

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2013

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, 2013

GOVERNMENT INFORMATION:

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I do hereby certify 15th day of May, 2014, 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.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:

_____

AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
FOR THE YEAR ENDED DECEMBER 31, 2013
KAREN M MARTIN, COUNTY AUDITOR

| | |
|--------------------------------|---------------|
| County Seat | Walla Walla |
| Population | 59,588 |
| Number of Acres Assessed | 769,536 |
| Taxable Valuation (2013 Rolls) | 4,951,808,150 |
| Registered Voters | 31,407 |

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 | 2016 |
| Commissioner District #2 | Perry L Dozier | 2016 |
| Commissioner District #3 | Gregory A Tompkins | 2014 |
| Superior Court Judge Dept #1 | John W Lohrmann | 2017 |
| Superior Court Judge Dept #2 | Scott M Wolfram | 2017 |
| WW District Court Judge | John Knowlton | 2015 |
| PT District Court Judge | Kristian Hedine | 2015 |
| Assessor | Debra Antes | 2014 |
| Auditor | Karen M Martin | 2014 |
| Clerk | Kathy Martin | 2014 |
| Coroner | Richard Greenwood | 2014 |
| Prosecuting Attorney | James L Nagle | 2014 |
| Sheriff | John Turner | 2014 |
| Treasurer | Gordon Heimbigner | 2014 |

Appointed Officials

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

INDEX

| | |
|---|-----|
| MANAGEMENT’S DISCUSSION AND ANALYSIS..... | 1 |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS | |
| Statement of Net Position..... | 9 |
| Statement of Activities..... | 10 |
| FUND FINANCIAL STATEMENTS | |
| Balance Sheet – Governmental Funds..... | 11 |
| Reconciliation of Governmental Balance Sheet to Net Position..... | 12 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds..... | 13 |
| Reconciliation of Governmental P&L to Statement of Activities..... | 14 |
| Budgetary Comparison Schedule – Major Governmental Funds..... | 15 |
| Statement of Net Position – Proprietary Funds..... | 19 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds..... | 20 |
| Statement of Cash Flows – Proprietary Funds..... | 21 |
| Statement of Net Position – Fiduciary Funds..... | 22 |
| NOTES TO FINANCIAL STATEMENTS..... | 23 |
| REQUIRED SUPPLEMENTARY INFORMATION | 55 |
| OTHER SUPPLEMENTAL SCHEDULES | |
| Revenues (Schedule 01)..... | 56 |
| Expenditures/Expenses (Schedule 01)..... | 70 |
| Disbursement Activity (Schedule 07)..... | 115 |
| Liabilities (Schedule 09)..... | 117 |
| Cash Activity (Schedule 11)..... | 118 |
| Expenditures of Federal Awards and State Financial Assistance (Schedule 16)..... | 123 |
| Public Works Projects (Schedule 17)..... | 129 |

| | |
|--|-----|
| Labor Relations Consultant(s) (Schedule 19)..... | 130 |
| Sales and Use Tax for Public Facilities (Schedule 20)..... | 131 |

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, 2013](#), 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 [\\$169,198,565](#). Of this amount, [\\$13,444,235](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by [\\$4,299,778](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$21,666,636](#), an increase of [\\$1,883,536](#) in comparison with the prior year. Approximately [31%](#), [\\$6,661,612](#) is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was [\\$5,142,992](#), or [39%](#) of total general fund expenditures.
- The County's total long-term liabilities increased by [\\$147,235](#).

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 of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety,

highways and streets, economic development, and culture and recreation. The County does not have any business type activities.

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

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

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

The County maintains 49 individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement Fund, Current Expense Building fund, and Human Services Capital Projects fund, all of which are considered to be major funds. Data from the other 43 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 all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found 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. In the case of the County, assets exceeded liabilities by **\$169,198,565** at the close of the most recent fiscal year.

By far the largest portion of the County's net position (84%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

WALLA WALLA COUNTY'S NET POSITION

| | | | | Governmental Activities | |
|----------------------------------|--|--|--|-------------------------|--------------------|
| | | | | 2013 | 2012 |
| Current and Other Assets | | | | 29,694,229 | 27,979,255 |
| Capital Assets (Net of Depr.) | | | | <u>142,755,572</u> | <u>139,624,943</u> |
| Total Assets | | | | 172,449,802 | 167,604,198 |
| Current Liabilities | | | | 1,521,801 | 1,293,210 |
| Noncurrent Liabilities | | | | <u>1,729,435</u> | <u>1,582,200</u> |
| Total Liabilities | | | | 3,251,236 | 2,875,410 |
| Net Position: | | | | | |
| Net investment in capital assets | | | | 142,755,572 | 139,624,943 |
| Restricted | | | | 12,998,758 | 11,984,437 |
| Unrestricted | | | | <u>13,444,235</u> | <u>13,119,408</u> |
| Total Net Position | | | | 169,198,565 | 164,728,788 |

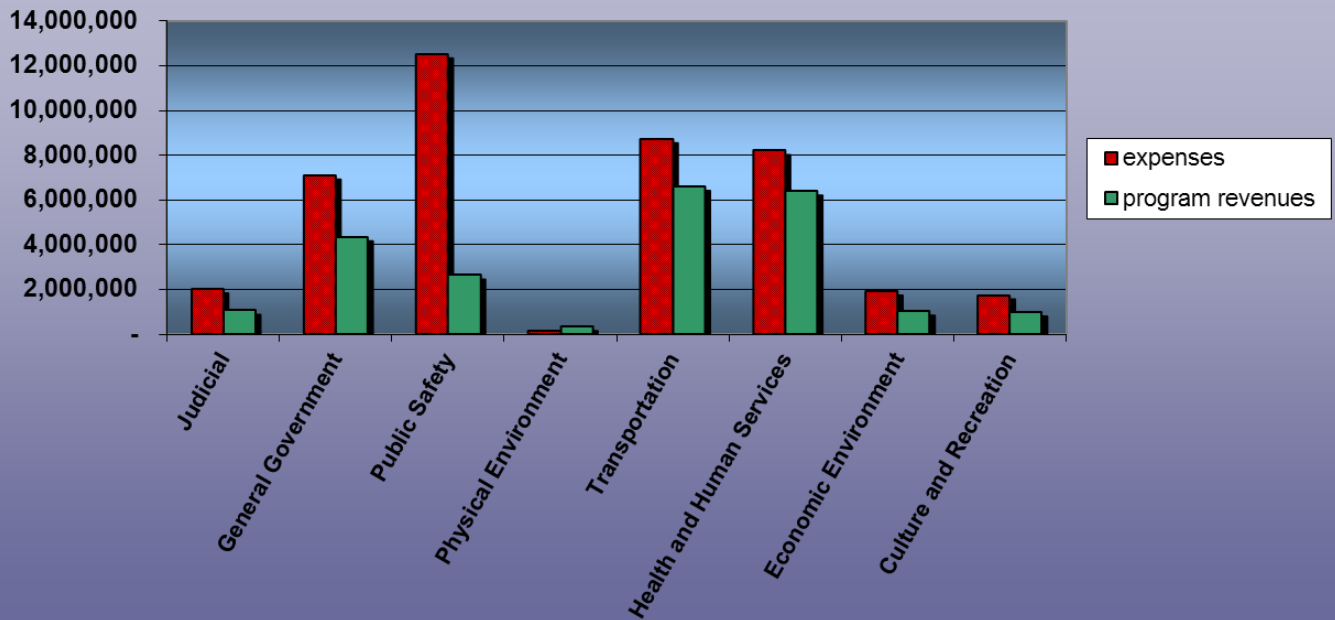
Governmental activities. Governmental activities increased the County's net position by **\$4,299,778**. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2013.
- Land acquired for infrastructure projects in progress and completed in 2013.
- Improvements to County Buildings from an Energy Efficiency Project in 2013.

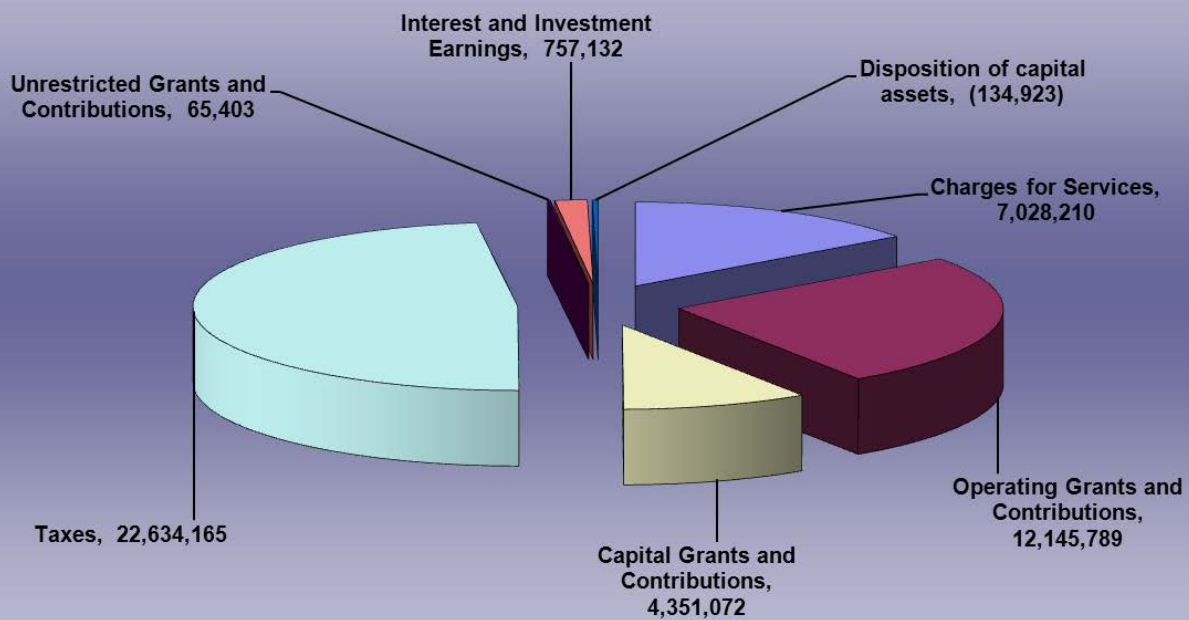
WALLA WALLA COUNTY'S CHANGE IN NET POSITION

| | | | | | Governmental Activities | |
|--|--|--|--|--|-------------------------|-------------|
| Revenues: | | | | | 2013 | 2012 |
| Program Revenues: | | | | | | |
| Charges for Services | | | | | 7,028,210 | 10,437,995 |
| Operating Grants and Contributions | | | | | 12,145,789 | 7,953,398 |
| Capital Grants and Contributions | | | | | 4,351,072 | 4,936,118 |
| General Revenues: | | | | | | |
| Taxes | | | | | 22,634,165 | 23,079,573 |
| Unrestricted Grants and Contributions | | | | | 65,403 | 76 |
| Interest and Investment Earnings | | | | | 757,132 | 359,133 |
| Disposition of capital assets | | | | | (134,923) | (135,259) |
| Total Revenues | | | | | 46,846,847 | 46,631,034 |
| Program Expenses: | | | | | | |
| Judicial | | | | | 2,031,363 | 1,508,328 |
| General Government | | | | | 7,122,867 | 7,421,217 |
| Public Safety | | | | | 12,541,800 | 12,665,079 |
| Utilities | | | | | 175,205 | 402,763 |
| Transportation | | | | | 8,753,758 | 10,169,681 |
| Natural & Economic Environment | | | | | 1,935,254 | 1,226,678 |
| Social Services | | | | | 8,221,839 | 8,398,572 |
| Culture and Recreation | | | | | 1,764,982 | 1,435,887 |
| Total Expenses | | | | | 42,547,068 | 43,228,205 |
| Excess (Deficiency) Revenues Over (Under) Expenses | | | | | 4,299,778 | 3,402,829 |
| Transfers | | | | | - | - |
| Change in Net Position | | | | | 4,299,778 | 3,402,829 |
| Net Position - Beginning | | | | | 164,728,787 | 161,325,959 |
| Prior Period Adjustment | | | | | 170,000 | - |
| Net Position - Beginning, Restated | | | | | 164,898,787 | 161,325,959 |
| Net Position - Ending | | | | | 169,198,565 | 164,728,788 |

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds. The General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement fund, Current Expense Building fund, and Human Services Capital Projects fund make up the County's major funds during the most recent fiscal year. Together these six funds account for 69% of total governmental fund assets and 64% of the total government fund balance.

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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 \$21,666,636, an increase of \$1,883,536 in comparison with the prior year. The majority of the fund balances are restricted to specific purposes by state law or contracts, which allows the funds to be available for spending within the designated funds.

The General fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, unassigned fund balance of the General fund was \$5,142,992. 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 39% of total General fund expenditures.

The fund balance of Walla Walla County's General fund increased by \$77,916 during the current fiscal year.

The fund balance of the County Road fund increased by \$941,115 during the current fiscal year. The storm event in 2012 wiped out the County Road fund reserves. The department managed the budget closely in 2013 to begin restoring required reserve of \$2M plus retain another \$1.5M to sustain operations through the first 4 months of the next calendar year.

The fund balance for Human Services fund decreased by \$73,684 during the current fiscal year. The primary reason for this decrease is spending of reserves for the building loan payments and mental health operations.

The fund balance for WW Co Public Facilities Improvement Fund decreased by \$122,699 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$260,162 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by \$110,502 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a 1,164,360 increase in appropriations and can be briefly summarized as follows:

| Department | Amount of Increase | Explanation |
|-------------------------|---------------------------|---|
| Alcoholic Treatment | 60 | Increased for miscellaneous. |
| Auditor | 3,100 | Increased for supplies and travel. |
| Auditor | 10,000 | Increased for equipment. |
| Licensing | 5,300 | Increased for supplies and communication. |
| Clerk | 3,900 | Increased for personnel. |
| Comm - Fair Manager | 1,500 | Increased for personnel. |
| Comm - Leoff I | 28,000 | Increased for professional services. |
| Comm - Grants | 560,000 | Increased for professional services. |
| Burn Control | 100,000 | Increased for burn refunds. |
| Coroner | 1,000 | Increased for personnel. |
| Coroner | 9,000 | Increased for professional services. |
| Indigent Legal Services | 150,000 | Increased for professional services. |
| Miscellaneous | 215,000 | Increased for assessor/treasurer upgrade. |
| CE-Retirement | 52,500 | Increased for personnel. |
| Community Outreach | 25,000 | Increased for miscellaneous. |
| Total | 1,164,360 | |

Of this increase, \$753,500 was funded out of miscellaneous increases in various revenue sources. \$300,000 was an increase in the budget to the beginning fund balance to better reflect the actual beginning fund balance. The remaining \$110,860 was budgeted from the available ending fund balance.

Actual General fund revenues were \$220,657 under budget, which represents a little more than a 1% decrease of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$1,899,467 under budget, which represents a little more than a 12% 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, 2013, amounts to [\\$142,755,573](#) (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 [2%](#).

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

- \$4,845,315 for infrastructure completed in 2013.
- \$3,990,738 for new construction in progress on infrastructure projects.
- \$187,397 for land for completed and current infrastructure projects.
- \$648,135 for improvements to county buildings in 2013.

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

| | Governmental Activities | |
|--------------------------|--------------------------------|------------------|
| | <u>2013</u> | <u>2012</u> |
| Land | 14,078,377 | 13,890,980 |
| Buildings and Structures | 42,956,805 | 42,688,501 |
| Machinery and Equipment | 7,998,483 | 7,101,944 |
| Infrastructure | 74,177,842 | 71,704,427 |
| Construction in Progress | <u>3,544,065</u> | <u>4,409,090</u> |
| Total | 142,755,573 | 139,794,943 |

Additional information will be under the County's capital assets found in Note 5 of the Notes to Financial Statements.

Long-term Debt. Walla Walla County has no long term debt as of December 31, 2013.

Additional information will be under the County's long-term debt found in Note 10 and 12 of the Notes to Financial Statements.

REQUESTS FOR INFORMATION

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

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
DECEMBER 31, 2013**

| | <u>Governmental Activities</u> |
|-----------------------------------|---|
| ASSETS | |
| Cash and cash equivalents | 5,882,564 |
| Investments | 20,014,891 |
| Receivables (net) | 2,308,370 |
| Inventories | 1,488,405 |
| Capital Assets: | |
| Land | 14,078,377 |
| Depreciable assets (net) | 50,955,288 |
| Infrastructure (net) | 74,177,842 |
| Construction in progress | <u>3,544,065</u> |
| Total Assets | <u>172,449,802</u> |
| LIABILITIES | |
| Accounts payable and accrued exp. | 1,521,801 |
| Noncurrent Liabilities: | |
| Due within one year | 56,500 |
| Due in more than one year | <u>1,672,935</u> |
| Total Liabilities | <u>3,251,236</u> |
| NET POSITION | |
| Net investment in capital assets | 142,755,572 |
| Restricted for: | |
| Debt service | 24,813 |
| Transportation | 3,775,695 |
| Economic Environment | 3,624,694 |
| Mental & Physical Health | 1,886,962 |
| Other Purposes | 3,686,594 |
| Unrestricted | <u>13,444,235</u> |
| Total Net Position | <u>169,198,565</u> |

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | | | Grants & Contributions | | Net (Expense) Revenue & Changes in Net Position |
|--|-------------------|-------------------------|------------------------|------------------|---|
| | Expenses | Charges for Services | Operating | Capital | Governmental Activities |
| FUNCTIONS/PROGRAMS | | | | | |
| Primary Government: | | | | | |
| <i>Governmental Activities:</i> | | | | | |
| Judicial | 2,031,363 | 1,007,900 | 71,281 | - | (952,182) |
| General Government | 7,122,867 | 3,010,602 | 749,174 | 605,714 | (2,757,377) |
| Public Safety | 12,541,800 | 860,264 | 1,511,667 | 281,388 | (9,888,482) |
| Utilities | 175,205 | 270,724 | 81,877 | - | 177,396 |
| Transportation | 8,753,758 | 230,853 | 2,937,381 | 3,456,209 | (2,129,315) |
| Natural & Economic Environment | 1,935,254 | 604,999 | 430,054 | - | (900,201) |
| Social Services | 8,221,839 | 201,161 | 6,213,655 | - | (1,807,023) |
| Culture and Recreation | 1,764,982 | 841,707 | 150,700 | 7,760 | (764,815) |
| Total Governmental Activities/ Primary Government | 42,547,068 | 7,028,210 | 12,145,789 | 4,351,072 | (19,021,998) |
| GENERAL REVENUES: | | | | | |
| Property Taxes | | | | | 14,703,675 |
| Sales Taxes | | | | | 7,544,940 |
| B&O Taxes | | | | | 1,707 |
| Other Taxes | | | | | 383,842 |
| Unrestricted Grants and Contributions | | | | | 65,403 |
| Interest and Investment Earnings | | | | | 757,132 |
| Disposition of capital assets | | | | | (134,923) |
| TRANSFERS | | | | | - |
| Total General Revenues & Transfers | | | | | 23,321,776 |
| Change in Net Position | | | | | 4,299,778 |
| Net Position - Beginning | | | | | 164,728,787 |
| Prior Period Adjustment | | | | | 170,000 |
| Net Position - Beginning, Restated | | | | | 164,898,787 |
| Net Position - Ending | | | | | 169,198,565 |

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

| | | | WW Co | | Human | | |
|--|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|
| | | | Public | Current | Services | Other | Total |
| | General | County | Human | Facilities | Expense | Capital | Governmental |
| | Fund | Road | Services | Improv | Buiding | Projects | Funds |
| | | | | | | | Funds |
| ASSETS | | | | | | | |
| Cash and cash equivalents | 1,688,470 | 879,906 | 347,876 | 717,061 | 340,575 | 58,853 | 5,027,443 |
| Investments | 5,704,280 | 2,972,256 | 1,157,116 | 2,430,523 | 1,154,399 | 199,487 | 17,116,407 |
| Receivables (net) | 1,016,931 | 290,203 | 287,958 | - | - | - | 2,308,370 |
| Interfund loan receivable | - | - | - | - | - | - | 3,509,591 |
| Total assets | 8,409,681 | 4,142,365 | 1,792,951 | 3,147,584 | 1,494,974 | 258,340 | 27,961,811 |
| LIABILITIES | | | | | | | |
| Accounts payable and accrued exp. | 514,162 | 141,908 | 214,104 | - | 1,509 | 1,742 | 1,431,298 |
| Due to other funds | 4,408 | 44 | 6,188 | - | - | - | 17,151 |
| Interfund loan payable | - | - | - | - | 1,608,735 | 1,658,722 | 3,509,591 |
| Unearned revenue | - | - | - | - | - | - | - |
| Total liabilities | 518,571 | 141,952 | 220,292 | - | 1,610,244 | 1,660,465 | 4,958,040 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | |
| Unavailable revenue-property taxes | 663,019 | 194,037 | 6,099 | - | - | - | 1,050,205 |
| Unavailable revenue-court receivables | 286,930 | - | - | - | - | - | 286,930 |
| Total deferred inflows of resources | 949,949 | 194,037 | 6,099 | - | - | - | 1,337,135 |
| FUND BALANCE | | | | | | | |
| Restricted | | 3,806,376 | 1,566,559 | 3,147,584 | - | - | 13,669,847 |
| Committed | | - | - | - | - | - | 1,335,178 |
| Assigned | 1,798,169 | - | - | - | - | - | 3,036,014 |
| Unassigned | 5,142,992 | - | - | - | (115,270) | (1,402,124) | 3,625,598 |
| Total fund balances | 6,941,162 | 3,806,376 | 1,566,559 | 3,147,584 | (115,270) | (1,402,124) | 21,666,636 |
| Total liabilities, deferred inflows of resources, and fund balances | 8,409,681 | 4,142,365 | 1,792,951 | 3,147,584 | 1,494,974 | 258,340 | 27,961,811 |

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, 2013

| | | |
|---|----------------|--------------------|
| Total fund balances as shown of the Governmental Funds Balance Sheet | | 21,666,636 |
| Capital assets used in governmental activities are not financial resources and are not reported in the funds | | 136,179,943 |
| | Capital Assets | 176,677,540 |
| | Depreciation | (40,497,597) |
| The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds | | 1,337,135 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds | | (1,729,435) |
| 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>11,744,286</u> |
| Net position of governmental activities | | <u>169,198,565</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, 2013

| | General | County | Human | WW Co Public Facilities | Current Expense | Human Services Capital | Other Governmental | Total |
|--|--------------------|-------------------|------------------|-------------------------------|--------------------|------------------------------|-----------------------|-----------------------|
| | Fund | Road | Services | Improv | Buiding | Projects | Funds | Governmental Funds |
| REVENUES | | | | | | | | |
| Taxes | 10,425,902 | 4,983,437 | 586,058 | 756,396 | 215,299 | - | 5,609,917 | 22,577,008 |
| Licenses and Permits | 208,713 | 14,927 | - | - | - | - | 784,600 | 1,008,239 |
| Intergovernmental Revenues | 753,167 | 6,324,826 | 5,691,361 | - | - | - | 3,221,203 | 15,990,557 |
| Charges for Service | 1,826,268 | 328,631 | 14,811 | - | - | - | 1,925,574 | 4,095,284 |
| Fees and Fines | 464,685 | - | - | - | - | - | 5,718 | 470,403 |
| Miscellaneous Revenues | 843,066 | 13,233 | 378,520 | - | 10,867 | 294,726 | 691,262 | 2,231,676 |
| Total revenues | <u>14,521,800</u> | <u>11,665,054</u> | <u>6,670,750</u> | <u>756,396</u> | <u>226,166</u> | <u>294,726</u> | <u>12,238,274</u> | <u>46,373,167</u> |
| EXPENDITURES | | | | | | | | |
| Current: | | | | | | | | |
| General Government | 7,733,532 | 255,357 | - | - | - | 120,198 | 879,803 | 8,988,891 |
| Public Safety | 4,974,731 | - | - | - | 142,022 | - | 7,153,286 | 12,270,039 |
| Utilities | - | - | - | - | - | - | 175,205 | 175,205 |
| Transportation | - | 6,356,075 | - | - | - | - | - | 6,356,075 |
| Natural & Economic Environment | 5,782 | - | 338,700 | 700,000 | - | - | 886,720 | 1,931,202 |
| Social Services | 2,059 | - | 5,867,714 | - | - | 64,027 | 2,215,156 | 8,148,956 |
| Culture and Recreation | 265,733 | - | - | - | - | - | 1,364,120 | 1,629,854 |
| Capital Outlay | 269,130 | 4,112,506 | - | - | 3,077 | - | 964,614 | 5,349,326 |
| Total expenditures | <u>13,250,967</u> | <u>10,723,939</u> | <u>6,206,415</u> | <u>700,000</u> | <u>145,099</u> | <u>184,225</u> | <u>13,638,904</u> | <u>44,849,548</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,270,833</u> | <u>941,115</u> | <u>464,336</u> | <u>56,396</u> | <u>81,067</u> | <u>110,502</u> | <u>(1,400,629)</u> | <u>1,523,619</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Transfers in | - | - | 335,000 | - | 179,095 | - | 2,310,937 | 2,825,032 |
| Transfers out | (1,192,917) | - | (873,020) | (179,095) | - | - | (655,000) | (2,900,032) |
| Disposition of capital assets | - | - | - | - | - | - | 434,917 | 434,917 |
| Total other financing sources (uses) | <u>(1,192,917)</u> | <u>-</u> | <u>(538,020)</u> | <u>(179,095)</u> | <u>179,095</u> | <u>-</u> | <u>2,090,854</u> | <u>359,917</u> |
| Net change in fund balances | <u>77,916</u> | <u>941,115</u> | <u>(73,684)</u> | <u>(122,699)</u> | <u>260,162</u> | <u>110,502</u> | <u>690,225</u> | <u>1,883,536</u> |
| Fund balances--beginning | <u>6,863,246</u> | <u>2,865,262</u> | <u>1,640,243</u> | <u>3,270,283</u> | <u>(375,433)</u> | <u>(1,512,626)</u> | <u>7,032,125</u> | <u>19,783,100</u> |
| Fund balances--ending | <u>6,941,162</u> | <u>3,806,376</u> | <u>1,566,559</u> | <u>3,147,584</u> | <u>(115,270)</u> | <u>(1,402,124)</u> | <u>7,722,350</u> | <u>21,666,636</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, 2013

| | | |
|--|-------------|-----------|
| Net changes in fund balances for governmental funds | | 1,883,536 |
| Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives. | | 1,756,132 |
| Capital outlays | 5,349,326 | |
| Depreciation | (2,957,510) | |
| Cost of Assets Sold | (635,684) | |
| The issuance of long-term debt (e.g., bonds, loans) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position. | | - |
| Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. | | (3,572) |
| Change in taxes receivable | 23,148 | |
| Change in courts receivable | (26,721) | |
| 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. | | (147,235) |
| 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. | | 810,918 |
| Change in net position of governmental activities, as reflected on the Statement of Activities | | 4,299,778 |

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, 2013

| | General Fund | | | Variance with |
|---|------------------|-------------|-------------|---------------|
| | Budgeted Amounts | | Actual | Final Budget |
| | Original | Final | Amounts | Positive |
| | | | | (Negative) |
| REVENUES | | | | |
| Taxes | 9,741,800 | 9,741,800 | 10,425,902 | 684,102 |
| Licenses and Permits | 157,120 | 257,120 | 208,713 | (48,407) |
| Intergovernmental Revenues | 627,658 | 1,251,158 | 753,167 | (497,991) |
| Charges for Service | 2,144,065 | 2,174,065 | 1,826,268 | (347,797) |
| Fees and Fines | 521,946 | 521,946 | 464,685 | (57,261) |
| Miscellaneous Revenues | 796,368 | 796,368 | 843,066 | 46,698 |
| Total Revenues | 13,988,957 | 14,742,457 | 14,521,800 | (220,657) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 8,502,589 | 9,277,389 | 7,733,532 | 1,543,857 |
| Public Safety | 5,158,627 | 5,296,627 | 4,974,731 | 321,896 |
| Utilities | - | - | - | - |
| Transportation | - | - | - | - |
| Natural & Economic Environment | 7,025 | 7,025 | 5,782 | 1,243 |
| Social Services | 2,000 | 2,060 | 2,059 | 1 |
| Culture and Recreation | 305,833 | 332,333 | 265,733 | 66,600 |
| Capital Outlay | 10,000 | 235,000 | 269,130 | (34,130) |
| Total Expenditures | 13,986,074 | 15,150,434 | 13,250,967 | 1,899,467 |
| Excess (deficiency) of revenues over (under) expenditures | 2,883 | (407,977) | 1,270,833 | 1,678,810 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 408,000 | 408,000 | - | 408,000 |
| Transfers out | (1,480,593) | (1,480,593) | (1,192,917) | (287,676) |
| Total other financing sources (uses) | (1,072,593) | (1,072,593) | (1,192,917) | 120,324 |
| Net change in fund balances | (1,069,710) | (1,480,570) | 77,916 | 1,799,134 |
| Fund balances - beginning | 6,244,374 | 6,544,374 | 6,863,246 | 318,872 |
| Fund balances - ending | 5,174,664 | 5,063,804 | 6,941,162 | 2,118,006 |

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, 2013

| | County Road Fund | | | Variance with |
|--|-------------------------|-------------------|-------------------|----------------------|
| | Budgeted Amounts | | Actual | Final Budget |
| | Original | Final | Amounts | Positive |
| | | | | (Negative) |
| REVENUES | | | | |
| Taxes | 4,912,000 | 4,912,000 | 4,983,437 | 71,437 |
| Licenses and Permits | 11,255 | 11,255 | 14,927 | 3,672 |
| Intergovernmental Revenues | 6,094,152 | 6,094,152 | 6,324,826 | 230,674 |
| Charges for Service | 104,300 | 268,300 | 328,631 | 60,331 |
| Fees and Fines | - | - | - | - |
| Miscellaneous Revenues | 17,200 | 17,200 | 13,233 | (3,967) |
| Total Revenues | 11,138,907 | 11,302,907 | 11,665,054 | 362,147 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | 20,000 | 174,000 | 255,357 | (81,357) |
| Public Safety | - | - | - | - |
| Utilities | - | - | - | - |
| Transportation | 7,658,700 | 6,956,800 | 6,356,075 | 600,725 |
| Natural & Economic Environment | - | - | - | - |
| Social Services | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Capital Outlay | 5,968,800 | 4,682,000 | 4,112,506 | 569,494 |
| Total Expenditures | 13,647,500 | 11,812,800 | 10,723,939 | 1,088,861 |
| Excess (deficiency) of revenues over (under) expenditures | (2,508,593) | (509,893) | 941,115 | 1,451,008 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | (2,508,593) | (509,893) | 941,115 | 1,451,008 |
| Fund balances - beginning | 3,700,000 | 3,700,000 | 2,865,262 | (834,738) |
| Fund balances - ending | 1,191,407 | 3,190,107 | 3,806,376 | 616,269 |

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

| | Human Services Fund | | | |
|--|----------------------------|------------------|---------------------------|---|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | 830,000 | 830,000 | 586,058 | (243,942) |
| Licenses and Permits | - | - | - | - |
| Intergovernmental Revenues | 5,915,341 | 5,915,341 | 5,691,361 | (223,980) |
| Charges for Service | 42,000 | 42,000 | 14,811 | (27,189) |
| Fees and Fines | - | - | - | - |
| Miscellaneous Revenues | 61,600 | 61,600 | 378,520 | 316,920 |
| Total Revenues | <u>6,848,941</u> | <u>6,848,941</u> | <u>6,670,750</u> | <u>(178,191)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Utilities | - | - | - | - |
| Transportation | - | - | - | - |
| Natural & Economic Environment | 434,427 | 434,427 | 338,700 | 95,727 |
| Social Services | 6,638,810 | 6,638,810 | 5,867,714 | 771,096 |
| Culture and Recreation | - | - | - | - |
| Capital Outlay | 15,000 | 15,000 | - | 15,000 |
| Total Expenditures | <u>7,088,237</u> | <u>7,088,237</u> | <u>6,206,415</u> | <u>881,822</u> |
| Excess (deficiency) of revenues over (under) expenditures | (239,296) | (239,296) | 464,336 | 703,632 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 335,000 | 335,000 |
| Transfers out | - | - | (873,020) | (873,020) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(538,020)</u> | <u>(538,020)</u> |
| Net change in fund balances | (239,296) | (239,296) | (73,684) | 165,612 |
| Fund balances - beginning | <u>2,190,760</u> | <u>2,190,760</u> | <u>1,640,243</u> | <u>(550,517)</u> |
| Fund balances - ending | <u>1,951,464</u> | <u>1,951,464</u> | <u>1,566,559</u> | <u>(384,905)</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, 2013

| | WW Co Public Facilities Improv | | | Variance with |
|--|---------------------------------------|------------------|------------------|----------------------|
| | Budgeted Amounts | | Actual | Final Budget |
| | Original | Final | Amounts | Positive |
| | | | | (Negative) |
| REVENUES | | | | |
| Taxes | 600,000 | 600,000 | 756,396 | 156,396 |
| Licenses and Permits | - | - | - | - |
| Intergovernmental Revenues | - | - | - | - |
| Charges for Service | - | - | - | - |
| Fees and Fines | - | - | - | - |
| Miscellaneous Revenues | - | - | - | - |
| Total Revenues | <u>600,000</u> | <u>600,000</u> | <u>756,396</u> | <u>156,396</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Utilities | - | - | - | - |
| Transportation | - | - | - | - |
| Natural & Economic Environment | 950,000 | 1,050,000 | 700,000 | 350,000 |
| Social Services | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>950,000</u> | <u>1,050,000</u> | <u>700,000</u> | <u>350,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | (350,000) | (450,000) | 56,396 | 506,396 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (179,095) | (179,095) | (179,095) | - |
| Total other financing sources (uses) | <u>(179,095)</u> | <u>(179,095)</u> | <u>(179,095)</u> | <u>-</u> |
| Net change in fund balances | (529,095) | (629,095) | (122,699) | 506,396 |
| Fund balances - beginning | <u>2,500,000</u> | <u>3,200,000</u> | <u>3,270,283</u> | <u>70,283</u> |
| Fund balances - ending | <u>1,970,905</u> | <u>2,570,905</u> | <u>3,147,584</u> | <u>576,679</u> |

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013**

| | Governmental Activities Internal Service Funds |
|-----------------------------------|---|
| ASSETS | |
| <i>Current assets:</i> | |
| Cash and cash equivalents | 855,121 |
| Investments | 2,898,484 |
| Due from other funds | 17,151 |
| Inventories | 1,488,405 |
| <i>Capital assets:</i> | |
| Depreciable assets (net) | 6,575,629 |
| Total assets | <u>11,834,790</u> |
| LIABILITIES | |
| <i>Current liabilities:</i> | |
| Accounts payable and accrued exp. | 90,504 |
| Deferred revenue | - |
| Total liabilities | <u>90,504</u> |
| NET POSITION | |
| Net investment in capital assets | 6,575,629 |
| Unrestricted | 5,168,657 |
| TOTAL net position | <u>11,744,286</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, 2013

| | <u>Governmental Activities Internal Service Funds</u> |
|--|---|
| OPERATING REVENUES: | |
| Charges for Services | \$3,875,347 |
| Miscellaneous | \$0 |
| Total Operating Revenues | \$3,875,347 |
| OPERATING EXPENSES: | |
| Personal Services | \$985,641 |
| Supplies | \$922,572 |
| Other Services and Charges | \$1,100,355 |
| Depreciation | <u>\$804,758</u> |
| Total Operating Expenses | <u>\$3,813,326</u> |
| OPERATING INCOME (LOSS) | \$62,021 |
| NONOPERATING REVENUES (EXPENSES): | |
| Investment Income | \$2,339 |
| Gains (Losses) On Fixed Asset Disposition | <u>\$65,844</u> |
| Total Nonoperating Revenues (Expenses) | \$68,182 |
| INCOME BEFORE CONTRIBUTIONS AND TRANSFERS | <u>\$130,204</u> |
| Capital Contributions | \$605,714 |
| Transfers In | \$75,000 |
| Transfers Out | \$0 |
| Change in Net Position | \$810,918 |
| Net Position - Beginning | <u>\$10,933,369</u> |
| Net Position - Ending | <u><u>\$11,744,286</u></u> |

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

**WALLA WALLA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | Governmental Activities <u>Internal Service Funds</u> |
|---|--|
| Cash Flows from Operating Activities | |
| Receipts from customers | \$3,895,268 |
| Payments to suppliers | (\$2,049,048) |
| Payments to employees | (\$985,641) |
| Other receipts (payments) | \$170,084 |
| Net cash provided (used) by operating activities | <u>\$1,030,662</u> |
| Cash Flows from Noncapital Financing Activities | |
| Interfund Loan | \$0 |
| Operating subsidies and transfers to other funds | \$75,000 |
| Net cash provided (used) by noncapital financing activities | <u>\$75,000</u> |
| Cash Flows from Capital and Related Financing Activities | |
| Purchases of capital assets | (\$1,432,049) |
| Other receipts (payments) | \$94,350 |
| Net cash provided (used) by capital and related financing activities | <u>(\$1,337,698)</u> |
| Cash Flows from Investing Activities | |
| Purchase of Investments | (\$2,898,484) |
| Interest and dividends | \$2,339 |
| Net cash provided by investing activities | <u>(\$2,896,145)</u> |
| Net Increase (decrease) in cash and cash equivalents | <u>(\$3,128,181)</u> |
| Cash and Cash Equivalents at | |
| Beginning of the year | \$3,983,302 |
| End of the year | <u>\$855,121</u> |
| *Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities | |
| Operating income (loss) | \$62,021 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | |
| Depreciation expense | \$804,758 |
| Change in assets and liabilities: | |
| Receivables, net | \$19,920 |
| Inventories | \$170,084 |
| Accounts and other payables | (\$26,122) |
| Net cash provided by operating activities | <u>\$1,030,662</u> |
| Noncash investing, capital, and financing activities: | |
| Contributions of capital assets from government | \$605,714 |
| Increase in fair value of investments | \$0 |

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013**

| | <u>Agency Funds</u> |
|---------------------------------------|----------------------------|
| ASSETS | |
| Cash and cash equivalents | 12,489,959 |
| Investments | 62,522,342 |
| Deposits with Fiscal Agents | 5,609,125 |
| Taxes Receivable | <u>1,657,679</u> |
| Total assets | <u><u>82,279,105</u></u> |
| LIABILITIES | |
| Accounts payable and accrued expenses | 3,738,957 |
| Deferred Revenue | 1,657,679 |
| Custodial Accounts | <u>76,882,469</u> |
| Total liabilities | <u><u>82,279,105</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, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

Walla Walla County was incorporated on April 16, 1854, and operates under the laws of the State of Washington applicable to a third class county with commissioner form of government. The present boundaries were established in 1875. The County is a general-purpose government and provides public safety (police and emergency services), roads and bridges, health and social services, culture and recreation, and general administrative services. As required by the generally accepted accounting principles the financial statements present county – the primary government. The County Commissioners appoint the board of the Walla Walla County Housing Authority, but it is not a component unit of Walla Walla County. There is no legal or financial interdependency. According to GASB Statement 14 Walla Walla County and the Walla Walla County Housing Authority are related organizations.

Related organization. The Walla Walla Joint Community Development Agency is responsible for land use planning, construction inspection, and code compliance services for the entire unincorporated area of Walla Walla County and the incorporated area of the City of Walla Walla. The five member agency board is made up of two members appointed by the Board of County Commissioners, two members appointed by the Walla Walla City Council, and one member jointly appointed by the Board of County Commissioners and the Walla Walla City Council. The agency board submits the agency budget to the Board of County Commissioners and Walla Walla City Council for approval. The agency is a legally separate agency from the county. The county was responsible for contributing 37.9% of the agency's budgeted appropriations for 2013. The county contributed \$518,003 and received \$563,353 in fees collected by the agency for the county reported in other governmental funds on the fund financial statements. For 2013, the total agency revenue was \$3,320,719 and the total expenditures were \$3,277,593, leaving a fund balance of \$43,126. The agency is on cash basis. Complete financial statements can be obtained from the Walla Walla Joint Community Development Agency at 55 E Moore Street, Walla Walla, Washington 99362.

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

The Human Services Fund accounts for the health and well being programs for the community by the human services department.

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

The Current Expense Building Fund accounts for the capital improvements to current expense

buildings.

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

Additionally, the County reports the following funds types:

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

As a general rule the effect of the interfund activity has been eliminated for the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers, 2) operating grants and contributions, and 3) capital gains and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

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

D. Budgetary Information

1. Scope of Budget

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

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

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

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

2. Amending the Budget

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

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

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

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

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

3. Excess of Expenditures Over Appropriations

No excess of expenditures over appropriations to report for year ending December 31, 2013.

4. Deficit Fund Equity

There are two major governmental funds with a deficit fund balance at December 31, 2013:

The Current Expense Building fund reports a deficit of \$115,270 due to an interfund loan to buy back/pre-pay the loan from Baker Boyer Bank to finance the Courthouse Energy Retrofitting Project.

The Human Services Capital Projects fund reports a deficit of \$1,402,124 due to an interfund loan to purchase the community social services center.

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, 2013, the treasurer was holding \$18,372,523 in short term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund.

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

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

3. Receivables

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

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments. As of December 31, 2013, \$0 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 15, *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 by the FIFO 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 estimated fair market value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund. Land acquired as of December 31, 2005 is valued at market value due to lack of information on historical value.

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

The costs of normal maintenance and repairs are not capitalized.

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

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

| <u>Assets</u> | <u>Years</u> |
|-----------------------|--------------|
| Buildings | 100 – 200 |
| Machinery & Equipment | 5 – 20 |
| Infrastructure | 40 |

7. Deferred Outflows/Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate

section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from two sources: property taxes and court receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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 employees heirs upon death of County Road employees. Twenty-five percent of outstanding sick leave is payable upon retirement to all other employees.

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

10. Unearned Revenues

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

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 | Human Services | WW Co Public Facilities Improv | Current Expense Buiding | Human Services Capital Projects | Nonmajor Governmental Funds | Total |
|---------------------------------|-----------------|----------------|-------------------|---|-------------------------------|--|-----------------------------------|------------|
| FUND BALANCES: | | | | | | | | |
| Restricted for: | | | | | | | | |
| Public Safety | | | | | | | 1,017,312 | 1,017,312 |
| Juvenile Services | | | | | | | 314,810 | 314,810 |
| Transportation | | 3,806,376 | | | | | | 3,806,376 |
| Economic Environment | | | | | | | 296,051 | 296,051 |
| Mental & Physical Health | | | 1,566,559 | | | | 1,043,803 | 2,610,361 |
| Public Facilities Improvement | | | | 3,147,584 | | | | 3,147,584 |
| Tourism | | | | | | | 129,592 | 129,592 |
| Archiving | | | | | | | 283,030 | 283,030 |
| Foreclosure costs | | | | | | | 59,479 | 59,479 |
| Veterans | | | | | | | 48,703 | 48,703 |
| Legal Services | | | | | | | 232,672 | 232,672 |
| Stormwater Management | | | | | | | 571,124 | 571,124 |
| Natural Resources | | | | | | | 813,642 | 813,642 |
| Technology | | | | | | | 124,223 | 124,223 |
| Judicial | | | | | | | 144,849 | 144,849 |
| Debt Service | | | | | | | 24,813 | 24,813 |
| Treasurer's Services | | | | | | | 45,226 | 45,226 |
| Committed to: | | | | | | | | |
| Community Development | | | | | | | 692,586 | 692,586 |
| Culture & Recreation | | | | | | | 36,649 | 36,649 |
| Elections | | | | | | | 164,362 | 164,362 |
| Public Safety | | | | | | | 395,249 | 395,249 |
| Other Capital Projects | | | | | | | 46,331 | 46,331 |
| Assigned to: | | | | | | | | |
| Unanticipated Employee Benefits | 997,838 | | | | | | | 997,838 |
| Unanticipated Court Emergencies | 545,296 | | | | | | | 545,296 |
| Community Outreach | 255,035 | | | | | | | 255,035 |
| Other Capital Projects | | | | | | | 1,237,844 | 1,237,844 |
| Unassigned | 5,142,992 | - | - | - | (115,270) | (1,402,124) | - | 3,625,598 |
| Total fund balances | 6,941,162 | 3,806,376 | 1,566,559 | 3,147,584 | (115,270) | (1,402,124) | 7,722,350 | 21,666,636 |

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. The details of the differences are as follows:

Total fund balances as shown on the Governmental Funds Balance Sheet: \$21,666,636

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

| | | | |
|---|----------------|---------------------|-------------------|
| | Capital Assets | 176,677,540 | |
| | Depreciation | <u>(40,497,597)</u> | |
| Capital assets net of depreciation | | | 136,179,943 |
| The focus of governmental funds is on short-term financing: long term assets are deferred in the funds. | | | 1,337,135 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. | | | (1,729,435) |
| Internal service funds are used by management to charge the costs of certain activities To individual funds. These assets and liabilities are included in government activities in the statement of net position. | | | <u>11,744,286</u> |
| Net position of governmental activities: | | | \$169,198,565 |

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

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

| | | | |
|---|-----------------------------|-------------|----------------|
| Net changes in fund balances for governmental funds: | | | 1,883,536 |
| Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives. | | | 1,756,132 |
| | Capital Outlays | 5,349,326 | |
| | Depreciation | (2,957,510) | |
| | Cost of Assets Sold | (635,684) | |
| The issuance of long-term debt (e.g. bonds, loans) is a resource and the repayment of bond principal is an expenditure of governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position. | | | 0 |
| Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds. | | | (3,572) |
| | Change in Taxes Receivable | 23,148 | |
| | Change in Courts Receivable | (26,721) | |
| 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. | | | (147,235) |
| Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of most of these activities is reported with governmental activities. | | | <u>810,918</u> |
| Change in net position of governmental activities: | | | \$4,299,778 |

NOTE 3 - DEPOSITS AND INVESTMENTS

Walla Walla County is authorized by RCW's 36.29.020, 39.58, 39.59.020, 39.59.030, 39.60.010, 39.60.050 and 43.84.080 to invest in the following types of securities: U.S. Treasury Obligations, U.S. Government Agency Obligations and U.S. Government Sponsored Enterprises (GSE's), Banker's Acceptances (BA's) purchased through State of Washington Financial Institutions and authorized broker/dealers, Commercial Paper, Non-negotiable Certificates of Deposit, Deposit Notes of Financial Institutions, Repurchase Agreements, Bonds of the State of Washington and any local government in the State of Washington, General obligation bonds of a state other than the State of Washington and general obligation bonds of a local government of a state other than the State of Washington, registered warrants and notes for Walla Walla County and those districts in Walla Walla County for which the Treasurer is the ex-officio Treasurer (subject to compliance with RCW 39.56.030), the Washington State Local Government Investment Pool (LGIP) and as defined in RCW 39.59.030, mutual bond funds as and subject to the arbitrage provisions of Section 148 of the Federal Internal Revenue Code (if bond covenants permit investment in mutual funds).

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

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

Custodial Credit Risk of Bank Deposits

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

Custodial Credit Risk of Investments

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

The Local Government Investment Pool (LGIP) operates in a manner consistent with SEC Rule 2a7. Participants' balances in the LGIP are not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 90 days. Per GASB 40 guidelines the balances are also not subject to custodial credit risk. The credit risk of the LGIP is limited, as most investments are either obligations of the US government, government sponsored enterprises, or insured demand deposit accounts and certificates of deposit. There is no statutory regulatory oversight of the LGIP other than annual audits through the Washington State Auditor's Office. As a 2a7-like pool, investments in the LGIP are reported at amortized cost. The fair value of County shares in the LGIP is dollar for dollar equal to the value of pool shares.

As of December 31, 2013, the county had the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Less Than 1</u> | <u>Greater Than 1</u> |
|-------------------------|-------------------|--------------------|-----------------------|
| LGIP | \$ 7,109,124 | \$ 7,109,124 | \$ |
| Federal Agencies | 63,936,964 | 24,459,984 | 39,476,980 |
| Municipal Bonds | 20,930,589 | 7,173,552 | 13,757,037 |
| Public Funds Deposit | 6,343,766 | 6,343,766 | |
| Certificates of Deposit | <u>670,040</u> | <u>670,040</u> | <u>0</u> |
| Total | \$98,990,483 | \$45,756,466 | \$53,234,017 |

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 12/31/13.

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 20 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; 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, 2013 the county held no investments in repurchase agreements or commercial paper.

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

| <u>Debt Security</u> | <u>S&P Rating</u> | <u>Percentage of Portfolio</u> |
|-------------------------------------|-----------------------|--------------------------------|
| Federal Farm Credit Bank | AA+ | 11% |
| Federal Home Loan Bank | AA+ | 12% |
| Federal Home Loan Mortgage | AA+ | 5% |
| Federal National Mortgage Assoc. | AA+ | 35% |
| Federal Agricultural Mortgage Corp. | N/A | 1% |
| Municipal Bonds | AA | 20% |
| LGIP | Not Rated | 7% |

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 20 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; commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer.

GASB statement 31 requires adjustments be made to the financial statements to reflect the difference between amortized cost and fair value of investments. Fair value of investments has been determined using quoted market prices and is equivalent to market value. In 2013, the difference between amortized cost and fair value was not material. Therefore, no adjustments have been made. Investments are shown on the balance sheet at cost, net of amortized premium or discount. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

Total Pooled and Non-Pooled Investments

| | |
|---|-------------------|
| Pooled investments – primary government | \$19,834,891 |
| Non-pooled investments – primary government | 180,000 |
| Pooled investments – fiduciary | 40,375,339 |
| Non-pooled investments – fiduciary | <u>22,147,003</u> |
| Total | \$82,537,233 |

EXTERNAL INVESTMENT POOL

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

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

The WWCIP did experience a net decrease in the fair value of the investments during 2013. At 12/31/13, the market value of investments was \$752,118 less than the amortized cost. These unrealized losses will not be recognized in the various funds as management intends to hold these investments to maturity.

Fair value of the WWCIP is reviewed by the County Finance Committee quarterly. Fair value is determined using information from our safekeeping agent, Bank of New York Mellon, and D.A. Davidson, the county’s investment consultant.

There is no involuntary participation in the WWCIP. Districts can have the County Treasurer manage their cash invested outside of the WWCIP.

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 2013 was \$1.485584 for \$1,000 on an assessed valuation of \$4,951,808,150 for a total regular levy of \$7,356,327. Additionally, a special assessment for Mill Creek Flood Control totaled \$50,000.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2013 was \$2.103837 per \$1,000 on an assessed valuation of \$2,338,392,194 for a total road levy of \$4,919,596.

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, 2013 was as follows:

| | Balance January 1, 2013 | Increases | Decreases | Balance December 31, 2013 |
|--|-------------------------------|--------------|----------------|---------------------------------|
| <u>Governmental Activities</u> | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 13,890,980 | \$ 187,397 | \$ - | \$ 14,078,377 |
| Construction In Progress | 4,409,090 | 3,993,815 | (4,858,840) | 3,544,065 |
| Total capital assets, not being depreciated | 18,300,070 | 4,181,212 | (4,858,840) | 17,622,443 |
| Capital assets, being depreciated: | | | | |
| Buildings | 55,345,092 | 661,659 | - | 56,006,751 |
| Machinery and Equipment | 15,942,170 | 3,331,850 | (2,285,662) | 16,988,359 |
| Infrastructure | 94,834,613 | 4,845,315 | - | 99,679,927 |
| Total capital assets, being depreciated: | 166,121,875 | 8,838,824 | (2,285,662) | 172,675,037 |
| Less accumulated depreciation for: | | | | |
| Buildings | (12,656,591) | (393,356) | - | (13,049,947) |
| Machinery and Equipment | (8,840,225) | (997,013) | 847,363 | (8,989,875) |
| Infrastructure | (23,130,186) | (2,371,899) | - | (25,502,085) |
| Total accumulated depreciation | (44,627,002) | (3,762,268) | 847,363 | (47,541,907) |
| Total capital assets, being depreciated, net | 121,494,873 | 5,076,557 | (1,438,299) | 125,133,130 |
| Governmental activities capital assets, net | \$ 139,794,943 | \$ 9,257,769 | \$ (6,297,139) | \$ 142,755,573 |

| | |
|--|----------------|
| Depreciation expense was charged to functions as follows: | |
| General Government | \$ 199,556 |
| Judicial | 25,336 |
| Public Safety | 119,954 |
| Transportation | 2,398,915 |
| Natural & Economic Environment | 4,052 |
| Social Services | 74,396 |
| Culture and Recreation | 135,301 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | <u>804,758</u> |
| Total depreciation-governmental activities | \$3,762,268 |

NOTE 6 – CONSTRUCTION COMMITMENTS

The county does not have active construction projects as of December 31, 2013. The projects would include road construction projects.

NOTE 7 - PENSION PLANS

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380; or it may be downloaded from the DRS website at www.drs.wa.gov. The following disclosures are made pursuant to GASB Statements No. 27, *Accounting for Pensions by State and Local Government Employers* and 50, *Pension Disclosures, an Amendment of GASB Statements No. 25 and No. 27*.

Public Employees' Retirement System (PERS) Plans 1, 2, and 3

Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; employees of district and municipal courts; and employees of local governments. Membership also includes higher education employees not participating in higher education retirement programs. Approximately 49 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component.

PERS members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercised an option to

transfer their membership to Plan 3. PERS members joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or Plan 3. The option must be exercised within 90 days of employment. Employees who fail to choose within 90 days default to Plan 3.

PERS is comprised of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members, and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 defined benefit plan may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon upon separation from PERS-covered employment.

PERS Plan 1 members are vested after the completion of five years of eligible service.

PERS Plan 1 members are eligible for retirement from active status any any age with at least 30 years of service, at the age of 55 with 25 years of service, or at age 60 with at least 5 years of service. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits.

The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any worker's compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount.

A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2

percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

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

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

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

PERS Plan 2 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of 5 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.

PERS Plan 2 retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. Members who do not choose a contribution rate default to a 5 percent rate. There are currently no requirements for employer contributions to the defined benefit contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 contributions are invested in the Retirement Strategy Fund that assumes the member will retire at age 65.

For DRS's fiscal year 2013, PERS Plan 3 employee contributions were \$99 million, and plan refunds paid out were \$69.4 million.

The defined benefit portion of PERS Plan 3 provides members a monthly benefit that is 1 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit, and Plan 3 provides the same cost-of-living allowance as Plan 2.

Effective June 7, 2006, PERS Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 by June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Vested Plan 3 members are eligible for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, and were hired before May 1, 2013, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or

a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.

- If they have 30 service credit years, are at least 55 years old, and were hired after May 1, 2013, they have the option to retire early by accepting a reduction of 5 percent for each year before age 65.

PERS Plan 3 benefit retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service. These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

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

From January 1, 2007 through December 31, 2007, judicial members of PERS were given the choice to elect participation in the Judicial Benefit Multiplier (JBM) Program enacted in 2006. Justices and judges in PERS Plan 1 and Plan 2 were able to make an irrevocable election to pay increased contributions that would fund a retirement benefit with a 3.5 percent multiplier. The benefit would be capped at 75 percent of AFC. Judges in PERS Plan 3 could elect a 1.6 percent of pay per year of service benefit, capped at 37.5 percent of AFC.

Members who chose to participate would: accrue service credit at the higher multiplier beginning with the date of their election; be subject to the benefit cap of 75 percent of AFC; stop contributing to the Judicial Retirement Account (JRA); pay higher contributions; and be given the option to increase the multiplier on past judicial service. Members who did not choose to participate would: continue to accrue service credit at the regular multiplier; not be subject to a benefit cap; continue to participate in JRA, if applicable; continue to pay contributions at the regular PERS rate; and never be a participant in the JBM Program.

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program.

There are 1,176 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

| | |
|--|---------------|
| Retirees and Beneficiaries Receiving Benefits | 82,242 |
| Terminated Plan Members Entitled To But Not Yet Receiving Benefits | 30,515 |
| Active Plan Members Vested | 106,317 |
| Active Plan Members Non-vested | <u>44,273</u> |
| Total | 263,347 |

Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local

government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent, based on member choice. Two of the options are graduated rates dependent on the employee's age.

As a result of the implementation of the Judicial Benefit Multiplier Program in January 2007, a second tier of employer and employee rates was developed to fund, along with investment earnings, the increased retirement benefits of those justices and judges that participate in the program.

The methods used to determine the contribution requirements are established under state statute in accordance with chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

Members Not Participating in JBM:

| | <u>PERS Plan 1</u> | <u>PERS Plan 2</u> | <u>PERS Plan 3</u> |
|-----------|--------------------|--------------------|--------------------|
| Employer* | 9.21%** | 9.21%** | 9.21%*** |
| Employee | 6.00%**** | 4.92%**** | ***** |

*The employer rates include the employer administrative expense fee currently set at 0.18%.

**The employer rate for state elected officials is 13.73% for Plan 1 and 9.21% for Plan 2 and Plan 3.

***Plan 3 defined benefit portion only.

****The employee rate for state elected officials is 7.50% for Plan 1 and 4.92% for Plan 2.

*****Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Members participating in JBM:

| | <u>PERS Plan 1</u> | <u>PERS Plan 2</u> | <u>PERS Plan 3</u> |
|------------------------|--------------------|--------------------|--------------------|
| Employer-State Agency* | 11.71% | 11.71% | 11.71%** |
| Employer-Local Gov.* | 9.21% | 9.21% | 9.21%** |
| Employee-State Agency | 9.76% | 9.80% | 7.50%*** |
| Employee-Local Gov. | 12.26% | 12.30% | 7.50%*** |

*The employer rates include the employer administrative expense fee currently set at 0.18%.

** Plan 3 defined benefit portion only.

***Minimum rate.

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

| | <u>PERS Plan 1</u> | <u>PERS Plan 2</u> | <u>PERS Plan 3</u> |
|------|--------------------|--------------------|--------------------|
| 2013 | \$38,421 | \$941,519 | \$133,139 |
| 2012 | \$36,886 | \$798,798 | \$113,735 |
| 2011 | \$38,909 | \$656,318 | \$90,309 |

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

Plan Description

LEOFF was established in 1970 by the Legislature. Membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical

technicians. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board’s duties include adopting contribution rates and recommending policy changes to the Legislature.

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS’ fiscal year 2013, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings upon separation from LEOFF-covered employment.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50.

The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

| <u>Term of Service</u> | <u>Percent of Final Average Salary</u> |
|---------------------------|--|
| 20 or more years | 2.0% |
| 10 but less than 20 years | 1.5% |
| 5 but less than 10 years | 1.0% |

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months’ salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

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

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection the arose naturally and proximately out of the member’s covered employment, if found eligible by the Department of Labor and Industries.

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

LEOFF Plan 2 members are vested after the completion of five years of eligible service.

Plan 2 members are eligible for retirement at the age of 53 with five years of service, or at age 50 with 20 years of service. Plan 2 members receive a benefit of 2 percent of the FAS per year of service (the FAS is based on the highest consecutive 60 months), actuarially reduced to reflect the choice of a survivor option. 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 3 percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 benefit amount is 2 percent of the FAS for each year of service. Benefits are reduced to reflect the choice of a survivor option and for each year that the member's age is less than 53, unless the disability is duty-related. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53.

A disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are catastrophically disabled in the line of duty and incapable of future substantial gainful employment in any capacity. Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

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

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

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of eligible health care insurance premiums.

Legislation passed in 2009 provides to the Washington state registered domestic partners of LEOFF Plan 2 members the same treatment as married spouses, to the extent that the treatment is not in conflict with federal laws.

LEOFF members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these option are available to their survivors.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

| | |
|--|--------------|
| Retirees and Beneficiaries Receiving Benefits | 10,189 |
| Terminated Plan Members Entitled to But Not Yet Receiving Benefits | 689 |
| Active Plan Members Vested | 47,273 |
| Active Plan Members Nonvested | <u>2,633</u> |
| Total | 27,784 |

Funding Policy

Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plans. Starting on July 1, 2000, Plan 1 employers and employees contribute zero percent as long as the plan remains fully funded. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

The Legislature, by means of a special funding arrangement, 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. For DRS' fiscal year 2013, the state contributed \$54.2 million to LEOFF Plan 2.

The methods used to determine the contribution requirements established under state statute in accordance with Chapters 41.26 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

| | <u>LEOFF Plan 1</u> | <u>LEOFF Plan 2</u> |
|-----------|---------------------|---------------------|
| Employer* | .18% | 5.23%** |
| Employee | .00% | 8.41% |
| State | n/a | 3.36% |

*The employer rates include the employer administrative expense fee currently set at 0.18%.

**The employer rate for ports and universities is 8.59%.

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

| | <u>LEOFF Plan 1</u> | <u>LEOFF Plan 2</u> |
|------|---------------------|---------------------|
| 2013 | \$122 | \$97,628 |
| 2012 | \$117 | \$96,787 |
| 2011 | \$111 | \$91,329 |

Public Safety Employees' Retirement System (PSERS) Plan 2

Plan Description

PSERS was created by the 2004 Legislature and became effective July 1, 2006. PSERS retirement benefit provisions have been established by Chapter 41.37 RCW and may be amended only by the State Legislature.

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

PSERS membership includes:

- Full-time 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
- Full-time employees, hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

Covered employers include:

- State of Washington agencies: Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor Control Board, Parks and Recreation Commission, and Washington State Patrol;
- Washington State counties;
- Washington State cities except for Seattle, Tacoma and Spokane; and
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

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

- Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington and carry a firearm as part of the job; or
- Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or
- Function as a 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 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the plan accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2013, the rate was five and one-half percent compounded quarterly. Members in PSERS Plan 2 can elect to withdraw total employee contributions and interest thereon, in lieu of any retirement benefit, upon separation from PSERS-covered employment.

PSERS Plan 2 members are vested after completing five years of eligible service.

PSERS members may retire with a monthly benefit of 2 percent of the average final compensation (AFC) at the age of 65 with five years of service, or at the age of 60 with at least 10 years of PSERS service credit, or at age 53 with 20 years of service. The AFC is the monthly average of the member's 60 consecutive highest-paid service credit months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

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 3 percent per year reduction for each year between the age at retirement and age 60 applies.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The monthly benefit is 2 percent of the 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, and a cost-of-living allowance is granted (based on Consumer Price Index), capped at 3 percent annually.

PSERS members meeting specific eligibility requirements have option available to enhance their retirement benefits. Some of these options are available to their survivors.

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

There are 75 participating employers in PESRS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2012:

| | |
|--|--------------|
| Retirees and Beneficiaries Receiving Benefits | 27 |
| Terminated Plan Members entitled to but not yet Receiving Benefits | 60 |
| Active Plan Members Vested | 2,083 |
| Active Plan Members Non-vested | <u>2,167</u> |
| Total | 4,337 |

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, are as follows:

| | <u>PSERS Plan 2</u> |
|-----------|---------------------|
| Employer* | 10.54% |
| Employee | 6.36% |

*The employer rate includes an employer administrative expense fee of 0.18%

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31, 2013 were as follows:

| | <u>PSERS Plan 2</u> |
|------|---------------------|
| 2013 | \$144,178 |
| 2012 | \$124,070 |
| 2011 | \$107,625 |

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, 2013, 74 employees were participating in the deferred compensation plans.

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

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

Of the \$5,486,366 in the plan at December 31, 2013, \$5,486,366 was applicable to the county while the remaining \$0 represents the assets of other jurisdictions participating in the plan. Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the agency fund.

NOTE 8 - RISK MANAGEMENT

A. Walla Walla County is a member of the Washington Counties Risk Pool ("Pool"). Other Washington counties that are Pool members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, and Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having voluntarily terminated their memberships beginning October 1st of 2010, 2002 and 2003 respectively.

Background: The Pool was formed August 18, 1988 after an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW was approved by several Washington counties. The agreement and cooperative created a mechanism to provide member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling, and risk management. Washington pools operate under the state's "pooling" laws and regulations, more specifically RCW 48.62 RCW and WAC 200.100. They must be first approved and then are overseen by the State Risk Manager, and they are subject to annual fiscal audits performed and issued by the State Auditor's Office.

Noteworthy is the definition of "insurer" within RCW 48.01.050 for application of the Washington Insurance Code, which reflects the following:

Two or more local government entities, under any provision of law, that join together and organize to form an organization for the purpose of jointly self-insuring or self-funding are not an "insurer" under this code.

Thus, under Washington law the Pool is not an insurance company, and therefore, not subject to the rules governing insurance policy interpretation.

The Pool's mission is: To provide comprehensive and economical risk coverage, to reduce the frequency and severity of losses; and to decrease costs incurred in the managing of litigation of claims. Its core values include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all the members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations. The Pool's board of directors and professional staff share a commitment to manage the organizations based on sound business principles, benchmarked industry standards and measureable outcomes, and being committed to continuous planning and innovation in product development and service delivery.

A Membership Compact was added as an addendum to the Interlocal Agreement in 2000. It constitutes a commitment to strengthen the Pool by helping member counties implement and/or enhance their local risk management efforts to reduce losses and support the best management of the Pool and its resources. It obligates member counties to support these goals through three major elements – membership involvement, risk control practices, and targeted risk management program(s).

New members may be asked to pay modest fees to cover any costs to analyze the member's loss data and risk profile, but they are normally only required to contribute their proportional shares on their entry year's insuring assessments. Members contract initially under the Interlocal Agreement to remain in the Pool for at least five years. Following the initial term, a county may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files its required advance written notice; otherwise the Interlocal Agreement and memberships automatically renew 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.

Joint Self-Insurance Liability Program ("JSILP"): The Pool, which recently celebrated its Silver Anniversary, has been providing its membership with occurrence-based, jointly purchased and/or jointly

self-insured 3rd party liability coverage since October 1, 1988 for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by an occurrence during the policy period and occurring anywhere in the world. Total coverage limits have grown from the \$1 million limit that Pool's initial two insuring months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million occurrence limit that has existed since October 1, 2003. (Note: Additional occurrence limits of \$5 million have been available for many years for member counties to choose as an individual county-by-county option.) There are no aggregate limits to the payments the WCRP makes for any one member county or all member counties combined.

The initial \$10 million in coverage is jointly self-insured. The remaining JSILP coverage, up to \$15 million, is acquired as "following form" excess insurance from higher rated commercial carriers. Member counties annually select a deductible amount applicable to each occurrence from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000.

Reinsurance is acquired from higher rated carries as well to protect the Pool directly and its member counties indirectly from larger-valued losses. The reinsuring program is written with a self-insured retention ("SIR") equal to the greater of the applicable member's deductible or \$100,000. The reinsuring agreements also include first and second layer corridor elements – to \$1 million and from \$1 to \$2 million – with cumulative (WCRP) retentions of \$2.95 and \$.065 million and annual aggregate limits of \$40 and \$20 million respectively.

616 third-party liability claims (and lawsuits) were reported to the Pool by its member counties during Py2013, and added to the Pool's administrative database. This represented a 3% reduction in year-over-year filings and a continuation of recent years' decline in annual filings. The new filings raised the to-date total (Oct 1988 – Sep 2013) to 19,232. Total incurred losses (payments made plus reserve estimates for *open* claims) increased \$8.1 million during Py2013 to \$250.9 million. The annual amount is 50% more than the corresponding Py2012 amount of \$5.4M, but it represents just 51% of the Py2011 increase of \$16.0M, 46% of the \$17.8M in Py2010, and only 39% of the \$20.M annual average for Py2007 thru Py2009. Only 327 claims remained classified as '*open*' at year-end. With 307 additional claims projected by the actuary from all years as incurred but not yet reported ("IBNR"), the Pool's estimated ultimate claims totaled 19,539 as of September 30, 2013.

The independent actuary's projection of total reserves for claims that are expected to be the Pool's responsibility decreased slightly (-1%) from Py2012 to \$14.6 million. This amount includes \$3.4 million (-21% from Py2012) for losses within the Pool's self-insured retention, \$10.0 million (+7%) for losses subject to the "corridor" programs with the Pool's reinsurers, \$0.2 million for losses within the Py2013 quota-shared (10%) upper reinsured layers, and \$1.0 million (+3%) for estimated unallocated loss adjustment expenses. *NOTE: The corridor programs involving the WCRP's first (and now second) layer reinsurers began seven years ago. These programs included an occurrence coverage maximum of \$0.5 million during the first three years, \$1.0 million during the next three years, and both \$1.0 million and \$2.0 million beginning with Py2013. Occurrence coverage minimums have remained since the corridor program began the greater of the applicable member deductible or \$100,000.*

Washington Counties Property Program ("WCRP"): Beginning with Py2006 (October 1, 2005), WCRP added property insurance as a county-by-county option that is jointly-purchased from a consortium of higher rated commercial carriers. Since the initial offering, both participation and the total values of covered properties have nearly doubled. Twenty six WCRP counties with covered properties totaling over \$2.7 billion participated in the optional insuring program during Py2013.

The WCPP includes All Other Peril coverage limits of \$500 million per occurrence for losses to buildings and contents, vehicles, mobile/contractors equipment, EDP and communication equipment, etc., as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. All Other Perils coverage limits apply to any occurrence, even those affecting more than one

participating county, and there are no annual (AOP) aggregate limitations. Flood and Earthquake coverages each include annual aggregate limits of \$200 million. The WCPP coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million). And there are endorsements for Green Construction Upgrades, Reproduction Coverage for Historic Structures, and Terrorism (\$20 million).

AOP occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles are applicable to losses resulting from catastrophe relevant losses.

There were 15 claims filed during Py2013 by participating counties with loss estimates totaling \$2.6 million and losses paid by fiscal year-end of \$1.5 million. During its initial eight years as a WCRP optional insuring program, there have been 103 WCPP claims filed with to-date incurred losses totaling \$15.5 million and losses paid through fiscal 2013 of \$8.9 million. Considering the fact that to-date WCPP premiums have totaled \$22.2 million, the WCPP's cumulative loss ratio is below 0.7.

Other Insurances: Several member counties who also use the Pool's producer (broker) to secure other (specialty) insurances. Examples include public officials bonds and crime (and fidelity), cyber risks/security, special events/concessionaires, underground storage tank and other environmental hazards insurance coverages.

Governance/Oversight: The Pool is governed by a board of directors consisting of one director (and at least one alternate director) appointed by each member county. The Board which is made up of both elected and appointed county officials meets three times each year, with the summer meeting being the Pool's Annual Meeting. The board of directors is responsible for a) determining the extent of the 3rd-party self-insured liability coverage to be offered (approving the insuring document or coverage form), b) selecting the reinsurance program(s) to acquire and the excess insurance(s) to be jointly purchased or offered for optional purchase by the member counties, c) approving the Pool's annual operating budget(s) and work program(s), and d) approving the members' deposit assessment and reassessment formulas for the policy year ensuing and for any deficient prior period(s).

Regular oversight of the Pool's operations is provided by an 11-person executive committee selected from and by the WCRP Board. Committee members are elected to staggered, 3 year terms. The Committee meets several times throughout each policy year to: a) approve all WCRP disbursements and review the Pool's financial health; b) approve case settlements exceeding the 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 and program deliverables as well as the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

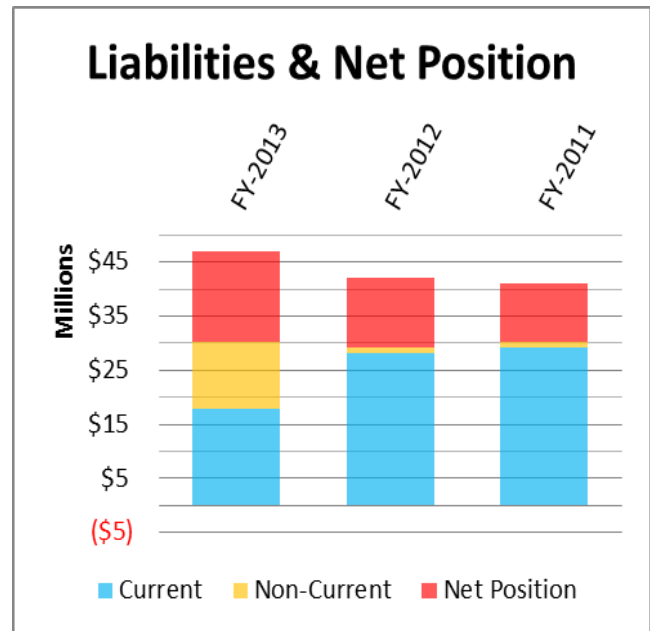
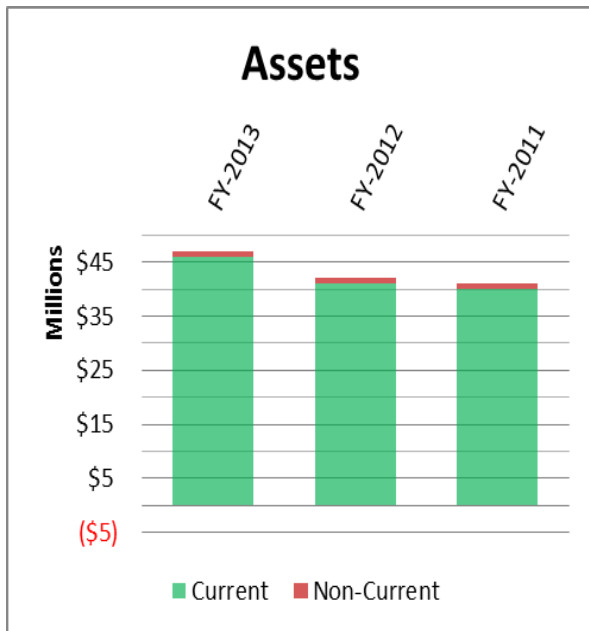
Staffing and Support Teams: The Pool's multi-person claims staff with years of combined experience handles or oversees the handling of the several hundred liability cases filed upon and submitted by the Pool's member counties. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other WCRP staffers provide various member services, e.g. conducting member and potential member risk assessments and compliance audits, coordinating numerous Pool-sponsored trainings, researching other coverages, and marketing the Pool and its risk management services. Some address and support the organization's administrative needs.

Professionals from some of the more respected organizations worldwide are regularly called upon to address various needs of the Pool. More specifically, independent actuarial services are furnished by

PricewaterhouseCoopers, LLP. Independent claims auditing is performed by Strategic Claims Direction LLC, and special claims audits are occasionally performed by the Pool's commercial reinsurers/insurers. Insurance producer (broker) and advanced loss control services and prevention services are provided by Arthur J. Gallagher Risk Management Services, Inc. Coverage counsel is furnished by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend the numerous Pool-covered cases, as well as the examinations by and services from both the State Risk Manager and the State Auditor's Offices.

Financial Summary: During fiscal 2013, Pool assets grew 11% (+4.8 million) and liabilities by 3% (+\$1.0 million). Its net (financial) position, which is commonly referred to as "net assets" and sometimes as "owners' equity", improved 30% (+3.9 million) during the Pool's Silver Anniversary year to \$16.7 million as of September 30, 2013. Much of the net position is 'restricted' (\$12.5 million) to address the Board of Director's recently revised requirements in section D of its Underwriting Policy. *NOTE: This policy revision resulted in the Pool's own restriction increasing \$7.5 million (+187%) and the unrestricted declining \$3.8 million (-53%). The (State Risk Manager's) solvency provisions in WAC 200.100.03001(3) required \$0.9 million for satisfaction, a year-over-year increase of \$0.1 million (+15%). Another \$0.9 million is invested in capital assets (net of debt). The remaining \$3.3 million in unrestricted.*

\$3.75 million in operating income was experienced during Py2013, an increase of 111% from Py2012. Operating revenues were 'flat', but expenses declined nearly \$2.0 million (-15%). This reduction was in part due to even more favorable adjustments by the independent actuary, PricewaterhouseCoopers LLP ("PwC"), to the Pool's claims-related reserves, and to the reduction (-26%) in the premiums to acquire the reinsurance, excess insurance and property insurance policies requested by the Board.



Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) placed upon the deficient year's membership in proportion with the deposit assessments initially levied and collected. The Pool's reassessments receivable balance at December 31, 2013 was ZERO (\$0) as there were no known contingent liabilities at that time.

As discussed earlier, the Pool establishes a liability for both reported and unreported insured events,

which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents comparative changes in those aggregate liabilities for the risk pool during the past two years:

| | 2013 | 2012 |
|--|--------------------|--------------------|
| Unpaid Claims and Claims Adjustment Expenses at Beginning of Year | \$4,300,846 | \$5,572,978 |
| Incurred Claims and Claims Adjustment Expenses: | | |
| Provisions for Insured Events of the Current Year | 1,531,606 | 1,605,472 |
| Increase (Decrease) in Provision for Insured Events of Prior Years | <u>(1,905,071)</u> | <u>(1,913,306)</u> |
| Total Incurred Claims and Claims Adjustment Expenses | \$3,927,381 | \$5,265,144 |
| Payments: | | |
| Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year | \$ 19,510 | 106,569 |
| Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years | <u>493,376</u> | <u>857,729</u> |
| Total Payments | \$ <u>512,886</u> | \$ <u>964,298</u> |
| Total Unpaid Claims and Claims Adjustment Expenses at the End of Year | <u>\$3,414,495</u> | <u>\$4,300,846</u> |

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

Claims are processed by independent claims managers. Based on the claims managers' estimates, the County's estimated liability for probable losses at December 31, 2013 was as follows:

Unemployment: \$36,409

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

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

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

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

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

NOTE 9 – SHORT-TERM DEBT

Short-term activities for the year ended December 31, 2013 was as follows:

| | Beginning Balance-1/1 | Issued | Redeemed | Ending Balance 12/31 |
|-----------------|--------------------------|-----------|-----------|-------------------------|
| Fair Operations | \$0 | \$261,047 | \$261,047 | \$ 0 |

NOTE 10 - LONG-TERM DEBT

A. Long-Term Debt

Walla Walla County has no long-term debt as of December 31, 2013.

B. Debt Service Requirements

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

C. Federal Arbitrage

The federal arbitrage regulations do not apply to Walla Walla County's long-term debt.

NOTE 11 – LEASES

A. Operating Leases

The County leases property from Hansen Harvester, Inc at a rate of \$400 per year as the radio site for County Road Communications. The lease is for twenty years with rate negotiations to occur every five years. Operating leases are not material to the financial statements.

NOTE 12 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2013 the following changes occurred in long-term liabilities:

| | Balance <u>1/1/2013</u> | <u>Additions</u> | <u>Reductions</u> | Balance <u>12/31/2013</u> | <u>Due Within One Year</u> |
|--------------------------|----------------------------|------------------|-------------------|------------------------------|--------------------------------|
| Governmental Activities: | | | | | |
| Compensated Absences | \$ 990,224 | \$ | \$ 6,356 | \$983,868 | \$56,500 |
| OPEB Payable | <u>591,976</u> | <u>301,746</u> | <u>148,155</u> | <u>745,567</u> | <u>0</u> |
| Governmental activity | | | | | |
| Long-term liabilities: | \$1,582,200 | \$301,746 | \$154,511 | \$1,729,435 | \$56,500 |

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end \$21,685 of internal service funds compensated absences are included in the above amounts.

NOTE 13 – 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 14 – RESTRICTED NET POSITION

The government-wide statement of net position reports \$12,998,758 of restricted net position, of which \$12,017,366 is restricted by enabling legislation.

NOTE 15 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund loan balances at December 31, 2013 were as follows:

| <u>Due To</u> | <u>Due From</u> | | | <u>Total</u> |
|------------------------|--------------------------|-------------------------------|-------------------------------|--------------|
| | <u>Cur Exp Building</u> | <u>Human Svc Capital Proj</u> | <u>Non Major Governmental</u> | |
| Non-Major Governmental | \$1,608,735 ¹ | \$1,658,722 ² | \$242,134 ³ | \$3,509,591 |

¹An interfund loan was made in 2009 from the Investment Pool fund to the Current Expense Building fund to buy back/pre-pay the loan from Baker Boyer Bank. The loan is scheduled to be repaid October 1, 2018.

²An interfund loan was made in 2010 from the Investment Pool fund to the Human Services Capital Projects fund to purchase the community social services center. The loan is scheduled to be repaid December 30, 2020.

³An interfund loan was made in 2011 and 2012 from the Investment Pool fund to the Fairground Properties fund to purchase property adjacent to the fairgrounds. The loans are scheduled to be repaid April 30, 2027.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2013 were as follows:

| <u>Transfer To</u> | <u>Transfer From</u> | | | | <u>Total</u> |
|------------------------|----------------------|-----------------------|----------------------|-------------------------------|--------------------|
| | <u>General Fund</u> | <u>Human Services</u> | <u>WW Co Pub Fac</u> | <u>Non Major Governmental</u> | |
| Human Services | | | | 335,000 | 335,000 |
| Current Expense Bldg | | | 179,095 | | 179,095 |
| Non-Major Governmental | 1,142,917 | 873,020 | | 295,000 | 2,310,937 |
| Internal Service Funds | <u>50,000</u> | <u> </u> | <u> </u> | <u>25,000</u> | <u>75,000</u> |
| Total | <u>\$1,192,917</u> | <u>\$873,020</u> | <u>\$179,095</u> | <u>\$655,000</u> | <u>\$2,900,032</u> |

NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2013 were as follows:

| | <u>Accounts</u> | <u>Taxes</u> | <u>Courts Receivable</u> | <u>Due from Other Gov</u> | <u>Total</u> |
|-------------------------------|-----------------|--------------------|------------------------------|-------------------------------|--------------------|
| Governmental Activities: | | | | | |
| General Fund | | \$663,019 | \$286,930 | \$ 66,982 | \$1,016,931 |
| County Road | | 194,037 | | 96,166 | 290,203 |
| Human Services | | 6,099 | | 281,859 | 287,958 |
| Non-Major Governmental | <u>\$47,579</u> | <u>187,049</u> | <u>0</u> | <u>478,649</u> | <u>713,277</u> |
| Total Governmental Activities | <u>\$47,579</u> | <u>\$1,050,205</u> | <u>\$286,930</u> | <u>\$923,656</u> | <u>\$2,308,370</u> |

B. Payables

Payables at December 31, 2013 were as follows:

| | <u>Vendors</u> |
|--------------------------------|----------------|
| Governmental Activities: | |
| General Fund | \$514,162 |
| County Road | 141,908 |
| Human Services | 214,104 |
| Current Expense Bldg | 1,509 |
| Human Service Capital Projects | 1,742 |
| Non-Major Governmental | 557,873 |
| Internal Service Funds | <u>90,504</u> |
| Total Governmental Activities | \$1,521,801 |

NOTE 17 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

Plan Description

The County provides postemployment health care benefits for members of the LEOFF I retirement system who retired on account of service, sickness, or disability, as required by the Revised Code of Washington (RCW) Chapter 41.26. The County pays medical and long term care premiums, 100% of co-pays, and 100% out-of-pocket costs for life. There are eight participants eligible to receive these benefits. Currently, there is one LEOFF I member employed at the County who has not yet retired and who does not receive LEOFF I medical benefits.

Funding Policy

Funding for LEOFF I retiree healthcare costs is provided entirely by the County as required by RCW. The County's funding policy is based upon pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation

The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of ten years. The following table shows the components of the County's annual OPEB cost, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the fiscal year ending December 31, 2013:

| | |
|---------------------------------|-----------------|
| Annual required contribution | \$331,310 |
| Interest on net OPEB obligation | 23,679 |
| Adjustment to the ARC | <u>(53,243)</u> |
| Annual OPEB Cost | 301,746 |
| Contributions made | <u>148,155</u> |

| | |
|--|----------------|
| Increase in Net OPEB obligation | 153,591 |
| Net OPEB obligation, beginning of year | <u>591,976</u> |
| Net OPEB obligation, end of year | \$745,567 |

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the preceding years were as follows:

| Fiscal year Ending <u>December 31</u> | Annual <u>OPEB Cost</u> | <u>Contribution</u> | Percentage of Annual OPEB Cost <u>Contributed</u> | Net OPEB <u>Obligation</u> |
|---|----------------------------|---------------------|--|-------------------------------|
| 2013 | \$301,746 | \$148,155 | 49.1% | \$745,567 |
| 2012 | \$210,084 | \$114,510 | 54.5% | \$591,976 |
| 2011 | \$201,421 | \$116,254 | 57.7% | \$496,402 |

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2013, was as follows:

| | |
|---|-------------|
| Actuarial accrued liability (AAL) | \$3,559,956 |
| Actuarial value of plan assets | 0 |
| Unfunded actuarial accrued liability | 3,559,956 |
| Funded ratio (actuarial value of plan assets / AAL) | 0% |
| Covered payroll | 80,222 |
| UAAL as a percentage of covered payroll | 4438% |

Methods and Assumptions

The County's annual other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount determined using the alternative method permitted under GASB No. 45. A single retirement age of 60 was assumed for all active members for the purpose of determining the actuarial accrued liability (AAL) and normal cost. Retirement, disablement, termination and mortality rates were assumed to follow the LEOFF I rates used in the June 30, 2011 actuarial valuation report issued by the Office of the State Actuary (OSA). Healthcare costs and trends were determined by Milliman and used by OSA in the state-wide LEOFF I medical study performed in 2013. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the AAL was Projected Unit Credit. The AAL and net OPEB obligation (NOO) are amortized on an open basis as a level dollar over 15 years. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 18 – OTHER DISCLOSURES

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

Due to the Budgeting, Accounting and Reporting System (BARS) account code restructuring of 2013, some accounts were recategorized.

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

The statement of activities shows a prior period adjustment of \$170,000 to account for capital assets that had not been included in our capital asset list in prior years. Land costing \$170,000 purchased in 1991 was added in 2013 that was found not to be included on our capital asset list.

REQUIRED SUPPLEMENTARY INFORMATION

WALLA WALLA COUNTY
LEOFF I RETIREE HEALTH INSURANCE BENEFITS
SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation <u>Date</u> | Actuarial Value of <u>Assets (a)</u> | Actuarial Accrued Liability <u>(AAL) (b)</u> | Unfunded AAL (UAAL) <u>(b-a)</u> | Funded Ratio <u>(a/b)</u> | Covered Payroll <u>(c)</u> | UAAL as a Percentage of Covered Payroll <u>((b-a)/c)</u> |
|---------------------------------------|--|---|--|---------------------------------|----------------------------------|--|
| 12/31/2013 | - | 3,559,956 | 3,559,956 | 0% | 80,222 | 4438% |
| 12/31/2012 | - | 2,420,916 | 2,420,916 | 0% | 79,879 | 3031% |
| 12/31/2011 | - | 2,290,005 | 2,290,005 | 0% | 91,916 | 2491% |
| 12/31/2010 | - | 2,308,962 | 2,308,962 | 0% | 160,444 | 1439% |
| 12/31/2009 | - | 2,364,148 | 2,364,148 | 0% | 167,002 | 1416% |

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 010 | CURRENT EXPENSE | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | 5,001,116 |
| 311.10.00 | PROPERTY TAXES - TAX TITLE PROPERTY | 7,177,169 |
| 313.11.00 | LOCAL SALES TAX | 2,895,757 |
| 313.71.00 | SALES TAX CRIMINAL JUSTICE | 299,811 |
| 316.81.00 | GAMBLING EXCISE TAXES | 1,707 |
| 317.20.00 | LEASEHOLD EXCISE TAX | 51,457 |
| 321.60.00 | PROCESS SERVER | 40 |
| 321.91.00 | FRANCHISE FEES - TCI CABLEVISION OF WA | 24,020 |
| 322.20.00 | MARRIAGE LICENSES | 12,028 |
| 322.90.00 | CONCEALED PISTOL LICENSING | 13,008 |
| 322.91.02 | SPOT BURN PERMIT WWCD | 159,616 |
| 331.16.60 | OJA - BULLET PROOF VESTS PROGRAM | 11,262 |
| 332.15.23 | IN LIEU TAXES FEDERAL - BLM | 2,172 |
| 332.15.25 | MINERAL LEASING | 64 |
| 332.15.60 | U S FISH & WILDLIFE SERVICE | 572 |
| 333.16.00 | WSP-MARIJUANA ERADICATION | 1,132 |
| 333.16.73 | CITY OF WALLA WALLA-BJA | 4,443 |
| 333.90.40 | HAVA FUNDING - TRAINING | 7,410 |
| 333.93.56 | DSHS-PATERNITY CASES | 33,801 |
| 333.97.01 | WA ST PARKS-SAFE BOATING PROGRAM | 6,240 |
| 334.00.11 | PROS ATTORNEY SALARY REIMBURSEMENT | 74,912 |
| 334.01.10 | OAC - CASA | 79,007 |
| 334.01.20 | BECCA BILL FUNDING | 6,429 |
| 334.02.10 | DEPT OF AG | 2,700 |
| 334.03.10 | DOE - SHORELINE MGMT GRANT | 51,105 |
| 334.04.60 | BECCA BILL FUNDING | 91,763 |
| 335.00.91 | PUD PRIVILEGE TAX | 14,243 |
| 336.00.93 | MOTOR VEH LIC FEES - STATE REIMBURSEMENT | 71,545 |
| 336.01.11 | CNTY-SUBSTANCE ABUSE REDUCTION PRGRM | 42,591 |
| 336.01.20 | COURT COST REIMB-CO CLERK LFO COLL | 9,870 |
| 336.01.28 | PUBLIC DEFENSE SERVICES | 117,554 |
| 336.04.61 | INSTITUTIONAL IMPACT PAYMENTS | 8,904 |
| 336.06.31 | ADULT COURT COST | 4,898 |
| 336.06.51 | DUI - IMPACT | 17,706 |
| 336.06.92 | AUTOPSY COSTS REIMBURSEMENTS | 19,652 |
| 336.06.94 | STATE LIQUOR EXCISE TAX | 4,174 |
| 336.06.95 | STATE LIQ PROFITS - ENHANCED PUB SAFETY | 68,818 |
| 337.09.00 | IN LIEU TAXES - LOCAL | 203 |
| 341.21.00 | COUNTY PORTION OF LOW INCOME HOUSE FEE | 104,105 |
| 341.22.03 | CIVIL FILING | 79,753 |
| 341.22.04 | CNTRCROSS3RD FIL | 131 |
| 341.22.05 | ANTI-HAR FILING | 870 |
| 341.22.06 | CV COST & ADJ | 6,739 |
| 341.23.07 | CIVIL PROB FILINGS | 340 |
| 341.23.11 | ANIT-HAR FILING | 229 |
| 341.23.14 | CIV/PROB FILING | 34 |
| 341.23.20 | CTRCROSS3RD FIL | 540 |

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--------------------------------------|----------------------|
| 341.23.26 | CLJ APPEAL FIL | 324 |
| 341.23.30 | CRCTR3RD UNLDET | 424 |
| 341.23.32 | CIV/PROB FILING | 40,356 |
| 341.23.34 | DOM FAC FIL FEE | 14,903 |
| 341.23.42 | UNLAW DET FIL | 778 |
| 341.23.44 | UNLAW DET COMBO | 4,663 |
| 341.23.48 | FACFIL-NO DVSUR | 6,048 |
| 341.23.51 | JST-SC | 6,811 |
| 341.23.73 | CTRCROSS3RD FIL | 216 |
| 341.27.00 | ADMIN FEE - HOMELESS HOUSING | 1,410 |
| 341.28.06 | CIVIL-SUP PROCEEDS | 752 |
| 341.28.07 | OTHER FILING FEE | 251 |
| 341.28.08 | CIVIL TSCRIPT | 775 |
| 341.28.09 | OTHER FEES - SMALL CLAIMS | 1,267 |
| 341.29.03 | OTHER CASE FILINGS | 367 |
| 341.29.04 | TAX WARRANT FILING | 5,080 |
| 341.29.05 | OTHER FIL-MOD FAC | 1,764 |
| 341.29.06 | FEE TSCRIPT FIL | 799 |
| 341.29.07 | FEE DETAIN ANS | 363 |
| 341.32.02 | CERTIFIED DOCUMENTS | 480 |
| 341.32.03 | CIVIL FEES - APPEALS | 27 |
| 341.32.05 | WRIT/GARN FEES | 15,079 |
| 341.32.06 | ABSTRACT RECORD FEE | 13 |
| 341.33.01 | NAME CHANGE ADMIN COST | 501 |
| 341.33.02 | WARRANT PREP COSTS | 511 |
| 341.34.00 | SUP COURT-RECORD SERVICES | 30,826 |
| 341.34.03 | DOM FAC FIL FEE | 43 |
| 341.34.04 | REIM-COLL COST | 8,026 |
| 341.35.00 | CERTIFICATION - CERTIFIED COPIES | 7,686 |
| 341.37.02 | CRIME LAB ANALYSIS | 166 |
| 341.38.00 | RECORDS SEARCH | 200 |
| 341.41.00 | OPEN SPACE FILING FEES | 220 |
| 341.42.00 | T FEES ON FOREST PATROL | 335 |
| 341.42.10 | TREASURER'S FEES ON EXCISE TAX | 4,465 |
| 341.42.30 | LOCAL REAL ESTATE EXCISE TAX | 43,049 |
| 341.42.90 | TREASURER'S FEES | 18,875 |
| 341.43.01 | CITY OF WW SHARE OF DIST CRT CHARGES | 297,649 |
| 341.45.00 | ELECTION SERVICES | 58,830 |
| 341.45.01 | WALLA WALLA CITY | 54,248 |
| 341.45.02 | COLLEGE PLACE | 16,861 |
| 341.45.03 | WAITSBURG | 2,591 |
| 341.45.04 | PRESCOTT | 590 |
| 341.48.00 | MOTOR VEHICLE LICENSE FEES | 239,048 |
| 341.62.00 | DIST & MUNI COPY/TAPE FEES | 8 |
| 341.65.00 | PRINTING/DUPLICATING CHARGES | 8,112 |
| 341.70.00 | SALES OF MERCHANDISE | 1,795 |
| 341.91.00 | CANDIDATE FEES | 1,302 |
| 341.95.00 | PROS BAD CHECK PROGRAMS | 163 |

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--------------------------------------|----------------------|
| 341.96.00 | PERSONNEL SERVICES | 53,392 |
| 341.99.00 | PASSPORTS | 16,385 |
| 342.10.00 | LAW ENFORCEMENT SERV-CIVIL SERV FEES | 14,423 |
| 342.10.03 | WAITSBURG | 132,929 |
| 342.10.04 | PRESCOTT | 17,484 |
| 342.10.07 | WW SCHOOL DIST - RESOURCE OFFICER | 44,884 |
| 342.10.08 | SEX OFFENDER REGISTRATION FEES | 2,822 |
| 342.10.10 | AIRPORT SECURITY | 9,000 |
| 342.10.11 | DNA COLLECTION FEE | 785 |
| 342.10.12 | CORPS OF ENGINEERS | 3,920 |
| 342.30.00 | BOARD-ROOM PRISONERS | 134 |
| 342.30.01 | WALLA WALLA CITY | 188,663 |
| 342.30.02 | COLLEGE PLACE | 69,480 |
| 342.30.06 | COLUMBIA COUNTY | 1,132 |
| 342.30.08 | WA DEPT OF CORRECTIONS | 110,814 |
| 342.30.20 | SOC SECURITY REIMBURSEMENT | 10,000 |
| 342.30.21 | FINGERPRINT FEES | 1,026 |
| 342.33.00 | ADULT PROBATION AND PAROLE | 29,427 |
| 342.33.06 | RECORD CHECK FEE | 1,126 |
| 342.36.00 | ELECTRONIC MONITORING PRISIONERS | 5,455 |
| 342.37.00 | BOOKING FEES | 2,201 |
| 345.13.00 | NON-GRANT FUNDS | 10,000 |
| 346.50.01 | OTHER FILING-MOD FAC | 640 |
| 346.52.01 | DOM FAC FEES | 3,978 |
| 346.52.04 | DV PREV LOCAL | 1,053 |
| 347.10.00 | COOPERATIVE EXTENSION SERVICES | 3,324 |
| 351.31.00 | SUPERIOR CT CRIMINAL FILINGS | 2,589 |
| 351.31.01 | SUPERIOR COURT-CRIMINAL FILINGS | 8,724 |
| 351.80.00 | CRIME VICTIM PENALTY | 394 |
| 351.80.01 | CRIME VICTIM PENALTY | 20,145 |
| 351.80.03 | JUV CRIME VICTIM | 4,048 |
| 351.90.02 | PENALTY-DV | 851 |
| 351.91.00 | OTHER SUPERIOR COURT PENALTIES | 18,271 |
| 351.91.04 | FINES-JUVENILE OFFENDER | 14 |
| 352.40.00 | BOAT SAFETY INFRACTION | 116 |
| 353.10.00 | TRAFFIC INFRACTIONS & NON PARKING | 37,315 |
| 353.10.02 | TRAFFIC INFRACTIONS | 3,709 |
| 353.10.03 | TRAFFIC INFRACTIONS | 146,287 |
| 353.10.04 | TRAFFIC INFRACTION-LEGIS ASSMT | 34,370 |
| 353.10.30 | FAILINITREG VEH | 57 |
| 353.10.40 | SPEED DOUBLE ZONE 1-5<=40 | 1,496 |
| 353.10.41 | SPEED DOUBLE ZONE 6-10<=40 | 122 |
| 353.10.49 | SPEED DOUBLE ZONE 11-15>=40 | 9 |
| 353.70.01 | LITTER CONTROL VIOLATIONS | 20 |
| 353.70.02 | NON PARKING INFRACTIONS PENA | 222 |
| 353.70.04 | OTHER INFRACT | 6,742 |
| 354.00.00 | PARKING INFRACTION PENALTIES | 209 |
| 354.00.01 | PARKING IN HANDICAPPED ZONE | 345 |

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 355.20.00 | DRIVING WHILE INTOXICATED (DWI) | 16,801 |
| 355.20.01 | DUI-DP ACCT | 3,012 |
| 355.20.03 | DRIVING UNDER INFLUENCE (DUI) FINES | 952 |
| 355.80.00 | OTHER CRIMINAL TRAFFIC MISDEMEANORS | 503 |
| 355.80.01 | CRIMINAL TRAFFIC MISDEMEANOR | 29,977 |
| 355.80.02 | OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES | 2,148 |
| 356.90.00 | NON-TRAFFIC MISDEMEANOR | 83 |
| 356.90.04 | OTHER NON TRAFFIC MISDEMEANORS | 7,975 |
| 356.90.06 | CITY CRIMINAL DOG VIOLATIONS | 69 |
| 356.90.14 | OTHER NON TRAFFIC MISDEMEANORS | 292 |
| 357.21.00 | JURY DEMAND COST | 875 |
| 357.22.00 | WITNESS COST | 2,208 |
| 357.23.00 | PUBLIC DEFENSE COSTS | 70,805 |
| 357.24.00 | SUPERIOR COURT RESTITUTION | 11,678 |
| 357.28.00 | MISC SUPERIOR COURT COST RECOUPMENTS | 2,096 |
| 357.28.01 | COURT COSTS RECOUPMENT | 11,366 |
| 357.32.00 | WITNESS FEES | 6 |
| 357.33.00 | PUBLIC DEFENSE COST | 16,315 |
| 357.34.00 | DISTRICT COURT RESTITUTION | 1,472 |
| 361.10.00 | INVESTMENT INTEREST | 250,913 |
| 361.19.00 | INVESTMENT FEES | -1,711 |
| 361.40.00 | SALES TAX INTEREST | 1,258 |
| 361.40.02 | SUP INT INCOME | 4,139 |
| 361.40.16 | INTEREST ON DELINQUENT PROPERTY TAX | 409,274 |
| 361.40.20 | INTERFUND INTEREST | 724 |
| 362.50.00 | FARM RENT | 2,098 |
| 369.30.00 | CONFISCATED AND FORFEITED PROPERTY | 345 |
| 369.40.00 | OTHER JUDGEMENTS AND SETTLEMENTS | 14,216 |
| 369.81.00 | CASHIERS OVER & SHORT | 46 |
| 369.81.10 | AUDITOR SUSPENSE ACCOUNT | 276 |
| 369.90.00 | OTHER MISC | 143,804 |
| 369.90.01 | MISC UNCLAIMED RESTITUTION | 243 |
| 369.90.03 | NSF CHECK FEES | 1,015 |
| 369.90.90 | MISC FEES CIVIL SERVICE TEST | 30 |
| 381.20.00 | LOAN PAYMENT RECEIVED | 98,488 |
| 389.00.00 | OTHER NON-REVENUES | 6,563 |
| 010 | CURRENT EXPENSE REVENUE SUBTOTAL | 19,611,573 |
| 101 | COMMUNITY DEVELOPMENT | |
| 308.40.00 | BEGINNING FUND BALANCE-COMMITTED | 712,359 |
| 322.10.10 | PERMIT AND FEE INCOME-WW COUNTY | 563,353 |
| 334.03.10 | DEPT OF ECOLOGY | 47,860 |
| 369.90.00 | OTHER MISC | 16,340 |
| 101 | COMMUNITY DEVELOPMENT REVENUE SUBTOTAL | 1,339,911 |
| 102 | WASTE MANAGEMENT | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 50,933 |
| 334.03.10 | DEPT OF ECOLOGY | 5,076 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 369.90.00 | OTHER MISC | 21 |
| 397.00.00 | OPERATING TRANSFERS IN | 4,000 |
| 102 | WASTE MANAGEMENT REVENUE SUBTOTAL | 60,030 |
| 103 | EMERGENCY MANAGEMENT | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 157,187 |
| 333.20.70 | HAZARDOUS MATERIAL EMERGENCY PREPAREDNES | 8,000 |
| 333.97.04 | EMERGENCY MGMT PERFORMANCE GRANT(EMPG) | 64,954 |
| 333.97.06 | STATE HOMELAND SECURITY PROGRAM (SHSP) | 81,360 |
| 334.01.80 | EMERG PREPAREDNESS ASSIST (EMPAG) | 37,345 |
| 342.50.01 | WALLA WALLA CITY | 30,867 |
| 342.50.02 | COLLEGE PLACE | 7,608 |
| 342.50.03 | WAITSBURG | 959 |
| 342.50.04 | PRESCOTT | 210 |
| 369.90.00 | OTHER MISC | 6,217 |
| 397.00.00 | OPERATING TRANSFERS IN | 37,470 |
| 103 | EMERGENCY MANAGEMENT REVENUE SUBTOTAL | 432,177 |
| 104 | SHERIFFS BLOCK GRANTS | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 7,827 |
| 361.10.00 | INVESTMENT INTEREST | 8 |
| 104 | SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL | 7,834 |
| 105 | HOTEL / MOTEL TAX | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 143,938 |
| 313.31.00 | HOTEL / MOTEL TAX LODGING | 50,983 |
| 313.31.32 | HOTEL / MOTEL TAX STADIUM | 3,463 |
| 105 | HOTEL / MOTEL TAX REVENUE SUBTOTAL | 198,385 |
| 107 | JUVENILE JUSTICE CENTER | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 239,232 |
| 313.72.00 | JUVENILE JUSTICE SALES TAX | 833,997 |
| 333.10.55 | USDA/OSPI LUNCH REIMB | 28,870 |
| 334.01.20 | AOC - CASA | 75,989 |
| 341.70.00 | SALES OF MERCHANDISE | 3,118 |
| 342.70.00 | DETENTION PARENT PAY | 89,222 |
| 342.70.01 | OTHER DETENTION BEDS | 77,755 |
| 369.90.00 | OTHER MISC | 9,536 |
| 369.90.50 | UA TESTING | 707 |
| 397.00.00 | OPERATING TRANSFERS IN-CASA | 663,656 |
| 107 | JUVENILE JUSTICE CENTER REVENUE SUBTOTAL | 2,022,081 |
| 108 | LAW & JUSTICE | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 713,779 |
| 313.15.00 | PUBLIC SAFETY .03% | 1,409,467 |
| 336.06.10 | CRIMINAL JUSTICE-COUNTIES | 544,291 |
| 108 | LAW & JUSTICE REVENUE SUBTOTAL | 2,667,537 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--------------------------------------|----------------------|
| 109 | AUDITORS M & O | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 217,968 |
| 336.04.11 | DOCUMENT PRESERVATION-STATE | 64,956 |
| 341.21.00 | AUDITOR SHARE OF MORTGAGE FR | 6,859 |
| 341.36.00 | HISTORICAL PRESERVATION SURCHARGE | 36,042 |
| 109 | AUDITORS M & O REVENUE SUBTOTAL | 325,825 |
| 110 | TREASURERS M & O | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 55,772 |
| 341.42.00 | TREAS FEES - TAX TITLE PROPERTY | 24,806 |
| 361.10.00 | INVESTMENT INTEREST | 384 |
| 110 | TREASURERS M & O REVENUE SUBTOTAL | 80,963 |
| 111 | PROS VICTIM-WITNESS | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 57,907 |
| 333.16.58 | DOMESTIC VIOLENCE | 16,040 |
| 334.04.20 | CTED-VICTIM WITNESS GRANT | 37,714 |
| 341.98.00 | CO CRIME VICTIM & WITNESS PROG | 71 |
| 341.98.01 | PENALTY PERCENTAGES | 6,586 |
| 341.98.02 | CO CRIME/VICTIM WITNESS PROG | 27,253 |
| 351.80.00 | CRIME VICTIM PENALTY | 1,230 |
| 352.40.00 | BOAT SAFETY INF | 2 |
| 353.10.00 | TRAFFIC INFRACTIONS & NON PARKING | 45 |
| 355.20.00 | DRIVING WHILE INTOXICATED (DWI) | 0 |
| 355.80.00 | OTHER CRIMINAL TRAFFIC MISDEMEANORS | 2 |
| 386.12.00 | TRAFIC INFRACTION | 677 |
| 111 | PROS VICTIM-WITNESS REVENUE SUBTOTAL | 147,526 |
| 112 | PUBLIC HEALTH | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 486,866 |
| 321.20.01 | PUMPER LICENSE INITIAL | 600 |
| 321.20.02 | INSTALLERS LICENSE INITIAL | 4,155 |
| 321.20.03 | SW COMPOSTING RENEW | 1,700 |
| 321.20.04 | MOBILE FOOD PERMIT | 158,825 |
| 321.20.05 | FOOD HANDLERS PERMIT | 19,327 |
| 322.19.10 | SEPTIC TANK SHOP PERMITS | 36,640 |
| 333.10.55 | OA MATERNITY CARE SUMMIT & TRAINING | 205,418 |
| 333.10.56 | SNAP-ED | 58,513 |
| 333.10.57 | WIC BREASTFEEDING | 175 |
| 333.93.06 | PHEPR | 31,550 |
| 333.93.26 | CIA/AFIX | 14,344 |
| 333.93.28 | PANDEMIC INFLUENZA PLANNING | 33,361 |
| 333.93.53 | VTREKS-HS INTERFACE | 21,778 |
| 333.93.73 | VACCINE HANDLING & STORAGE PROJECT | 574 |
| 333.93.77 | ABCD PROGRAM - GRANT | 9,900 |
| 333.93.99 | CSHCN EPILEPSY | 70,622 |
| 333.95.58 | FEDERAL WORK FIRST | 358 |
| 333.97.78 | MAA-MEDICAID ADMIN | 43,925 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 334.03.10 | SOLID WASTE ENFORCEMENT | 1,197 |
| 334.04.61 | STATE WORK FIRST | 292 |
| 334.04.91 | ABCD PROGRAM | 9,900 |
| 334.04.92 | LOCAL CAPACITY FUNDS | 32,554 |
| 334.04.93 | HEP C PROVISIO | 3,039 |
| 334.04.99 | H P I T FEASIBILITY | 68,142 |
| 334.05.60 | DEPT OF EARLY LEARNING CONTRACT | 2,975 |
| 336.04.23 | LCL GOV ASSIST | 86,031 |
| 336.04.24 | PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS | 151,087 |
| 337.62.50 | EH SPECIALIST SERVICES | 18,710 |
| 341.81.00 | PHOTO COPIES | 17 |
| 346.20.24 | DSHS FLUORIDE TX | 1,157 |
| 346.20.32 | ORAL TYPHOID PRIVATE | 74,412 |
| 346.20.34 | PPD | 7,086 |
| 346.20.39 | HEP B TITER | 4,715 |
| 346.20.59 | SHORT PLATS | 10,795 |
| 346.20.71 | BIRTH & DEATH CERTIFICATES | 29,270 |
| 346.20.90 | HIV COUNSELING | 39,446 |
| 346.26.64 | DRINKING WATER GROUP A - SS | 1,500 |
| 346.26.65 | DRINKING WATER GROUP A - SS STATE | 1,500 |
| 346.26.68 | GROUP B WORKBOOKS | 125 |
| 346.26.90 | PUBLIC HEALTH NURSING SERVICES | 500 |
| 367.11.22 | PERSONAL HEALTH PRIVATE GRANTS | 3,633 |
| 367.11.24 | PRIVATE ORAL HEALTH DONATIONS | 21,500 |
| 369.83.00 | CREDIT CARD DISCOUNTS | -3,889 |
| 369.90.00 | MISC OVERAGE | 17,649 |
| 397.00.00 | OPERATING TRANSFERS IN | 401,887 |
| 112 | PUBLIC HEALTH REVENUE SUBTOTAL | 2,183,859 |
| 115 | COUNTY ROAD | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 2,865,262 |
| 311.10.00 | REAL PROPERTY REV RAMPING-CITY OF WW | 4,917,584 |
| 317.20.00 | LEASEHOLD EXCISE TAX | 65,853 |
| 322.40.00 | DRIVEWAY ACCESS PERMITS | 14,927 |
| 331.20.20 | WFLHD - MILL CREEK @ MEINER | 69,756 |
| 332.10.68 | FEDERAL FOREST YIELD | 1,971 |
| 332.15.60 | U S FISH & WILDLIFE SERVICE | 810 |
| 333.20.21 | STPR-RUSSELL CREEK RD | 911,579 |
| 333.20.22 | STPUS - PROSPECT AVE | 572,834 |
| 333.20.24 | BRS JOHNSON BRIDGE | 36,548 |
| 333.20.25 | BROS-PETTYBONE BRIDGE | 86,400 |
| 333.20.26 | STPH - RESER ROAD SAFETY | 453,671 |
| 333.20.28 | HSIP-WHITMAN DR WEST | 99,000 |
| 333.20.31 | SRTS - RESER RD | 8,735 |
| 334.03.70 | RAP - BUSSELL ROAD | 38,600 |
| 334.03.72 | ARTERIAL PRESERVATION | 603,984 |
| 334.03.80 | TIB-RESER ROAD | 4,348 |
| 336.00.89 | MOTOR VEHICLE FUEL TAX - COUNTY ROAD | 2,865,836 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 337.07.00 | PORT OF WALLA WALLA-RAILEX ROAD | 569,771 |
| 337.07.10 | CITY OF CP - MYRA RD | 984 |
| 341.70.00 | SALES OF MERCHANDISE | 3,080 |
| 341.82.00 | ENGINEERING SERVICES | 94,526 |
| 341.82.01 | GIS INTERFUND CHARGES | 10,092 |
| 344.10.00 | RDS/STS MAINTENANCE & REPAIR SVCS | 211,901 |
| 344.70.00 | ADDRESS POST 911 | 4,025 |
| 345.83.00 | PLAN CHECKING FEES | 91 |
| 345.83.01 | PLAT CHECKING FEES | 4,916 |
| 361.10.00 | INVESTMENT INTEREST | 570 |
| 369.10.00 | SALE OF JUNK & SALVAGE | 466 |
| 369.90.00 | OTHER MISC REV-SALE OF TRAILERS-MYRA RD | 12,197 |
| 115 | COUNTY ROAD REVENUE SUBTOTAL | 14,530,315 |
| 118 | WALLA WALLA FAIR | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | -3,253 |
| 336.02.11 | STATE RACE TAXES - SRM | 53,000 |
| 347.40.00 | VENDOR ADMISSION | 383,006 |
| 347.40.02 | DEMO ENTRIES | 7,234 |
| 347.40.03 | LIVESTOCK ENTRIES | 2,304 |
| 347.40.04 | CONCESSION RENTAL | 72,938 |
| 347.40.05 | PROGRAMS | 525 |
| 347.40.06 | COMMERCIAL RENTAL | 45,639 |
| 347.40.07 | MEMORABILIA SALES | 4,328 |
| 347.40.08 | CARNIVAL | 121,540 |
| 347.40.09 | FAIR ALLOCATIONS | 120,000 |
| 347.40.10 | MISCELLANEOUS FAIR | 27,642 |
| 347.40.11 | SRM CONCESSION | 2,025 |
| 347.40.12 | CAMPING EXHIBITORS | 23,463 |
| 347.40.13 | PARKING LOT SALES | 10,100 |
| 347.40.14 | FALL EVENT | 10,465 |
| 362.40.00 | COMMUNITY BUILDING | 243,471 |
| 369.90.00 | OTHER MISC-RESTITUTION PYMT | 4,213 |
| 118 | WALLA WALLA FAIR REVENUE SUBTOTAL | 1,128,639 |
| 119 | HUMAN SERVICES | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 1,640,243 |
| 311.10.00 | PROPERTY TAXES - TAX TITLE PROPERTY | 123,327 |
| 313.14.00 | CHEMICAL DEP/MH SERVICES TAX | 462,731 |
| 331.14.20 | HUD SUPPORTED HOUSING | 47,814 |
| 333.14.22 | CTED/CDBG PUBLIC SERVICE | 94,367 |
| 333.20.60 | NATIONAL HIGHWAY TRAFFIC SAFETY | 16,088 |
| 333.84.18 | ITEIP-EARLY INTERVENTION | 5,137 |
| 333.93.95 | MH FEDERAL BLOCK | 168,297 |
| 334.03.50 | STATE HIGHWAY TRAFFIC SAFETY | 30,151 |
| 334.04.20 | DOC - HMIS FUNDING | 282,752 |
| 334.04.66 | DSHS ALCOHOL ADMIN | 306,709 |
| 334.04.68 | DEV DISABILITIES/FAMILY RESOURCE | 882,138 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 336.06.94 | WALLA WALLA CITY 2% | 9,813 |
| 337.00.00 | INTERLOCAL GRANTS | 14,614 |
| 337.09.00 | IN LIEU TAXES - LOCAL | 4 |
| 337.64.00 | MENTAL HEALTH - STATE RCL | 3,829,478 |
| 346.30.00 | DWI VICTIMS PANEL | 8,285 |
| 346.40.00 | MENTAL HEALTH SERVICES | 6,526 |
| 361.10.00 | INVESTMENT INTEREST | 12,461 |
| 362.60.00 | PERMANENT HOUSING OP RESERVE | 197,076 |
| 367.00.00 | TRAFFIC SAFETY DONATIONS | 4,001 |
| 369.90.00 | OTHER MISC HUD-SAMS | 168,983 |
| 397.00.00 | OPERATING TRANSFERS IN | 335,000 |
| 119 | HUMAN SERVICES REVENUE SUBTOTAL | 8,645,993 |
| 120 | COUNTY MENTAL HEALTH .01% | |
| 313.14.00 | CHEMICAL DEP/MH SERVICES TAX | 358,305 |
| 346.40.00 | MENTAL HEALTH FIRST AID | 173 |
| 397.00.00 | OPERATING TRANSFERS IN - HUMAN SERVICES | 873,020 |
| 120 | COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL | 1,231,498 |
| 121 | SOLDIER'S RELIEF | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 50,747 |
| 311.10.00 | PROPERTY TAXES - TAX TITLE PROPERTY | 55,503 |
| 337.09.00 | IN LIEU TAXES - LOCAL | 2 |
| 361.10.00 | INVESTMENT INTEREST | 376 |
| 121 | SOLDIER'S RELIEF REVENUE SUBTOTAL | 106,627 |
| 122 | PROS CHILD SUPPORT | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 160,134 |
| 333.95.63 | DSHS CHILD SUPPORT ENFORCEMENT | 160,088 |
| 334.04.60 | CHILD SUPPORT-DSHS | 77,229 |
| 397.00.00 | OPERATING TRANSFERS IN | 7,316 |
| 122 | PROS CHILD SUPPORT REVENUE SUBTOTAL | 404,767 |
| 123 | FAIRGROUNDS PROPERTIES | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | -243,296 |
| 362.60.00 | HOUSING RENTALS & LEASES | 56,358 |
| 395.10.00 | SALE OF PROPERTY | 434,917 |
| 123 | FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL | 247,979 |
| 124 | YOUTH SPECIAL SERVICES | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 75,203 |
| 333.16.50 | JUV ACCT INCENT BLOCK GRANT | 7,998 |
| 333.93.55 | STREET YOUTH SERVICES FUNDS | 39,526 |
| 334.01.20 | BECCA BILL FUNDING | 51,845 |
| 334.04.60 | COMM JUV ACCT ACT | 175,290 |
| 342.70.00 | INTERGOVERNMENTAL/WWCC | 5,893 |
| 347.30.00 | ROPES COURSE USE FEE | 7,175 |
| 369.90.00 | OTHER MISCELLANEOUS REVENUE | 6,176 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 124 | YOUTH SPECIAL SERVICES REVENUE SUBTOTAL | 369,107 |
| 126 | MILL CREEK FLOOD CONTROL | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 746,311 |
| 311.10.00 | REAL & PERS PROP TAX | 50,016 |
| 361.10.00 | INVESTMENT INTEREST | 926 |
| 369.90.00 | OTHER MISC | 486 |
| 126 | MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL | 797,738 |
| 127 | STORMWATER MGMT UTILITY DIST | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 460,295 |
| 334.03.10 | DEPT OF ECOLOGY | 81,877 |
| 343.10.00 | STORMWATER UTILITY FEE | 270,724 |
| 361.10.00 | INVESTMENT INTEREST | 432 |
| 127 | STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL | 813,329 |
| 128 | WW NOXIOUS WEED CNTL | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 98,611 |
| 311.10.00 | REAL & PERS PROP TAX | 31,572 |
| 361.10.00 | INVESTMENT INTEREST | 773 |
| 369.90.00 | OTHER MISC | 500 |
| 128 | WW NOXIOUS WEED CNTL REVENUE SUBTOTAL | 131,455 |
| 132 | ELECTION EQUIPMENT RES | |
| 308.40.00 | BEGINNING FUND BALANCE-COMMITTED | 155,538 |
| 369.90.00 | OTHER MISC | 8,824 |
| 132 | ELECTION EQUIPMENT RES REVENUE SUBTOTAL | 164,362 |
| 134 | REET ELECTRONIC TECHNOLOGY | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 123,280 |
| 361.10.00 | INVESTMENT INTEREST | 943 |
| 134 | REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL | 124,223 |
| 135 | TRIAL COURT IMPROVEMENT FUND | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 126,550 |
| 336.01.29 | JUDICIAL SALARY CONTRIBUTION-STATE | 28,792 |
| 341.43.01 | CITY OF WALLA WALLA REIMBURSEMENT | 15,056 |
| 397.00.00 | OPERATING TRANSFERS IN | 28,588 |
| 135 | TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL | 198,986 |
| 010 | CURRENT EXP-RETIREMENT FUND | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 139,707 |
| 361.10.00 | INVESTMENT INTEREST | 938 |
| 010 | CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL | 140,644 |
| 010 | SUP COURT & INDIGENT DEFENSE EMERG FUND | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 545,296 |
| 010 | SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE SUBTOTAL | 545,296 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 146 | EMERGENCY MEDICAL SERVICES | |
| 308.40.00 | BEGINNING FUND BALANCE-COMMITTED | 82,820 |
| 369.90.01 | EMS LEVY | 131,457 |
| 146 | EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL | 214,277 |
| 147 | EMS TAXES | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 23,970 |
| 311.10.00 | REAL & PERS PROP TAX | 2,324,329 |
| 317.20.00 | LEASEHOLD EXCISE TAX | 17,225 |
| 332.15.60 | U S FISH & WILDLIFE SERVICE | 192 |
| 337.09.00 | IN LIEU TAXES - LOCAL | 70 |
| 147 | EMS TAXES REVENUE SUBTOTAL | 2,365,786 |
| 148 | 911 ENHNCD/PUB COM BLDG | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 583 |
| 313.63.00 | ENHNCD 911/WIRELINE ACCESS LINES | 124,753 |
| 313.64.00 | ENHNCD 911/WIRELESS ACCESS LINES | 315,477 |
| 313.65.00 | CO ENHANCED 911 - VOIP | 33,799 |
| 334.01.80 | CPD WIRELESS | 226,086 |
| 361.40.00 | SALES TAX INTEREST - COUNTY | 95 |
| 148 | 911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL | 700,792 |
| 150 | WWCO PUBLIC FAC IMPROV FUND | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 3,270,283 |
| 313.18.00 | RURAL COUNTY SALES TAX-COUNTY | 756,396 |
| 150 | WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL | 4,026,679 |
| 010 | COMMUNITY OUTREACH | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 275,538 |
| 361.10.00 | INVESTMENT INTEREST | 1,997 |
| 010 | COMMUNITY OUTREACH REVENUE SUBTOTAL | 277,535 |
| 152 | INVESTMENT POOL | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 49,135 |
| 361.19.00 | INVESTMENT FEES | 43,608 |
| 381.20.00 | LOAN REPAYMENT RECEIVED | 299,766 |
| 152 | INVESTMENT POOL REVENUE SUBTOTAL | 392,509 |
| 010 | CE MEDICAL INSURANCE RESERVE | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 747,402 |
| 361.10.00 | INVESTMENT INTEREST | 5,718 |
| 010 | CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL | 753,120 |
| 010 | LEOFF I FUND | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 154,187 |
| 361.10.00 | INVESTMENT INTEREST | 1,180 |
| 010 | LEOFF I FUND REVENUE SUBTOTAL | 155,366 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 156 | COUNTY TREASURER SERVICE FUND | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 745 |
| 341.42.00 | TREASURERS' FEES - OTHER | 628 |
| 156 | COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL | 1,373 |
| 160 | WW CO LOW INCOME HOUSING | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 212,118 |
| 341.26.00 | CO PORTION LOW INCOME HOUSING FEE | 50,234 |
| 341.27.00 | COUNTY PORTION HOMELESS HOUSING | 260,558 |
| 160 | WW CO LOW INCOME HOUSING REVENUE SUBTOTAL | 522,911 |
| 190 | JAIL INMATE WELFARE | |
| 308.40.00 | BEGINNING FUND BALANCE-COMMITTED | 215,256 |
| 342.32.00 | FEE FOR SERVICE - WORK CREW | 2,046 |
| 361.10.00 | INVESTMENT INTEREST | 3 |
| 367.00.00 | PRIVATE CONTRIBUTIONS FEE | 30,262 |
| 369.40.00 | JUDGEMENTS AND SETTLEMENTS | 67,056 |
| 190 | JAIL INMATE WELFARE REVENUE SUBTOTAL | 314,623 |
| 191 | REWARD | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 1,000 |
| 191 | REWARD REVENUE SUBTOTAL | 1,000 |
| 192 | DARE/GREAT PROGRAMS | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 23 |
| 367.00.00 | PRIVATE CONTRIBUTIONS FEE | 2,770 |
| 192 | DARE/GREAT PROGRAMS REVENUE SUBTOTAL | 2,793 |
| 193 | BOATING SAFETY | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 31,002 |
| 336.00.84 | BOATING SAFETY - WA ST PARKS - BOAT FEES | 7,760 |
| 193 | BOATING SAFETY REVENUE SUBTOTAL | 38,762 |
| 194 | SHERIFF'S DRUG INVESTIGATIVE FUND | |
| 357.24.00 | RESTITUTION | 4,439 |
| 194 | SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL | 4,439 |
| 203 | JUVENILE DETENTION DEBT SERV | |
| 308.30.00 | BEGINNING FUND BALANCE-RESTRICTED | 23,786 |
| 311.10.00 | REAL & PERS PROP TAX | 1,027 |
| 203 | JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL | 24,813 |
| 300 | LAW & JUSTICE BUILDING | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 864,681 |
| 334.04.20 | DEPT OF COMMERCE - ENERGY GRANT | 281,388 |
| 369.90.00 | MISC REVENUE | 12,735 |
| 397.00.00 | OPERATING TRANSFERS IN | 125,000 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 300 | LAW & JUSTICE BUILDING REVENUE SUBTOTAL | 1,283,804 |
| 301 | CURRENT EXPENSE BUILDING | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | -375,433 |
| 318.34.00 | REET | 215,299 |
| 361.10.00 | INVESTMENT INTEREST | 10,867 |
| 397.00.00 | OPERATING TRANSFERS IN - WWCO - PUB FAC | 179,095 |
| 301 | CURRENT EXPENSE BUILDING REVENUE SUBTOTAL | 29,829 |
| 304 | FAIRGROUNDS BUILDING FUND | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | -44,535 |
| 334.02.10 | DEPT OF AG GRANT | 95,000 |
| 361.10.00 | INVESTMENT INTEREST | 521 |
| 397.00.00 | OPERATING TRANSFERS IN | 170,000 |
| 304 | FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL | 220,987 |
| 305 | PUBLIC COMMUNICATIONS BLDG | |
| 308.40.00 | BEGINNING FUND BALANCE-COMMITTED | 43,227 |
| 362.50.00 | 911 PUB COM BLDG | 10,000 |
| 305 | PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL | 53,227 |
| 306 | CAPITAL IMPROVEMENTS | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 667,823 |
| 361.10.00 | INVESTMENT INTEREST | 5,261 |
| 369.40.00 | OTHER JUDGEMENTS AND SETTLEMENTS | 9,456 |
| 369.90.00 | OTHER MISC | 38,498 |
| 306 | CAPITAL IMPROVEMENTS REVENUE SUBTOTAL | 721,039 |
| 307 | CE VEHICLE | |
| 308.50.00 | BEGINNING FUND BALANCE-ASSIGNED | 266,603 |
| 361.10.00 | INVESTMENT INTEREST | 1,446 |
| 307 | CE VEHICLE REVENUE SUBTOTAL | 268,048 |
| 319 | HUMAN SERVICES CAPITAL PROJECTS | |
| 308.90.00 | BEGINNING FUND BALANCE-UNASSIGNED | -1,512,626 |
| 361.10.00 | INVESTMENT INTEREST | 1,691 |
| 362.50.00 | LEASES - LONG TERM | 292,876 |
| 369.90.00 | MISCELLANEOUS REVENUE - OTHER | 160 |
| 319 | HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL | -1,217,899 |
| 502 | EQUIP RENTAL & REVOLVING | |
| 308.80.00 | BEGINNING FUND BALANCE-UNRESERVED | 9,573,053 |
| 348.00.01 | EQUIPMENT RENTAL | 2,308,593 |
| 348.00.03 | CENTRAL STORES SERVICES | 426,009 |
| 348.00.04 | MECHANICAL SHOP | 2,168 |
| 361.10.00 | INVESTMENT INTEREST | 2,339 |
| 369.10.00 | SALE OF JUNK & SALVAGE | 60 |
| 379.00.00 | INTERFUND CAPITAL CONTRIBUTION | 605,714 |

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 395.10.00 | DISPOSITION OF CAPITAL ASSETS | 68,475 |
| 502 | EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL | 12,986,411 |
| 503 | RISK MANAGEMENT | |
| 308.80.00 | BEGINNING FUND BALANCE-UNRESERVED | 339,629 |
| 348.89.00 | PUBLIC WORKS CLAIMS REIMBURSEMENT | 95,911 |
| 372.00.00 | INSURANCE RECOVERIES | 432,229 |
| 389.00.00 | OTHER NON-REVENUE-SPEC EVENT PREM | 3,734 |
| 397.00.00 | OPERATING TRANSFER IN | 50,000 |
| 503 | RISK MANAGEMENT REVENUE SUBTOTAL | 921,503 |
| 504 | CO UNEMPLOYMENT COMP | |
| 308.80.00 | BEGINNING FUND BALANCE-UNRESERVED | 5,505 |
| 348.50.00 | INTERFUND REIMBURSEMENTS | 36,409 |
| 504 | CO UNEMPLOYMENT COMP REVENUE SUBTOTAL | 41,915 |
| 505 | TECHNOLOGY SERVICES | |
| 308.80.00 | BEGINNING FUND BALANCE-UNRESERVED | 404,848 |
| 348.80.01 | CURRENT EXPENSE CHARGES | 517,669 |
| 348.80.12 | NOXIOUS WEED CONTROL | 592 |
| 348.80.25 | COURT SERVICES | 18,278 |
| 348.80.32 | EMERGENCY MANAGEMENT | 5,413 |
| 348.80.35 | EMS | 1,429 |
| 348.80.45 | W W FRONTIER DAYS | 2,123 |
| 348.80.50 | PUBLIC HEALTH | 19,973 |
| 348.80.52 | HUMAN SERVICES | 2,200 |
| 348.80.60 | PROSECUTING ATTORNEY/CHILD SUPPORT | 2,228 |
| 369.90.00 | OTHER MISC | 329 |
| 395.10.00 | DISPOSITION OF CAPITAL ASSETS | -2,431 |
| 505 | TECHNOLOGY SERVICES REVENUE SUBTOTAL | 972,651 |
| 506 | TECHNOLOGY SERVICES CAP FUND | |
| 308.80.00 | BEGINNING FUND BALANCE-UNRESERVED | 610,333 |
| 395.10.00 | DISPOSITION OF CAPITAL ASSETS | -200 |
| 397.00.00 | OPER TRANS IN - LAW & JUSTICE | 25,000 |
| 506 | TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL | 635,133 |
| | | 85,372,083 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--------------------------------------|----------------------|
| 010 | CURRENT EXPENSE | |
| 00058 | 58-CURRENT EXP END FUND BAL | |
| 508.90.00 | ENDING FUND BALANCE-UNASSIGNED | 5,142,992 |
| 00058 | 58-CURRENT EXP END FUND BAL SUBTOTAL | 5,142,992 |
| 00100 | 100 - AGRICULTURIST | |
| 571.20.11 | REGULAR SALARIES & WAGES | 78,707 |
| 571.20.13 | EXTRA LABOR | 4,481 |
| 571.20.21 | OTHER BENEFITS | 23,558 |
| 571.20.31 | OFFICE & OPERATING SUPPLIES | 4,454 |
| 571.20.41 | PROFESSIONAL SERVICES | 25,190 |
| 571.20.42 | COMMUNICATIONS | 3,528 |
| 571.20.43 | TRAVEL | 547 |
| 571.20.45 | OPERATING RENTALS & LEASES | 1,159 |
| 571.20.48 | REPAIRS & MAINTENANCE | 2,436 |
| 571.20.49 | MISCELLANEOUS | 3,546 |
| 00100 | 100 - AGRICULTURIST SUBTOTAL | 147,604 |
| 00300 | 300 - ALCOHOLIC TREATMENT | |
| 566.00.49 | MISCELLANEOUS | 2,059 |
| 00300 | 300 - ALCOHOLIC TREATMENT SUBTOTAL | 2,059 |
| 00400 | 400 - ASSESSOR | |
| 514.24.11 | REGULAR SALARIES & WAGES | 517,317 |
| 514.24.21 | OTHER BENEFITS | 212,754 |
| 514.24.31 | OFFICE & OPERATING SUPPLIES | 6,624 |
| 514.24.32 | FUEL CONSUMED | 117 |
| 514.24.42 | COMMUNICATIONS | 6,926 |
| 514.24.43 | TRAVEL | 3,725 |
| 514.24.44 | ADVERTISING | 1,267 |
| 514.24.45 | INTERFUND OPERATING RENTALS/LEASE | 11,009 |
| 514.24.48 | REPAIRS & MAINTENANCE | 16,939 |
| 514.24.49 | MISCELLANEOUS | 6,440 |
| 594.14.64 | MAJOR EQUIPMENT | 1,076 |
| 00400 | 400 - ASSESSOR SUBTOTAL | 784,194 |
| 00500 | 500 - AUDITOR | |
| 514.23.11 | REGULAR SALARIES & WAGES | 203,807 |
| 514.23.21 | OTHER BENEFITS | 72,556 |
| 514.23.31 | OFFICE & OPERATING SUPPLIES | 7,637 |
| 514.23.35 | SMALL TOOLS AND MINOR EQUIPMENT | 5,671 |
| 514.23.41 | PROFESSIONAL SERVICES | 1,043 |
| 514.23.42 | COMMUNICATIONS | 7,605 |
| 514.23.43 | TRAVEL | 2,683 |
| 514.23.45 | OPERATING RENTALS & LEASES | 268 |
| 514.23.48 | REPAIRS & MAINTENANCE | 5,252 |
| 514.23.49 | MISCELLANEOUS | 1,173 |
| 00500 | 500 - AUDITOR SUBTOTAL | 307,696 |
| 00510 | 510 - ELECTIONS | |
| 514.40.11 | REGULAR SALARIES & WAGES | 51,397 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 514.40.12 | OVERTIME | 46 |
| 514.40.21 | OTHER BENEFITS | 20,273 |
| 514.40.31 | OFFICE & OPERATING SUPPLIES | 31,447 |
| 514.40.41 | PROFESSIONAL SERVICES | 11,930 |
| 514.40.42 | COMMUNICATIONS | 17,681 |
| 514.40.43 | TRAVEL | 2,099 |
| 514.40.44 | ADVERTISING | 2,081 |
| 514.40.45 | OPERATING RENTALS & LEASES | 140 |
| 514.40.48 | REPAIRS & MAINTENANCE | 24,395 |
| 514.40.49 | MISCELLANEOUS | 15,094 |
| 00510 | 510 - ELECTIONS SUBTOTAL | 176,582 |
| 00520 | 520 - VOTER REGISTRATION | |
| 514.90.11 | REGULAR SALARIES & WAGES | 49,328 |
| 514.90.13 | EXTRA LABOR | 5,808 |
| 514.90.21 | OTHER BENEFITS | 18,779 |
| 514.90.31 | OFFICE & OPERATING SUPPLIES | 983 |
| 514.90.42 | COMMUNICATIONS | 2,919 |
| 514.90.43 | TRAVEL | 589 |
| 514.90.44 | ADVERTISING | 228 |
| 514.90.48 | REPAIRS & MAINTENANCE | 17,263 |
| 514.90.49 | MISCELLANEOUS | 589 |
| 00520 | 520 - VOTER REGISTRATION SUBTOTAL | 96,485 |
| 00530 | 530 - VEHICLE LICENSING | |
| 514.81.11 | REGULAR SALARIES & WAGES | 144,892 |
| 514.81.12 | OVERTIME | 393 |
| 514.81.13 | EXTRA LABOR | 1,104 |
| 514.81.21 | OTHER BENEFITS | 68,556 |
| 514.81.31 | OFFICE & OPERATING SUPPLIES | 1,516 |
| 514.81.35 | SMALL TOOLS AND MINOR EQUIPMENT | 795 |
| 514.81.42 | COMMUNICATIONS | 18,258 |
| 514.81.43 | TRAVEL | 332 |
| 00530 | 530 - VEHICLE LICENSING SUBTOTAL | 235,847 |
| 00600 | 600 - BOARD OF EQUALIZATION | |
| 514.24.11 | REGULAR SALARIES & WAGES | 14,275 |
| 514.24.21 | OTHER BENEFITS | 5,621 |
| 514.24.31 | OFFICE & OPERATING SUPPLIES | 106 |
| 514.24.42 | COMMUNICATIONS | 13 |
| 514.24.43 | TRAVEL | 577 |
| 00600 | 600 - BOARD OF EQUALIZATION SUBTOTAL | 20,593 |
| 00800 | 800 - CIVIL SERVICE COMMISSION | |
| 521.10.11 | REGULAR SALARIES & WAGES | 2,206 |
| 521.10.21 | OTHER BENEFITS | 190 |
| 521.10.41 | PROFESSIONAL SERVICES | 8,283 |
| 521.10.43 | TRAVEL | 676 |
| 521.10.49 | MISCELLANEOUS | 370 |
| 00800 | 800 - CIVIL SERVICE COMMISSION SUBTOTAL | 11,725 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|----------------------------------|----------------------|
| 00900 | 900 - CLERK | |
| 512.30.11 | REGULAR SALARIES & WAGES | 330,291 |
| 512.30.13 | EXTRA LABOR | 13,640 |
| 512.30.21 | OTHER BENEFITS | 136,324 |
| 512.30.31 | OFFICE & OPERATING SUPPLIES | 7,699 |
| 512.30.42 | COMMUNICATIONS | 10,321 |
| 512.30.43 | TRAVEL | 1,004 |
| 512.30.48 | REPAIRS & MAINTENANCE | 4,604 |
| 512.30.49 | MISCELLANEOUS | 3,113 |
| 00900 | 900 - CLERK SUBTOTAL | 506,995 |
| 01000 | 1000 - COMMISSIONERS | |
| 511.60.11 | REGULAR SALARIES & WAGES | 288,746 |
| 511.60.21 | OTHER BENEFITS | 94,213 |
| 511.60.31 | OFFICE & OPERATING SUPPLIES | 800 |
| 511.60.42 | COMMUNICATIONS | 731 |
| 511.60.43 | TRAVEL | 5,754 |
| 511.60.48 | REPAIRS & MAINTENANCE | 2,268 |
| 511.60.49 | MISCELLANEOUS | 772 |
| 01000 | 1000 - COMMISSIONERS SUBTOTAL | 393,284 |
| 01010 | 1010-COMMISS CDBG GRANT | |
| 511.60.41 | PROFESSIONAL SERVICES | 51,105 |
| 01010 | 1010-COMMISS CDBG GRANT SUBTOTAL | 51,105 |
| 01015 | 1015 - FAIR MANAGER | |
| 573.70.11 | REGULAR SALARIES & WAGES | 73,686 |
| 573.70.21 | OTHER BENEFITS | 21,943 |
| 01015 | 1015 - FAIR MANAGER SUBTOTAL | 95,629 |
| 01020 | 1020-PERSONNEL | |
| 518.10.11 | REGULAR SALARIES & WAGES | 116,900 |
| 518.10.21 | OTHER BENEFITS | 39,338 |
| 518.10.31 | OFFICE & OPERATING SUPPLIES | 1,729 |
| 518.10.41 | PROFESSIONAL SERVICES | 2,963 |
| 518.10.42 | COMMUNICATIONS | 307 |
| 518.10.43 | TRAVEL | 778 |
| 518.10.48 | REPAIRS & MAINTENANCE | 1,696 |
| 518.10.49 | MISCELLANEOUS | 770 |
| 01020 | 1020-PERSONNEL SUBTOTAL | 164,482 |
| 01025 | 1025-PUBLIC RECORDS | |
| 518.10.11 | REGULAR SALARIES & WAGES | 35,446 |
| 518.10.21 | OTHER BENEFITS | 10,754 |
| 518.10.31 | OFFICE & OPERATING SUPPLIES | 84 |
| 518.10.42 | COMMUNICATIONS | 169 |
| 518.10.43 | TRAVEL | 6 |
| 01025 | 1025-PUBLIC RECORDS SUBTOTAL | 46,459 |
| 01030 | 1030 - COMM - LEOFF I | |
| 521.10.21 | OTHER BENEFITS | 87,476 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 521.10.31 | OFFICE & OPERATING SUPPLIES | 8,577 |
| 521.10.41 | PROFESSIONAL SERVICES | 52,102 |
| 01030 | 1030 - COMM - LEOFF I SUBTOTAL | 148,155 |
| 01100 | 1100 - BURN CONTROL | |
| 522.30.49 | MISCELLANEOUS | 163,105 |
| 01100 | 1100 - BURN CONTROL SUBTOTAL | 163,105 |
| 01200 | 1200 - CORONER | |
| 563.20.11 | REGULAR SALARIES & WAGES | 55,081 |
| 563.20.13 | EXTRA LABOR | 19,143 |
| 563.20.21 | OTHER BENEFITS | 23,716 |
| 563.20.31 | OFFICE & OPERATING SUPPLIES | 4,842 |
| 563.20.41 | PROFESSIONAL SERVICES | 53,936 |
| 563.20.42 | COMMUNICATIONS | 1,614 |
| 563.20.43 | TRAVEL | 766 |
| 563.20.45 | INTERFUND OPERATING RENTALS/LEASE | 6,600 |
| 563.20.48 | REPAIRS & MAINTENANCE | 1,696 |
| 563.20.49 | MISCELLANEOUS | 609 |
| 01200 | 1200 - CORONER SUBTOTAL | 168,002 |
| 01400 | 1400 - FACILITIES MAINTENANCE | |
| 518.30.11 | REGULAR SALARIES & WAGES | 229,705 |
| 518.30.12 | OVERTIME | 370 |
| 518.30.13 | EXTRA LABOR | 3,641 |
| 518.30.21 | OTHER BENEFITS | 101,177 |
| 518.30.31 | OFFICE & OPERATING SUPPLIES | 32,722 |
| 518.30.32 | FUEL CONSUMED | 850 |
| 518.30.35 | SMALL TOOLS AND MINOR EQUIPMENT | 128 |
| 518.30.42 | COMMUNICATIONS | 7,092 |
| 518.30.47 | PUBLIC UTILITIES SERVICES | 198,058 |
| 518.30.49 | MISCELLANEOUS | 114 |
| 594.18.64 | MAJOR EQUIPMENT | 2,398 |
| 01400 | 1400 - FACILITIES MAINTENANCE SUBTOTAL | 576,255 |
| 01600 | 1600 - DISTRICT COURT-WW | |
| 512.40.11 | REGULAR SALARIES & WAGES | 499,123 |
| 512.40.12 | OVERTIME | 2,117 |
| 512.40.13 | EXTRA LABOR | 1,300 |
| 512.40.21 | OTHER BENEFITS | 177,658 |
| 512.40.31 | OFFICE & OPERATING SUPPLIES | 6,552 |
| 512.40.41 | PROFESSIONAL SERVICES | 9,488 |
| 512.40.42 | COMMUNICATIONS | 5,177 |
| 512.40.43 | TRAVEL | 2,344 |
| 512.40.45 | OPERATING RENTALS & LEASES | 7,064 |
| 512.40.48 | REPAIRS & MAINTENANCE | 2,591 |
| 512.40.49 | MISCELLANEOUS | 3,461 |
| 594.12.64 | MAJOR EQUIPMENT | 8,830 |
| 01600 | 1600 - DISTRICT COURT-WW SUBTOTAL | 725,706 |
| 01700 | 1700 - HORTI PEST/DISEASE BRD | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 553.10.31 | OFFICE & OPERATING SUPPLIES | 907 |
| 553.10.41 | PROFESSIONAL SERVICES | 4,875 |
| 01700 | 1700 - HORTI PEST/DISEASE BRD SUBTOTAL | 5,782 |
| 03000 | 3000 - INDIGENT LEGAL SERVICES | |
| 515.91.41 | PROFESSIONAL SERVICES | 723,159 |
| 03000 | 3000 - INDIGENT LEGAL SERVICES SUBTOTAL | 723,159 |
| 03100 | 3100 - LAW LIBRARY | |
| 512.21.11 | REGULAR SALARIES & WAGES | 11,676 |
| 512.21.21 | OTHER BENEFITS | 1,911 |
| 512.21.31 | OFFICE & OPERATING SUPPLIES | 28,397 |
| 03100 | 3100 - LAW LIBRARY SUBTOTAL | 41,984 |
| 03200 | 3200 - MISCELLANEOUS | |
| 511.60.21 | OTHER BENEFITS | 12,185 |
| 511.60.31 | OFFICE & OPERATING SUPPLIES | 928 |
| 511.60.41 | INTERFUND PROFESSIONAL SERVICES | 515,927 |
| 511.60.44 | ADVERTISING | 2,834 |
| 511.60.45 | OPERATING RENTALS & LEASES | 9,528 |
| 511.60.45 | INTERFUND OPERATING RENTALS/LEASE | 3,127 |
| 511.60.46 | INSURANCE | 275,742 |
| 511.60.48 | REPAIRS & MAINTENANCE | 2,505 |
| 511.60.49 | MISCELLANEOUS | 51,364 |
| 594.11.64 | MAJOR EQUIPMENT | 215,000 |
| 03200 | 3200 - MISCELLANEOUS SUBTOTAL | 1,089,140 |
| 03300 | 3300 - PROSECUTING ATTORNEY | |
| 515.30.11 | REGULAR SALARIES & WAGES | 712,310 |
| 515.30.13 | EXTRA LABOR | 29,659 |
| 515.30.21 | OTHER BENEFITS | 238,700 |
| 515.30.31 | OFFICE & OPERATING SUPPLIES | 11,967 |
| 515.30.41 | PROFESSIONAL SERVICES | 17,391 |
| 515.30.42 | COMMUNICATIONS | 6,350 |
| 515.30.43 | TRAVEL | 4,436 |
| 515.30.45 | OPERATING RENTALS & LEASES | 856 |
| 515.30.48 | REPAIRS & MAINTENANCE | 4,587 |
| 515.30.49 | MISCELLANEOUS | 5,635 |
| 03300 | 3300 - PROSECUTING ATTORNEY SUBTOTAL | 1,031,891 |
| 03400 | 3400 - SHERIFF-ADMINISTRATION | |
| 521.10.11 | REGULAR SALARIES & WAGES | 310,274 |
| 521.10.12 | OVERTIME | 157 |
| 521.10.21 | OTHER BENEFITS | 108,795 |
| 521.10.22 | UNIFORM & CLOTHING | 268 |
| 521.10.31 | OFFICE & OPERATING SUPPLIES | 8,789 |
| 521.10.35 | SMALL TOOLS AND MINOR EQUIPMENT | 1,341 |
| 521.10.41 | PROFESSIONAL SERVICES | 10,099 |
| 521.10.42 | COMMUNICATIONS | 5,534 |
| 521.10.43 | TRAVEL | 1,046 |
| 521.10.45 | INTERFUND OPERATING RENTALS/LEASE | 5,577 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 521.10.46 | INSURANCE | 190 |
| 521.10.48 | REPAIRS & MAINTENANCE | 11,704 |
| 521.10.49 | MISCELLANEOUS | 1,718 |
| 594.21.64 | MAJOR EQUIPMENT | 8,254 |
| 03400 | 3400 - SHERIFF-ADMINISTRATION SUBTOTAL | 473,746 |
| 03409 | 3409-SHERIFF-PATROL ADMIN | |
| 521.10.11 | REGULAR SALARIES & WAGES | 159,552 |
| 521.10.21 | OTHER BENEFITS | 44,094 |
| 03409 | 3409-SHERIFF-PATROL ADMIN SUBTOTAL | 203,646 |
| 03410 | 3410-SHERIFF-PATROL INVESTIGATION | |
| 521.21.11 | REGULAR SALARIES & WAGES | 135,576 |
| 521.21.12 | OVERTIME | 1,906 |
| 521.21.21 | OTHER BENEFITS | 50,802 |
| 521.21.49 | MISCELLANEOUS | 450 |
| 03410 | 3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL | 188,734 |
| 03420 | 3420-SHERIFF-PATROL | |
| 521.22.11 | REGULAR SALARIES & WAGES | 847,440 |
| 521.22.12 | OVERTIME | 65,737 |
| 521.22.21 | OTHER BENEFITS | 316,979 |
| 521.22.22 | UNIFORM & CLOTHING | 4,669 |
| 521.22.31 | OFFICE & OPERATING SUPPLIES | 35,172 |
| 521.22.32 | FUEL CONSUMED | 1,532 |
| 521.22.35 | SMALL TOOLS AND MINOR EQUIPMENT | 85,190 |
| 521.22.41 | PROFESSIONAL SERVICES | 6,707 |
| 521.22.42 | COMMUNICATIONS | 33,847 |
| 521.22.43 | TRAVEL | 1,381 |
| 521.22.45 | INTERFUND OPERATING RENTALS/LEASE | 178,831 |
| 521.22.48 | REPAIRS & MAINTENANCE | 5,258 |
| 521.22.49 | MISCELLANEOUS | 2,732 |
| 594.21.64 | MAJOR EQUIPMENT | 25,960 |
| 03420 | 3420-SHERIFF-PATROL SUBTOTAL | 1,611,435 |
| 03430 | 3430-SHERIFF-PATROL SPECIAL UNITS | |
| 521.23.11 | REGULAR SALARIES & WAGES | 43,801 |
| 521.23.12 | OVERTIME | 427 |
| 521.23.21 | OTHER BENEFITS | 24,941 |
| 03430 | 3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL | 69,170 |
| 03440 | 3440-SHERIFF-SAFE BOATING PROGRAM | |
| 521.22.12 | OVERTIME | 6,838 |
| 521.22.21 | OTHER BENEFITS | 1,038 |
| 03440 | 3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL | 7,876 |
| 03450 | 3450-SHERIFF-PATROL TRAINING | |
| 521.40.31 | OFFICE & OPERATING SUPPLIES | 2,415 |
| 521.40.35 | SMALL TOOLS AND MINOR EQUIPMENT | 792 |
| 521.40.41 | PROFESSIONAL SERVICES | 3,000 |
| 521.40.43 | TRAVEL | 7,126 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 521.40.49 | MISCELLANEOUS | 4,495 |
| 03450 | 3450-SHERIFF-PATROL TRAINING SUBTOTAL | 17,827 |
| 03455 | 3455-SHERIFF-CORRECTIONS ADMIN | |
| 523.10.11 | REGULAR SALARIES & WAGES | 79,776 |
| 523.10.21 | OTHER BENEFITS | 25,841 |
| 523.10.41 | PROFESSIONAL SERVICES | 1,469 |
| 03455 | 3455-SHERIFF-CORRECTIONS ADMIN SUBTOTAL | 107,085 |
| 03456 | 3456-SHERIFF-CORRECTIONS KITCHEN | |
| 523.90.11 | REGULAR SALARIES & WAGES | 49,568 |
| 523.90.12 | OVERTIME | 294 |
| 523.90.21 | OTHER BENEFITS | 21,116 |
| 523.90.31 | OFFICE & OPERATING SUPPLIES | 149,897 |
| 03456 | 3456-SHERIFF-CORRECTIONS KITCHEN SUBTOTAL | 220,875 |
| 03460 | 3460-SHERIFF-CORRECTIONS | |
| 523.60.11 | REGULAR SALARIES & WAGES | 906,327 |
| 523.60.12 | OVERTIME | 60,013 |
| 523.60.21 | OTHER BENEFITS | 398,146 |
| 523.60.22 | UNIFORM & CLOTHING | 3,526 |
| 523.60.31 | OFFICE & OPERATING SUPPLIES | 75,508 |
| 523.60.32 | FUEL CONSUMED | 199 |
| 523.60.35 | SMALL TOOLS AND MINOR EQUIPMENT | 7,215 |
| 523.60.41 | PROFESSIONAL SERVICES | 110,272 |
| 523.60.42 | COMMUNICATIONS | 3,946 |
| 523.60.45 | INTERFUND OPERATING RENTALS/LEASE | 17,696 |
| 523.60.48 | REPAIRS & MAINTENANCE | 18,123 |
| 523.60.49 | MISCELLANEOUS | 168 |
| 594.23.64 | MAJOR EQUIPMENT | 6,251 |
| 03460 | 3460-SHERIFF-CORRECTIONS SUBTOTAL | 1,607,390 |
| 03465 | 3465-SHERIFF-CORRECTIONS TRAINING | |
| 523.40.43 | TRAVEL | 880 |
| 03465 | 3465-SHERIFF-CORRECTIONS TRAINING SUBTOTAL | 880 |
| 03485 | 3485-SHERIFF-MARIJUANA ERAD | |
| 521.22.12 | OVERTIME | 239 |
| 521.22.21 | OTHER BENEFITS | 37 |
| 521.22.31 | OFFICE & OPERATING SUPPLIES | 893 |
| 03485 | 3485-SHERIFF-MARIJUANA ERAD SUBTOTAL | 1,169 |
| 03490 | 3490-SHERIFF-US ARMY CORP OF ENG | |
| 521.22.12 | OVERTIME | 3,858 |
| 521.22.21 | OTHER BENEFITS | 582 |
| 03490 | 3490-SHERIFF-US ARMY CORP OF ENG SUBTOTAL | 4,441 |
| 03493 | 3493 - SHERIFF CANINE | |
| 521.22.31 | OFFICE & OPERATING SUPPLIES | 3,868 |
| 521.22.35 | SMALL TOOLS AND MINOR EQUIPMENT | 3,797 |
| 521.22.41 | PROFESSIONAL SERVICES | 991 |
| 594.21.64 | MAJOR EQUIPMENT | 1,359 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 03493 | 3493 - SHERIFF CANINE SUBTOTAL | 10,015 |
| 03495 | 3495-SHERIFF-SEARCH AND RESCUE PROGRAM | |
| 521.40.31 | OFFICE & OPERATING SUPPLIES | 920 |
| 521.40.49 | MISCELLANEOUS | 360 |
| 03495 | 3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL | 1,280 |
| 03700 | 3700 - SUPERIOR COURT | |
| 512.21.11 | REGULAR SALARIES & WAGES | 294,505 |
| 512.21.21 | OTHER BENEFITS | 41,232 |
| 512.21.31 | OFFICE & OPERATING SUPPLIES | 30,772 |
| 512.21.41 | PROFESSIONAL SERVICES | 117,261 |
| 512.21.42 | COMMUNICATIONS | 1,091 |
| 512.21.43 | TRAVEL | 3,142 |
| 512.21.46 | INSURANCE | 572 |
| 512.21.48 | REPAIRS & MAINTENANCE | 5,365 |
| 512.21.49 | MISCELLANEOUS | 49,471 |
| 03700 | 3700 - SUPERIOR COURT SUBTOTAL | 543,412 |
| 03710 | 3710 - COURTHOUSE FACILITATOR | |
| 512.22.41 | PROFESSIONAL SERVICES | 8,989 |
| 03710 | 3710 - COURTHOUSE FACILITATOR SUBTOTAL | 8,989 |
| 03800 | 3800 - TREASURER | |
| 514.22.11 | REGULAR SALARIES & WAGES | 248,850 |
| 514.22.13 | EXTRA LABOR | 873 |
| 514.22.21 | OTHER BENEFITS | 96,856 |
| 514.22.31 | OFFICE & OPERATING SUPPLIES | 7,236 |
| 514.22.35 | SMALL TOOLS AND MINOR EQUIPMENT | 540 |
| 514.22.41 | PROFESSIONAL SERVICES | 9,852 |
| 514.22.42 | COMMUNICATIONS | 9,742 |
| 514.22.43 | TRAVEL | 1,428 |
| 514.22.44 | ADVERTISING | 909 |
| 514.22.48 | REPAIRS & MAINTENANCE | 7,685 |
| 514.22.49 | MISCELLANEOUS | 1,316 |
| 03800 | 3800 - TREASURER SUBTOTAL | 385,287 |
| 03900 | 3900 - TRANSFERS | |
| 597.00.00 | TECH SERVICES RESERVE | 1,192,917 |
| 03900 | 3900 - TRANSFERS SUBTOTAL | 1,192,917 |
| 010 | CURRENT EXPENSE EXPENDITURE TOTAL | 19,513,084 |
| 101 | COMMUNITY DEVELOPMENT | |
| 10100 | 10100 - COMMUNITY DEVELOPMENT | |
| 558.60.13 | EXTRA LABOR | 1,218 |
| 558.60.21 | OTHER BENEFITS | 109 |
| 558.60.41 | PROFESSIONAL SERVICES | 603,219 |
| 558.60.48 | REPAIRS & MAINTENANCE | 38,279 |
| 558.60.49 | MISCELLANEOUS | 4,500 |
| 10100 | 10100 - COMMUNITY DEVELOPMENT SUBTOTAL | 647,325 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 10198 | 10100-GROWTH MNGMT END FND BAL | |
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 692,586 |
| 10198 | 10100-GROWTH MNGMT END FND BAL SUBTOTAL | 692,586 |
| 101 | COMMUNITY DEVELOPMENT EXPENDITURE TOTAL | 1,339,911 |
| 102 | WASTE MANAGEMENT | |
| 10200 | 10200 - WASTE MANAGEMENT | |
| 553.70.21 | OTHER BENEFITS | 120 |
| 553.70.31 | OFFICE & OPERATING SUPPLIES | 21 |
| 553.70.32 | FUEL CONSUMED | 846 |
| 553.70.49 | MISCELLANEOUS | 396 |
| 10200 | 10200 - WASTE MANAGEMENT SUBTOTAL | 1,383 |
| 10201 | COMMUNITY LITTER CLEANUP PROGRAM | |
| 553.70.11 | REGULAR SALARIES & WAGES | 3,351 |
| 553.70.21 | OTHER BENEFITS | 483 |
| 553.70.49 | MISCELLANEOUS | 21 |
| 10201 | COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL | 3,855 |
| 10298 | 10200 WASTE MANAGEMENT | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 54,792 |
| 10298 | 10200 WASTE MANAGEMENT SUBTOTAL | 54,792 |
| 102 | WASTE MANAGEMENT EXPENDITURE TOTAL | 60,030 |
| 103 | EMERGENCY MANAGEMENT | |
| 10300 | 10300 - EMERGENCY MANAGEMENT | |
| 525.60.11 | REGULAR SALARIES & WAGES | 100,010 |
| 525.60.21 | OTHER BENEFITS | 36,654 |
| 525.60.31 | OFFICE & OPERATING SUPPLIES | 3,967 |
| 525.60.35 | SMALL TOOLS AND MINOR EQUIPMENT | 1,488 |
| 525.60.41 | PROFESSIONAL SERVICES | 30,000 |
| 525.60.41 | INTERFUND PROFESSIONAL SERVICES | 5,413 |
| 525.60.42 | COMMUNICATIONS | 1,933 |
| 525.60.43 | TRAVEL | 2,856 |
| 525.60.45 | OPERATING RENTALS & LEASES | 5,200 |
| 525.60.46 | INSURANCE | 1,937 |
| 525.60.48 | REPAIRS & MAINTENANCE | 1,757 |
| 525.60.49 | MISCELLANEOUS | 41,768 |
| 594.25.64 | MAJOR EQUIPMENT | 2,278 |
| 10300 | 10300 - EMERGENCY MANAGEMENT SUBTOTAL | 235,259 |
| 10398 | 10300 -EMER MNGMT END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 196,918 |
| 10398 | 10300 -EMER MNGMT END FUND BAL SUBTOTAL | 196,918 |
| 103 | EMERGENCY MANAGEMENT EXPENDITURE TOTAL | 432,177 |
| 104 | SHERIFFS BLOCK GRANTS | |
| 10400 | 10400 - SHERIFFS BLOCK GRANTS | |
| 10400 | 10400 - SHERIFFS BLOCK GRANTS SUBTOTAL | 0 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 10498 | 10498 SHERF BLCK GRNT END BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 7,834 |
| 10498 | 10498 SHERF BLCK GRNT END BAL SUBTOTAL | 7,834 |
| 104 | SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL | 7,834 |
| 105 | HOTEL / MOTEL TAX | |
| 10500 | 10500 - HOTEL / MOTEL TAX | |
| 557.30.40 | SERVICES | 25,000 |
| 557.30.41 | PROFESSIONAL SERVICES | 2,510 |
| 557.30.49 | MISCELLANEOUS | 41,283 |
| 10500 | 10500 - HOTEL / MOTEL TAX SUBTOTAL | 68,793 |
| 10598 | HOTEL/MOTEL ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 129,592 |
| 10598 | HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL | 129,592 |
| 105 | HOTEL / MOTEL TAX EXPENDITURE TOTAL | 198,385 |
| 107 | JUVENILE JUSTICE CENTER | |
| 10700 | JUVENILE JUSTICE CNTR | |
| 527.80.11 | REGULAR SALARIES & WAGES | 1,009,464 |
| 527.80.12 | OVERTIME | 49,981 |
| 527.80.13 | EXTRA LABOR | 2,649 |
| 527.80.14 | SHIFT DIFFERENTIAL | 4,033 |
| 527.80.21 | OTHER BENEFITS | 415,966 |
| 527.80.22 | UNIFORM & CLOTHING | 1,475 |
| 527.80.31 | OFFICE & OPERATING SUPPLIES | 47,982 |
| 527.80.32 | FUEL CONSUMED | 241 |
| 527.80.35 | SMALL TOOLS AND MINOR EQUIPMENT | 3,293 |
| 527.80.41 | PROFESSIONAL SERVICES | 69,550 |
| 527.80.41 | INTERFUND PROFESSIONAL SERVICES | 17,994 |
| 527.80.42 | COMMUNICATIONS | 6,137 |
| 527.80.43 | TRAVEL | 3,859 |
| 527.80.44 | ADVERTISING | 1,696 |
| 527.80.45 | OPERATING RENTALS & LEASES | 12,274 |
| 527.80.45 | INTERFUND OPERATING RENTALS/LEASE | 18,976 |
| 527.80.46 | INSURANCE | 33,245 |
| 527.80.47 | PUBLIC UTILITIES SERVICES | 49,728 |
| 527.80.48 | REPAIRS & MAINTENANCE | 14,768 |
| 527.80.49 | MISCELLANEOUS | 5,010 |
| 594.27.64 | MAJOR EQUIPMENT | 4,958 |
| 10700 | JUVENILE JUSTICE CNTR SUBTOTAL | 1,773,279 |
| 10798 | 10700-JUV JUSTICE END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 248,802 |
| 10798 | 10700-JUV JUSTICE END FUND BAL SUBTOTAL | 248,802 |
| 107 | JUVENILE JUSTICE CENTER EXPENDITURE TOTAL | 2,022,081 |
| 108 | LAW & JUSTICE | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 10809 | 10809 - LAW & JUSTICE-CLERK | |
| 512.30.11 | REGULAR SALARIES & WAGES | 12,795 |
| 512.30.21 | OTHER BENEFITS | 6,903 |
| 10809 | 10809 - LAW & JUSTICE-CLERK SUBTOTAL | 19,698 |
| 10810 | 10810 - LAW & JUSTICE-COURT SERVICES | |
| 527.80.11 | REGULAR SALARIES & WAGES | 196,450 |
| 527.80.12 | OVERTIME | 3,575 |
| 527.80.14 | SHIFT DIFFERENTIAL - COURT SERVICES | 623 |
| 527.80.21 | OTHER BENEFITS | 82,133 |
| 527.80.48 | REPAIRS & MAINTENANCE | 5,720 |
| 594.27.64 | MAJOR EQUIPMENT | 3,355 |
| 10810 | 10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL | 291,856 |
| 10833 | 10833 - LAW & JUSTICE-PROSECUTING ATTY | |
| 515.30.11 | REGULAR SALARIES & WAGES | 103,418 |
| 515.30.21 | OTHER BENEFITS | 36,474 |
| 515.30.35 | SMALL TOOLS AND MINOR EQUIPMENT | 49,479 |
| 515.30.41 | PROFESSIONAL SERVICES | 69,635 |
| 594.15.64 | MAJOR EQUIPMENT | 3,597 |
| 10833 | 10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL | 262,603 |
| 10834 | 10834 - LAW & JUSTICE-SHERIFF | |
| 521.22.11 | REGULAR SALARIES & WAGES | 545,244 |
| 521.22.12 | OVERTIME | 77,058 |
| 521.22.21 | OTHER BENEFITS | 204,691 |
| 521.22.35 | SMALL TOOLS AND MINOR EQUIPMENT | 2,619 |
| 521.22.41 | PROFESSIONAL SERVICES | 227,179 |
| 521.22.43 | TRAVEL | 358 |
| 521.22.48 | REPAIRS & MAINTENANCE | 2,774 |
| 594.21.64 | MAJOR EQUIPMENT | 79,379 |
| 10834 | 10834 - LAW & JUSTICE-SHERIFF SUBTOTAL | 1,139,303 |
| 10835 | 10835 - LAW & JUSTICE-COURT SECURITY | |
| 521.70.11 | REGULAR SALARIES & WAGES | 44,406 |
| 521.70.21 | OTHER BENEFITS | 6,554 |
| 521.70.42 | COMMUNICATIONS | 445 |
| 10835 | 10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL | 51,405 |
| 10837 | 10837 - LAW & JUSTICE-SUPERIOR COURT | |
| 512.21.35 | SMALL TOOLS AND MINOR EQUIPMENT | 4,130 |
| 594.12.64 | MAJOR EQUIPMENT | 11,913 |
| 10837 | 10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL | 16,042 |
| 10856 | 10856 - LAW & JUSTICE-TRANSFERS | |
| 597.00.00 | TRANSFER TO L&J BLDG FUND | 150,000 |
| 10856 | 10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL | 150,000 |
| 10898 | 10898 L & J ENDING FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 736,631 |
| 10898 | 10898 L & J ENDING FUND BAL SUBTOTAL | 736,631 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 108 | LAW & JUSTICE EXPENDITURE TOTAL | 2,667,537 |
| 109 | AUDITORS M & O | |
| 10900 | AUDITORS M & O | |
| 514.23.11 | REGULAR SALARIES & WAGES | 9,716 |
| 514.23.13 | EXTRA LABOR | 807 |
| 514.23.21 | OTHER BENEFITS | 4,045 |
| 514.23.41 | PROFESSIONAL SERVICES | 1,378 |
| 514.23.48 | REPAIRS & MAINTENANCE | 25,797 |
| 10900 | AUDITORS M & O SUBTOTAL | 41,742 |
| 10910 | AUDITOR'S M&O CO PORTION | |
| 514.23.48 | REPAIRS & MAINTENANCE | 1,052 |
| 10910 | AUDITOR'S M&O CO PORTION SUBTOTAL | 1,052 |
| 10998 | 10900 - AUD M & O END FUND BAL | |
| 508.30.00 | END FUND BALANCE-RESTRICTED/CO PORTION | 283,030 |
| 10998 | 10900 - AUD M & O END FUND BAL SUBTOTAL | 283,030 |
| 109 | AUDITORS M & O EXPENDITURE TOTAL | 325,825 |
| 110 | TREASURERS M & O | |
| 11000 | TREASURERS M & O | |
| 514.22.11 | REGULAR SALARIES & WAGES | 9,096 |
| 514.22.21 | OTHER BENEFITS | 4,301 |
| 514.22.41 | PROFESSIONAL SERVICES | 7,121 |
| 514.22.43 | TRAVEL | 56 |
| 514.22.49 | MISCELLANEOUS | 910 |
| 11000 | TREASURERS M & O SUBTOTAL | 21,484 |
| 11098 | 11000 - TREAS M&O END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 59,479 |
| 11098 | 11000 - TREAS M&O END FUND BAL SUBTOTAL | 59,479 |
| 110 | TREASURERS M & O EXPENDITURE TOTAL | 80,963 |
| 111 | PROS VICTIM-WITNESS | |
| 11100 | 11100 - PROS VICTIM-WITNESS | |
| 515.70.11 | REGULAR SALARIES & WAGES | 55,547 |
| 515.70.21 | OTHER BENEFITS | 25,692 |
| 515.70.31 | OFFICE & OPERATING SUPPLIES | 1,849 |
| 515.70.41 | PROFESSIONAL SERVICES | 2,350 |
| 515.70.42 | COMMUNICATIONS | 682 |
| 11100 | 11100 - PROS VICTIM-WITNESS SUBTOTAL | 86,120 |
| 11198 | 11100-PROS VIC-WIT END FND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 61,406 |
| 11198 | 11100-PROS VIC-WIT END FND BAL SUBTOTAL | 61,406 |
| 111 | PROS VICTIM-WITNESS EXPENDITURE TOTAL | 147,526 |
| 112 | PUBLIC HEALTH | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---------------------------------------|----------------------|
| 11211 | PUBLIC HEALTH ADMINISTRATION | |
| 562.00.11 | REGULAR SALARIES & WAGES | 194,665 |
| 562.00.21 | OTHER BENEFITS | 63,481 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 2,970 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 6,074 |
| 562.00.41 | PROFESSIONAL SERVICES | 2,312 |
| 562.00.41 | INTERFUND PROFESSIONAL SERVICES | 18,813 |
| 562.00.42 | COMMUNICATIONS | 4,796 |
| 562.00.43 | TRAVEL | 6,549 |
| 562.00.45 | OPERATING RENTALS & LEASES | 17,260 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 7,003 |
| 562.00.46 | INSURANCE | 21,108 |
| 562.00.48 | REPAIRS & MAINTENANCE | 36,675 |
| 562.00.49 | MISCELLANEOUS | 11,214 |
| 11211 | PUBLIC HEALTH ADMINISTRATION SUBTOTAL | 392,922 |
| 11212 | PERSONAL HEALTH PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 65,524 |
| 562.00.21 | OTHER BENEFITS | 18,375 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 376 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 75 |
| 562.00.42 | COMMUNICATIONS | 605 |
| 562.00.49 | MISCELLANEOUS | 150 |
| 11212 | PERSONAL HEALTH PROGRAM SUBTOTAL | 85,106 |
| 11215 | ENVIRON HEALTH PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 52,403 |
| 562.00.21 | OTHER BENEFITS | 18,876 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 934 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 2,230 |
| 562.00.42 | COMMUNICATIONS | 2,160 |
| 562.00.45 | OPERATING RENTALS & LEASES | 2,890 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 85 |
| 562.00.48 | REPAIRS & MAINTENANCE | 7,191 |
| 562.00.49 | MISCELLANEOUS | 100 |
| 11215 | ENVIRON HEALTH PROGRAM SUBTOTAL | 86,871 |
| 11222 | MICAH PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 53,283 |
| 562.00.13 | EXTRA LABOR | 562 |
| 562.00.21 | OTHER BENEFITS | 19,575 |
| 562.00.42 | COMMUNICATIONS | 21 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 284 |
| 562.00.49 | MISCELLANEOUS | 1,189 |
| 11222 | MICAH PROGRAM SUBTOTAL | 74,913 |
| 11224 | ORAL HEALTH PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 18,465 |
| 562.00.21 | OTHER BENEFITS | 7,621 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 5,790 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|-----------------------------------|----------------------|
| 562.00.42 | COMMUNICATIONS | 195 |
| 562.00.43 | TRAVEL | 1,375 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 219 |
| 562.00.49 | MISCELLANEOUS | 382 |
| 11224 | ORAL HEALTH PROGRAM SUBTOTAL | 34,047 |
| 11228 | W I C PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 137,280 |
| 562.00.21 | OTHER BENEFITS | 54,362 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 841 |
| 562.00.32 | FUEL CONSUMED | 27 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 93 |
| 562.00.42 | COMMUNICATIONS | 763 |
| 562.00.43 | TRAVEL | 464 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 2,836 |
| 562.00.49 | MISCELLANEOUS | 916 |
| 11228 | W I C PROGRAM SUBTOTAL | 197,581 |
| 11232 | IMMUNIZATION PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 152,112 |
| 562.00.21 | OTHER BENEFITS | 56,420 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 31,208 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 764 |
| 562.00.41 | PROFESSIONAL SERVICES | 3,144 |
| 562.00.42 | COMMUNICATIONS | 194 |
| 562.00.43 | TRAVEL | 2,132 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 58 |
| 562.00.48 | REPAIRS & MAINTENANCE | 895 |
| 562.00.49 | MISCELLANEOUS | 3,361 |
| 11232 | IMMUNIZATION PROGRAM SUBTOTAL | 250,287 |
| 11233 | STD PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 18,300 |
| 562.00.21 | OTHER BENEFITS | 6,299 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 1,001 |
| 562.00.42 | COMMUNICATIONS | 111 |
| 11233 | STD PROGRAM SUBTOTAL | 25,711 |
| 11234 | TUBERCULOSIS PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 23,171 |
| 562.00.21 | OTHER BENEFITS | 8,469 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 1,723 |
| 562.00.41 | PROFESSIONAL SERVICES | 875 |
| 562.00.42 | COMMUNICATIONS | 65 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 1 |
| 562.00.49 | MISCELLANEOUS | 98 |
| 11234 | TUBERCULOSIS PROGRAM SUBTOTAL | 34,402 |
| 11235 | HIV/AIDS PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 1,402 |
| 562.00.21 | OTHER BENEFITS | 465 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 562.00.42 | COMMUNICATIONS | 276 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 81 |
| 11235 | HIV/AIDS PROGRAM SUBTOTAL | 2,224 |
| 11239 | OTHER COMMUNICABLE DISEASES PR | |
| 562.00.11 | REGULAR SALARIES & WAGES | 26,035 |
| 562.00.21 | OTHER BENEFITS | 8,972 |
| 562.00.42 | COMMUNICATIONS | 81 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 3 |
| 562.00.49 | MISCELLANEOUS | 349 |
| 11239 | OTHER COMMUNICABLE DISEASES PR SUBTOTAL | 35,440 |
| 11242 | OBESITY | |
| 562.00.11 | REGULAR SALARIES & WAGES | 41,178 |
| 562.00.21 | OTHER BENEFITS | 16,356 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 6,149 |
| 562.00.35 | SMALL TOOLS AND MINOR EQUIPMENT | 80 |
| 562.00.42 | COMMUNICATIONS | 47 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 3,046 |
| 562.00.49 | MISCELLANEOUS | 576 |
| 11242 | OBESITY SUBTOTAL | 67,431 |
| 11244 | TOBACCO PREVENTION & CONTROL | |
| 562.00.11 | REGULAR SALARIES & WAGES | 5,345 |
| 562.00.21 | OTHER BENEFITS | 2,187 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 96 |
| 562.00.42 | COMMUNICATIONS | 68 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 8 |
| 562.00.49 | MISCELLANEOUS | 523 |
| 11244 | TOBACCO PREVENTION & CONTROL SUBTOTAL | 8,228 |
| 11249 | CHRONIC DISEASES | |
| 562.00.11 | REGULAR SALARIES & WAGES | 255 |
| 562.00.21 | OTHER BENEFITS | 96 |
| 11249 | CHRONIC DISEASES SUBTOTAL | 351 |
| 11252 | WATER PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 7,218 |
| 562.00.21 | OTHER BENEFITS | 2,669 |
| 562.00.42 | COMMUNICATIONS | 39 |
| 562.00.43 | TRAVEL | 211 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 930 |
| 11252 | WATER PROGRAM SUBTOTAL | 11,066 |
| 11253 | SOLID & HAZARDOUS WASTE PROG | |
| 562.00.11 | REGULAR SALARIES & WAGES | 1,721 |
| 562.00.21 | OTHER BENEFITS | 577 |
| 562.00.42 | COMMUNICATIONS | 21 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 483 |
| 562.00.49 | MISCELLANEOUS | 100 |
| 11253 | SOLID & HAZARDOUS WASTE PROG SUBTOTAL | 2,902 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|-------------------------------------|----------------------|
| 11254 | ON SITE SEWAGE PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 26,315 |
| 562.00.21 | OTHER BENEFITS | 10,216 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 30 |
| 562.00.42 | COMMUNICATIONS | 104 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 5,886 |
| 562.00.49 | MISCELLANEOUS | 827 |
| 11254 | ON SITE SEWAGE PROGRAM SUBTOTAL | 43,378 |
| 11255 | VECTOR | |
| 562.00.11 | REGULAR SALARIES & WAGES | 8,302 |
| 562.00.21 | OTHER BENEFITS | 3,202 |
| 562.00.42 | COMMUNICATIONS | 225 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 90 |
| 11255 | VECTOR SUBTOTAL | 11,819 |
| 11256 | FOOD PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 112,279 |
| 562.00.21 | OTHER BENEFITS | 44,769 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 388 |
| 562.00.42 | COMMUNICATIONS | 1,374 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 5,539 |
| 562.00.49 | MISCELLANEOUS | 1,370 |
| 11256 | FOOD PROGRAM SUBTOTAL | 165,719 |
| 11258 | LIVING ENVIRONMENT PROGRAM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 6,235 |
| 562.00.21 | OTHER BENEFITS | 2,469 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 106 |
| 562.00.42 | COMMUNICATIONS | 133 |
| 562.00.43 | TRAVEL | 564 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 839 |
| 562.00.49 | MISCELLANEOUS | 55 |
| 11258 | LIVING ENVIRONMENT PROGRAM SUBTOTAL | 10,401 |
| 11271 | VITAL RECORDS | |
| 562.00.11 | REGULAR SALARIES & WAGES | 15,496 |
| 562.00.21 | OTHER BENEFITS | 6,233 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 525 |
| 562.00.42 | COMMUNICATIONS | 460 |
| 562.00.49 | MISCELLANEOUS | 101 |
| 11271 | VITAL RECORDS SUBTOTAL | 22,815 |
| 11272 | LABORATORY | |
| 562.00.49 | MISCELLANEOUS | 302 |
| 11272 | LABORATORY SUBTOTAL | 302 |
| 11273 | HEALTH EDUCATION | |
| 562.00.11 | REGULAR SALARIES & WAGES | 36,430 |
| 562.00.21 | OTHER BENEFITS | 12,856 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 2,773 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 562.00.42 | COMMUNICATIONS | 62 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 673 |
| 562.00.49 | MISCELLANEOUS | 1,150 |
| 11273 | HEALTH EDUCATION SUBTOTAL | 53,945 |
| 11281 | ASSESSMENT | |
| 562.00.11 | REGULAR SALARIES & WAGES | 37,443 |
| 562.00.21 | OTHER BENEFITS | 14,541 |
| 562.00.31 | OFFICE & OPERATING SUPPLIES | 785 |
| 562.00.32 | FUEL CONSUMED | 59 |
| 562.00.40 | SERVICES | 1,425 |
| 562.00.42 | COMMUNICATIONS | 636 |
| 562.00.43 | TRAVEL | 4,646 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 377 |
| 562.00.49 | MISCELLANEOUS | 7,236 |
| 11281 | ASSESSMENT SUBTOTAL | 67,148 |
| 11288 | BIOTERRORISM | |
| 562.00.11 | REGULAR SALARIES & WAGES | 10,847 |
| 562.00.21 | OTHER BENEFITS | 3,456 |
| 562.00.32 | FUEL CONSUMED | 35 |
| 562.00.42 | COMMUNICATIONS | 1 |
| 562.00.43 | TRAVEL | 1,870 |
| 562.00.45 | INTERFUND OPERATING RENTALS/LEASE | 210 |
| 562.00.49 | MISCELLANEOUS | 6,217 |
| 11288 | BIOTERRORISM SUBTOTAL | 22,636 |
| 11298 | 11200 - PUB HLTH END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 476,214 |
| 11298 | 11200 - PUB HLTH END FUND BAL SUBTOTAL | 476,214 |
| 112 | PUBLIC HEALTH EXPENDITURE TOTAL | 2,183,859 |
| 115 | COUNTY ROAD | |
| 11501 | OTHER GOVERNMENT SERVICES | |
| 519.70.11 | REIMBURSABLE WORK-SALARY & WAGES | 65,146 |
| 519.70.12 | REIMBURSABLE WORK-OVERTIME | 194 |
| 519.70.21 | REIMBURSABLE WORK-BENEFITS | 32,470 |
| 519.70.30 | REIMBURSABLE WORK-SUPPLIES | 102,372 |
| 519.70.34 | REIMBURSABLE WORK-MATERIAL USED | 13,375 |
| 519.70.40 | REIMBURSABLE WORK-SERVICES | 9,827 |
| 519.70.45 | REIMBURSABLE WORK-EQUIPMENT RENTAL | 31,974 |
| 11501 | OTHER GOVERNMENT SERVICES SUBTOTAL | 255,357 |
| 11502 | CONSTRUCTION | |
| 595.11.11 | DESIGN-SALARY & WAGES | 164,518 |
| 595.11.12 | DRAFTING-OVERTIME | 100 |
| 595.11.21 | SURVEYING-BENEFITS | 82,228 |
| 595.11.30 | SURVEYING-SUPPLIES | 565 |
| 595.11.40 | CONSULTANT-NON-REIMBURSABLE-SERVICES | 198,434 |
| 595.11.45 | DESIGN-EQUIPMENT RENTAL | 15,323 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 595.12.11 | ADMINISTRATION-SALARY & WAGES | 120,104 |
| 595.12.21 | ADMINISTRATION-BENEFITS | 61,293 |
| 595.12.34 | ADMINISTRATION- MATERIAL USED | 169 |
| 595.12.40 | INSPECTION-SERVICES | 62,680 |
| 595.12.45 | ADMINISTRATION-EQUIPMENT RENTAL | 13,056 |
| 595.22.40 | APPRAISAL R/W-SERVICES | 2,995 |
| 595.23.11 | ACQUISITION R/W-SALARY & WAGES | 39,698 |
| 595.23.12 | ACQUISITION R/W OVERTIME | 4,018 |
| 595.23.21 | ACQUISITION- BENEFITS | 22,644 |
| 595.23.40 | ACQUISITION R/W-SERVICES | 117,637 |
| 595.23.45 | ACQUISITION R/W EQUIPMENT RENTAL | 376 |
| 595.24.40 | UTILITY RELOCATION-SERVICES | 230,276 |
| 595.30.40 | ROADWAY - SERVICES | 2,942,147 |
| 595.30.45 | DETOUR-EQUIPMENT RENTAL | 45 |
| 595.62.40 | SPECIAL PURPOSE PATHS-SERVICES | 32,875 |
| 11502 | CONSTRUCTION SUBTOTAL | 4,111,180 |
| 11504 | CELLULAR PHONE | |
| 543.30.42 | CELLULAR PHONE | 2,089 |
| 11504 | CELLULAR PHONE SUBTOTAL | 2,089 |
| 11505 | 11505 - CRACK SEALING | |
| 542.34.11 | CRACK SEALING-SALARY & WAGES | 29,066 |
| 542.34.12 | CRACK SEALING-OVERTIME | 32 |
| 542.34.14 | CRACK SEALING-COMPTIME USED | 117 |
| 542.34.21 | CRACK SEALING-BENEFITS | 14,680 |
| 542.34.34 | CRACK SEALING - MATERIAL USED | 26,873 |
| 542.34.40 | CRACK SEALING - SERVICES | 6,007 |
| 542.34.45 | CRACK SEALING - EQUIP RENTAL | 15,131 |
| 11505 | 11505 - CRACK SEALING SUBTOTAL | 91,906 |
| 11506 | ROAD REPAIR | |
| 542.35.11 | SALARY & WAGES | 14,139 |
| 542.35.21 | BENEFITS | 7,143 |
| 542.35.30 | SUPPLIES | 1,436 |
| 542.35.34 | MATERIAL USED | 327 |
| 542.35.45 | EQUIPMENT USED | 26,668 |
| 11506 | ROAD REPAIR SUBTOTAL | 49,712 |
| 11509 | TRAVELED WAY | |
| 542.31.11 | TRAVELED WAY-GRAD/ROLL/BLADE-SAL & WAGE | 181,008 |
| 542.31.14 | ANIMAL REMOVAL-COMPTIME USED | 251 |
| 542.31.21 | GRADING/ROLLER/BLADE | 90,960 |
| 542.31.30 | TRAVELED WAY-GRAVEL REPLACE-SUPPLIES | 80,286 |
| 542.31.34 | TRAVELED WAY-GRAVEL REPLACE-MAT USED | 80,534 |
| 542.31.40 | TRAVELED WAY-GRAD/ROLL/BLADE-SERVICES | 443 |
| 542.31.45 | PATCHING POTHOLE | 355,506 |
| 11509 | TRAVELED WAY SUBTOTAL | 788,988 |
| 11511 | SHOULDERS | |
| 542.32.11 | SHOULDER-REPAIR SALARY & WAGES | 106,764 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---------------------------------------|----------------------|
| 542.32.14 | SHOULDERS-COMPTIME USED | 166 |
| 542.32.21 | BLADING | 55,768 |
| 542.32.34 | SHOULDERS-REPAIR MATERIAL USED | 59,891 |
| 542.32.40 | SHOULDERS - REPAIR - SERVICES | 3,754 |
| 542.32.45 | SHOULDERS-REPAIR EQUIP RENTAL | 176,739 |
| 11511 | SHOULDERS SUBTOTAL | 403,080 |
| 11512 | SEALING | |
| 542.33.11 | SEALING-SALARY & WAGES | 85,209 |
| 542.33.12 | SEALING-OVERTIME | 982 |
| 542.33.21 | SEALING | 37,703 |
| 542.33.30 | SEALING - SUPPLIES | 835,154 |
| 542.33.34 | SEALING-MATERIAL USED | 65,866 |
| 542.33.40 | SEALING - SERVICES | 28,723 |
| 542.33.45 | SEALING-EQUIP RENTAL | 165,246 |
| 11512 | SEALING SUBTOTAL | 1,218,883 |
| 11513 | BRIDGES UNDER 20' | |
| 542.41.11 | BRIDGES UNDER 20' SALARY & WAGES | 3,135 |
| 542.41.21 | BRIDGES UNDER 20' - BENEFITS | 1,613 |
| 542.41.30 | BRIDGES UNDER 20' - SUPPLIES | 1,009 |
| 542.41.45 | BRIDGES UNDER 20' EQUIP RENTAL | 3,066 |
| 11513 | BRIDGES UNDER 20' SUBTOTAL | 8,823 |
| 11514 | CULVERTS | |
| 542.42.11 | CULVERTS - CLEANING -SALARY & WAGES | 39,684 |
| 542.42.21 | CULVERTS-BENEFITS | 20,497 |
| 542.42.30 | PLACEMENT-SUPPLIES | 1,538 |
| 542.42.34 | CULVERTS-PLACEMENT-MATERIAL USED | 593 |
| 542.42.45 | CULVERTS - CLEANING -EQUIPMENT RENTAL | 64,845 |
| 11514 | CULVERTS SUBTOTAL | 127,157 |
| 11515 | DITCHES | |
| 542.43.11 | DITCHES-SALARY & WAGES | 166,791 |
| 542.43.14 | DITCHES-COMPTIME USED | 69 |
| 542.43.21 | DITCHES-BENEFITS | 87,676 |
| 542.43.34 | DITCHES-MATERIAL USED | 950 |
| 542.43.45 | DITCHES-EQUIPMENT RENTAL | 293,190 |
| 11515 | DITCHES SUBTOTAL | 548,676 |
| 11516 | BRIDGES 20' & OVER | |
| 542.51.11 | BRIDGES 20' AND OVER-SALARY & WAGES | 15,066 |
| 542.51.21 | BRIDGES 20' AND OVER-BENEFITS | 8,115 |
| 542.51.30 | BRIDGES 20' AND OVER - SUPPLIES | 2,068 |
| 542.51.34 | BRIDGES 20' AND OVER-MATERIAL USED | 203 |
| 542.51.40 | BRIDGES 20' AND OVER - SERVICES | 150 |
| 542.51.45 | BRIDGES 20' AND OVER-EQUIP RENTAL | 13,996 |
| 11516 | BRIDGES 20' & OVER SUBTOTAL | 39,598 |
| 11518 | ROAD LIGHTING | |
| 542.63.40 | ROAD LIGHTING - SERVICES | 4,802 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 11518 | ROAD LIGHTING SUBTOTAL | 4,802 |
| 11519 | TRAFFIC CONTROL | |
| 542.64.11 | ADDRSS POSTS 911-SALARY & WAGES | 62,195 |
| 542.64.12 | GUARDRAIL-OVERTIME | 952 |
| 542.64.14 | ROAD NAME SIGNS-COMPTIME USED | 134 |
| 542.64.21 | OTHER TRAFFIC CONTROL-BENEFITS | 32,006 |
| 542.64.30 | SIGNING-SUPPLIES | 1,726 |
| 542.64.34 | NEW ROAD NAME SIGNS-MATERIAL USED | 72,215 |
| 542.64.40 | GUARDRAIL-SERVICES | 567 |
| 542.64.45 | PRIVATE ROAD NAME SIGNS 911-EQUIP RENTAL | 46,871 |
| 11519 | TRAFFIC CONTROL SUBTOTAL | 216,665 |
| 11520 | SNOW & ICE | |
| 542.66.11 | SNOW & ICE-SALARY & WAGES | 27,911 |
| 542.66.12 | SNOW & ICE-OVERTIME | 502 |
| 542.66.14 | SNOW & ICE - COMPTIME USED | 210 |
| 542.66.21 | SNOW & ICE-BENEFITS | 15,482 |
| 542.66.34 | SNOW & WAGES-MATERIAL USED | 25,605 |
| 542.66.45 | SNOW & ICE - EQUIPMENT RENTAL | 56,695 |
| 11520 | SNOW & ICE SUBTOTAL | 126,406 |
| 11521 | STREET CLEANING | |
| 542.67.11 | STREET CLEANING-SALARY & WAGES | 12,999 |
| 542.67.12 | STREET CLEANING-OVERTIME | 79 |
| 542.67.14 | STREET CLEANING-COMPTIME USED | 299 |
| 542.67.21 | STREET CLEANING-BENEFITS | 7,143 |
| 542.67.45 | STREET CLEANING-EQUIPMENT RENTAL | 18,293 |
| 11521 | STREET CLEANING SUBTOTAL | 38,813 |
| 11522 | MOWING WEEDS | |
| 542.71.11 | MOWING WEEDS-SALARY & WAGES | 3,424 |
| 542.71.21 | MOWING WEEDS-BENEFITS | 1,588 |
| 542.71.45 | MOWING WEEDS-EQUIPMENT RENTAL | 7,948 |
| 11522 | MOWING WEEDS SUBTOTAL | 12,960 |
| 11523 | CHEMICAL WEED CONTROL | |
| 542.71.11 | CHEMICAL WEED CONTROL-SALARY & WAGES | 32,118 |
| 542.71.21 | CHEMICAL WEED CONTROL-BENEFITS | 15,898 |
| 542.71.30 | CHEMICAL WEED CONTROL-SUPPLIES | 2,418 |
| 542.71.34 | CHEMICAL WEED CONTROL-MATERIAL USED | 74,658 |
| 542.71.40 | CHEMICAL WEED CONTROL-SERVICES | 631 |
| 542.71.45 | WEED CONTROL-EQUIP RENTAL | 25,231 |
| 11523 | CHEMICAL WEED CONTROL SUBTOTAL | 150,954 |
| 11524 | OTHER VEGETATION CONTROL | |
| 542.71.11 | OTHER VEGETATION CONTROL - S&W | 124,325 |
| 542.71.12 | OTHER VEGETATION CONTROL-OVERTIME | 1,039 |
| 542.71.14 | OTHER VEGETATION CONTROL-COMPTIME USED | 1,346 |
| 542.71.21 | OTHER VEGETATION CONTROL-BENEFITS | 65,844 |
| 542.71.30 | OTHER VEGETATION CONTROL-SUPPLIES | 2,464 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 542.71.34 | OTHER VEGETATION CONTROL-MATERIAL USED | 293 |
| 542.71.40 | OTHER VEGETATION CONTROL-SERVICES | 4,502 |
| 542.71.45 | OTHER VEGETATION CONTROL-EQUIP RENTAL | 99,763 |
| 11524 | OTHER VEGETATION CONTROL SUBTOTAL | 299,576 |
| 11526 | LITTER CLEAN-UP | |
| 542.75.11 | LITTER CLEAN UP-SALARY & WAGES | 2,263 |
| 542.75.21 | LITTER CLEAN-UP-BENEFITS | 1,166 |
| 542.75.40 | LITTER CLEAN-UP-SERVICES | 760 |
| 542.75.45 | LITTER CLEAN UP-EQUIPMENT USED | 2,350 |
| 11526 | LITTER CLEAN-UP SUBTOTAL | 6,539 |
| 11528 | MAINTENANCE ADMINISTRATION | |
| 542.90.11 | MAINTENANCE ADMIN-SALARY & WAGES | 273,165 |
| 542.90.21 | MAINTENANCE ADMINISTRATION-BENEFITS | 140,900 |
| 542.90.22 | MAINTENANCE ADMIN-UNIFORMS & CLOTHING | 2,800 |
| 542.90.30 | MAINTENANCE ADMIN-SUPPLIES | 541 |
| 542.90.34 | MAINTENANCE ADMIN-MATERIAL USED | 63 |
| 542.90.40 | MAINTENANCE ADMIN-SERVICES | 5,294 |
| 542.90.45 | MAINTENANCE ADMIN-EQUIP RENTAL | 49,757 |
| 11528 | MAINTENANCE ADMINISTRATION SUBTOTAL | 472,520 |
| 11529 | DISTRICT 1 | |
| 542.72.11 | SALARY & WAGES | 6,595 |
| 542.72.14 | COMPTIME USED | 617 |
| 542.72.21 | BENEFITS | 3,884 |
| 542.72.45 | EQUIPMENT USED | 11,901 |
| 11529 | DISTRICT 1 SUBTOTAL | 22,997 |
| 11533 | COMPUTER MAINT/ADMIN | |
| 543.30.11 | COMPUTER MAINT-ADMIN SALARY & WAGES | 21,888 |
| 543.30.21 | COMPUTER MAINT/ADMIN-BENEFITS | 11,237 |
| 543.30.45 | TECH SERVICES MEETINGS/SUPPORT | 7 |
| 11533 | COMPUTER MAINT/ADMIN SUBTOTAL | 33,132 |
| 11539 | GPS/GIS | |
| 544.40.11 | GIS SERVICES - SALARY & WAGES | 36,531 |
| 544.40.21 | GIS PROJECT REQUESTS-BENEFITS | 18,956 |
| 544.40.45 | GIS-OPERATING EXPENSES-EQUIP USED | 188 |
| 11539 | GPS/GIS SUBTOTAL | 55,676 |
| 11540 | MANAGEMENT | |
| 543.11.11 | RECORDS MANAGEMENT-SALARY & WAGES | 138,163 |
| 543.11.21 | ADMIN LEAVE/DIRECTOR-BENEFITS | 70,329 |
| 543.11.30 | CLAIMS-INVESTIGATION-SUPPLIES | 72 |
| 543.11.40 | CLAIMS-INVESTIGATION-SERVICES | 8,082 |
| 543.11.45 | RECORDS MANAGEMENT | 6,176 |
| 11540 | MANAGEMENT SUBTOTAL | 222,822 |
| 11541 | UNDISTRIBUTED ENGINEERING | |
| 544.21.11 | ROSTERS-SALARY & WAGES | 29,133 |
| 544.21.21 | MEETINGS-BENEFITS | 14,860 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 544.21.30 | SURVEYING-SUPPLIES | 739 |
| 544.21.40 | MISCELLANEOUS ENGINEERING-SERVICES | 3,229 |
| 544.21.45 | SURVEYING-EQUIP RENTAL | 827 |
| 11541 | UNDISTRIBUTED ENGINEERING SUBTOTAL | 48,788 |
| 11546 | ACCOUNTING | |
| 543.30.11 | ACCOUNTING | 105,541 |
| 543.30.21 | ADMIN SERVICES-BENEFITS | 54,141 |
| 543.30.40 | ADMIN SERVICES-SERVICES | 50 |
| 543.30.45 | ACCOUNTING- EQUIP RENTAL | 5,610 |
| 11546 | ACCOUNTING SUBTOTAL | 165,342 |
| 11549 | OFFICE SUPPLIES | |
| 543.30.31 | OFFICE AND OPERATING SUPPLIES | 4,665 |
| 11549 | OFFICE SUPPLIES SUBTOTAL | 4,665 |
| 11550 | OPERATING SUPPLIES | |
| 543.30.45 | OFFICE EQUIPMENT RENTAL | 147,630 |
| 11550 | OPERATING SUPPLIES SUBTOTAL | 147,630 |
| 11551 | PROFESSIONAL SERVICES | |
| 543.30.41 | PROFESSIONAL SERVICES | 109,269 |
| 11551 | PROFESSIONAL SERVICES SUBTOTAL | 109,269 |
| 11552 | COMMUNICATIONS | |
| 543.30.42 | COMMUNICATIONS | 25,772 |
| 11552 | COMMUNICATIONS SUBTOTAL | 25,772 |
| 11553 | ADVERTISING | |
| 543.30.44 | ADVERTISING | 5,951 |
| 11553 | ADVERTISING SUBTOTAL | 5,951 |
| 11554 | INSURANCE | |
| 543.30.46 | INSURANCE | 55,476 |
| 11554 | INSURANCE SUBTOTAL | 55,476 |
| 11557 | ROAD INVENTORY | |
| 544.41.11 | BRIDGE INSPECTION- SALARY & WAGES | 43,449 |
| 544.41.21 | ENVIRONMENT MONITORING-BENEFITS | 22,107 |
| 544.41.30 | BRIDGE INSPECTION-SUPPLIES | 517 |
| 544.41.40 | CRVIEW - SERVICES | 380 |
| 544.41.45 | MOBILITY- EQUIPMENT USED | 11,095 |
| 11557 | ROAD INVENTORY SUBTOTAL | 77,548 |
| 11558 | PROFESSIONAL DEVELOPMENT | |
| 543.30.11 | PROFESSIONAL DEVELOPMENT-SALARY & WAGES | 53,256 |
| 543.30.14 | PROFESSIONAL DEVELOPMENT-COMPTIME USED | 83 |
| 543.30.21 | PROFESSIONAL DEVELOPMENT-BENEFITS | 27,932 |
| 543.30.40 | PROFESSIONAL DEVELOPMENT-SERVICES | 14,734 |
| 543.30.45 | PROFESSIONAL DEVELOPMENT-EQUIPMENT USED | 4,455 |
| 11558 | PROFESSIONAL DEVELOPMENT SUBTOTAL | 100,459 |
| 11559 | FIRST AID-SAFETY | |
| 543.30.11 | FIRST AID/SAFETY-SALARY & WAGES | 5,701 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|-----------------------------------|----------------------|
| 543.30.21 | FIRST AID & SAFETY-BENEFITS | 2,991 |
| 543.30.30 | FIRST AID SAFETY-SUPPLIES | 6,353 |
| 543.30.45 | FIRST AID/SAFETY-EQUIPMENT RENTAL | 147 |
| 11559 | FIRST AID-SAFETY SUBTOTAL | 15,191 |
| 11560 | VACATION LEAVE | |
| 543.31.11 | VACATION LEAVE-SALARY & WAGES | 185,882 |
| 543.31.21 | VACATION LEAVE-BENEFITS | 95,710 |
| 11560 | VACATION LEAVE SUBTOTAL | 281,591 |
| 11561 | SICK LEAVE | |
| 543.31.11 | SICK LEAVE-SALARY & WAGES | 99,269 |
| 543.31.21 | SICK LEAVE-BENEFITS | 51,651 |
| 11561 | SICK LEAVE SUBTOTAL | 150,920 |
| 11562 | HOLIDAY | |
| 543.31.11 | HOLIDAY-SALARY & WAGES | 108,416 |
| 543.31.21 | HOLIDAY-BENEFITS | 56,536 |
| 11562 | HOLIDAY SUBTOTAL | 164,952 |
| 11563 | FLOATING HOLIDAY | |
| 543.31.11 | FLOATING HOLIDAY-SALARY & WAGES | 13,597 |
| 543.31.21 | FLOATING HOLIDAY-BENEFITS | 6,931 |
| 11563 | FLOATING HOLIDAY SUBTOTAL | 20,528 |
| 11564 | BEREAVEMENT | |
| 543.31.11 | BEREAVEMENT-SALARY & WAGES | 4,483 |
| 543.31.21 | BEREAVEMENT | 2,424 |
| 11564 | BEREAVEMENT SUBTOTAL | 6,907 |
| 11565 | JURY LEAVE | |
| 543.31.11 | JURY LEAVE-SALARY & WAGES | 741 |
| 543.31.21 | JURY DUTY-BENEFITS | 366 |
| 11565 | JURY LEAVE SUBTOTAL | 1,107 |
| 11566 | STATE RETIREMENT | |
| 543.35.21 | STATE RETIREMENT | 231,078 |
| 11566 | STATE RETIREMENT SUBTOTAL | 231,078 |
| 11567 | F I C A | |
| 543.35.21 | FICA | 215,237 |
| 11567 | F I C A SUBTOTAL | 215,237 |
| 11568 | INDUSTRIAL INSURANCE | |
| 543.35.21 | INDUSTRIAL INSURANCE | 68,196 |
| 11568 | INDUSTRIAL INSURANCE SUBTOTAL | 68,196 |
| 11569 | HEALTH INSURANCE | |
| 543.35.21 | HEALTH INSURANCE | 474,586 |
| 11569 | HEALTH INSURANCE SUBTOTAL | 474,586 |
| 11570 | LIFE INSURANCE | |
| 543.35.21 | LIFE INSURANCE | 2,927 |
| 11570 | LIFE INSURANCE SUBTOTAL | 2,927 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 11571 | DENTAL INSURANCE | |
| 543.35.21 | DENTAL INSURANCE | 43,529 |
| 11571 | DENTAL INSURANCE SUBTOTAL | 43,529 |
| 11572 | UNEMPLOYMENT COMPENSATION | |
| 543.35.21 | UNEMPLOYMENT COMP | 8 |
| 11572 | UNEMPLOYMENT COMPENSATION SUBTOTAL | 8 |
| 11575 | MAINTENANCE OF FACILITIES | |
| 543.50.11 | MAINT OF FACILITIES#1-SALARY & WAGES | 22,943 |
| 543.50.21 | MAINT OF FACILITIES #8-BENEFITS | 11,397 |
| 543.50.30 | MAINT OF FACILITIES #3-SUPPIES | 6,686 |
| 543.50.34 | MAINT OF FACILITIES#2-MATERIAL USED | 489 |
| 543.50.40 | MAINT OF FACILITIES #8-SERVICES | 73,458 |
| 543.50.45 | MAINT OF FACILITIES #2-EQUIP RENTAL | 5,560 |
| 594.44.64 | MAINT OF FACILITIES#3-MACH AND EQUIPMENT | 1,371 |
| 11575 | MAINTENANCE OF FACILITIES SUBTOTAL | 121,903 |
| 11576 | EMPLOYEE ASSISTANCE PROGRAM | |
| 543.35.21 | EMPLOYEE ASSISTANCE PROGRAM | 266 |
| 11576 | EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL | 266 |
| 11577 | VISION INSURANCE | |
| 543.35.21 | VISION INSURANCE | 7,170 |
| 11577 | VISION INSURANCE SUBTOTAL | 7,170 |
| 11578 | PLATS/ROADS/DRIVEWAYS | |
| 544.22.11 | LONG PLAT REVIEW-SALARY & WAGES | 12,659 |
| 544.22.21 | DRIVEWAYS-BENEFITS | 6,421 |
| 544.22.40 | URBAN ROAD-SERVICES | 1,310 |
| 544.22.45 | SHORT PLAT REVIEW-EQUIPMENT USED | 22 |
| 11578 | PLATS/ROADS/DRIVEWAYS SUBTOTAL | 20,412 |
| 11579 | PERMITS | |
| 544.24.11 | FRANCHISES - SALARY & WAGES | 61,724 |
| 544.24.21 | PERMIT PROCESSING-BENEFITS | 31,576 |
| 544.24.30 | PERMIT PROCESSING-SUPPLIES | 40 |
| 544.24.40 | PERMIT PROCESSING-SERVICES | 2,539 |
| 544.24.45 | PPM MEETINGS-EQUIPMENT USED | 8,308 |
| 11579 | PERMITS SUBTOTAL | 104,187 |
| 11580 | R/W INVESTIGATION | |
| 544.26.11 | R/WINVESTIGATION-SALARY & WAGES | 3,773 |
| 544.26.21 | R/W INVESTIGATION-BENEFITS | 2,003 |
| 544.26.45 | R/W INVESTIGATION - EQUIPMENT RENTAL | 54 |
| 11580 | R/W INVESTIGATION SUBTOTAL | 5,830 |
| 11581 | PLANNING | |
| 544.42.11 | TRANSPORTATION PLANNING-SALARY & WAGES | 7,634 |
| 544.42.21 | TRANSPORTATION PLANNING-BENEFITS | 4,098 |
| 544.42.40 | TRANSPORTATION PLANNING-SERVICES | 548 |
| 544.42.45 | TRANSPORTATION PLANNING-EQUIPMENT RENTAL | 282 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 11581 | PLANNING SUBTOTAL | 12,561 |
| 11584 | PRIVATE ROADS | |
| 544.90.11 | ENGINEERING ADMIN- SALARY & WAGES | 28,750 |
| 544.90.12 | ENGINEERING ADMIN-OVERTIME | 37 |
| 544.90.21 | ENGINEERING ADMINISTRATION | 14,718 |
| 11584 | PRIVATE ROADS SUBTOTAL | 43,506 |
| 11585 | UNDIST LABOR-COUNTY ROAD | |
| 543.35.21 | UNDIST LABOR-COUNTY ROAD-BENEFITS | -1,370,412 |
| 11585 | UNDIST LABOR-COUNTY ROAD SUBTOTAL | -1,370,412 |
| 11592 | 11592 - COUNTY RD LONGEVITY | |
| 543.35.11 | LONGEVITY | 51,549 |
| 11592 | 11592 - COUNTY RD LONGEVITY SUBTOTAL | 51,549 |
| 11598 | COUNTY RD ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 3,806,376 |
| 11598 | COUNTY RD ENDING FUND BALANCE SUBTOTAL | 3,806,376 |
| 115 | COUNTY ROAD EXPENDITURE TOTAL | 14,530,315 |
| 118 | WALLA WALLA FAIR | |
| 11801 | 11801 - RODEO | |
| 573.70.41 | PROFESSIONAL SERVICES | 131,800 |
| 573.70.44 | ADVERTISING | 249 |
| 573.70.49 | MISCELLANEOUS | 4,808 |
| 11801 | 11801 - RODEO SUBTOTAL | 136,857 |
| 11804 | 11804 - GEN EXHBTS & LIVESTOCK | |
| 573.70.11 | REGULAR SALARIES & WAGES | 21,709 |
| 573.70.12 | OVERTIME | 1,292 |
| 573.70.13 | EXTRA LABOR | 5,180 |
| 573.70.21 | OTHER BENEFITS | 11,922 |
| 573.70.31 | OFFICE & OPERATING SUPPLIES | 316 |
| 573.70.41 | PROFESSIONAL SERVICES | 4,417 |
| 573.70.43 | TRAVEL | 21 |
| 573.70.49 | MISCELLANEOUS | 26,003 |
| 11804 | 11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL | 70,859 |
| 11805 | 11805 - SPECIAL EVENTS | |
| 573.70.13 | EXTRA LABOR | 271 |
| 573.70.21 | OTHER BENEFITS | 44 |
| 573.70.41 | PROFESSIONAL SERVICES | 5,885 |
| 573.70.44 | ADVERTISING | 1,535 |
| 573.70.45 | OPERATING RENTALS & LEASES | 198 |
| 11805 | 11805 - SPECIAL EVENTS SUBTOTAL | 7,933 |
| 11806 | 11806 - FAIR-GENERAL | |
| 573.70.11 | REGULAR SALARIES & WAGES | 120,257 |
| 573.70.12 | OVERTIME | 31,923 |
| 573.70.13 | EXTRA LABOR | 53,025 |
| 573.70.21 | OTHER BENEFITS | 80,482 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|----------------------------------|----------------------|
| 573.70.31 | OFFICE & OPERATING SUPPLIES | 8,899 |
| 573.70.32 | FUEL CONSUMED | 6,441 |
| 573.70.34 | ITEMS PURCH FOR INVENTORY-RESALE | 5,518 |
| 573.70.41 | PROFESSIONAL SERVICES | 60,562 |
| 573.70.41 | INTERFUND PROFESSIONAL SERVICES | 1,062 |
| 573.70.42 | COMMUNICATIONS | 3,068 |
| 573.70.43 | TRAVEL | 45 |
| 573.70.44 | ADVERTISING | 8,661 |
| 573.70.45 | OPERATING RENTALS & LEASES | 15,321 |
| 573.70.47 | PUBLIC UTILITIES SERVICES | 50,103 |
| 573.70.48 | REPAIRS & MAINTENANCE | 14,211 |
| 573.70.49 | MISCELLANEOUS | 18,850 |
| 581.20.00 | DEBT SERVICE PRINCIPLE-REST LOAN | 3,488 |
| 592.73.80 | DEBT SERVICE-INTEREST | 724 |
| 11806 | 11806 - FAIR-GENERAL SUBTOTAL | 482,640 |
| 11807 | 11807 - CONCERT | |
| 573.70.41 | PROFESSIONAL SERVICES | 76,447 |
| 573.70.44 | ADVERTISING | 7,004 |
| 573.70.45 | OPERATING RENTALS & LEASES | 278 |
| 573.70.46 | INSURANCE | 950 |
| 573.70.49 | MISCELLANEOUS | 1,852 |
| 11807 | 11807 - CONCERT SUBTOTAL | 86,531 |
| 11808 | 11808 - SECURITY | |
| 573.70.13 | EXTRA LABOR | 12,496 |
| 573.70.21 | OTHER BENEFITS | 2,382 |
| 11808 | 11808 - SECURITY SUBTOTAL | 14,877 |
| 11810 | 11810 - GENERAL GROUNDS | |
| 573.70.11 | REGULAR SALARIES & WAGES | 124,108 |
| 573.70.13 | EXTRA LABOR | 7,295 |
| 573.70.21 | OTHER BENEFITS | 59,827 |
| 573.70.31 | OFFICE & OPERATING SUPPLIES | 4,091 |
| 573.70.32 | FUEL CONSUMED | 5,819 |
| 573.70.41 | PROFESSIONAL SERVICES | 1,694 |
| 573.70.41 | INTERFUND PROFESSIONAL SERVICES | 1,062 |
| 573.70.42 | COMMUNICATIONS | 3,389 |
| 573.70.45 | OPERATING RENTALS & LEASES | 1,917 |
| 573.70.46 | INSURANCE | 32,207 |
| 573.70.47 | PUBLIC UTILITIES SERVICES | 63,772 |
| 573.70.48 | REPAIRS & MAINTENANCE | 14,640 |
| 573.70.49 | MISCELLANEOUS | 3,754 |
| 11810 | 11810 - GENERAL GROUNDS SUBTOTAL | 323,574 |
| 11813 | 11813 - DEMO | |
| 573.70.44 | ADVERTISING | 245 |
| 573.70.49 | MISCELLANEOUS | 5,450 |
| 11813 | 11813 - DEMO SUBTOTAL | 5,695 |
| 11898 | 11898 - WW FAIR END FUND BAL | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 3,160 |
| 11898 | 11898 - WW FAIR END FUND BAL SUBTOTAL | 3,160 |
| 118 | WALLA WALLA FAIR EXPENDITURE TOTAL | 1,132,127 |
| 119 | HUMAN SERVICES | |
| 11905 | 11905 - PERSONNEL EXPENSE | |
| 564.30.11 | REGULAR SALARIES & WAGES | 2,768,208 |
| 564.30.12 | OVERTIME | 1,213 |
| 564.30.13 | EXTRA LABOR | 175,748 |
| 564.30.21 | OTHER BENEFITS | 918,174 |
| 11905 | 11905 - PERSONNEL EXPENSE SUBTOTAL | 3,863,343 |
| 11910 | 11910 - SUBSTANCE ABUSE | |
| 566.10.31 | OFFICE & OPERATING SUPPLIES | 1,213 |
| 566.10.35 | SMALL TOOLS AND MINOR EQUIPMENT | 287 |
| 566.10.41 | PROFESSIONAL SERVICES | 1,959 |
| 566.10.41 | INTERFUND PROFESSIONAL SERVICES | 1,279 |
| 566.10.42 | COMMUNICATIONS | 1,968 |
| 566.10.43 | TRAVEL | 799 |
| 566.10.44 | ADVERTISING | 111 |
| 566.10.45 | OPERATING RENTALS & LEASES | 2,230 |
| 566.10.46 | INTERFUND INSURANCE SERVICES | 1,849 |
| 566.10.48 | REPAIRS & MAINTENANCE | 18 |
| 566.10.49 | MISCELLANEOUS | 1,228 |
| 566.10.49 | INTERFUND MISC SERVICES | 2,591 |
| 566.21.31 | OFFICE & OPERATING SUPPLIES | 18,703 |
| 566.21.41 | PROFESSIONAL SERVICES | 1,250 |
| 566.21.42 | COMMUNICATIONS | 198 |
| 566.21.43 | TRAVEL | 286 |
| 566.21.44 | ADVERTISING | 456 |
| 566.21.45 | OPERATING RENTALS & LEASES | 4,480 |
| 566.21.49 | MISCELLANEOUS | 195 |
| 566.22.41 | PROFESSIONAL SERVICES | 13,299 |
| 566.23.41 | PROFESSIONAL SERVICES | 1,017 |
| 566.31.41 | PROFESSIONAL SERVICES | 16,709 |
| 566.35.41 | PROFESSIONAL SERVICES | 2,496 |
| 566.36.41 | PROFESSIONAL SERVICES | 41,744 |
| 566.42.41 | PROFESSIONAL SERVICES | 7,680 |
| 566.44.41 | PROFESSIONAL SERVICES | 1,500 |
| 566.51.41 | PROFESSIONAL SERVICES | 55,761 |
| 566.52.41 | PROFESSIONAL SERVICES | 8,008 |
| 566.53.41 | PROFESSIONAL SERVICES | 85,622 |
| 566.54.41 | PROFESSIONAL SERVICES | 14,572 |
| 566.57.41 | PROFESSIONAL SERVICES | 1,085 |
| 566.58.41 | PROFESSIONAL SERVICES | 77 |
| 566.62.41 | PROFESSIONAL SERVICES | 8,862 |
| 566.64.41 | PROFESSIONAL SERVICES | 2,085 |
| 566.66.41 | PROFESSIONAL SERVICES | 10 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|-----------------------------------|----------------------|
| 566.71.41 | PROFESSIONAL SERVICES | 15,300 |
| 566.72.41 | PROFESSIONAL SERVICES | 10,485 |
| 566.74.41 | PROFESSIONAL SERVICES | 576 |
| 566.77.41 | PROFESSIONAL SERVICES | 34,845 |
| 566.78.41 | PROFESSIONAL SERVICES | 4,798 |
| 566.81.41 | PROFESSIONAL SERVICES | 15,240 |
| 11910 | 11910 - SUBSTANCE ABUSE SUBTOTAL | 382,871 |
| 11920 | 11920 - DEVELOPMENTAL DISABLT | |
| 568.10.31 | OFFICE & OPERATING SUPPLIES | 2,683 |
| 568.10.35 | SMALL TOOLS AND MINOR EQUIPMENT | 484 |
| 568.10.41 | PROFESSIONAL SERVICES | 21,575 |
| 568.10.41 | INTERFUND PROFESSIONAL SERVICES | 1,306 |
| 568.10.42 | COMMUNICATIONS | 3,105 |
| 568.10.43 | TRAVEL | 2,220 |
| 568.10.44 | ADVERTISING | 76 |
| 568.10.45 | OPERATING RENTALS & LEASES | 7,178 |
| 568.10.46 | INTERFUND INSURANCE SERVICES | 2,117 |
| 568.10.48 | REPAIRS & MAINTENANCE | 31 |
| 568.10.49 | MISCELLANEOUS | 1,372 |
| 568.10.49 | INTERFUND MISC SERVICES | 3,067 |
| 568.51.43 | TRAVEL | 325 |
| 568.51.44 | ADVERTISING | 21 |
| 568.51.45 | OPERATING RENTALS & LEASES | 2,544 |
| 568.61.41 | PROFESSIONAL SERVICES | 2,340 |
| 568.62.41 | PROFESSIONAL SERVICES | 360,033 |
| 568.63.41 | PROFESSIONAL SERVICES | 44,655 |
| 568.64.41 | PROFESSIONAL SERVICES | 161,925 |
| 568.67.41 | PROFESSIONAL SERVICES | 180,735 |
| 568.90.31 | OFFICE & OPERATING SUPPLIES | 2,827 |
| 568.90.41 | PROFESSIONAL SERVICES | 1,066 |
| 568.90.42 | COMMUNICATIONS | 13 |
| 568.90.43 | TRAVEL | 509 |
| 568.90.45 | OPERATING RENTALS & LEASES | 765 |
| 568.90.49 | MISCELLANEOUS | 5,544 |
| 11920 | 11920 - DEVELOPMENTAL DISABLT | 808,518 |
| 11930 | 11930 - MENTAL HEALTH | |
| 564.10.21 | OTHER BENEFITS | 9,430 |
| 564.10.31 | OFFICE & OPERATING SUPPLIES | 21,538 |
| 564.10.35 | SMALL TOOLS AND MINOR EQUIPMENT | 5,905 |
| 564.10.41 | PROFESSIONAL SERVICES | 163,566 |
| 564.10.41 | INTERFUND PROFESSIONAL SERVICES | 29,260 |
| 564.10.42 | COMMUNICATIONS | 43,127 |
| 564.10.43 | TRAVEL | 4,130 |
| 564.10.44 | ADVERTISING | 768 |
| 564.10.45 | OPERATING RENTALS & LEASES | 20,432 |
| 564.10.45 | INTERFUND OPERATING RENTALS/LEASE | 20,440 |
| 564.10.46 | INSURANCE | 3,617 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 564.10.46 | INTERFUND INSURANCE SERVICES | 48,583 |
| 564.10.48 | REPAIRS & MAINTENANCE | 420 |
| 564.10.49 | MISCELLANEOUS | 16,336 |
| 564.10.49 | INTERFUND MISC SERVICES | 83,712 |
| 564.25.41 | PROFESSIONAL SERVICES | 25,170 |
| 564.27.31 | OFFICE & OPERATING SUPPLIES | 1,342 |
| 564.27.42 | COMMUNICATIONS | 801 |
| 564.27.44 | ADVERTISING | 418 |
| 564.27.47 | PUBLIC UTILITIES SERVICES | 20,238 |
| 564.27.49 | MISCELLANEOUS | 12,270 |
| 564.37.41 | PROFESSIONAL SERVICES | 133 |
| 564.44.31 | OFFICE & OPERATING SUPPLIES | 7,772 |
| 564.44.35 | SMALL TOOLS AND MINOR EQUIPMENT | 1,049 |
| 564.44.41 | PROFESSIONAL SERVICES | 6,361 |
| 564.44.42 | COMMUNICATIONS | 53,658 |
| 564.44.43 | TRAVEL | 4,652 |
| 564.44.44 | ADVERTISING | 924 |
| 564.44.45 | OPERATING RENTALS & LEASES | 150,704 |
| 564.44.47 | PUBLIC UTILITIES SERVICES | 5,000 |
| 564.44.49 | MISCELLANEOUS | 12,670 |
| 564.46.31 | OFFICE & OPERATING SUPPLIES | 1,207 |
| 564.46.35 | SMALL TOOLS AND MINOR EQUIPMENT | 310 |
| 564.46.41 | PROFESSIONAL SERVICES | 11,545 |
| 564.46.41 | INTERFUND PROFESSIONAL SERVICES | 237 |
| 564.46.42 | COMMUNICATIONS | 1,008 |
| 564.46.43 | TRAVEL | 1,088 |
| 564.46.44 | ADVERTISING | 12,710 |
| 564.46.45 | OPERATING RENTALS & LEASES | 3,757 |
| 564.46.48 | REPAIRS & MAINTENANCE | 12 |
| 564.46.49 | MISCELLANEOUS | 204 |
| 597.00.00 | OPERATING TRANSFER OUT | 873,020 |
| 11930 | 11930 - MENTAL HEALTH SUBTOTAL | 1,679,525 |
| 11931 | 11931 - TRANSITIONAL HOUSING | |
| 564.27.31 | OFFICE & OPERATING SUPPLIES | 334 |
| 564.27.41 | PROFESSIONAL SERVICES | 886 |
| 564.27.47 | PUBLIC UTILITIES SERVICES | 2,863 |
| 564.27.49 | MISCELLANEOUS | 80 |
| 11931 | 11931 - TRANSITIONAL HOUSING SUBTOTAL | 4,163 |
| 11932 | 11932 - PERMANENT (PHP) HOUSING | |
| 564.27.31 | OFFICE & OPERATING SUPPLIES | 196 |
| 564.27.41 | PROFESSIONAL SERVICES | 30 |
| 564.27.42 | COMMUNICATIONS | 157 |
| 564.27.44 | ADVERTISING | 463 |
| 564.27.47 | PUBLIC UTILITIES SERVICES | 1,468 |
| 11932 | 11932 - PERMANENT (PHP) HOUSING SUBTOTAL | 2,314 |
| 11970 | 11970 - OTHER SERVICES | |
| 559.20.41 | PROFESSIONAL SERVICES | 337,609 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 559.20.49 | MISCELLANEOUS | 1,091 |
| 11970 | 11970 - OTHER SERVICES SUBTOTAL | 338,700 |
| 11998 | 11998 -HUMAN SVCS END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 1,566,559 |
| 11998 | 11998 -HUMAN SVCS END FUND BAL SUBTOTAL | 1,566,559 |
| 119 | HUMAN SERVICES EXPENDITURE TOTAL | 8,645,993 |
| 120 | COUNTY MENTAL HEALTH .01% | |
| 12007 | 12007 - CO MTL HLTH-JUVENILE JUSTICE | |
| 512.22.11 | REGULAR SALARIES & WAGES | 28,944 |
| 512.22.21 | OTHER BENEFITS | 10,604 |
| 512.22.31 | OFFICE & OPERATING SUPPLIES | 727 |
| 512.22.35 | SMALL TOOLS AND MINOR EQUIPMENT | 899 |
| 512.22.41 | PROFESSIONAL SERVICES | 565 |
| 512.22.42 | COMMUNICATIONS | 339 |
| 512.22.43 | TRAVEL | 13,897 |
| 512.22.45 | INTERFUND OPERATING RENTALS/LEASE | 500 |
| 512.22.48 | REPAIRS & MAINTENANCE | 111 |
| 512.22.49 | MISCELLANEOUS | 6,880 |
| 594.12.64 | MAJOR EQUIPMENT | 1,118 |
| 12007 | 12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL | 64,584 |
| 12019 | 12019 - CO MTL HLTH-HUMAN SERVICES | |
| 564.30.11 | REGULAR SALARIES & WAGES | 56,832 |
| 564.30.12 | OVERTIME | 922 |
| 564.30.21 | OTHER BENEFITS | 21,450 |
| 564.46.31 | OFFICE & OPERATING SUPPLIES | 20,949 |
| 564.46.41 | PROFESSIONAL SERVICES | 73,623 |
| 564.46.41 | INTERFUND PROFESSIONAL SERVICES | 38,634 |
| 564.46.45 | OPERATING RENTALS & LEASES | 294 |
| 564.46.49 | MISCELLANEOUS | 5,044 |
| 597.00.00 | TRANSFER OUT - HS RESERVE | 335,000 |
| 12019 | 12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL | 552,747 |
| 12030 | 12030 - CO MTL HLTH-INDIGENT DEFENSE | |
| 512.22.41 | PROFESSIONAL SERVICES | 7,604 |
| 12030 | 12030 - CO MTL HLTH-INDIGENT DEFENSE SUBTOTAL | 7,604 |
| 12033 | 12033 - CO MTL HLTH-PROS ATTY | |
| 512.22.11 | REGULAR SALARIES & WAGES | 28,394 |
| 512.22.21 | OTHER BENEFITS | 10,580 |
| 12033 | 12033 - CO MTL HLTH-PROS ATTY SUBTOTAL | 38,974 |
| 12098 | 12098 - CO MTL HLTH-ENDING FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 567,589 |
| 12098 | 12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL | 567,589 |
| 120 | COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL | 1,231,498 |
| 121 | SOLDIER'S RELIEF | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 12101 | 12101 - SOLDIERS RELIEF | |
| 565.20.11 | REGULAR SALARIES & WAGES | 1,198 |
| 565.20.21 | OTHER BENEFITS | 398 |
| 565.20.31 | OFFICE & OPERATING SUPPLIES | 15 |
| 565.20.41 | INTERFUND PROFESSIONAL SERVICES | 90 |
| 565.20.42 | COMMUNICATIONS | 117 |
| 565.20.45 | OPERATING RENTALS & LEASES | 1,922 |
| 565.20.49 | MISCELLANEOUS | 54,155 |
| 565.20.49 | INTERFUND MISC SERVICES | 29 |
| 12101 | 12101 - SOLDIERS RELIEF SUBTOTAL | 57,924 |
| 12198 | 12198-SOLDR RELIEF END FND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 48,703 |
| 12198 | 12198-SOLDR RELIEF END FND BAL SUBTOTAL | 48,703 |
| 121 | SOLDIER'S RELIEF EXPENDITURE TOTAL | 106,627 |
| 122 | PROS CHILD SUPPORT | |
| 12200 | 12200 - PROS CHILD SUPPORT | |
| 515.80.11 | REGULAR SALARIES & WAGES | 139,747 |
| 515.80.21 | OTHER BENEFITS | 59,517 |
| 515.80.31 | OFFICE & OPERATING SUPPLIES | 5,595 |
| 515.80.35 | SMALL TOOLS AND MINOR EQUIPMENT | 9,080 |
| 515.80.41 | PROFESSIONAL SERVICES | 6,788 |
| 515.80.41 | INTERFUND PROFESSIONAL SERVICES | 1,671 |
| 515.80.42 | COMMUNICATIONS | 3,039 |
| 515.80.43 | TRAVEL | 1,666 |
| 515.80.45 | OPERATING RENTALS & LEASES | 2,785 |
| 515.80.48 | REPAIRS & MAINTENANCE | 2,239 |
| 515.80.49 | MISCELLANEOUS | 1,375 |
| 12200 | 12200 - PROS CHILD SUPPORT SUBTOTAL | 233,501 |
| 12298 | PROS CHILD SUPPORT ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 171,266 |
| 12298 | PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL | 171,266 |
| 122 | PROS CHILD SUPPORT EXPENDITURE TOTAL | 404,767 |
| 123 | FAIRGROUNDS PROPERTIES | |
| 12300 | 12300 - FAIRGROUND PROPERTIES | |
| 575.40.11 | REGULAR SALARIES & WAGES | 24,494 |
| 575.40.21 | OTHER BENEFITS | 9,539 |
| 575.40.47 | PUBLIC UTILITIES SERVICES | 1,414 |
| 575.40.48 | REPAIRS & MAINTENANCE | 1,063 |
| 575.40.49 | MISCELLANEOUS | -7 |
| 581.20.00 | INTERFUND LOAN REPAYMENT | 14,511 |
| 592.75.80 | DEBT SERVICE-INTEREST | 7,987 |
| 597.00.00 | TRANSFER OUT - FAIRGROUNDS BLDG | 170,000 |
| 12300 | 12300 - FAIRGROUND PROPERTIES SUBTOTAL | 229,001 |
| 12398 | 12300 - FAIR PROP END FUND BAL | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 33,489 |
| 12398 | 12300 - FAIR PROP END FUND BAL SUBTOTAL | 33,489 |
| 123 | FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL | 262,490 |
| 124 | YOUTH SPECIAL SERVICES | |
| 12400 | 12400 - YOUTH SPECIAL SERVICES | |
| 527.40.11 | REGULAR SALARIES & WAGES | 28,589 |
| 527.40.21 | OTHER BENEFITS | 11,781 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 2,528 |
| 527.40.32 | FUEL CONSUMED | 31 |
| 527.40.41 | PROFESSIONAL SERVICES | 1,688 |
| 527.40.42 | COMMUNICATIONS | 678 |
| 527.40.43 | TRAVEL | 4,383 |
| 527.40.45 | OPERATING RENTALS & LEASES | 700 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 876 |
| 527.40.48 | REPAIRS & MAINTENANCE | 126 |
| 527.40.49 | MISCELLANEOUS | 1,864 |
| 12400 | 12400 - YOUTH SPECIAL SERVICES SUBTOTAL | 53,244 |
| 12410 | 12410 - BILL 3900 IMPACT | |
| 527.40.11 | REGULAR SALARIES & WAGES | 10,211 |
| 527.40.21 | OTHER BENEFITS | 4,208 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 381 |
| 527.40.41 | PROFESSIONAL SERVICES | 141 |
| 527.40.42 | COMMUNICATIONS | 1,088 |
| 527.40.45 | OPERATING RENTALS & LEASES | 202 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 876 |
| 527.40.48 | REPAIRS & MAINTENANCE | 455 |
| 12410 | 12410 - BILL 3900 IMPACT SUBTOTAL | 17,562 |
| 12415 | 12415 - JUV ACCOUNTABILITY ACT | |
| 527.40.11 | REGULAR SALARIES & WAGES | 452 |
| 527.40.21 | OTHER BENEFITS | 186 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 303 |
| 12415 | 12415 - JUV ACCOUNTABILITY ACT SUBTOTAL | 942 |
| 12420 | 12420 - BECCA BILL | |
| 527.40.11 | REGULAR SALARIES & WAGES | 37,594 |
| 527.40.21 | OTHER BENEFITS | 15,491 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 107 |
| 527.40.42 | COMMUNICATIONS | 478 |
| 527.40.43 | TRAVEL | 328 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 593 |
| 527.40.49 | MISCELLANEOUS | 1,700 |
| 12420 | 12420 - BECCA BILL SUBTOTAL | 56,291 |
| 12425 | 12425 - CONSOLIDTD JUV SVCS | |
| 527.40.11 | REGULAR SALARIES & WAGES | 19,077 |
| 527.40.21 | OTHER BENEFITS | 7,861 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 692 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 527.40.41 | PROFESSIONAL SERVICES | 1,194 |
| 527.40.42 | COMMUNICATIONS | 1,153 |
| 527.40.45 | OPERATING RENTALS & LEASES | 202 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 876 |
| 527.40.48 | REPAIRS & MAINTENANCE | 462 |
| 594.27.64 | MAJOR EQUIPMENT | 2,237 |
| 12425 | 12425 - CONSOLIDTD JUV SVCS SUBTOTAL | 33,753 |
| 12435 | 12435 - SSODA | |
| 527.40.11 | REGULAR SALARIES & WAGES | 12,354 |
| 527.40.21 | OTHER BENEFITS | 5,090 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 107 |
| 527.40.41 | PROFESSIONAL SERVICES | 6,753 |
| 527.40.42 | COMMUNICATIONS | 265 |
| 12435 | 12435 - SSODA SUBTOTAL | 24,569 |
| 12440 | 12440 - EVIDENCE BASED EXPANSION-ART | |
| 527.40.11 | REGULAR SALARIES & WAGES | 17,575 |
| 527.40.21 | OTHER BENEFITS | 7,242 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 2,058 |
| 527.40.41 | PROFESSIONAL SERVICES | 147 |
| 527.40.43 | TRAVEL | 51 |
| 12440 | 12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL | 27,074 |
| 12450 | 12450 - CDDA-CHEM DEP DISP ALT | |
| 527.40.11 | REGULAR SALARIES & WAGES | 51,371 |
| 527.40.21 | OTHER BENEFITS | 21,168 |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 651 |
| 527.40.32 | FUEL CONSUMED | 111 |
| 527.40.41 | PROFESSIONAL SERVICES | 1,034 |
| 527.40.42 | COMMUNICATIONS | 475 |
| 527.40.43 | TRAVEL | 33 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 593 |
| 527.40.48 | REPAIRS & MAINTENANCE | 109 |
| 527.40.49 | MISCELLANEOUS | 76 |
| 12450 | 12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL | 75,622 |
| 12451 | 12451-JUV ACCT INCENT BLK GRNT | |
| 527.40.11 | REGULAR SALARIES & WAGES | 5,901 |
| 527.40.21 | OTHER BENEFITS | 2,431 |
| 12451 | 12451-JUV ACCT INCENT BLK GRNT SUBTOTAL | 8,332 |
| 12453 | YOUTH SPECIAL PROJECTS | |
| 527.40.31 | OFFICE & OPERATING SUPPLIES | 1,969 |
| 527.40.42 | COMMUNICATIONS | 165 |
| 527.40.43 | TRAVEL | 1,696 |
| 527.40.45 | INTERFUND OPERATING RENTALS/LEASE | 593 |
| 527.40.48 | REPAIRS & MAINTENANCE | 352 |
| 527.40.49 | MISCELLANEOUS | 935 |
| 12453 | YOUTH SPECIAL PROJECTS SUBTOTAL | 5,711 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 12498 | 12498 - YTH SPEC SVC END FUND | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 66,008 |
| 12498 | 12498 - YTH SPEC SVC END FUND SUBTOTAL | 66,008 |
| 124 | YOUTH SPECIAL SERVICES EXPENDITURE TOTAL | 369,107 |
| 126 | MILL CREEK FLOOD CONTROL | |
| 12600 | 12600-MILL CREEK FLOOD CNTL MT | |
| 553.30.11 | REGULAR SALARIES & WAGES | 30,684 |
| 553.30.21 | OTHER BENEFITS | 16,043 |
| 553.30.30 | SUPPLIES | 3,879 |
| 553.30.34 | INTERFUND SUPPLIES | 1,944 |
| 553.30.40 | SERVICES | 19,826 |
| 553.30.45 | INTERFUND OPERATING RENTALS/LEASE | 13,851 |
| 12600 | 12600-MILL CREEK FLOOD CNTL MT SUBTOTAL | 86,228 |
| 12698 | 12698 - MILLCRK FLD CNTRL END | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 711,510 |
| 12698 | 12698 - MILLCRK FLD CNTRL END SUBTOTAL | 711,510 |
| 126 | MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL | 797,738 |
| 127 | STORMWATER MGMT UTILITY DIST | |
| 12701 | ADMINISTRATION | |
| 531.32.11 | REGULAR SALARIES & WAGES | 45,489 |
| 531.32.21 | OTHER BENEFITS | 22,840 |
| 531.32.30 | SUPPLIES | 500 |
| 531.32.40 | SERVICES | 18,107 |
| 531.32.45 | INTERFUND OPERATING RENTALS/LEASE | 2,273 |
| 12701 | ADMINISTRATION SUBTOTAL | 89,209 |
| 12702 | TRAINING | |
| 531.34.11 | REGULAR SALARIES & WAGES | 2,534 |
| 531.34.21 | OTHER BENEFITS | 1,117 |
| 531.34.40 | SERVICES | 1,479 |
| 531.34.45 | INTERFUND OPERATING RENTALS/LEASE | 190 |
| 12702 | TRAINING SUBTOTAL | 5,319 |
| 12703 | MAINTENANCE | |
| 531.35.11 | REGULAR SALARIES & WAGES | 31,283 |
| 531.35.21 | OTHER BENEFITS | 16,606 |
| 531.35.30 | SUPPLIES | 2,564 |
| 531.35.40 | SERVICES | 4,323 |
| 531.35.45 | INTERFUND OPERATING RENTALS/LEASE | 21,149 |
| 12703 | MAINTENANCE SUBTOTAL | 75,925 |
| 12704 | STORMWATER FEES | |
| 531.39.40 | SERVICES | 776 |
| 12704 | STORMWATER FEES SUBTOTAL | 776 |
| 12705 | STORMWATER CONSTRUCTION | |
| 531.36.11 | REGULAR SALARIES & WAGES | 1,393 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 531.36.21 | OTHER BENEFITS | 722 |
| 531.36.40 | SERVICES | 67,349 |
| 531.36.45 | INTERFUND OPERATING RENTALS/LEASE | 1,512 |
| 12705 | STORMWATER CONSTRUCTION SUBTOTAL | 70,976 |
| 12798 | STORMWATER MGMT-ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE - OPERATING RESERVE | 571,124 |
| 12798 | STORMWATER MGMT-ENDING FUND BALANCE SUBTOTAL | 571,124 |
| 127 | STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL | 813,329 |
| 128 | WW NOXIOUS WEED CNTL | |
| 12800 | W W NOXIOUS WEED CNTL | |
| 553.60.11 | REGULAR SALARIES & WAGES | 15,624 |
| 553.60.21 | OTHER BENEFITS | 3,226 |
| 553.60.31 | OFFICE & OPERATING SUPPLIES | 2,183 |
| 553.60.42 | COMMUNICATIONS | 204 |
| 553.60.43 | TRAVEL | 1,203 |
| 553.60.44 | ADVERTISING | 253 |
| 553.60.46 | INSURANCE | 263 |
| 553.60.49 | MISCELLANEOUS | 5,776 |
| 553.60.50 | INTERGOVERNMENTAL SERVICES | 592 |
| 12800 | W W NOXIOUS WEED CNTL SUBTOTAL | 29,323 |
| 12898 | WW NOXIOUS WEED CNTL ENDING FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 102,132 |
| 12898 | WW NOXIOUS WEED CNTL ENDING FUND BAL SUBTOTAL | 102,132 |
| 128 | WW NOXIOUS WEED CNTL EXPENDITURE TOTAL | 131,455 |
| 132 | ELECTION EQUIPMENT RES | |
| 13200 | 13200 - ELECTION EQUIPMENT RES | |
| 13200 | 13200 - ELECTION EQUIPMENT RES SUBTOTAL | 0 |
| 13298 | 13200 - ELEC EQUIP RES FND BAL | |
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 164,362 |
| 13298 | 13200 - ELEC EQUIP RES FND BAL SUBTOTAL | 164,362 |
| 132 | ELECTION EQUIPMENT RES EXPENDITURE TOTAL | 164,362 |
| 134 | REET ELECTRONIC TECHNOLOGY | |
| 13400 | REET ELECTRONIC TECHNOLOGY | |
| 13400 | REET ELECTRONIC TECHNOLOGY SUBTOTAL | 0 |
| 13498 | REET ELECTRONIC TECHNOLOGY-END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 124,223 |
| 13498 | REET ELECTRONIC TECHNOLOGY-END FUND BAL SUBTOTAL | 124,223 |
| 134 | REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL | 124,223 |
| 135 | TRIAL COURT IMPROVEMENT FUND | |
| 13500 | TRIAL COURT IMPROVEMENT FUND | |
| 512.40.11 | REGULAR SALARIES & WAGES | 36,852 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 512.40.12 | OVERTIME | 53 |
| 512.40.21 | OTHER BENEFITS | 17,232 |
| 13500 | TRIAL COURT IMPROVEMENT FUND SUBTOTAL | 54,137 |
| 13598 | TRIAL COURT IMPROVEMENT ENDING FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 144,849 |
| 13598 | TRIAL COURT IMPROVEMENT ENDING FUND BAL SUBTOTAL | 144,849 |
| 135 | TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL | 198,986 |
| 010 | CURRENT EXP-RETIREMENT FUND | |
| 13600 | RETIREMENT FUND | |
| 511.60.21 | OTHER BENEFITS | 51,292 |
| 13600 | RETIREMENT FUND SUBTOTAL | 51,292 |
| 13698 | CE-RETIREMENT FUND ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 89,352 |
| 13698 | CE-RETIREMENT FUND ENDING FUND BALANCE SUBTOTAL | 89,352 |
| 010 | CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL | 140,644 |
| 010 | SUP COURT & INDIGENT DEFENSE EMERG FUND | |
| 13700 | SUP CT & INDIGENT DEFENSE EMERG FUND | |
| 13700 | SUP CT & INDIGENT DEFENSE EMERG FUND SUBTOTAL | 0 |
| 13798 | EMERGENCY FUND ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 545,296 |
| 13798 | EMERGENCY FUND ENDING FUND BALANCE SUBTOTAL | 545,296 |
| 010 | SUP COURT & INDIGENT DEFENSE EMERG FUND EXPENDITURE TOTAL | 545,296 |
| 146 | EMERGENCY MEDICAL SERVICES | |
| 14600 | EMERGENCY MEDICAL SERVICES | |
| 522.10.11 | REGULAR SALARIES & WAGES | 75,969 |
| 522.10.21 | OTHER BENEFITS | 24,048 |
| 522.10.31 | OFFICE & OPERATING SUPPLIES | 382 |
| 522.10.35 | SMALL TOOLS AND MINOR EQUIPMENT | 847 |
| 522.10.41 | PROFESSIONAL SERVICES | 7,570 |
| 522.10.41 | INTERFUND PROFESSIONAL SERVICES | 1,429 |
| 522.10.42 | COMMUNICATIONS | 900 |
| 522.10.43 | TRAVEL | 346 |
| 522.10.44 | ADVERTISING | 41 |
| 522.10.46 | INSURANCE | 1,552 |
| 522.10.49 | MISCELLANEOUS | 90 |
| 14600 | EMERGENCY MEDICAL SERVICES SUBTOTAL | 113,173 |
| 14698 | 14600-EMG MED SVC END FUND BAL | |
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 101,104 |
| 14698 | 14600-EMG MED SVC END FUND BAL SUBTOTAL | 101,104 |
| 146 | EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL | 214,277 |
| 147 | EMS TAXES | |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 14700 | EMS TAXES | |
| 522.10.49 | MISCELLANEOUS | 2,334,011 |
| 14700 | EMS TAXES SUBTOTAL | 2,334,011 |
| 14798 | EMS TAXES ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 31,775 |
| 14798 | EMS TAXES ENDING FUND BALANCE SUBTOTAL | 31,775 |
| 147 | EMS TAXES EXPENDITURE TOTAL | 2,365,786 |
| 148 | 911 ENHNCD/PUB COM BLDG | |
| 14800 | 911 ENHNCD/PUB COM BLDG | |
| 522.20.41 | PROFESSIONAL SERVICES | 700,115 |
| 14800 | 911 ENHNCD/PUB COM BLDG SUBTOTAL | 700,115 |
| 14898 | 14800 -911 ENHNCD END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 677 |
| 14898 | 14800 -911 ENHNCD END FUND BAL SUBTOTAL | 677 |
| 148 | 911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL | 700,792 |
| 150 | WWCO PUBLIC FAC IMPROV FUND | |
| 15000 | 15000 -WW PUB FAC IMPROV FUND | |
| 558.70.49 | MISCELLANEOUS | 700,000 |
| 597.00.00 | OPERATING TRANSFER TO CE BLDG FUND | 179,095 |
| 15000 | 15000 -WW PUB FAC IMPROV FUND SUBTOTAL | 879,095 |
| 15098 | 15000 -PUB FAC IMPROV END BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 3,147,584 |
| 15098 | 15000 -PUB FAC IMPROV END BAL SUBTOTAL | 3,147,584 |
| 150 | WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL | 4,026,679 |
| 010 | COMMUNITY OUTREACH | |
| 15100 | COMMUNITY OUTREACH | |
| 571.10.49 | MISCELLANEOUS | 22,500 |
| 15100 | COMMUNITY OUTREACH SUBTOTAL | 22,500 |
| 15198 | COMMUNITY OUTREACH ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 255,035 |
| 15198 | COMMUNITY OUTREACH ENDING FUND BALANCE | 255,035 |
| | SUBTOTAL | |
| 010 | COMMUNITY OUTREACH EXPENDITURE TOTAL | 277,535 |
| 152 | INVESTMENT POOL | |
| 15200 | INVESTMENT POOL | |
| 514.22.11 | REGULAR SALARIES & WAGES | 23,817 |
| 514.22.21 | OTHER BENEFITS | 9,373 |
| 514.22.41 | PROFESSIONAL SERVICES | 2,500 |
| 514.22.42 | COMMUNICATIONS | 1,500 |
| 514.22.43 | TRAVEL | 1,199 |
| 514.22.48 | REPAIRS & MAINTENANCE | 7,876 |
| 514.22.49 | MISCELLANEOUS | 2,625 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 15200 | INVESTMENT POOL SUBTOTAL | 48,890 |
| 15298 | INVESTMENT POOL ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 43,853 |
| 15298 | INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL | 43,853 |
| 152 | INVESTMENT POOL EXPENDITURE TOTAL | 92,743 |
| 010 | CE MEDICAL INSURANCE RESERVE | |
| 15300 | CE MEDICAL INSURANCE RESERVE | |
| 15300 | CE MEDICAL INSURANCE RESERVE SUBTOTAL | 0 |
| 15398 | CE MED INS RES ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 753,120 |
| 15398 | CE MED INS RES ENDING FUND BALANCE SUBTOTAL | 753,120 |
| 010 | CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL | 753,120 |
| 010 | LEOFF I FUND | |
| 15400 | LEOFF I FUND | |
| 15400 | LEOFF I FUND SUBTOTAL | 0 |
| 15498 | LEOFF I FUND ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 155,366 |
| 15498 | LEOFF I FUND ENDING FUND BALANCE SUBTOTAL | 155,366 |
| 010 | LEOFF I FUND EXPENDITURE TOTAL | 155,366 |
| 156 | COUNTY TREASURER SERVICE FUND | |
| 15698 | CTY TREAS SERV FUND ENDING FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 1,373 |
| 15698 | CTY TREAS SERV FUND ENDING FUND BAL SUBTOTAL | 1,373 |
| 156 | COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL | 1,373 |
| 160 | WW CO LOW INCOME HOUSING | |
| 16000 | WW CO LOW INCOME HOUSING | |
| 559.20.40 | SERVICES | 1,813 |
| 559.20.49 | MISCELLANEOUS | 48,000 |
| 16000 | WW CO LOW INCOME HOUSING SUBTOTAL | 49,813 |
| 16010 | HOMELESS HOUSING | |
| 565.40.11 | REGULAR SALARIES & WAGES | 23,406 |
| 565.40.21 | OTHER BENEFITS | 8,601 |
| 565.40.41 | PROFESSIONAL SERVICES | 178,110 |
| 565.40.49 | MISCELLANEOUS | 21,723 |
| 16010 | HOMELESS HOUSING SUBTOTAL | 231,840 |
| 16098 | 16098 LOW INC HOUSING END FUND | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 241,258 |
| 16098 | 16098 LOW INC HOUSING END FUND SUBTOTAL | 241,258 |
| 160 | WW CO LOW INCOME HOUSING EXPENDITURE TOTAL | 522,911 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|--|---|----------------------|
| 190 JAIL INMATE WELFARE | | |
| 19000 | JAIL INMATE WELFARE | |
| 523.61.11 | REGULAR SALARIES & WAGES | 16,411 |
| 523.61.21 | OTHER BENEFITS | 2,679 |
| 523.61.35 | SMALL TOOLS AND MINOR EQUIPMENT | 1,296 |
| 523.61.46 | INSURANCE | 61 |
| 523.92.31 | OFFICE & OPERATING SUPPLIES | 30 |
| 19000 | JAIL INMATE WELFARE SUBTOTAL | 20,477 |
| 19098 | 19000-JAIL INMATE END FUND BAL | |
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 294,146 |
| 19098 | 19000-JAIL INMATE END FUND BAL SUBTOTAL | 294,146 |
| 190 JAIL INMATE WELFARE EXPENDITURE TOTAL | | 314,623 |
| 191 REWARD | | |
| 19100 | 19100 - REWARD | |
| 19100 | 19100 - REWARD SUBTOTAL | 0 |
| 19198 | REWARD ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 1,000 |
| 19198 | REWARD ENDING FUND BALANCE SUBTOTAL | 1,000 |
| 191 REWARD EXPENDITURE TOTAL | | 1,000 |
| 192 DARE/GREAT PROGRAMS | | |
| 19200 | 19200 - DARE/GREAT PROGRAMS | |
| 521.30.31 | OFFICE & OPERATING SUPPLIES | 156 |
| 19200 | 19200 - DARE/GREAT PROGRAMS SUBTOTAL | 156 |
| 19298 | 19298 - DARE/GRT END FUND BAL | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 2,637 |
| 19298 | 19298 - DARE/GRT END FUND BAL SUBTOTAL | 2,637 |
| 192 DARE/GREAT PROGRAMS EXPENDITURE TOTAL | | 2,793 |
| 193 BOATING SAFETY | | |
| 19300 | BOATING SAFETY | |
| 521.22.12 | OVERTIME | 2,476 |
| 521.22.21 | OTHER BENEFITS | 370 |
| 521.22.43 | TRAVEL | 514 |
| 19300 | BOATING SAFETY SUBTOTAL | 3,360 |
| 19398 | BOATING SAFETY ENDING FUND BALANCE | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 35,402 |
| 19398 | BOATING SAFETY ENDING FUND BALANCE SUBTOTAL | 35,402 |
| 193 BOATING SAFETY EXPENDITURE TOTAL | | 38,762 |
| 194 SHERIFF'S DRUG INVESTIGATIVE FUND | | |
| 19498 | SHERIFF'S DRUG INVESTIGATIVE FUND | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 4,439 |
| 19498 | SHERIFF'S INVESTIGATIVE FUND SUBTOTAL | 4,439 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 194 | SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL | 4,439 |
| 203 | JUVENILE DETENTION DEBT SERV | |
| 20300 | 20300 - JUV DET DEBT SERV | |
| 508.30.00 | ENDING FUND BALANCE-RESTRICTED | 24,813 |
| 20300 | 20300 - JUV DET DEBT SERV SUBTOTAL | 24,813 |
| 203 | JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL | 24,813 |
| 300 | LAW & JUSTICE BUILDING | |
| 30000 | 30000 - LAW & JUSTICE BLDG | |
| 521.50.48 | REPAIRS & MAINTENANCE | 33,897 |
| 594.21.62 | BUILDINGS | 648,134 |
| 594.21.64 | MAJOR EQUIPMENT | 135,644 |
| 30000 | 30000 - LAW & JUSTICE BLDG SUBTOTAL | 817,675 |
| 30098 | 30098 L&J BLDG FUND END BAL | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 466,129 |
| 30098 | 30098 L&J BLDG FUND END BAL SUBTOTAL | 466,129 |
| 300 | LAW & JUSTICE BUILDING EXPENDITURE TOTAL | 1,283,804 |
| 301 | CURRENT EXPENSE BUILDING | |
| 30100 | CURRENT EXPENSE BUILDING | |
| 511.60.48 | REPAIRS & MAINTENANCE | 69,087 |
| 581.20.00 | DEBT SERVICE PRINCIPAL | 285,255 |
| 592.21.80 | DEBT SERVICE-INTEREST | 72,935 |
| 594.11.62 | BUILDINGS | 3,077 |
| 30100 | CURRENT EXPENSE BUILDING SUBTOTAL | 430,353 |
| 30198 | 30100- C.E. BLDG END FUND BAL | |
| 508.90.00 | ENDING FUND BALANCE-UNASSIGNED | -115,270 |
| 30198 | 30100- C.E. BLDG END FUND BAL SUBTOTAL | -115,270 |
| 301 | CURRENT EXPENSE BUILDING EXPENDITURE TOTAL | 315,083 |
| 304 | FAIRGROUNDS BUILDING FUND | |
| 30400 | FAIRGROUNDS BUILDING FUND | |
| 575.40.48 | REPAIRS & MAINTENANCE | 194,152 |
| 581.20.00 | LOAN REPAYMENT ISSUED | 95,000 |
| 30400 | FAIRGROUNDS BUILDING FUND SUBTOTAL | 289,152 |
| 30498 | 30498 FAIR BLDG END FUND BAL | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 26,835 |
| 30498 | 30498 FAIR BLDG END FUND BAL SUBTOTAL | 26,835 |
| 304 | FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL | 315,987 |
| 305 | PUBLIC COMMUNICATIONS BLDG | |
| 30500 | PUBLIC COMMUNICATIONS BLDG | |
| 522.50.48 | REPAIRS & MAINTENANCE | 6,897 |
| 30500 | PUBLIC COMMUNICATIONS BLDG SUBTOTAL | 6,897 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|--|----------------------|
| 30598 | PUB COMM BLDG-ENDING FUND BALANCE | |
| 508.40.00 | ENDING FUND BALANCE-COMMITTED | 46,331 |
| 30598 | PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL | 46,331 |
| 305 | PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL | 53,227 |
| 306 | CAPITAL IMPROVEMENTS | |
| 30600 | CAPITAL IMPROVEMENTS | |
| 522.50.48 | REPAIRS & MAINTENANCE | 21,657 |
| 522.50.49 | MISCELLANEOUS | 9,456 |
| 594.22.64 | MAJOR EQUIPMENT | 5,000 |
| 30600 | CAPITAL IMPROVEMENTS SUBTOTAL | 36,113 |
| 30698 | CAPITAL IMPROVEMENTS ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 684,925 |
| 30698 | CAPITAL IMPROVEMENTS ENDING FUND BALANCE SUBTOTAL | 684,925 |
| 306 | CAPITAL IMPROVEMENTS EXPENDITURE TOTAL | 721,039 |
| 307 | CE VEHICLE | |
| 30700 | CE VEHICLE | |
| 521.22.45 | INTERFUND OPERATING RENTALS/LEASE | 208,094 |
| 30700 | CE VEHICLE SUBTOTAL | 208,094 |
| 30798 | CE VEHICLE ENDING FUND BALANCE | |
| 508.50.00 | ENDING FUND BALANCE-ASSIGNED | 59,955 |
| 30798 | CE VEHICLE ENDING FUND BALANCE SUBTOTAL | 59,955 |
| 307 | CE VEHICLE EXPENDITURE TOTAL | 268,048 |
| 319 | HUMAN SERVICES CAPITAL PROJECTS | |
| 31901 | COMMUNITY SOCIAL SERVICE CENTER | |
| 592.64.80 | DEBT SERVICE-INTEREST | 64,027 |
| 31901 | COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL | 64,027 |
| 31903 | COMMUNITY SOCIAL SERV CTR OPERATIONS | |
| 518.30.11 | REGULAR SALARIES & WAGES | 35,235 |
| 518.30.21 | OTHER BENEFITS | 18,758 |
| 518.30.31 | OFFICE & OPERATING SUPPLIES | 10,283 |
| 518.30.35 | SMALL TOOLS AND MINOR EQUIPMENT | 223 |
| 518.30.41 | PROFESSIONAL SERVICES | 4,458 |
| 518.30.42 | COMMUNICATIONS | 3,106 |
| 518.30.47 | PUBLIC UTILITIES SERVICES | 43,113 |
| 518.30.48 | REPAIRS & MAINTENANCE | 5,022 |
| 31903 | COMMUNITY SOCIAL SERV CTR OPERATIONS SUBTOTAL | 120,198 |
| 31998 | HUMAN SERV CAP PROJ ENDING FUND BALANCE | |
| 508.90.00 | ENDING FUND BALANCE-UNASSIGNED | -1,402,124 |
| 31998 | HUMAN SERV CAP PROJ ENDING FUND BALANCE SUBTOTAL | -1,402,124 |
| 319 | HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL | -1,217,899 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 502 | EQUIP RENTAL & REVOLVING | |
| 50200 | 50200-EQUIP RENTAL & REVOLVING | |
| 589.00.00 | DEPRECIATION | 762,337 |
| 589.00.00 | OTHER NONEXPENDITURES | 170,084 |
| 50200 | 50200-EQUIP RENTAL & REVOLVING SUBTOTAL | 932,421 |
| 50201 | EQUIPMENT MAINTENANCE | |
| 548.65.30 | SUPPLIES | 150,498 |
| 548.65.40 | SERVICES | 86,411 |
| 50201 | EQUIPMENT MAINTENANCE SUBTOTAL | 236,909 |
| 50202 | EQUIPMENT PURCHASE | |
| 548.60.11 | REGULAR SALARIES & WAGES | 3,043 |
| 548.60.21 | OTHER BENEFITS | 1,519 |
| 548.60.35 | SMALL TOOLS AND MINOR EQUIPMENT | 399 |
| 548.60.40 | SERVICES | 76 |
| 548.60.45 | INTERFUND OPERATING RENTALS/LEASE | 245 |
| 50202 | EQUIPMENT PURCHASE SUBTOTAL | 5,283 |
| 50211 | CENTRAL STORES | |
| 518.55.11 | REGULAR SALARIES & WAGES | 1,197 |
| 518.55.21 | OTHER BENEFITS | 602 |
| 518.55.34 | INTERFUND SUPPLIES | 1,798 |
| 518.55.45 | INTERFUND OPERATING RENTALS/LEASE | 590 |
| 518.58.11 | REGULAR SALARIES & WAGES | 16,140 |
| 518.58.21 | OTHER BENEFITS | 8,615 |
| 518.58.34 | ITEMS PURCH FOR INVENTORY-RESALE | 211,715 |
| 518.58.40 | SERVICES | 7,900 |
| 518.58.45 | INTERFUND OPERATING RENTALS/LEASE | 17,267 |
| 50211 | CENTRAL STORES SUBTOTAL | 265,823 |
| 50221 | MECHANICAL SHOP | |
| 548.35.11 | REGULAR SALARIES & WAGES | 22,234 |
| 548.35.21 | OTHER BENEFITS | 11,355 |
| 548.35.30 | SUPPLIES | 2,087 |
| 548.35.34 | INTERFUND SUPPLIES | 155 |
| 548.35.40 | SERVICES | 29,694 |
| 548.35.45 | INTERFUND OPERATING RENTALS/LEASE | 712 |
| 548.38.11 | REGULAR SALARIES & WAGES | 319,075 |
| 548.38.12 | OVERTIME | 53 |
| 548.38.21 | OTHER BENEFITS | 165,214 |
| 548.38.30 | SUPPLIES | 6,700 |
| 548.38.34 | INTERFUND SUPPLIES | 7 |
| 548.38.40 | SERVICES | 16,664 |
| 548.38.45 | INTERFUND OPERATING RENTALS/LEASE | 40,804 |
| 548.39.35 | SMALL TOOLS AND MINOR EQUIPMENT | 3,524 |
| 548.48.11 | REGULAR SALARIES & WAGES | 44,395 |
| 548.48.21 | OTHER BENEFITS | 22,556 |
| 548.48.30 | SUPPLIES | 67 |
| 548.48.34 | ITEMS PURCH FOR INVENTORY-RESALE | 83,799 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|-----------------------------------|----------------------|
| 548.48.45 | INTERFUND OPERATING RENTALS/LEASE | 7,284 |
| 548.55.30 | SUPPLIES | 8 |
| 548.55.40 | SERVICES | 4,433 |
| 548.58.34 | ITEMS PURCH FOR INVENTORY-RESALE | 454,449 |
| 50221 | MECHANICAL SHOP SUBTOTAL | 1,235,267 |
| 50260 | VACATION LEAVE | |
| 548.39.11 | REGULAR SALARIES & WAGES | 24,344 |
| 548.39.21 | OTHER BENEFITS | 12,243 |
| 50260 | VACATION LEAVE SUBTOTAL | 36,587 |
| 50261 | SICK LEAVE | |
| 548.39.11 | REGULAR SALARIES & WAGES | 13,177 |
| 548.39.21 | OTHER BENEFITS | 6,915 |
| 50261 | SICK LEAVE SUBTOTAL | 20,092 |
| 50262 | HOLIDAY | |
| 548.39.11 | REGULAR SALARIES & WAGES | 14,350 |
| 548.39.21 | OTHER BENEFITS | 7,467 |
| 50262 | HOLIDAY SUBTOTAL | 21,818 |
| 50263 | FLOATING HOLIDAY | |
| 548.39.11 | REGULAR SALARIES & WAGES | 1,351 |
| 548.39.21 | OTHER BENEFITS | 670 |
| 50263 | FLOATING HOLIDAY SUBTOTAL | 2,021 |
| 50264 | BEREAVEMENT | |
| 548.39.11 | REGULAR SALARIES & WAGES | 1,239 |
| 548.39.21 | OTHER BENEFITS | 661 |
| 50264 | BEREAVEMENT SUBTOTAL | 1,900 |
| 50265 | JURY LEAVE | |
| 548.39.11 | REGULAR SALARIES & WAGES | 112 |
| 548.39.21 | OTHER BENEFITS | 50 |
| 50265 | JURY LEAVE SUBTOTAL | 161 |
| 50266 | STATE RETIREMENT | |
| 548.39.21 | OTHER BENEFITS | 29,369 |
| 50266 | STATE RETIREMENT SUBTOTAL | 29,369 |
| 50267 | F I C A | |
| 548.39.21 | OTHER BENEFITS | 26,775 |
| 50267 | F I C A SUBTOTAL | 26,775 |
| 50268 | INDUSTRIAL INSURANCE | |
| 548.39.21 | OTHER BENEFITS | 13,671 |
| 50268 | INDUSTRIAL INSURANCE SUBTOTAL | 13,671 |
| 50269 | HEALTH INSURANCE | |
| 548.39.21 | OTHER BENEFITS | 64,800 |
| 50269 | HEALTH INSURANCE SUBTOTAL | 64,800 |
| 50270 | LIFE INSURANCE | |
| 548.39.21 | OTHER BENEFITS | 306 |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 50270 | LIFE INSURANCE SUBTOTAL | 306 |
| 50271 | DENTAL INSURANCE | |
| 548.39.21 | OTHER BENEFITS | 6,149 |
| 50271 | DENTAL INSURANCE SUBTOTAL | 6,149 |
| 50276 | EMPLOYEE ASSISTANCE PROGRAM | |
| 548.39.21 | OTHER BENEFITS | 4 |
| 50276 | EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL | 4 |
| 50277 | VISION INSURANCE | |
| 548.39.21 | OTHER BENEFITS | 839 |
| 50277 | VISION INSURANCE SUBTOTAL | 839 |
| 50285 | UNDIST LABOR-ER&R | |
| 548.39.21 | OTHER BENEFITS | -236,616 |
| 50285 | UNDIST LABOR-ER&R SUBTOTAL | -236,616 |
| 50292 | LONGEVITY | |
| 548.39.11 | REGULAR SALARIES & WAGES | 3,570 |
| 50292 | LONGEVITY SUBTOTAL | 3,570 |
| 50298 | 50200 EQUIP R&R END FUND BAL | |
| 508.80.00 | ENDING FUND BALANCE-UNRESERVED | 10,319,262 |
| 50298 | 50200 EQUIP R&R END FUND BAL SUBTOTAL | 10,319,262 |
| 502 | EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL | 12,986,411 |
| 503 | RISK MANAGEMENT | |
| 50300 | RISK MANAGEMENT | |
| 518.66.46 | INSURANCE | 435,962 |
| 518.67.46 | INSURANCE | 40,465 |
| 518.68.46 | INSURANCE | 57,377 |
| 50300 | RISK MANAGEMENT SUBTOTAL | 533,803 |
| 50398 | RISK MANAGEMENT-ENDING FUND BAL | |
| 508.80.00 | ENDING FUND BALANCE-UNRESERVED | 387,700 |
| 50398 | RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL | 387,700 |
| 503 | RISK MANAGEMENT EXPENDITURE TOTAL | 921,503 |
| 504 | CO UNEMPLOYMENT COMP | |
| 50400 | UNEMPLOYMENT COMPENSATION | |
| 517.70.29 | UNEMPLOYMENT PAYMENTS | 36,409 |
| 50400 | UNEMPLOYMENT COMPENSATION SUBTOTAL | 36,409 |
| 50498 | 50400 UNEMP COMP END FUND BAL | |
| 508.80.00 | ENDING FUND BALANCE-UNRESERVED | 5,505 |
| 50498 | 50400 UNEMP COMP END FUND BAL SUBTOTAL | 5,505 |
| 504 | CO UNEMPLOYMENT COMP EXPENDITURE TOTAL | 41,915 |
| 505 | TECHNOLOGY SERVICES | |
| 50500 | TECHNOLOGY SERVICES | |

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>ACCOUNT #</u> | <u>DESCRIPTION</u> | <u>ACTUAL AMOUNT</u> |
|------------------|---|----------------------|
| 589.00.00 | DEPRECIATION | 24,647 |
| 518.88.11 | REGULAR SALARIES & WAGES | 290,383 |
| 518.88.12 | OVERTIME | 321 |
| 518.88.21 | OTHER BENEFITS | 88,745 |
| 518.88.31 | OFFICE & OPERATING SUPPLIES | 903 |
| 518.88.35 | SMALL TOOLS AND MINOR EQUIPMENT | 4,708 |
| 518.88.41 | PROFESSIONAL SERVICES | 3,879 |
| 518.88.42 | COMMUNICATIONS | 20,457 |
| 518.88.43 | TRAVEL | 752 |
| 518.88.46 | INSURANCE | 4,095 |
| 518.88.48 | REPAIRS & MAINTENANCE | 81,238 |
| 518.88.49 | MISCELLANEOUS | 452 |
| 50500 | TECHNOLOGY SERVICES SUBTOTAL | 520,578 |
| 50598 | 50500-TECH SVCS END FUND BAL | |
| 508.80.00 | ENDING FUND BALANCE-UNRESERVED | 452,073 |
| 50598 | 50500-TECH SVCS END FUND BAL SUBTOTAL | 452,073 |
| 505 | TECHNOLOGY SERVICES EXPENDITURE TOTAL | 972,651 |
| 506 | TECHNOLOGY SERVICES CAP FUND | |
| 50600 | TECHNOLOGY SERVICES CAP FUND | |
| 518.80.35 | SMALL TOOLS AND MINOR EQUIPMENT | 1,755 |
| 518.80.41 | PROFESSIONAL SERVICES | 4,081 |
| 518.80.48 | REPAIRS & MAINTENANCE | 31,777 |
| 589.00.00 | DEPRECIATION | 17,774 |
| 50600 | TECHNOLOGY SERVICES CAP FUND SUBTOTAL | 55,387 |
| 50698 | 50698-TECH SVC CAP END FN BAL | |
| 508.80.00 | ENDING FUND BALANCE-UNRESERVED | 579,746 |
| 50698 | 50698-TECH SVC CAP END FN BAL SUBTOTAL | 579,746 |
| 506 | TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL | 635,133 |
| | | 85,372,083 |

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2013

| Fund | Beginning Outstanding | Issued During | Redeemed During | Canceled During | Ending Outstanding | Prior Year Open Period | Current Year Open Period | Disbursements |
|----------------------------------|--------------------------|-----------------|--------------------|--------------------|-----------------------|---------------------------|-----------------------------|----------------------|
| <u>No</u> <u>Fund Title</u> | <u>Items</u> | <u>the Year</u> | <u>the Year</u> | <u>the Year</u> | <u>Items</u> | <u>Items</u> | <u>Items</u> | <u>Disbursements</u> |
| 110 TREASURERS M&O | 0.00 | 835.00 | 835.00 | | 0.00 | | | 835.00 |
| 147 EMS TAXES | 0.00 | 1,565,328.32 | 1,565,328.32 | | 0.00 | | | 1,565,328.32 |
| 600 STATE SCHOOL | 0.00 | 14,573,499.97 | 14,573,499.97 | | 0.00 | | | 14,573,499.97 |
| 601 STATE GENERAL | 0.00 | 1,201,035.79 | 1,201,035.79 | | 0.00 | | | 1,201,035.79 |
| 603 STATE G T E REFUND LEVY | 0.00 | 388.69 | 388.69 | | 0.00 | | | 388.69 |
| 608 FOREST PATROL | 0.00 | 17,526.50 | 17,526.50 | | 0.00 | | | 17,526.50 |
| 609 LEASEHOLD EXCISE | 0.00 | 6,545.35 | 6,545.35 | | 0.00 | | | 6,545.35 |
| 621 ADVANCE TAX | 0.00 | 23,667.01 | 23,667.01 | | 0.00 | | | 23,667.01 |
| 622 SUSPENSE FUND | 0.00 | 13,834.90 | 13,834.90 | | 0.00 | | | 13,834.90 |
| 623 RURAL LIBRARY | 0.00 | 25,000.00 | 25,000.00 | | 0.00 | | | 25,000.00 |
| 630 COL CO HOSPITAL REG | 0.00 | 61,560.78 | 61,560.78 | | 0.00 | | | 61,560.78 |
| 631 CITY OF WALLA WALLA | 0.00 | 5,527,398.16 | 5,527,398.16 | | 0.00 | | | 5,527,398.16 |
| 632 CITY OF COLLEGE PLACE | 0.00 | 1,254,363.08 | 1,254,363.08 | | 0.00 | | | 1,254,363.08 |
| 633 CITY OF PRESCOTT | 0.00 | 31,844.44 | 31,844.44 | | 0.00 | | | 31,844.44 |
| 634 CITY OF WAITSBURG | 0.00 | 159,966.41 | 159,966.41 | | 0.00 | | | 159,966.41 |
| 640 PORT GENERAL FUND | 0.00 | 1,852,437.15 | 1,852,437.15 | | 0.00 | | | 1,852,437.15 |
| 643 CITY OF WALLA WALLA BOND | 0.00 | 1,197,823.06 | 1,197,823.06 | | 0.00 | | | 1,197,823.06 |
| 644 CITY OF CP BOND | 0.00 | 241,368.19 | 241,368.19 | | 0.00 | | | 241,368.19 |
| 647 COL CO HOSPITAL BOND | 0.00 | 59,927.53 | 59,927.53 | | 0.00 | | | 59,927.53 |
| 650 AUDITOR'S WARRANT CLEARING | 919,144.60 | 58,255,139.19 | 58,160,223.79 | | 1,014,060.00 | | | 58,255,139.19 |
| 689 FIRE DIST 5 EXPENSE | 844.99 | 0.00 | 0.00 | | 844.99 | | | 0.00 |
| 691 FIRE 5 DEBT SERVICE | 0.00 | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| 715 IRRIGATION DIST 4 BOND | 0.00 | 7,450.00 | 7,450.00 | | 0.00 | | | 7,450.00 |
| 723 IRRIGATION DIST 9 BOND | 0.00 | 35,267.47 | 35,267.47 | | 0.00 | | | 35,267.47 |
| 727 IRRIGATION #11 CONSTRUCTION | 0.00 | 65,000.00 | 65,000.00 | | 0.00 | | | 65,000.00 |
| 736 IRRIGATION #11 DEBT SERVICE | 0.00 | 80,979.41 | 80,979.41 | | 0.00 | | | 80,979.41 |
| 740 BLUE MOUNTAIN INS CO-OP FUND | 87.88 | 0.00 | 0.00 | | 87.88 | | | 0.00 |
| 741 EASTERN WA SCHOOL DENTAL | 0.00 | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| 750 SCH DIST 101 GENERAL | 16,714.22 | 775,524.81 | 775,234.91 | 2,515.82 | 14,488.30 | | | 773,008.99 |
| 760 SCH DIST 140 GENERAL | 1,449,603.40 | 62,163,657.83 | 61,687,925.80 | 268,387.77 | 1,656,947.66 | | | 61,895,270.06 |
| 761 SCH DIST 140 ASB | 19,532.94 | 763,543.23 | 776,896.37 | 2,579.14 | 3,600.66 | | | 760,964.09 |
| 762 SCH DIST 140 CAPITAL | 0.00 | 6,865,137.28 | 6,604,825.73 | 260,311.55 | 0.00 | | | 6,604,825.73 |
| 764 SCH DIST 140 BOND | 0.00 | 3,619,865.18 | 3,619,865.18 | | 0.00 | | | 3,619,865.18 |
| 766 SCH DIST 140 TRANS VEHICLE | 0.00 | 474,124.52 | 237,062.26 | 237,062.26 | 0.00 | | | 237,062.26 |
| 769 SCH 140 NON EXPENDABLE TRUST | 0.00 | 549.55 | 549.55 | | 0.00 | | | 549.55 |
| 770 SCH DIST 250 GENERAL | 223,540.99 | 8,873,693.95 | 8,864,254.30 | 6,875.68 | 226,104.96 | | | 8,866,818.27 |
| 771 SCH DIST 250 ASB | 0.00 | 29,673.71 | 29,673.71 | | 0.00 | | | 29,673.71 |
| 772 SCH DIST 250 CAPITAL | 15,373.21 | 8,171,902.04 | 8,179,087.45 | 8,187.80 | 0.00 | | | 8,163,714.24 |
| 773 SCH DIST 250 BOND | 0.00 | 2,323,544.69 | 2,323,544.69 | | 0.00 | | | 2,323,544.69 |

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2013

| Fund | Beginning Outstanding | Issued During | Redeemed During | Canceled During | Ending Outstanding | Prior Year Open Period | Current Year Open Period | |
|-----------------------------------|--------------------------|-----------------------|-----------------------|--------------------|-----------------------|---------------------------|-----------------------------|-----------------------|
| <u>No</u> <u>Fund Title</u> | <u>Items</u> | <u>the Year</u> | <u>the Year</u> | <u>the Year</u> | <u>Items</u> | <u>Items</u> | <u>Items</u> | <u>Disbursements</u> |
| 774 SCH DIST 250 TRANS VEHICLE | 0.00 | 135,894.50 | 135,894.50 | 0.00 | 0.00 | | | 135,894.50 |
| 780 SCH DIST 300 GENERAL | 88,835.14 | 3,399,682.53 | 3,365,521.43 | 39,218.53 | 83,777.71 | | | 3,360,464.00 |
| 781 SCH DIST 300 ASB | 3,392.30 | 42,069.00 | 44,618.54 | | 842.76 | | | 42,069.00 |
| 782 SCH DIST 300 CAPITAL PROJECTS | 0.00 | 518,302.88 | 370,679.87 | 105,004.40 | 42,618.61 | | | 413,298.48 |
| 783 SCH DIST 300 BOND | 0.00 | 436,755.68 | 436,755.68 | | 0.00 | | | 436,755.68 |
| 790 SCH DIST 400 GENERAL | 318,745.77 | 8,700,789.75 | 8,671,527.86 | 6,041.89 | 341,965.77 | | | 8,694,747.86 |
| 791 SCH DIST 400 ASB | 16,329.76 | 132,793.12 | 140,944.66 | 216.60 | 7,961.62 | | | 132,576.52 |
| 792 SCH DIST 400 CAPITAL | 2,172.42 | 282,610.21 | 283,694.43 | 855.00 | 233.20 | | | 281,755.21 |
| 793 SCH DIST 400 BOND | 0.00 | 1,639,660.39 | 1,639,660.39 | | 0.00 | | | 1,639,660.39 |
| 796 SCH DIST 400 TRANS VEHICLE | 21,534.00 | 326,621.28 | 348,155.28 | | 0.00 | | | 326,621.28 |
| 800 SCH DIST 401 GENERAL | 78,375.10 | 3,455,695.83 | 3,429,814.31 | 23,837.24 | 80,419.38 | | | 3,431,858.59 |
| 801 SCH DIST 401 ASB | 1,057.00 | 98,050.67 | 90,121.98 | 120.76 | 8,864.93 | | | 97,929.91 |
| 805 SCH DIST 401 CAPITAL | 0.00 | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| 806 SCH DIST 401 BOND | 0.00 | 310,207.68 | 310,207.68 | | 0.00 | | | 310,207.68 |
| 810 SCH DIST 402 GENERAL | 101,727.78 | 4,063,515.31 | 3,908,699.02 | 405.97 | 256,138.10 | | | 4,063,109.34 |
| 811 SCH DIST 402 ASB | 0.00 | 6,527.38 | 6,527.38 | | 0.00 | | | 6,527.38 |
| 813 SCH DIST 402 CAPITAL | 0.00 | 25,607.34 | 25,607.34 | | 0.00 | | | 25,607.34 |
| 814 SCH DIST 402 BOND | 0.00 | 361,963.43 | 361,963.43 | | 0.00 | | | 361,963.43 |
| TOTALS | 3,277,011.50 | 204,256,150.17 | 202,832,584.73 | 961,620.41 | 3,738,956.53 | 0.00 | 0.00 | 203,294,529.76 |

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
For The Year Ended December 31, 2013

| ID. No. | Description | Maturity/Payment Due Date __/__/20__ | Beginning Balance 1/1 | Additions | Reductions | BARS Code for Redemption | Ending Balance 12/31 |
|---------|----------------------|--|-----------------------------|--------------|--------------|--------------------------------|----------------------------|
| 259.11 | Compensated Absences | | \$990,224.00 | \$0.00 | \$6,356.00 | | \$983,868.00 |
| 263.93 | OPEB Payable | | \$591,976.00 | \$301,746.00 | \$148,155.00 | | \$745,567.00 |

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| Fund No | Description | Beginning Cash and Investments | Receipts | Transfers-In | Other Revenue | Disbursements | Transfers-Out | Other Expenditures | Ending Cash and Investments |
|---------|--------------------------|--------------------------------------|---------------|--------------|---------------|---------------|---------------|-----------------------|-----------------------------------|
| 010 | CURRENT EXPENSE | 5,274,847.90 | 14,758,107.41 | 0.00 | 0.00 | 13,245,457.59 | 1,192,917.00 | 0.00 | 5,594,580.72 |
| 010 | CURRENT EXP-RETIREMENT | 139,706.50 | 937.68 | 0.00 | 0.00 | 51,292.00 | 0.00 | 0.00 | 89,352.18 |
| 010 | SUP COURT & INDIGENT DEI | 551,000.00 | 0.00 | 0.00 | 0.00 | 5,704.02 | 0.00 | 0.00 | 545,295.98 |
| 010 | COMMUNITY OUTREACH | 275,538.17 | 1,996.91 | 0.00 | 0.00 | 22,500.00 | 0.00 | 0.00 | 255,035.08 |
| 010 | CE MEDICAL INSURANCE RE | 747,402.19 | 5,717.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 753,119.95 |
| 010 | LEOFF I FUND | 154,186.64 | 1,179.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 155,366.19 |
| 101 | COMMUNITY DEVELOPMEN | 559,711.01 | 698,541.29 | 0.00 | 0.00 | 642,148.29 | 0.00 | 0.00 | 616,104.01 |
| 102 | WASTE MANAGEMENT | 50,932.53 | 1,056.65 | 4,000.00 | 0.00 | 4,079.39 | 0.00 | 0.00 | 51,909.79 |
| 103 | EMERGENCY MANAGEMENT | 141,069.05 | 193,907.51 | 37,470.00 | 0.00 | 233,626.05 | 0.00 | 0.00 | 138,820.51 |
| 104 | SHERIFFS BLOCK GRANTS | 7,826.64 | 7.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,834.20 |
| 105 | HOTEL / MOTEL TAX | 143,938.41 | 54,446.28 | 0.00 | 0.00 | 68,792.50 | 0.00 | 0.00 | 129,592.19 |
| 107 | JUVENILE JUSTICE CENTER | 248,144.47 | 1,355,681.93 | 663,656.00 | 0.00 | 2,009,076.89 | 0.00 | 0.00 | 258,405.51 |
| 108 | LAW & JUSTICE | 888,670.41 | 1,953,757.80 | 0.00 | 0.00 | 1,861,673.00 | 150,000.00 | 0.00 | 830,755.21 |
| 109 | AUDITORS M & O | 217,967.64 | 107,856.97 | 0.00 | 0.00 | 42,376.21 | 0.00 | 0.00 | 283,448.40 |
| 110 | TREASURERS M & O | 55,771.90 | 25,190.69 | 0.00 | 0.00 | 21,483.61 | 0.00 | 0.00 | 59,478.98 |
| 111 | PROS VICTIM-WITNESS | 50,383.64 | 89,123.72 | 0.00 | 0.00 | 86,190.31 | 0.00 | 0.00 | 53,317.05 |
| 112 | PUBLIC HEALTH | 376,027.03 | 1,347,791.80 | 401,887.00 | 0.00 | 1,770,304.53 | 0.00 | 0.00 | 355,401.30 |
| 115 | COUNTY ROAD | 2,807,160.16 | 11,714,490.84 | 0.00 | 0.00 | 10,669,489.04 | 0.00 | 0.00 | 3,852,161.96 |
| 118 | WALLA WALLA FAIR | 7,807.32 | 1,134,178.97 | 0.00 | 0.00 | 1,128,334.49 | 0.00 | 0.00 | 13,651.80 |
| 119 | HUMAN SERVICES | 1,521,673.27 | 6,724,128.30 | 335,000.00 | 0.00 | 6,202,789.31 | 873,020.00 | 0.00 | 1,504,992.26 |
| 120 | COUNTY MENTAL HEALTH | 0.00 | 358,478.38 | 873,020.00 | 0.00 | 252,484.41 | 335,000.00 | 0.00 | 644,013.97 |
| 121 | SOLDIER'S RELIEF | 53,891.07 | 55,880.71 | 0.00 | 0.00 | 57,957.55 | 0.00 | 0.00 | 51,814.23 |
| 122 | PROS CHILD SUPPORT | 138,707.22 | 220,647.00 | 7,316.00 | 0.00 | 232,967.88 | 0.00 | 0.00 | 133,702.34 |
| 123 | FAIRGROUNDS PROPERTIES | 14,367.21 | 491,274.53 | 0.00 | 0.00 | 59,958.91 | 170,000.00 | 0.00 | 275,682.83 |
| 124 | YOUTH SPECIAL SERVICES | 55,289.08 | 287,084.65 | 0.00 | 0.00 | 280,300.43 | 0.00 | 0.00 | 62,073.30 |
| 126 | MILL CREEK FLOOD CONTR | 746,544.94 | 51,426.88 | 0.00 | 0.00 | 86,461.96 | 0.00 | 0.00 | 711,509.86 |
| 127 | STORMWATER MGMT UTILI | 468,450.81 | 271,156.60 | 0.00 | 0.00 | 250,360.85 | 0.00 | 0.00 | 489,246.56 |
| 128 | WW NOXIOUS WEED CNTL | 98,622.71 | 32,844.72 | 0.00 | 0.00 | 29,286.87 | 0.00 | 0.00 | 102,180.56 |
| 132 | ELECTION EQUIPMENT RES | 155,537.99 | 8,824.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 164,362.48 |
| 134 | REET ELECTRONIC TECHNO | 123,280.04 | 943.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,223.15 |
| 135 | TRIAL COURT IMPROVEMEN | 126,550.43 | 43,847.77 | 28,588.00 | 0.00 | 54,137.37 | 0.00 | 0.00 | 144,848.83 |
| 146 | EMERGENCY MEDICAL SER | 88,069.30 | 0.00 | 0.00 | 131,456.92 | 118,147.56 | 0.00 | 0.00 | 101,378.66 |
| 147 | EMS TAXES | 23,969.51 | 2,473,272.98 | 0.00 | 0.00 | 1,565,328.32 | 0.00 | 900,139.21 | 31,774.96 |
| 148 | 911 ENHNCD/PUB COM BLDC | 42,797.51 | 646,433.69 | 0.00 | 0.00 | 652,830.72 | 0.00 | 0.00 | 36,400.48 |
| 150 | WWCO PUBLIC FAC IMPROV | 3,270,282.95 | 756,395.95 | 0.00 | 0.00 | 700,000.00 | 179,095.00 | 0.00 | 3,147,583.90 |
| 152 | INVESTMENT POOL | -3,846,679.60 | 431,155.28 | 0.00 | 0.00 | 49,588.43 | 0.00 | 0.00 | -3,465,112.75 |

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>Fund No</u> | <u>Description</u> | <u>Beginning Cash and Investments</u> | <u>Receipts</u> | <u>Transfers-In</u> | <u>Other Revenue</u> | <u>Disbursements</u> | <u>Transfers-Out</u> | <u>Other Expenditures</u> | <u>Ending Cash and Investments</u> |
|----------------|--------------------------|---|-----------------|---------------------|----------------------|----------------------|----------------------|-------------------------------|--|
| 156 | COUNTY TREASURER SERVI | 744.76 | 627.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,372.51 |
| 160 | WW CO LOW INCOME HOUSI | 221,919.61 | 310,792.16 | 0.00 | 0.00 | 269,428.58 | 0.00 | 0.00 | 263,283.19 |
| 190 | JAIL INMATE WELFARE | 216,039.77 | 101,421.78 | 0.00 | 0.00 | 23,224.88 | 0.00 | 0.00 | 294,236.67 |
| 191 | REWARD | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 192 | DARE/GREAT PROGRAMS | 23.17 | 2,769.80 | 0.00 | 0.00 | 143.63 | 0.00 | 0.00 | 2,649.34 |
| 193 | BOATING SAFETY | 31,002.02 | 7,760.05 | 0.00 | 0.00 | 3,360.15 | 0.00 | 0.00 | 35,401.92 |
| 194 | SHERIFF'S DRUG INVESTIGA | 0.00 | 4,438.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,438.98 |
| 203 | JUVENILE DETENTION DEBT | 23,786.03 | 1,026.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,812.80 |
| 300 | LAW & JUSTICE BUILDING | 864,681.13 | 294,123.00 | 125,000.00 | 0.00 | 642,922.39 | 0.00 | 0.00 | 640,881.74 |
| 301 | CURRENT EXPENSE BUILDIN | 1,518,622.65 | 226,166.14 | 179,095.00 | 0.00 | 428,910.14 | 0.00 | 0.00 | 1,494,973.65 |
| 304 | FAIRGROUNDS BUILDING FL | 50,504.63 | 95,521.36 | 170,000.00 | 0.00 | 289,191.08 | 0.00 | 0.00 | 26,834.91 |
| 305 | PUBLIC COMMUNICATIONS | 44,288.37 | 10,000.00 | 0.00 | 0.00 | 7,851.07 | 0.00 | 0.00 | 46,437.30 |
| 306 | CAPITAL IMPROVEMENTS | 753,814.63 | 53,215.42 | 0.00 | 0.00 | 122,104.63 | 0.00 | 0.00 | 684,925.42 |
| 307 | CE VEHICLE | 314,267.44 | 1,445.51 | 0.00 | 0.00 | 255,758.39 | 0.00 | 0.00 | 59,954.56 |
| 319 | HUMAN SERVICES CAPITAL | 221,000.33 | 344,726.48 | 0.00 | 0.00 | 307,386.45 | 0.00 | 0.00 | 258,340.36 |
| 502 | EQUIP RENTAL & REVOLVIN | 2,825,647.21 | 2,848,611.80 | 0.00 | 0.00 | 3,095,764.17 | 0.00 | 0.00 | 2,578,494.84 |
| 503 | RISK MANAGEMENT | 340,907.23 | 531,873.99 | 50,000.00 | 0.00 | 528,271.80 | 0.00 | 0.00 | 394,509.42 |
| 504 | CO UNEMPLOYMENT COMP | 5,505.48 | 41,237.20 | 0.00 | 0.00 | 41,237.20 | 0.00 | 0.00 | 5,505.48 |
| 505 | TECHNOLOGY SERVICES | 250,386.33 | 570,233.74 | 0.00 | 0.00 | 501,388.44 | 0.00 | 0.00 | 319,231.63 |
| 506 | TECHNOLOGY SERVICES CA | 560,856.16 | 0.00 | 25,000.00 | 0.00 | 129,992.53 | 0.00 | 0.00 | 455,863.63 |
| 600 | STATE SCHOOL | 33,733.17 | 14,615,360.87 | 0.00 | 0.00 | 14,573,499.97 | 0.00 | 0.00 | 75,594.07 |
| 601 | STATE GENERAL | 106,389.55 | 1,192,509.35 | 0.00 | 0.00 | 1,201,035.79 | 0.00 | 0.00 | 97,863.11 |
| 603 | STATE G T E REFUND LEVY | 422.65 | 411.03 | 0.00 | 0.00 | 388.69 | 0.00 | 0.00 | 444.99 |
| 608 | FOREST PATROL | 117.97 | 17,714.46 | 0.00 | 0.00 | 17,526.50 | 0.00 | 0.00 | 305.93 |
| 609 | LEASEHOLD EXCISE | 1,692.65 | 7,239.25 | 0.00 | 0.00 | 6,545.35 | 0.00 | 0.00 | 2,386.55 |
| 610 | SOIL CONSERVATION DISTR | 67.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67.11 |
| 612 | W W TIMBER TAX ACCOUNT | 79.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 79.03 |
| 615 | SHERIFFS DRUG INVESTIGA | 1,096.72 | 0.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,097.66 |
| 621 | ADVANCE TAX | 41,782.39 | 9,066.51 | 0.00 | 0.00 | 23,667.01 | 0.00 | 0.00 | 27,181.89 |
| 622 | SUSPENSE FUND | 199,728.61 | 72,738.20 | 0.00 | 0.00 | 13,834.90 | 0.00 | 0.00 | 258,631.91 |
| 623 | RURAL LIBRARY | 3,619,503.42 | 1,202,663.82 | 0.00 | 0.00 | 1,611,268.41 | 0.00 | 0.00 | 3,210,898.83 |
| 624 | TOUCHET LOWDEN MOSQUI | 17,666.21 | 36,512.95 | 0.00 | 0.00 | 35,281.89 | 0.00 | 0.00 | 18,897.27 |
| 625 | COLUMBIA MOSQUITO CON | 222,534.48 | 423,162.61 | 0.00 | 0.00 | 418,361.06 | 0.00 | 0.00 | 227,336.03 |
| 626 | WW CEMETERY DISTRICT | 47,937.18 | 18,411.56 | 0.00 | 0.00 | 13,405.46 | 0.00 | 0.00 | 52,943.28 |
| 629 | VALLEY TRANSIT | 1,338,894.90 | 4,970,319.12 | 0.00 | 0.00 | 4,156,145.39 | 490,000.00 | 0.00 | 1,663,068.63 |
| 630 | COL CO HOSPITAL REG | 247.71 | 61,800.11 | 0.00 | 0.00 | 61,560.78 | 0.00 | 0.00 | 487.04 |

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| Fund No | Description | Beginning Cash and Investments | Receipts | Transfers-In | Other Revenue | Disbursements | Transfers-Out | Other Expenditures | Ending Cash and Investments |
|---------|---------------------------|--------------------------------------|--------------|--------------|---------------|---------------|---------------|-----------------------|-----------------------------------|
| 631 | CITY OF WALLA WALLA | 49,405.67 | 5,550,022.45 | 0.00 | 0.00 | 5,527,398.16 | 0.00 | 0.00 | 72,029.96 |
| 632 | CITY OF COLLEGE PLACE | 12,090.01 | 1,250,411.83 | 0.00 | 0.00 | 1,254,363.08 | 0.00 | 0.00 | 8,138.76 |
| 633 | CITY OF PRESCOTT | -318.99 | 32,578.81 | 0.00 | 0.00 | 31,844.44 | 0.00 | 0.00 | 415.38 |
| 634 | CITY OF WAITSBURG | 2,045.61 | 162,838.31 | 0.00 | 0.00 | 159,966.41 | 0.00 | 0.00 | 4,917.51 |
| 635 | PRESCOTT PARK & REC | 98,493.59 | 131,304.45 | 0.00 | 0.00 | 154,513.37 | 0.00 | 0.00 | 75,284.67 |
| 636 | VALLEY TRAN VEHICLE ACQ | 2,087,966.42 | 3,420.22 | 490,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,581,386.64 |
| 638 | WAITSBURG PARK & REC | 1,415.23 | 4.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,419.41 |
| 639 | V T CAPITAL PURCH & REPA | 2,502,183.62 | 3,689.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,505,872.64 |
| 640 | PORT GENERAL FUND | 9,260.93 | 1,858,498.75 | 0.00 | 0.00 | 1,852,437.15 | 0.00 | 0.00 | 15,322.53 |
| 643 | CITY OF WALLA WALLA BON | 4,415.81 | 1,200,630.13 | 0.00 | 0.00 | 1,197,823.06 | 0.00 | 0.00 | 7,222.88 |
| 644 | CITY OF CP BOND | 535.30 | 242,257.06 | 0.00 | 0.00 | 241,368.19 | 0.00 | 0.00 | 1,424.17 |
| 647 | COL CO HOSPITAL BOND | 266.19 | 60,193.10 | 0.00 | 0.00 | 59,927.53 | 0.00 | 0.00 | 531.76 |
| 650 | AUDITOR'S WARRANT CLEAR | 919,144.60 | 0.00 | 0.00 | 0.00 | -94,915.40 | 0.00 | 0.00 | 1,014,060.00 |
| 660 | WALLULA WATER DIST 1 | 76,967.24 | 35,507.71 | 0.00 | 0.00 | 38,643.28 | 0.00 | 0.00 | 73,831.67 |
| 662 | LOWER DRY CREEK FLOOD I | 695.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 695.07 |
| 663 | COPPEI FLOOD CONTROL | 24,654.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,654.80 |
| 664 | WW WATER DIST 2 MAINT | 19,782.82 | 21,921.25 | 0.00 | 0.00 | 33,728.36 | 0.00 | 0.00 | 7,975.71 |
| 666 | W W WATER 2 '79 REVENUE | 155,241.44 | 22,020.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 177,261.64 |
| 667 | W W WATER 2 79 REVE BONI | 11,724.03 | 6.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,730.26 |
| 668 | SUN HARBOR WATER 3 | 46,129.33 | 83,938.86 | 0.00 | 0.00 | 108,024.05 | 0.00 | 0.00 | 22,044.14 |
| 669 | BOLLES PRESCOTT FLOOD | 8,493.66 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,493.74 |
| 670 | WALLA WALLA WATER & PC | 90.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.77 |
| 677 | BURBANK WATER DIST 4 | 8,897.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,897.34 |
| 680 | FIRE DIST 1 EXPENSE | 197,290.43 | 91,692.92 | 0.00 | 16,261.67 | 89,917.50 | 0.00 | 0.00 | 215,327.52 |
| 681 | FIRE DIST 1 RESERVE | 17,080.00 | 130.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,210.66 |
| 683 | FIRE DIST 2 EXPENSE | 67,521.95 | 34,563.56 | 0.00 | 11,955.39 | 47,217.06 | 0.00 | 0.00 | 66,823.84 |
| 684 | FIRE DIST 3 EXPENSE | 210,742.42 | 204,323.80 | 100,000.00 | 34,988.02 | 333,729.83 | 0.00 | 0.00 | 216,324.41 |
| 685 | FIRE DIST 3 RESERVE | 210,657.75 | 1,209.50 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 111,867.25 |
| 686 | FIRE DIST 4 EXPENSE | 203,069.12 | 1,486,663.55 | 150,000.00 | 328,478.05 | 1,269,407.73 | 750,000.00 | 0.00 | 148,802.99 |
| 687 | FIRE 4 DEBT SERVICE FISCA | 973.70 | 183.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,157.61 |
| 688 | FIRE DIST 4 RESERVE | 2,228,549.08 | 16,847.35 | 750,000.00 | 0.00 | 0.00 | 150,000.00 | 0.00 | 2,845,396.43 |
| 689 | FIRE DIST 5 EXPENSE | 766,780.24 | 891,882.31 | 0.00 | 264,399.29 | 1,070,385.01 | 0.00 | 0.00 | 852,676.83 |
| 690 | FIRE DIST 3 BOND FISCAL | 19.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.13 |
| 692 | FIRE DIST 5 RESERVE | 801,232.48 | 928.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 802,160.53 |
| 693 | FIRE DIST 6 EXPENSE | 255,929.63 | 188,339.94 | 0.00 | 64,319.78 | 213,361.81 | 0.00 | 0.00 | 295,227.54 |
| 694 | FIRE DIST 6 RESERVE | 207,561.68 | 201.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 207,762.93 |

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| Fund No | Description | Beginning Cash and Investments | Receipts | Transfers-In | Other Revenue | Disbursements | Transfers-Out | Other Expenditures | Ending Cash and Investments |
|---------|---------------------------|--------------------------------------|---------------|--------------|---------------|---------------|---------------|-----------------------|-----------------------------------|
| 695 | FIRE DIST 7 EXPENSE | 82,358.49 | 50,460.91 | 0.00 | 15,640.32 | 55,867.19 | 0.00 | 0.00 | 92,592.53 |
| 696 | FIRE DIST 7 RESERVE | 33,046.88 | 252.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,299.69 |
| 697 | FIRE DIST 8 EXPENSE | 118,763.63 | 133,202.68 | 0.00 | 32,639.77 | 128,735.57 | 0.00 | 0.00 | 155,870.51 |
| 698 | FIRE DIST 8 RESERVE | 189.58 | 1.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191.07 |
| 710 | IRRIGATION DIST 2 MAINT | 5,390.90 | 8,373.14 | 0.00 | 0.00 | 12,653.90 | 0.00 | 0.00 | 1,110.14 |
| 711 | IRRIGATION DIST 3 MAINT | 10,134.79 | 82,165.17 | 0.00 | 0.00 | 52,312.49 | 0.00 | 0.00 | 39,987.47 |
| 712 | IRRIGATION DIST 3 CONST | 3,093.34 | 2.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,095.80 |
| 713 | IRRIGATION DIST 4 MAINT | 125,269.89 | 68,687.10 | 0.00 | 0.00 | 110,404.83 | 6,655.00 | 0.00 | 76,897.16 |
| 714 | IRRIGATION DIST 4 CONST | 68.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68.97 |
| 715 | IRRIGATION DIST 4 BOND | 3.31 | 852.65 | 6,655.00 | 0.00 | 7,450.00 | 0.00 | 0.00 | 60.96 |
| 716 | IRRIGATIONS DIST 4 BOND R | 1,090.45 | 1.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,091.47 |
| 717 | IRRIGATION DIST 5 MAINT | 25,868.59 | 39,480.17 | 0.00 | 0.00 | 34,292.78 | 0.00 | 0.00 | 31,055.98 |
| 718 | IRRIGATION DIST 6 MAINT | 21,185.81 | 30,599.69 | 0.00 | 0.00 | 26,232.35 | 0.00 | 0.00 | 25,553.15 |
| 719 | IRRIGATION DIST 7 MAINT | 2,459.36 | 4,661.64 | 0.00 | 0.00 | 3,660.20 | 0.00 | 0.00 | 3,460.80 |
| 720 | IRRIGATION DIST 8 MAINT | 165,345.40 | 75,659.89 | 0.00 | 0.00 | 56,422.15 | 0.00 | 0.00 | 184,583.14 |
| 721 | IRRIGATION DIST 9 MAINT | 33,071.21 | 37,390.91 | 0.00 | 0.00 | 32,288.66 | 0.00 | 0.00 | 38,173.46 |
| 722 | IRRIGATION DIST 9 CONST | 10,035.65 | 6.16 | 0.00 | 0.00 | 3,830.67 | 1,204.98 | 0.00 | 5,006.16 |
| 723 | IRRIGATION DIST 9 BOND | 9,650.51 | 27,768.84 | 1,204.98 | 0.00 | 35,267.47 | 0.00 | 0.00 | 3,356.86 |
| 724 | IRRIGATION DIST 10 MAINT | 26,423.43 | 22,342.56 | 0.00 | 0.00 | 31,359.24 | 0.00 | 0.00 | 17,406.75 |
| 725 | IRRIGATION DIST 10 CONST | 52,713.94 | 21,917.64 | 40,388.00 | 0.00 | 6,782.08 | 40,388.00 | 0.00 | 67,849.50 |
| 726 | IRRIGATION DIST 11 MAINT | 7,636.33 | 55,576.57 | 0.00 | 0.00 | 46,399.89 | 0.00 | 0.00 | 16,813.01 |
| 727 | IRRIGATION DIST 11 CONST | 9,474.24 | 634,943.03 | 0.00 | 0.00 | 112,828.83 | 80,388.00 | 0.00 | 451,200.44 |
| 728 | IRRIGATION DIST 12 MAINT | 9,785.05 | 29,221.45 | 0.00 | 0.00 | 27,814.10 | 0.00 | 0.00 | 11,192.40 |
| 729 | IRRIGATION DIST 13 MAINT | 427,164.56 | 264,749.40 | 0.00 | 0.00 | 309,849.48 | 0.00 | 0.00 | 382,064.48 |
| 731 | IRRIGATION DIST 14 MAINT | 528,760.29 | 309,345.35 | 0.00 | 0.00 | 164,113.87 | 0.00 | 0.00 | 673,991.77 |
| 732 | IRRIGATION DIST 14 CONST | 150.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.78 |
| 733 | IRRIGATION DIST 16 MAINT | 80,302.35 | 68.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,370.94 |
| 736 | IRRIGATION #11 DEBT SERV | 1,271.29 | 0.00 | 80,388.00 | 0.00 | 80,979.41 | 0.00 | 0.00 | 679.88 |
| 737 | IRRIGATION DIST 20 MAINT | 4,930.00 | 8,314.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,244.05 |
| 740 | BLUE MOUNTAIN INS CO-OP | 3,177.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,177.06 |
| 741 | EASTERN WA SCHOOL DENT | 331,659.66 | 85,459.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 417,119.62 |
| 750 | SCH DIST 101 GENERAL | 179,361.72 | 733,618.51 | 0.00 | 0.00 | 775,234.91 | 0.00 | 0.00 | 137,745.32 |
| 753 | SCH DIST 101 TRANSP VEHIC | 46,207.50 | 28,653.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,860.82 |
| 760 | SCH DIST 140 GENERAL | 7,870,370.84 | 62,814,920.40 | 0.00 | 0.00 | 61,687,925.80 | 86,600.00 | 0.00 | 8,910,765.44 |
| 761 | SCH DIST 140 ASB | 417,586.00 | 881,254.11 | 0.00 | 0.00 | 776,896.37 | 0.00 | 0.00 | 521,943.74 |
| 762 | SCH DIST 140 CAPITAL PROJ | 562,653.36 | 6,347,425.36 | 0.00 | 0.00 | 6,604,825.73 | 0.00 | 0.00 | 305,252.99 |

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2013

| <u>Fund No</u> | <u>Description</u> | <u>Beginning Cash and Investments</u> | <u>Receipts</u> | <u>Transfers-In</u> | <u>Other Revenue</u> | <u>Disbursements</u> | <u>Transfers-Out</u> | <u>Other Expenditures</u> | <u>Ending Cash and Investments</u> |
|----------------|---------------------------|---|-----------------|---------------------|----------------------|----------------------|----------------------|-------------------------------|--|
| 764 | SCH DIST 140 BOND FISCAL | 1,059,514.29 | 3,514,860.86 | 86,600.00 | 0.00 | 3,619,865.18 | 0.00 | 0.00 | 1,041,109.97 |
| 765 | 140 2000 EXPENDABLE TRUS | 1,373.43 | 10.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,383.93 |
| 766 | SCH DIST 140 TRANS VEHICI | 10,031.83 | 237,677.75 | 0.00 | 0.00 | 237,062.26 | 0.00 | 0.00 | 10,647.32 |
| 769 | SCH 140 NON EXPENDABLE ' | 7,572.32 | 555.64 | 0.00 | 0.00 | 549.55 | 0.00 | 0.00 | 7,578.41 |
| 770 | SCH DIST 250 GENERAL | 1,351,675.72 | 9,220,612.74 | 0.00 | 0.00 | 8,864,254.30 | 30,855.00 | 0.00 | 1,677,179.16 |
| 771 | SCH DIST 250 ASB | 32,343.30 | 20,256.73 | 0.00 | 0.00 | 29,673.71 | 0.00 | 0.00 | 22,926.32 |
| 772 | SCH DIST 250 CAPITAL PROJ | 37,549,857.92 | 143,245.63 | 0.00 | 0.00 | 8,179,087.45 | 0.00 | 0.00 | 29,514,016.10 |
| 773 | SCH DIST 250 BOND FISCAL | 208,815.05 | 2,329,621.65 | 30,855.00 | 0.00 | 2,323,544.69 | 0.00 | 0.00 | 245,747.01 |
| 774 | SCH DIST 250 TRANS VEHICI | 192,218.50 | 74,730.99 | 0.00 | 0.00 | 135,894.50 | 0.00 | 0.00 | 131,054.99 |
| 780 | SCH DIST 300 GENERAL | 206,117.59 | 3,333,108.63 | 0.00 | 0.00 | 3,365,521.43 | 0.00 | 0.00 | 173,704.79 |
| 781 | SCH DIST 300 ASB | 55,106.58 | 48,985.54 | 0.00 | 0.00 | 44,618.54 | 0.00 | 0.00 | 59,473.58 |
| 782 | SCH DIST 300 CAPITAL PROJ | 964.89 | 6,539,111.17 | 0.00 | 0.00 | 370,679.87 | 0.00 | 0.00 | 6,169,396.19 |
| 783 | SCH DIST 300 BOND FISCAL | 48,356.51 | 734,203.45 | 0.00 | 0.00 | 436,755.68 | 0.00 | 0.00 | 345,804.28 |
| 786 | SCH DIST 300 TRANS VEHICI | 183,564.25 | 23,820.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 207,384.63 |
| 790 | SCH DIST 400 GENERAL | 1,185,889.06 | 8,661,065.30 | 0.00 | 0.00 | 8,671,527.86 | 133,699.72 | 0.00 | 1,041,726.78 |
| 791 | SCH DIST 400 ASB | 122,891.94 | 148,341.25 | 0.00 | 0.00 | 140,944.66 | 0.00 | 0.00 | 130,288.53 |
| 792 | SCH DIST 400 CAPITAL PROJ | 432,210.93 | 279,032.02 | 0.00 | 0.00 | 283,694.43 | 0.00 | 0.00 | 427,548.52 |
| 793 | SCH DIST 400 BOND FISCAL | 359,035.49 | 1,519,906.53 | 133,699.72 | 0.00 | 1,639,660.39 | 0.00 | 0.00 | 372,981.35 |
| 796 | SCH DIST 400 TRANS VEHICI | 24,221.54 | 392,266.40 | 0.00 | 0.00 | 348,155.28 | 0.00 | 0.00 | 68,332.66 |
| 800 | SCH DIST 401 GENERAL | 516,320.38 | 3,462,526.22 | 0.00 | 0.00 | 3,429,814.31 | 11,500.00 | 0.00 | 537,532.29 |
| 801 | SCH DIST 401 ASB | 137,785.10 | 87,983.14 | 0.00 | 0.00 | 90,121.98 | 0.00 | 0.00 | 135,646.26 |
| 804 | SCH DIST 401 TRANS VEHICI | 159,024.01 | 40,293.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 199,317.86 |
| 805 | SCH DIST 401 CAPITAL PROJ | 8,991.26 | 99.02 | 11,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,590.28 |
| 806 | SCH DIST 401 BOND FISCAL | 40,917.31 | 311,345.12 | 0.00 | 0.00 | 310,207.68 | 0.00 | 0.00 | 42,054.75 |
| 810 | SCH DIST 402 GENERAL | 533,525.66 | 4,042,235.46 | 0.00 | 0.00 | 3,908,699.02 | 0.00 | 0.00 | 667,062.10 |
| 811 | SCH DIST 402 ASB | 32,422.65 | 8,468.15 | 0.00 | 0.00 | 6,527.38 | 0.00 | 0.00 | 34,363.42 |
| 812 | SCH DIST 402 TRANS VEHICI | 552,117.04 | 89,848.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 641,965.09 |
| 813 | SCH DIST 402 CAPITAL PROJ | 150,111.20 | 1,097.67 | 0.00 | 0.00 | 25,607.34 | 0.00 | 0.00 | 125,601.53 |
| 814 | SCH DIST 402 BOND FISCAL | 124,277.18 | 364,519.48 | 0.00 | 0.00 | 361,963.43 | 0.00 | 0.00 | 126,833.23 |
| 830 | PRESCOTT PARK & REC RESI | 10,022.31 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,022.73 |
| | TOTALS | 97,367,255.25 | 206,375,085.28 | 4,781,322.70 | 900,139.21 | 202,832,584.73 | 4,781,322.70 | 900,139.21 | 100,909,755.80 |

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2013

| Federal Agency Name/Pass- Through Agency Name | Federal Program Name | CFDA # | Other ID # | Expenditures | | | Foot- Note Ref. |
|--|--|--------|-------------------|---------------------------------|-----------------------|-----------------|-----------------------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | |
| U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction | School Breakfast Program | 10.553 | 36-140-6837 | \$9,954 | | \$9,954 | |
| U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction | National School Lunch Program | 10.555 | 36-140-6837 | \$18,916 | | \$18,916 | |
| U.S. Dept of Agriculture/ WA St Dept of Health | Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | C16906 | \$205,418 | | \$205,418 | 2 |
| U.S. Dept of Agriculture/ WA St Dept of Health | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | C16906 | \$58,513 | | \$58,513 | 2 |
| U.S. Dept of Agriculture/ WA St Dept of Health | WIC Farmers' Market Nutrition Program | 10.572 | C16906 | \$175 | | \$175 | 2 |
| U.S. Dept of Housing and Urban Development/ WA Dept of Commerce | Community Development | 14.228 | 12-65400-010 | \$50,867 | | \$50,867 | 5 |
| | Block Grants/States Program | 14.228 | 13-65400-014 | <u>\$43,500</u> | | <u>\$43,500</u> | 5 |
| | Total CFDA 14.228 | | | \$94,367 | | \$94,367 | |
| U.S. Dept of Housing and Urban Development | Supportive Housing Program | 14.235 | WA0093B0T011104 | | \$16,569 | \$16,569 | 2 |
| | | 14.235 | WA0093L0T011205 | | <u>\$31,245</u> | <u>\$31,245</u> | 2 |
| | Total CFDA 14.235 | | | | \$47,814 | \$47,814 | |
| U.S. Dept of Justice/ WA St DSHS | Juvenile Accountability Incentive | 16.523 | 1363-84202 | \$3,498 | | \$3,498 | |
| | Block Grant | 16.523 | 0663-98471-07 | <u>\$4,500</u> | | <u>\$4,500</u> | |
| | Total CFDA 16.523 | | | \$7,998 | | \$7,998 | |
| U.S. Dept of Justice/ WA St Dept of Commerce | Violence Against Women Formula Grants | 16.588 | F12-31103-066 | \$16,040 | | \$16,040 | |
| U.S. Dept of Justice | State Criminal Alien Assistance Program | 16.606 | | | \$11,262 | \$11,262 | |
| U.S. Dept of Justice/ Walla Walla Police Dept | Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | Interlocal | \$4,443 | | \$4,443 | |
| U.S. Dept of Transportation/ WA St DOT | Highway Planning and Construction | 20.205 | LA-7316 | \$36,547 | | \$36,547 | |
| | | 20.205 | LA-7314 | \$1,335 | | \$1,335 | |
| | | 20.205 | LA-7914 | \$86,400 | | \$86,400 | |
| | | 20.205 | LA-7360 | \$597,656 | | \$597,656 | |
| | | 20.205 | LA-7803 | \$295,099 | | \$295,099 | |
| | | 20.205 | LA-7927 | \$18,823 | | \$18,823 | |
| | | 20.205 | LA-7148 | \$534,790 | | \$534,790 | |
| | | 20.205 | LA-7230 | \$25,558 | | \$25,558 | |
| | | 20.205 | LA-8041 | \$24,575 | | \$24,575 | |
| | | 20.205 | LA-7360 | \$260,000 | | \$260,000 | |
| | | 20.205 | LA-7361 | \$193,671 | | \$193,671 | |
| | | 20.205 | LA-7421 | \$99,000 | | \$99,000 | |
| | | 20.205 | DTFH70-11-E-00066 | | <u>\$69,756</u> | <u>\$69,756</u> | |
| | Total CFDA 20.205 | | | \$2,173,454 | \$69,756 | \$2,243,210 | |

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, 2013

| Federal Agency Name/Pass- Through Agency Name | Federal Program Name | CFDA # | Other ID # | Expenditures | | | Foot- Note Ref. |
|--|---|--------|---------------------|---------------------------------|-----------------------|-----------------|-----------------------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | |
| U.S. Dept of Transportation/Washington Traffic Safety Commission | State and Community Highway Safety | 20.600 | 14ST-20 | \$16,088 | | \$16,088 | |
| U.S. Dept of Transportation/ WA St Military Dept | Interagency Hazardous Materials Public Sector Training and Planning Grants | 20.703 | E13-052 | \$8,000 | | \$8,000 | |
| U.S. Dept of Education/ WA St Dept of Early Learning | Special Education - Grants for Infants and Families with Disabilities | 84.181 | 12-1273 | \$5,137 | | \$5,137 | |
| U.S. Election Assistance Commission/WA Secretary of State | Help America Vote Act Requirements Payments | 90.401 | G-2860 | \$7,410 | | \$7,410 | |
| U.S. Dept of Health and Human Services/ WA St Dept of Health | Public Health Emergency Preparedness | 93.069 | C16906 | \$31,550 | | \$31,550 | 2 |
| U.S. Dept of Health and Human Services/ WA St Dept of Health | Immunization Grants | 93.268 | C16906 | \$14,344 | | \$14,344 | 2 |
| | | 93.268 | C16906 | <u>\$52,562</u> | | <u>\$52,562</u> | 2,4 |
| | Total CFDA 93.268 | | | \$66,906 | | \$66,906 | |
| U.S. Dept of Health and Human Services/ Grant County Health District | Centers for Disease Control and Prevention - Investigations and Technical Assistance | 93.283 | Letter of Agreement | \$33,361 | | \$33,361 | 2 |
| U.S. Dept of Health and Human Services/ WA St Dept of Health | PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) | 93.539 | C16906 | \$21,777 | | \$21,777 | 2 |
| U.S. Dept of Health and Human Services/ WA St DSHS | Promoting Safe and Stable Families | 93.556 | 1363-79824 | \$19,635 | | \$19,635 | |
| | | 93.556 | 1263-54876 | <u>\$19,891</u> | | <u>\$19,891</u> | |
| | Total CFDA 93.556 | | | \$39,526 | | \$39,526 | |
| U.S. Dept of Health and Human Services/ WA St DSHS | Temporary Assistance for Needy Families | 93.558 | 1163-30123 | \$179 | | \$179 | 2 |
| | | 93.558 | 1363-78917 | <u>\$179</u> | | <u>\$179</u> | 2 |
| | Total CFDA 93.558 | | | \$358 | | \$358 | |
| U.S. Dept of Health and Human Services/ WA St DSHS | Child Support Enforcement | 93.563 | 2110-80334 | \$160,088 | | \$160,088 | |
| | | 93.563 | 0763-15058 | \$6,400 | | \$6,400 | |
| | | 93.563 | 2110-80334 | <u>\$27,331</u> | | <u>\$27,331</u> | |
| | Total CFDA 93.563 | | | \$193,819 | | \$193,819 | |
| U.S. Dept of Health and Human Services/ WA St Dept of Health | Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance (PPHF-2012) | 93.733 | C16906 | \$574 | | \$574 | 2 |
| U.S. Dept of Health and Human Services/WA St Health Care Authority | Medical Assistance Program | 93.778 | 1166-35275 | \$43,925 | | \$43,925 | |
| | | 93.778 | K777 | \$4,900 | | \$4,900 | 2 |
| | | 93.778 | 1163-34012 | <u>\$5,000</u> | | <u>\$5,000</u> | 2 |
| | Total CFDA 93.778 | | | \$53,825 | | \$53,825 | |

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, 2013

| Federal Agency Name/Pass- Through Agency Name | Federal Program Name | CFDA # | Other ID # | Expenditures | | | Foot- Note Ref. |
|---|--|--------|------------------|---------------------------------|-------------------------|---------------------------|-----------------------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | |
| U.S. Dept of Health and Human Services/ Greater Columbia Behavioral Health | Money Follows the Person Rebalancing Demonstration | 93.791 | WWRCL-2013-00 | \$1,092 | | \$1,092 | 5 |
| U.S. Dept of Health and Human Services/ Greater Columbia Behavioral Health | Block Grant for Community | 93.958 | WW-MHBG-11/12-01 | \$30,580 | | \$30,580 | |
| | Mental Health Services | 93.958 | WW-MHBG-13/15/00 | <u>\$27,861</u> | | <u>\$27,861</u> | |
| | Total CFDA 93.958 | | | \$58,441 | | \$58,441 | |
| U.S. Dept of Health and Human Services/ WA St DSHS | Block Grants for Prevention & Treatment of Substance Abuse | 93.959 | 1163-27331 | \$108,764 | | \$108,764 | 5 |
| U.S. Dept of Health and Human Services/ WA St Dept of Health | Maternal and Child Health Services Block Grant to States | 93.994 | C16906 | \$70,622 | | \$70,622 | 2 |
| Executive Office of the President/ WA State Patrol | High Intensity Drug Trafficking Areas Program | 95.001 | C120836FED | \$1,132 | | \$1,132 | |
| U.S. Dept of Homeland Security/WA State Parks & Rec | Boating Safety Financial Assistance | 97.012 | LE 911-430 | \$6,240 | | \$6,240 | |
| U.S. Dept of Homeland Security/ WA St Military Dept | Emergency Management | 97.042 | E12-308 | \$11,248 | | \$11,248 | |
| | Performance Grants | 97.042 | E14-113 | <u>\$7,164</u> | | <u>\$7,164</u> | |
| | Total CFDA 97.042 | | | \$18,412 | | \$18,412 | |
| U.S. Dept of Homeland Security/ WA St Military Dept | Pre-Disaster Mitigation | 97.047 | E12-236 | \$46,541 | | \$46,541 | |
| U.S. Dept of Homeland Security/ WA St Military Dept | Homeland Security Grant | 97.067 | E12-222 | \$74,804 | | \$74,804 | |
| | Program | 97.067 | E13-217 | <u>\$6,556</u> | | <u>\$6,556</u> | |
| | Total CFDA 97.067 | | | \$81,360 | | \$81,360 | |
| TOTAL FEDERAL AWARDS EXPENDED | | | | <u>\$3,460,213</u> | <u>\$128,832</u> | <u>\$3,589,045</u> | |

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

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2013

| <u>Grantor/Program Title</u> | <u>Identification Number</u> | <u>Current Year Expenditures</u> |
|---|------------------------------|----------------------------------|
| WA STATE ATTORNEY GENERAL: | | |
| Dependency Cases | 7201-93409 | <u>\$86,949</u> |
| WA DEPT OF SOCIAL & HEALTH SERVICES: | | |
| Child Support Enforcement | 2110-80334 | \$77,229 |
| Child Support Enforcement | 2110-80334 | \$4,814 |
| Bill 3900 Impact Funds | 1263-43053 | \$10,748 |
| Bill 3900 Impact Funds | 1363-79603 | \$9,228 |
| CJAA | 1263-43053 | \$942 |
| CDDA | 1263-43053 | \$34,105 |
| CDDA | 1363-79603 | \$36,296 |
| CJS - At Risk | 1263-43053 | \$11,411 |
| CJS - At Risk | 1363-79603 | \$22,118 |
| SSODA | 1263-43053 | \$12,419 |
| SSODA | 1363-79603 | \$12,006 |
| Evidence Based Expansion | 1163-35684 | \$12,671 |
| Evidence Based Expansion | 1363-78960 | \$13,345 |
| Workfirst | 1163-30123 | \$146 |
| Workfirst | 1363-78917 | \$146 |
| Substance Abuse | 1163-27331 | \$306,709 |
| Development Disabilities County Services | 1363-78201 | \$446,403 |
| Development Disabilities County Services | 1263-53750 | <u>\$435,735</u> |
| Total WA Dept. of Social & Health Services | | <u>\$1,446,471</u> |
| WA STATE DEPT OF ECOLOGY: | | |
| Solid Waste Enforcement Program | G0800 | \$1,197 |
| Community Litter Cleanup Program | C1200025 | \$1,035 |
| Community Litter Cleanup Program | G1400092 | \$4,041 |
| Solid Waste Enforcement Program | G1200308 | \$7,455 |
| Solid Waste Enforcement Program | G1400078 | \$9,790 |
| Shoreline Master Program | G1400495 | \$81,720 |
| Stormwater Capacity Grant | G1400310 | <u>\$81,877</u> |
| Total WA State Dept. of Ecology | | <u>\$187,115</u> |
| WA STATE TRAFFIC COMMISSION: | | |
| Traffic Safety/Task Force Coordinator | 13ST-17 | \$17,375 |
| Child Car Seat Project Grant Agreement | MOU | <u>\$12,776</u> |
| Total WA State Traffic Commission | | <u>\$30,151</u> |
| WA STATE COUNTY ROAD ARTERIAL BOARD: | | |
| RAP - Bussell Road | 3613-01 | \$28,915 |
| RAP - Gardena Bridge | 3611-01 | \$9,686 |
| Arterial Preservation | | <u>\$603,984</u> |
| Total WA State County Road Arterial Board | | <u>\$642,585</u> |
| WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS: | | |
| BECCA Bill | IAA13063 | \$25,117 |
| BECCA Bill | IAA14036 | \$33,157 |
| CASA | IAA14112 | \$34,368 |
| CASA | IAA13029 | <u>\$41,621</u> |
| Total WA State Office of Administrator of the Courts | | <u>\$134,263</u> |
| WA STATE TREASURER: | | |
| Prosecuting Attorney Salary Reimbursement | | <u>\$74,912</u> |
| WA STATE DEPARTMENT OF EARLY LEARNING: | | |
| Infant Toddler Regional Systems and Services Project | | <u>\$1,600</u> |

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

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2013

| <u>Grantor/Program Title</u> | <u>Identification Number</u> | <u>Current Year Expenditures</u> |
|--|------------------------------|----------------------------------|
| WA STATE DEPARTMENT OF AGRICULTURE: | | |
| Fairs Program | K832 | \$50,000 |
| Fairs Program | K848 | \$25,000 |
| Fairs Program | K846 | \$20,000 |
| WSDA Apple Maggot Working Group | K1067 | <u>\$2,700</u> |
| Total WA State Department of Agriculture | | <u>\$97,700</u> |
| WA STATE DEPARTMENT OF COMMERCE: | | |
| Victim-Witness Grant | S13-31102-532 | \$21,155 |
| Victim-Witness Grant | S14-31102-532 | \$16,559 |
| Energy Efficiency Project | 13-93222-027 | \$281,388 |
| Consolidated Homeless Grant | 12-46108-34 | \$165,745 |
| Homeless Management Information System | S08-46108-817 | \$2,811 |
| Housing and Essential Needs Grant | 11-46204-533 | <u>\$117,006</u> |
| Total WA State Department of Commerce | | <u>\$604,664</u> |
| WA STATE DEPARTMENT OF HEALTH: | | |
| Local Capacity Funds | C16906 | \$32,554 |
| Blue Ribbon Local Health Funds | C16906 | \$68,142 |
| State Vaccine | C16906 | \$12,725 |
| Youth Tobacco Prevention | C16906 | <u>\$3,039</u> |
| Total WA State Department of Health | | <u>\$116,460</u> |
| WA STATE MILITARY DEPARTMENT: | | |
| Energy Facility Site Evaluation Council | E14-002 | \$10,715 |
| Energy Facility Site Evaluation Council | E13-003 | \$26,630 |
| Wireline & Wireless Operations | E14-047 | \$55,669 |
| Wireline & Wireless Operations | E12-036 | <u>\$170,417</u> |
| Total WA State Military Dept. | | <u>\$263,431</u> |
| WA STATE HEALTH CARE AUTHORITY: | | |
| Access to Baby & Child Dentistry Program | 1163-34012 | \$5,000 |
| Access to Baby & Child Dentistry Program | K777 | <u>\$4,900</u> |
| Total WA State Health Care Authority | | <u>\$9,900</u> |
| WA STATE CRIMINAL JUSTICE TRAINING COMMISSION: | | |
| Registered Sex Offender Verification | RSO 12-13 Walla Walla | \$59,672 |
| Registered Sex Offender Verification | RSO 13-14 Walla Walla | <u>\$19,335</u> |
| Total WA State Criminal Justice Training Commission | | <u>\$79,007</u> |
| WA STATE TRANSPORTATION IMPROVEMENT BOARD: | | |
| Reser Road | P-E-036(P01)-1 | <u>\$4,348</u> |
| WA DSHS/GREATER COLUMBIA BEHAVIORAL HEALTH: | | |
| Roads to Community Living | WALLARCL-2013 | \$364 |
| Roads to Community Living | WWRCL-13/15 | \$1,114 |
| Mental Health Services | WALLAP-11/13 | \$3,077,908 |
| Mental Health Services | WALLAS-11/13 | <u>\$739,024</u> |
| Total WA DSHS/Greater Columbia Behavioral Health | | <u>\$3,818,410</u> |
| TOTAL STATE ASSISTANCE | | <u>\$7,597,966</u> |

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

WALLA WALLA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

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

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

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

NOTE 4 - NONCASH AWARDS - VACCINATIONS

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

NOTE 5 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for these programs is \$162,949 that was passed through to a subrecipient.

WALLA WALLA COUNTY
ANNUAL REPORT ON PUBLIC WORKS PROJECTS
SCHEDULE 17
For The Year Ending December 31, 2013

| (a) Project (CRP) No. | Program Name | (b) Total Project Budget | (c) Prior Years Completion | (d) Current Year Budget | (e) Current Year Actual | (f) Project Life-To-Date (c) + (e) | (g) Remaining Budget (b) - (f) |
|--------------------------------|------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|----------------------------------|---|---|
| 0211 | Berney #2 Bridge | 340,000 | 34,662 | 55,000 | 13,222 | 47,884 | 292,116 |
| 0707 | Sudbury Road | 340,000 | 417 | 0 | 0 | 417 | 339,584 |
| 0902 | Prospect Avenue | 1,600,000 | 1,098,163 | 570,000 | 719,903 | 1,818,066 | -218,066 |
| 1003 | Reser Road | 1,273,000 | 2,280,734 | 5,000 | 10,397 | 2,291,131 | -1,018,131 |
| 1004 | Mill Creek Road | 254,000 | 19,312 | 5,000 | 71,170 | 90,482 | 163,518 |
| 1005 | Gardena Bridge | 3,060,000 | 3,106,697 | 5,000 | 45,248 | 3,151,945 | -91,945 |
| 1006 | Goble Bridge | 443,000 | 724,456 | 5,000 | 1,421 | 725,877 | -282,877 |
| 1102 | Russell Creek Road | 860,000 | 117,785 | 1,408,305 | 1,384,758 | 1,502,543 | -642,543 |
| 1103 | Reser Road Safety | 225,000 | 26,026 | 542,000 | 341,864 | 367,890 | -142,890 |
| 1109 | JB George Rd/Peppers Bridge Rd Int | 150,000 | 49,309 | 260,000 | 435,374 | 484,683 | -334,683 |
| 1202 | Paxton Bridge | 595,000 | 50,284 | 625,000 | 6,085 | 56,369 | 538,631 |
| 1203 | Walter Bridge | 600,000 | 10,198 | 408,000 | 32,607 | 42,805 | 557,195 |
| 1204 | Railex Road | 866,820 | 16,716 | 889,147 | 869,298 | 886,014 | -19,194 |
| 1301 | Pettybone Bridge | 830,000 | 0 | 90,000 | 120,252 | 120,252 | 709,748 |
| 1302 | Mill Creek Road MP 1.96 to MP 3.96 | 570,000 | 0 | 60,000 | 22,211 | 22,211 | 547,789 |
| 1303 | Taumarson Road | 108,030 | 0 | 108,030 | 60,287 | 60,287 | 47,743 |
| 1304 | Bussell Road | 1,400,000 | 0 | 480,000 | 32,128 | 32,128 | 1,367,872 |

Note: Column B taken from Resolution setting up CRP
Column D taken from 1 Year Road Program

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**WALLA WALLA COUNTY
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)
For The Year Ended December 31, 2013**

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

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

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

January 1 thru December 31

Amount Paid To Consultant during Fiscal Year: \$89,744.53

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, 2013 through December 31, 2013.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2013**

| Total Sales and Use Tax Proceeds (BARS Code 313.18) \$756,395 | | | | | |
|--|--|------------------------------------|--|--|--|
| Public Facilities Project | Plan Containing the Project | Total Expenditures for the Project | Amount of Sales and Use Tax Spent on the Project | Estimated Number of Businesses Created/Retained by the Project | Estimated Number of Jobs Created/Retained by the Project |
| (one-half payment of bank loan for) Remodel of existing county-owned building at 314 West Main. Remodel created extra needed space for public facilities, i.e. County Commissioners' offices and public meeting room, conference room, and Personnel office on second floor, and a majority of the County Public Health Department offices and consulting rooms on the main floor. Reference: Walla Walla County Resolution 09 282 | Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds | \$2,684,997 | \$179,095 (county's monies) | | 10 |
| Railex Phase 2 and 3 - Dodd Road Industrial Park - Extension of Railex Road to Raindance Road/US 12 approximatley 3,800 linear feet of road to provide improved truck and employee access to the Park. | Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds | \$7,500,000.00 | \$100,000 (county's monies) \$200,000 (port's monies) | | 105 |
| The College Avenue and Rose Street Reconstruction (CARS) Project will reconstruct Rose Street and College Avenue through to the intersection of College Avenue to Lamperti Street. In addition to complete road reconstruction, the project will also include pedestrian facilities, water, sewer, and storm water improvements and utility relocations. | Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds | \$10,500,000 | \$200,000 (county's monies) \$200,000 (port's monies) | | 15 |