763-94277	\$12,876
Prevention	K3948	\$5,821
Marijuana	K3948	\$11,176
Mental Health Promotion and Suicide Prevention	K3324	<u>\$18,050</u>
<b>Total WA State Health Care Authority</b>		<b><u>\$115,737</u></b>
<b>WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:</b>		
BECCA Bill	IAA19052	\$31,065
BECCA Bill	IAA20067	\$31,402
LFO Non-Restitution Interest-Loss Funding	LFO	\$2,290
CASA	IAA20035	\$33,889
CASA	IAA19092	<u>\$34,846</u>
<b>Total WA State Office of Administrator of the Courts</b>		<b><u>\$133,492</u></b>
<b>WA STATE DEPARTMENT OF COMMERCE:</b>		
Consolidated Homeless Grant	17-46108-34	\$216,768
Consolidated Homeless Grant	20-46108-34	<u>\$179,746</u>
<b>Total WA State Department of Commerce</b>		<b><u>\$396,514</u></b>
<b>WA STATE DEPARTMENT OF HEALTH:</b>		
Marijuana Prevention & Education Program	CLH18266	\$323,904
GFS-Group B	CLH18266	\$10,000
Youth Tobacco Vapor Products	LHJ Tobacco	\$2,543
Healthy Communities Lead	CLH18266	\$694
Training Reimbursements	Training	\$965
State Vaccine	CLH18266	<u>\$2,084</u>
<b>Total WA State Department of Health</b>		<b><u>\$340,190</u></b>
<b>WA STATE MILITARY DEPARTMENT:</b>		
Energy Facility Site Evaluation Council	E20-007	\$14,781
Energy Facility Site Evaluation Council	E19-005	\$16,495
Disaster Grant	4309-DR-WA	\$8,758
Wireline & Wireless Operations	E20-038	\$135,735
Wireline & Wireless Operations	E19-042	<u>\$15,045</u>
<b>Total WA State Military Dept.</b>		<b><u>\$190,814</u></b>
<b>WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:</b>		
Registered Sex Offender Verification	RSO 18-19 Walla Walla	\$40,048
Registered Sex Offender Verification	RSO 19-20 Walla Walla	<u>\$40,332</u>
<b>Total WA State Criminal Justice Training Commission</b>		<b><u>\$80,380</u></b>
<b>TOTAL STATE ASSISTANCE</b>		<b><u>\$4,698,277</u></b>

**WALLA WALLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2019**

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	\$187,777		\$187,777	\$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	\$48,781		\$48,781	\$0	2,5
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program (FMNP)	10.572	CLH18266	\$262		\$262	\$0	2,5
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Grants to States (WGS)	10.578	CLH18266	\$269		\$269	\$0	2
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	18-62210-014	\$23,024		\$23,024	\$21,353	
	Block Grants/State's Program	14.228	19-62210-014	<u>\$22,606</u>		<u>\$22,606</u>	<u>\$20,351</u>	
	Total CFDA 14.228			\$45,630		\$45,630	\$41,704	
U.S. Dept of Housing and Urban Development	Continuum of Care Program	14.267	WA0093LOT011710		\$23,199	\$23,199	\$21,601	2
		14.267	WA0093LOT011811		<u>\$53,866</u>	<u>\$53,866</u>	<u>\$52,387</u>	2
	Total CFDA 14.267				\$77,065	\$77,065	\$73,988	
U.S. Dept of Justice/ WA St Patrol	National Criminal History Improvement Program (NCHIP)	16.554	K14643	\$15,621		\$15,621	\$0	
U.S. Dept of Justice/ WA St Dept of Commerce	Crime Victim Assistance	16.575	S19-31101-532	\$16,846		\$16,846	\$0	
		16.575	S20-31101-532	\$12,865		\$12,865	\$0	
		16.575	F17-31219-976	\$4,910		\$4,910	\$0	
		16.575	F17-31219-502	<u>\$53,108</u>		<u>\$53,108</u>	<u>\$0</u>	
	Total CFDA 16.575			\$87,729		\$87,729	\$0	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F19-31103-037	\$15,851		\$15,851	\$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, 2019**

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 Justice	State Criminal Alien Assistance Program	16.606	NA		\$15,021	\$15,021	\$0	6
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$5,030		\$5,030	\$0	
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7927	\$11,945		\$11,945	\$0	
		20.205	LA-8441	\$9,582		\$9,582	\$0	
		20.205	LA-9494	\$16,018		\$16,018	\$0	
		20.205	LA-8699	\$1,909,237		\$1,909,237	\$0	
		20.205	LA-9351	\$44,370		\$44,370	\$0	
		20.205	LA-9352	\$287,732		\$287,732	\$0	
		20.205	LA-9353	\$67,899		\$67,899	\$0	
		20.205	DTFH70-13-E-00028		\$4,913,729	\$4,913,729	\$0	
	Total CFDA 20.205			\$2,346,783	\$4,913,729	\$7,260,512	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	State and Community Highway Safety	20.600	MOU	\$719		\$719	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	National Priority Safety Programs	20.616	2019-AG-2951	\$5,264		\$5,264	\$0	5
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	CLH18266	\$47,996		\$47,996	\$0	2,5
U.S. Dept of Health and Human Services/WA St Health Care Authority	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	K3948	\$9,925		\$9,925	\$0	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Cooperative Agreements	93.268	CLH18266	\$11,200		\$11,200	\$0	2,5
		93.268	CLH18266	\$16,036		\$16,036	\$0	2,4
	Total CFDA 93.268			\$27,236		\$27,236	\$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, 2019**

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 DSHS	Child Support Enforcement	93.563	2110-80334	\$197,694		\$197,694	\$0	5
		93.563	1663-67161	\$3,054		\$3,054	\$0	5
		93.563	2110-80334	<u>\$35,758</u>		<u>\$35,758</u>	<u>\$0</u>	5
	Total CFDA 93.563			\$236,506		\$236,506	\$0	
U.S. Dept of Health and Human Services/ WA St CASA	Foster Care Title IV-E	93.658	Title IV-E Training	\$1,370		\$1,370	\$0	
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	K3210	\$50,053		\$50,053	\$0	2
		93.778	K2760	<u>\$17,060</u>		<u>\$17,060</u>	<u>\$4,891</u>	
	Total CFDA 93.778			\$67,113		\$67,113	\$4,891	
U.S. Dept of Health and Human Services/WA St Health Care Authority	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1763-94277	\$40,737		\$40,737	\$2,371	
		93.959	K3948	<u>\$37,731</u>		<u>\$37,731</u>	<u>\$7,000</u>	
	Total CFDA 93.959			\$78,468		\$78,468	\$9,371	
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	\$69,879		\$69,879	\$0	2,5
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	3316FAS160153	\$12,870		\$12,870	\$0	2
U.S. Dept of Homeland Security/ WA St Military Dept	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4309-DR-WA	\$52,544		\$52,544	\$0	6
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management Performance Grants	97.042	E19-148	\$24,742		\$24,742	\$0	
		97.042	E20-116	<u>\$9,708</u>		<u>\$9,708</u>	<u>\$0</u>	
	Total CFDA 97.042			\$34,450		\$34,450	\$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, 2019**

<b>Federal Agency/ Pass-Through Agency</b>	<b>Federal Program</b>	<b>CFDA #</b>	<b>Other Award ID #</b>	<b>Expenditures</b>			<b>Passed through to Subrecipients</b>	<b>Foot- Note Ref.</b>
				<b>From Pass- Through Awards</b>	<b>From Direct Awards</b>	<b>Total</b>		
U.S. Dept of Homeland Security/ WA St Military Dept	Fire Management Assistance Grant	97.046	D16-1013	\$3,723		\$3,723	\$0	7
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E19-084	\$13,522		\$13,522	\$0	
	Program	97.067	E18-147	\$46,926		\$46,926	\$0	
	Total CFDA 97.067			\$60,448		\$60,448	\$0	
<b>TOTAL FEDERAL AWARDS EXPENDED</b>				<b><u>\$3,462,244</u></b>	<b><u>\$5,005,815</u></b>	<b><u>\$8,468,059</u></b>	<b><u>\$129,954</u></b>	

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, 2019

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 \$64,135 claimed as an indirect cost recovery using an approved indirect cost rate of 18.92 percent. The county has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6 – UNDER REPORTED 2018 EXPENDITURES

Expenditures of \$9,093, reported under CFDA 16.606 "State Criminal Alien Assistance Program" and expenditures of \$52,544, reported under CFDA 97.036 "Disaster Grant-Public Assistance (Presidentially Declared Disasters)" on the 2019 Schedule of Expenditures of Federal Awards, were expenditures incurred in 2018 but not included on the 2018 Schedule of Expenditures of Federal Awards.

NOTE 7 – UNDER REPORTED 2015 EXPENDITURES

Expenditures of \$3,723, reported under CFDA 97.046 "Fire Management Assistance Grant" on the 2019 Schedule of Expenditures of Federal Awards, were expenditures incurred in 2015 but not included on the 2015 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, 2019

Total current public work construction budget as amended (annual or biennial as applicable)	13,118,300.00
Allowable portion of total public works (10 percent of line 1)	1,311,830.00
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	1,311,830.00
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)	1,311,830.00

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, 2019**

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: \$23,174.06

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, 2019 through December 31, 2019.

Services Provided - Services provided are legal consultation and defense.

**SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES****For The Year Ended December 31, 2019**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$1,104,302 <u>plus</u> Unspent Proceeds from Previous Periods \$4,961,018					
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
Wallula Dodd Water System (WDWS) Improvement Project	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$15,750,000	\$500,000 (County Monies)	3	350/1582
Wallula Dodd Water System (WDWS) Improvement Project	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$15,750,000	\$3,000,000 (Port Monies)	3	350/1582