

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

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, 2014

GOVERNMENT INFORMATION:

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I do hereby certify 18th day of May, 2015, 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, 2014
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	59,844
Number of Acres Assessed	769,536
Taxable Valuation (2014 Rolls)	5,064,812,733
Registered Voters	31,643

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/Heather Lee
Fair Manager	Cory Hewitt
Community Health Director	Harvey Crowder
Facilities Maintenance Supervisor	Thomas Byers
Public Works Director	Randy Glaeser
Technology Services Director	Kevin Gutierrez

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WALLA WALLA COUNTY, WASHINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

Walla Walla County's discussion and analysis offers readers of the County's financial statements, for the year ended [December 31, 2014](#), 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 [\\$169,146,841](#). Of this amount, [\\$13,718,213](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by [\\$1,208,720](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$23,535,795](#), an increase of [\\$1,869,159](#) in comparison with the prior year. Approximately 30%, [\\$7,172,086](#) 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 [\\$5,494,783](#), or 41% of total general fund expenditures.
- The County's total long-term liabilities decreased by [\\$11,766](#).

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 [\\$169,146,841](#) 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

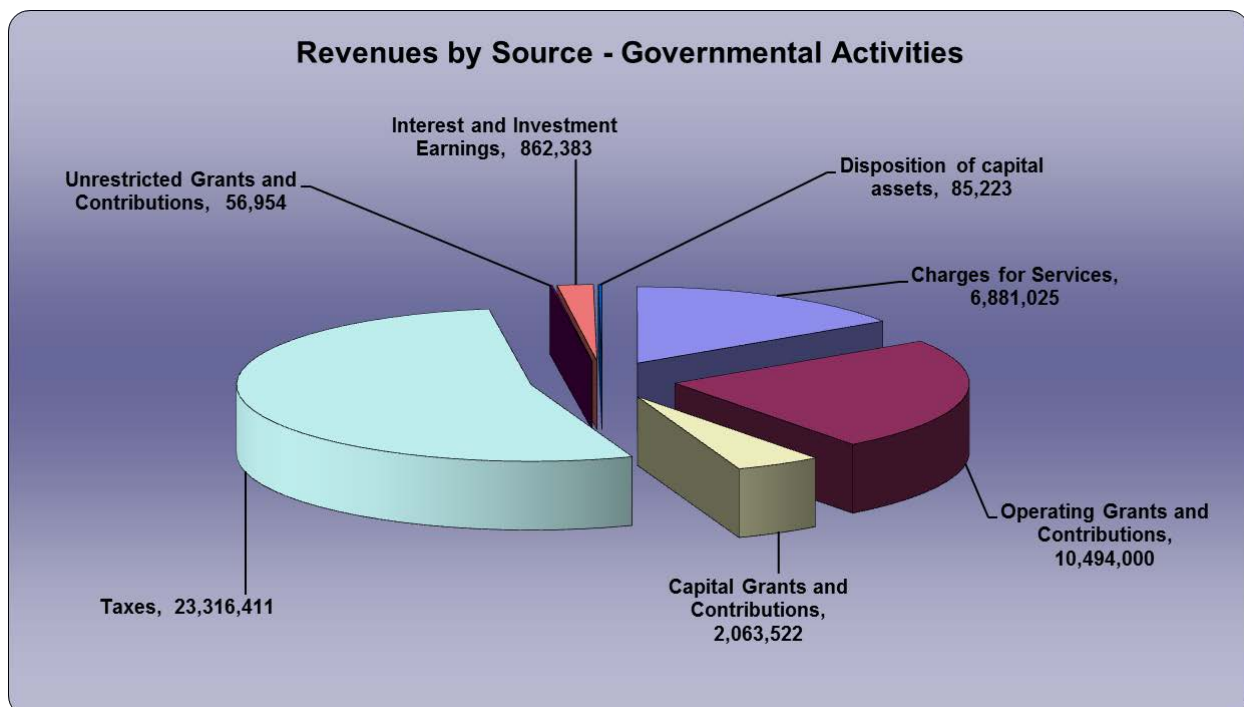
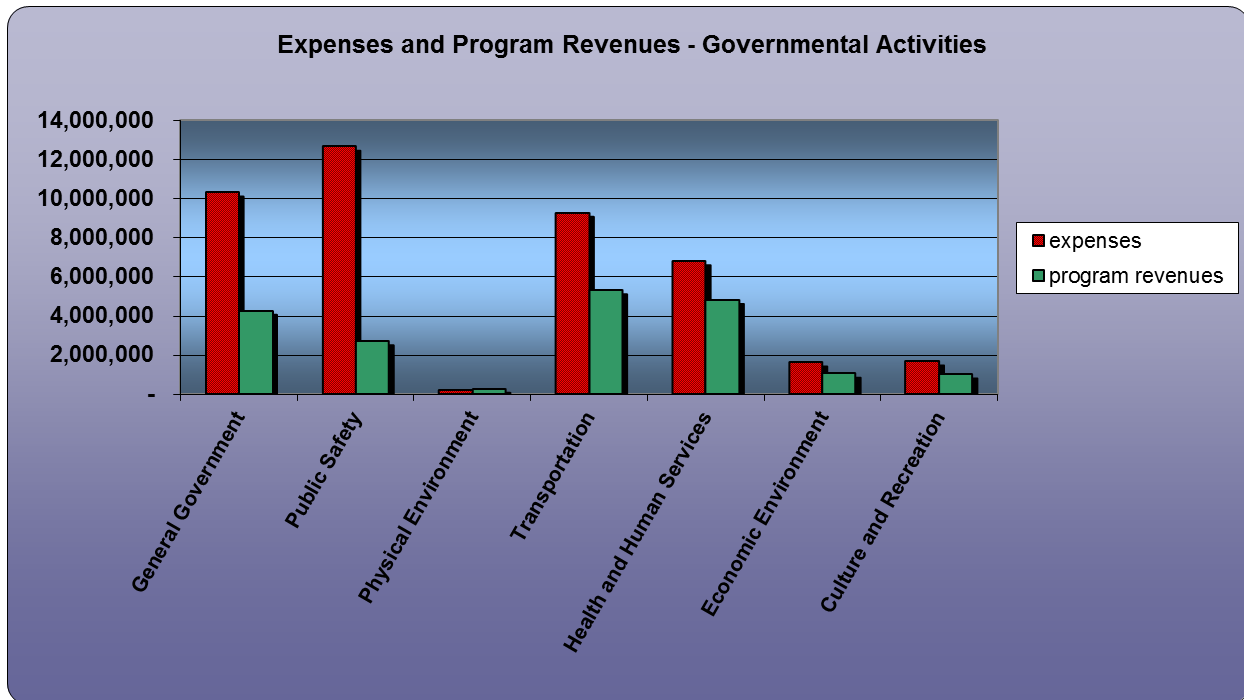
				Governmental Activities	
				2014	2013
Current and Other Assets				30,946,262	29,694,229
Noncurrent Assets				-	-
Capital Assets (Net of Depr.)				<u>141,365,677</u>	<u>141,495,127</u>
Total Assets				172,311,939	171,189,356
Current Liabilities				1,447,429	1,521,801
Current Liabilities Payable from Restricted Asset				-	-
Noncurrent Liabilities				<u>1,717,669</u>	<u>1,729,435</u>
Total Liabilities				3,165,098	3,251,236
Net Position:					
Net investment in capital assets				141,365,677	141,495,127
Restricted				14,062,951	12,998,758
Unrestricted				<u>13,718,213</u>	<u>13,444,235</u>
Total Net Position				169,146,841	167,938,120

WALLA WALLA COUNTY'S CHANGE IN NET POSITION

					Governmental Activities	
					2014	2013
Revenues:						
Program Revenues:						
Charges for Services					6,881,025	7,028,210
Operating Grants and Contributions					10,494,000	12,145,789
Capital Grants and Contributions					2,063,522	4,351,072
General Revenues:						
Taxes					23,316,411	22,634,165
Unrestricted Grants and Contributions					56,954	65,403
Interest and Investment Earnings					862,383	757,132
Disposition of capital assets					<u>85,223</u>	<u>(134,923)</u>
Total Revenues					43,759,517	46,846,848
Program Expenses:						
General Government					10,306,712	9,154,231
Public Safety					12,652,833	12,541,800
Utilities					225,747	175,205
Transportation					9,269,558	8,753,758
Natural & Economic Environment					1,619,770	1,935,254
Social Services					6,796,792	8,221,839
Culture and Recreation					<u>1,679,384</u>	<u>1,764,982</u>
Total Expenses					<u>42,550,797</u>	<u>42,547,069</u>
Excess (Deficiency) Revenues Over (Under) Expenses					1,208,720	4,299,779
Transfers					-	-
Change in Net Position					1,208,720	4,299,779
Net Position - Beginning					169,198,566	164,728,787
Prior Period Adjustment					(1,260,445)	170,000
Net Position - Beginning, Restated					<u>167,938,121</u>	<u>164,898,787</u>
Net Position - Ending					169,146,841	169,198,566

Governmental activities. Governmental activities increased the County's net position by \$1,208,720. Key elements of this increase are as follows:

- Two road projects delayed into 2015.
- Expenditures held at a minimum.
- Increased sales tax collections.



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 70% of total governmental fund assets and 66% 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 \$23,535,795, an increase of \$1,869,159 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 \$5,494,783. 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 41% of total General fund expenditures.

The fund balance of Walla Walla County's General fund increased by \$394,990 during the current fiscal year. Due to the conservative nature of our county and future financial outlook, expenditures were held at a minimum in 2014. Also, sales tax collections in 2014 were higher than in previous years.

The fund balance of the County Road fund increased by \$801,957 during the current fiscal year. The primary reason for this increase was a delay in the Taumarsen Road and Mill Creek Road projects into 2015.

The fund balance for Human Services fund decreased by \$35,340 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 increased by \$213,921 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$278,689 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by \$8,794 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$122,367 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Civil Service	100	Increased for supplies.
Auditor	3,700	Increased for supplies.
Auditor	1,700	Increased for repairs & maintenance and miscellaneous.
Elections	21,000	Increased for supplies and professional services.
Licensing	1,150	Increased for supplies.
Commissioners	5,200	Increased for personnel.
Coroner	25,750	Increased for professional services.
Indigent Legal Services	35,000	Increased for professional services.
Law Library	1,700	Increased for supplies.
Sheriff	24,492	Increased for personnel.
Treasurer	2,375	Increased for supplies and communication.
Total	122,167	

All of this budget increase, \$122,167 was funded out of miscellaneous increases in various revenue sources.

Actual General fund revenues were \$27,889 over budget, which represents less than a 1% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$1,458,490 under budget, which represents less than a 10% 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, 2014, amounts to [\\$141,365,677](#) (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total decrease in the County's investment in capital assets for the current fiscal year was [less than 1%](#).

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

- \$3,599,047 for infrastructure completed in 2014.
- \$2,274,387 for new construction in progress on infrastructure projects.
- \$164,959 for land for completed and current infrastructure projects.

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

	Governmental Activities	
	<u>2014</u>	<u>2013</u>
Land	12,982,891	12,817,932
Buildings and Structures	42,559,468	42,956,805
Machinery and Equipment	8,319,045	7,998,483
Infrastructure	75,284,867	74,177,842
Construction in Progress	<u>2,219,406</u>	<u>3,544,065</u>
Total	141,365,678	141,495,128

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, 2014.

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, 2014**

	Governmental Activities
ASSETS	
Cash and cash equivalents	8,327,219
Investments	19,238,169
Receivables (net)	2,169,875
Inventories	1,210,998
Capital Assets:	
Land	12,982,891
Depreciable assets (net)	50,878,513
Infrastructure (net)	75,284,867
Construction in progress	2,219,406
Total Assets	172,311,939
LIABILITIES	
Accounts payable and accrued exp.	1,447,429
Noncurrent Liabilities:	
Due within one year	54,600
Due in more than one year	1,663,069
Total Liabilities	3,165,098
NET POSITION	
Net investment in capital assets	141,365,677
Restricted for:	
Debt service	24,965
Transportation	4,589,486
Economic Environment	3,775,110
Mental & Physical Health	1,839,470
Other Purposes	3,833,920
Unrestricted	13,718,213
Total Net Position	169,146,841

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
<i>Governmental Activities:</i>					
General Government	10,306,712	3,445,303	818,722	-	(6,042,688)
Public Safety	12,652,833	979,821	1,725,544	-	(9,947,468)
Utilities	225,747	277,323	-	-	51,576
Transportation	9,269,558	281,690	2,974,104	2,052,960	(3,960,804)
Natural & Economic Environment	1,619,770	646,200	406,113	-	(567,457)
Social Services	6,796,792	304,588	4,512,674	-	(1,979,529)
Culture and Recreation	1,679,384	946,099	56,843	10,562	(665,880)
Total Governmental Activities/ Primary Government	<u>42,550,797</u>	<u>6,881,025</u>	<u>10,494,000</u>	<u>2,063,522</u>	<u>(23,112,250)</u>
GENERAL REVENUES:					
Property Taxes					14,842,052
Sales Taxes					7,989,760
B&O Taxes					1,493
Other Taxes					483,106
Unrestricted Grants and Contributions					56,954
Interest and Investment Earnings					862,383
Disposition of capital assets					85,223
TRANSFERS					<u>-</u>
Total General Revenues & Transfers					<u>24,320,970</u>
Change in Net Position					1,208,720
Net Position - Beginning					169,198,566
Prior Period Adjustment					(1,260,445)
Net Position - Beginning, Restated					<u>167,938,121</u>
Net Position - Ending					<u>169,146,841</u>

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

			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	2,468,497	1,389,552	451,119	985,864	465,942	81,932	7,412,911
Investments	5,435,270	3,059,849	995,545	2,175,640	1,028,257	180,811	16,620,442
Receivables (net)	1,031,747	429,362	276,718	-	-	-	2,155,539
Due from other funds	15,773	-	2,740	-	-	-	64,281
Interfund loan receivable	-	-	-	200,000	-	-	3,186,873
Total assets	8,951,288	4,878,763	1,726,121	3,361,505	1,494,199	262,744	29,440,045
LIABILITIES							
Accounts payable and accrued exp.	622,706	53,790	168,528	-	18,823	8,318	1,267,958
Due to other funds	83	5,796	19,951	-	-	-	84,373
Interfund loan payable	-	-	-	-	1,311,957	1,647,755	3,186,873
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	622,790	59,586	188,479	-	1,330,780	1,656,074	4,539,204
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	717,768	210,844	6,424	-	-	-	1,090,468
Unavailable revenue-court receivables	274,578	-	-	-	-	-	274,578
Total deferred inflows of resources	992,346	210,844	6,424	-	-	-	1,365,046
FUND BALANCE							
Restricted		4,608,333	1,531,218	3,361,505	-	-	14,757,922
Committed		-	-	-	163,419	-	1,605,787
Assigned	1,841,368	-	-	-	-	-	3,070,632
Unassigned	5,494,783	-	-	-	-	(1,393,330)	4,101,454
Total fund balances	7,336,152	4,608,333	1,531,218	3,361,505	163,419	(1,393,330)	23,535,795
Total liabilities, deferred inflows of resources, and fund balances	8,951,288	4,878,763	1,726,121	3,361,505	1,494,199	262,744	29,440,045

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, 2014

Total fund balances as shown of the Governmental Funds Balance Sheet	23,535,795
Capital assets used in governmental activities are not financial resources and are not reported in the funds	134,346,777
Capital Assets	177,965,699
Depreciation	(43,618,922)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	1,365,046
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(1,717,669)
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>11,616,892</u>
Net position of governmental activities	<u>169,146,841</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, 2014

	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	10,610,056	4,999,505	126,057	793,016	248,159	-	6,404,617	23,181,409
Licenses and Permits	168,183	17,440	-	-	-	-	813,101	998,724
Intergovernmental Revenues	851,661	4,950,210	3,851,651	-	-	200,000	2,855,691	12,709,214
Charges for Service	2,068,768	357,364	100,571	-	-	-	1,969,410	4,496,113
Fees and Fines	429,442	-	-	-	-	-	12,696	442,138
Miscellaneous Revenues	864,415	9,620	41,189	-	12,152	326,041	558,529	1,811,945
Total revenues	<u>14,992,524</u>	<u>10,334,139</u>	<u>4,119,468</u>	<u>793,016</u>	<u>260,311</u>	<u>526,041</u>	<u>12,614,046</u>	<u>43,639,544</u>
EXPENDITURES								
Current:								
General Government	7,795,550	310,742	-	-	99,306	455,236	1,135,494	9,796,329
Public Safety	5,044,174	-	-	-	61,411	-	7,512,217	12,617,802
Utilities	-	-	-	-	-	-	225,747	225,747
Transportation	-	6,775,542	-	-	-	-	-	6,775,542
Natural & Economic Environment	4,330	-	332,640	400,000	-	-	878,748	1,615,718
Social Services	188,002	-	3,822,169	-	-	62,010	2,477,142	6,549,323
Culture and Recreation	278,763	-	-	-	-	-	1,267,312	1,546,076
Capital Outlay	80,131	2,445,897	-	-	-	-	42,819	2,568,848
Total expenditures	<u>13,390,951</u>	<u>9,532,182</u>	<u>4,154,808</u>	<u>400,000</u>	<u>160,717</u>	<u>517,247</u>	<u>13,539,480</u>	<u>41,695,385</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,601,573</u>	<u>801,957</u>	<u>(35,340)</u>	<u>393,016</u>	<u>99,594</u>	<u>8,794</u>	<u>(925,435)</u>	<u>1,944,159</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	70,000	-	-	-	179,095	-	1,294,083	1,543,178
Transfers out	(1,276,583)	-	-	(179,095)	-	-	(162,500)	(1,618,178)
Total other financing sources (uses)	<u>(1,206,583)</u>	<u>-</u>	<u>-</u>	<u>(179,095)</u>	<u>179,095</u>	<u>-</u>	<u>1,131,583</u>	<u>(75,000)</u>
Net change in fund balances	<u>394,990</u>	<u>801,957</u>	<u>(35,340)</u>	<u>213,921</u>	<u>278,689</u>	<u>8,794</u>	<u>206,148</u>	<u>1,869,159</u>
Fund balances--beginning	<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>
Fund balances--ending	<u>7,336,152</u>	<u>4,608,333</u>	<u>1,531,218</u>	<u>3,361,505</u>	<u>163,419</u>	<u>(1,393,330)</u>	<u>7,928,498</u>	<u>23,535,795</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, 2014

Net changes in fund balances for governmental funds		1,869,159
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		(572,722)
Capital outlays	2,568,848	
Depreciation	(3,139,171)	
Cost of Assets Sold	(2,399)	
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.		27,912
Change in taxes receivable	40,264	
Change in courts receivable	(12,352)	
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.		11,766
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.		(127,394)
Change in net position of governmental activities, as reflected on the Statement of Activities		1,208,720

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, 2014

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	10,234,000	10,234,000	10,610,056	376,056
Licenses and Permits	267,000	267,000	168,183	(98,817)
Intergovernmental Revenues	1,145,252	1,237,816	851,661	(386,155)
Charges for Service	2,037,703	2,116,003	2,068,768	(47,235)
Fees and Fines	524,474	524,474	429,442	(95,032)
Miscellaneous Revenues	582,844	585,342	864,415	279,073
Total Revenues	14,791,273	14,964,635	14,992,524	27,889
EXPENDITURES				
Current:				
General Government	8,913,045	8,984,870	7,795,550	1,189,320
Public Safety	5,328,852	5,353,444	5,044,174	309,270
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	7,025	7,025	4,330	2,695
Social Services	168,348	194,098	188,002	6,096
Culture and Recreation	310,004	310,004	278,763	31,241
Capital Outlay	-	-	80,131	(80,131)
Total Expenditures	14,727,274	14,849,441	13,390,951	1,458,490
Excess (deficiency) of revenues over (under) expenditures	63,999	115,194	1,601,573	1,486,379
OTHER FINANCING SOURCES (USES)				
Transfers in	395,631	395,631	70,000	(325,631)
Transfers out	(1,544,216)	(1,544,216)	(1,276,583)	267,633
Total other financing sources (uses)	(1,148,585)	(1,148,585)	(1,206,583)	(57,998)
Net change in fund balances	(1,084,586)	(1,033,391)	394,990	1,428,381
Fund balances - beginning	6,635,500	6,635,500	6,941,162	305,662
Fund balances - ending	5,550,914	5,602,109	7,336,152	1,734,043

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, 2014

	County Road Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	4,960,000	4,960,000	4,999,505	39,505
Licenses and Permits	18,550	18,550	17,440	(1,110)
Intergovernmental Revenues	7,962,200	7,962,200	4,950,210	(3,011,990)
Charges for Service	279,300	279,300	357,364	78,064
Fees and Fines	-	-	-	-
Miscellaneous Revenues	6,000	6,000	9,620	3,620
Total Revenues	13,226,050	13,226,050	10,334,139	(2,891,911)
EXPENDITURES				
Current:				
General Government	255,000	255,000	310,742	(55,742)
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	7,444,200	7,444,200	6,775,542	668,658
Natural & Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	5,326,100	5,326,100	2,445,897	2,880,203
Total Expenditures	13,025,300	13,025,300	9,532,182	3,493,118
Excess (deficiency) of revenues over (under) expenditures	200,750	200,750	801,957	601,207
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	200,750	200,750	801,957	601,207
Fund balances - beginning	3,200,000	3,200,000	3,806,376	606,376
Fund balances - ending	3,400,750	3,400,750	4,608,333	1,207,583

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, 2014

	Human Services Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	130,000	130,000	126,057	(3,943)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	5,719,216	5,851,216	3,851,651	(1,999,565)
Charges for Service	52,000	52,000	100,571	48,571
Fees and Fines	-	-	-	-
Miscellaneous Revenues	51,500	51,500	41,189	(10,311)
Total Revenues	5,952,716	6,084,716	4,119,468	(1,965,248)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	323,511	323,511	332,640	(9,129)
Social Services	5,345,710	5,477,710	3,822,169	1,655,541
Culture and Recreation	-	-	-	-
Capital Outlay	5,500	5,500	-	5,500
Total Expenditures	5,674,721	5,806,721	4,154,808	1,651,913
Excess (deficiency) of revenues over (under) expenditures	277,995	277,995	(35,340)	(313,335)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	277,995	277,995	(35,340)	(313,335)
Fund balances - beginning	1,951,464	1,951,464	1,566,559	(384,905)
Fund balances - ending	2,229,459	2,229,459	1,531,218	(698,241)

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, 2014

	WW Co Public Facilities Improv			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	600,000	600,000	793,016	193,016
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>793,016</u>	<u>193,016</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	1,150,000	1,150,000	400,000	750,000
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,150,000</u>	<u>1,150,000</u>	<u>400,000</u>	<u>750,000</u>
Excess (deficiency) of revenues over (under) expenditures	(550,000)	(550,000)	393,016	943,016
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	(729,095)	(729,095)	213,921	943,016
Fund balances - beginning	<u>2,850,000</u>	<u>2,850,000</u>	<u>3,147,584</u>	<u>297,584</u>
Fund balances - ending	<u>2,120,905</u>	<u>2,120,905</u>	<u>3,361,505</u>	<u>1,240,600</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	914,308
Investments	2,617,727
Receivables (net)	14,337
Due from other funds	20,092
Inventories	1,210,998
<i>Capital assets:</i>	
Depreciable assets (net)	<u>7,018,900</u>
Total assets	<u><u>11,796,363</u></u>
 LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	179,471
Deferred revenue	<u>-</u>
Total liabilities	<u><u>179,471</u></u>
 NET POSITION	
Net investment in capital assets	7,018,900
Unrestricted	<u>4,597,992</u>
TOTAL net position	<u><u>11,616,892</u></u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$3,916,780
Miscellaneous	<u>\$0</u>
Total Operating Revenues	\$3,916,780
OPERATING EXPENSES:	
Personal Services	\$1,090,527
Supplies	\$1,063,098
Other Services and Charges	\$1,206,949
Depreciation	<u>\$847,114</u>
Total Operating Expenses	\$4,207,688
OPERATING INCOME (LOSS)	(\$290,908)
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$892
Gains (Losses) On Fixed Asset Disposition	<u>\$87,622</u>
Total Nonoperating Revenues (Expenses)	\$88,514
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(<u>\$202,394</u>)
Capital Contributions	\$0
Transfers In	\$75,000
Transfers Out	\$0
Change in Net Position	(\$127,394)
Net Position - Beginning	\$11,744,286
Net Position - Ending	<u>\$11,616,892</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, 2014**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$3,899,501
Payments to suppliers	(\$2,181,081)
Payments to employees	(\$1,090,527)
Other receipts (payments)	<u>\$277,407</u>
Net cash provided (used) by operating activities	<u>\$905,300</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	<u>\$75,000</u>
Net cash provided (used) by noncapital financing activities	<u>\$75,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,617,798)
Other receipts (payments)	<u>\$415,035</u>
Net cash provided (used) by capital and related financing activities	<u>(\$1,202,763)</u>
Cash Flows from Investing Activities	
Purchase of Investments	\$280,757
Interest and dividends	<u>\$892</u>
Net cash provided by investing activities	<u>\$281,649</u>
Net Increase (decrease) in cash and cash equivalents	\$59,187
Cash and Cash Equivalents at	
Beginning of the year	<u>\$855,121</u>
End of the year	<u><u>\$914,308</u></u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	(\$290,908)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$847,114
Change in assets and liabilities:	
Receivables, net	(\$17,278)
Inventories	\$277,407
Accounts and other payables	<u>\$88,967</u>
Net cash provided by operating activities	<u>\$905,301</u>
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	\$0
Increase in fair value of investments	\$0

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	15,131,986
Investments	35,911,490
Deposits with Fiscal Agents	5,550,881
Taxes Receivable	<u>1,762,233</u>
Total assets	<u><u>58,356,590</u></u>
 LIABILITIES	
Accounts payable and accrued expenses	4,293,926
Deferred Revenue	1,762,233
Custodial Accounts	<u>52,300,431</u>
Total liabilities	<u><u>58,356,590</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, 2014

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 2014. The county contributed \$539,831 and received \$596,625 in fees collected by the agency for the county reported in other governmental funds on the fund financial statements. For 2014, the total agency revenue was \$3,600,872 and the total expenditures were \$3,529,730, leaving a fund balance of \$71,142. The agency is on cash basis. Complete financial statements can be obtained from the Walla Walla Joint Community Development Agency at 310 W Poplar Street, Walla Walla, Washington 99362. As of December 31, 2014 the joint agency dissolved. The departments were reestablished with the city and county beginning January 1, 2015.

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

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, 2014.

4. Deficit Fund Equity

There is one major governmental fund with a deficit fund balance at December 31, 2014:

The Human Services Capital Projects fund reports a deficit of \$1,393,330 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, 2014, the treasurer was holding \$23,459,205 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, 2014, \$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.

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							1,213,975	1,213,975
Juvenile Services							418,751	418,751
Transportation		4,608,333						4,608,333
Economic Environment							237,773	237,773
Mental & Physical Health			1,531,218				1,027,889	2,559,108
Public Facilities Improvement				3,361,505				3,361,505
Tourism							127,628	127,628
Archiving							302,708	302,708
Foreclosure costs							41,230	41,230
Veterans							44,891	44,891
Legal Services							214,499	214,499
Stormwater Management							591,167	591,167
Natural Resources							771,637	771,637
Technology							37,897	37,897
Judicial							163,683	163,683
Debt Service							24,965	24,965
Treasurer's Services							38,172	38,172
Committed to:								
Community Development							812,770	812,770
Culture & Recreation							29,744	29,744
Elections							181,629	181,629
Public Safety							403,051	403,051
Other Capital Projects					163,419		15,175	178,594
Assigned to:								
Unanticipated Employee Benefits	1,050,194							1,050,194
Unanticipated Court Emergencies	545,296							545,296
Community Outreach	245,879							245,879
Other Capital Projects							1,229,264	1,229,264
Unassigned	<u>5,494,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,393,330)</u>	<u>-</u>	<u>4,101,454</u>
Total fund balances	7,336,152	4,608,333	1,531,218	3,361,505	163,419	(1,393,330)	7,928,498	23,535,795

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:	\$23,535,795
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Capital assets used in governmental activities are not financial resources and are not reported in the funds.

	Capital Assets	177,965,699	
	Depreciation	<u>(43,618,922)</u>	
Capital assets net of depreciation			134,346,777

The focus of governmental funds is on short-term financing; long term assets are deferred in the funds.	1,365,046
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(1,717,669)
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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>11,616,892</u>
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Net position of governmental activities:	\$169,146,841
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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:	1,869,159
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	(572,722)
Capital Outlays	2,568,848
Depreciation	(3,139,171)
Cost of Assets Sold	(2,399)
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.	27,912
Change in Taxes Receivable	40,264
Change in Courts Receivable	(12,352)
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.	11,766
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>(127,394)</u>
Change in net position of governmental activities:	\$1,208,720

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, 2014, 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	\$13,300,627	\$13,300,627	\$
US Treasuries	1,004,375		1,004,375
Federal Agencies	36,513,039	1,810,436	34,702,603
Municipal Bonds	14,717,246	7,010,075	7,707,171
Public Funds Deposit	8,853,127	8,853,127	
Certificates of Deposit	<u>2,915,000</u>	<u>2,915,000</u>	<u>0</u>
Total	\$77,303,414	\$33,889,265	\$43,414,149

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 12/31/14.

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, 2014 the county held no investments in repurchase agreements or commercial paper.

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

<u>Debt Security</u>	<u>S&P Rating</u>	<u>Percentage of Portfolio</u>
US Treasuries	AA+	1%
Federal Farm Credit Bank	AA+	10%
Federal Home Loan Bank	AA+	10%
Federal Home Loan Mortgage	AA+	9%
Federal National Mortgage Assoc.	AA+	19%
Federal Agricultural Mortgage Corp.	N/A	1%
Municipal Bonds	AA	19%
LGIP	Not Rated	17%

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds 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 2014, 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	\$18,323,169
Non-pooled investments – primary government	915,000
Pooled investments – fiduciary	32,472,264
Non-pooled investments – fiduciary	<u>3,439,226</u>
Total	\$55,149,659

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 2014. At 12/31/14, the market value of investments was \$266,313 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 Government Portfolio Advisors, the county's investment consultant.

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

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 2014 was \$1.473741 for \$1,000 on an assessed valuation of \$5,064,812,733 for a total regular levy of \$7,464,222. Additionally, a special assessment for Mill Creek Flood Control totaled \$49,998.

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 2014 was \$2.051314 per \$1,000 on an assessed valuation of \$2,452,366,490 for a total road levy of \$5,030,574.

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, 2014 was as follows:

	Balance January 1, 2014	Increases	Decreases	Balance December 31, 2014
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 12,817,932	\$ 164,959	\$ -	\$ 12,982,891
Construction In Progress	3,544,065	2,274,387	(3,599,047)	2,219,406
Total capital assets, not being depreciated	16,361,998	2,439,346	(3,599,047)	15,202,297
Capital assets, being depreciated:				
Buildings	56,006,751	-	-	56,006,751
Machinery and Equipment	16,988,359	1,759,800	(1,681,240)	17,066,918
Infrastructure	99,679,927	3,599,047	-	103,278,974
Total capital assets, being depreciated:	172,675,037	5,358,846	(1,681,240)	176,352,643
Less accumulated depreciation for:				
Buildings	(13,049,947)	(397,337)	-	(13,447,283)
Machinery and Equipment	(8,989,875)	(1,096,926)	1,338,929	(8,747,873)
Infrastructure	(25,502,085)	(2,492,021)	-	(27,994,107)
Total accumulated depreciation	(47,541,907)	(3,986,284)	1,338,929	(50,189,263)
Total capital assets, being depreciated, net	125,133,130	1,372,562	(342,312)	126,163,380
Governmental activities capital assets, net	\$ 141,495,128	\$ 3,811,908	\$ (3,941,358)	\$ 141,365,678

Depreciation expense was charged to functions as follows:

General Government	\$ 247,071
Public Safety	160,554
Transportation	2,519,227
Natural & Economic Environment	4,052
Social Services	71,966
Culture and Recreation	136,300
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>847,114</u>
Total depreciation-governmental activities	\$3,986,284

NOTE 6 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The county has active construction projects as of December 31, 2014. The projects include road construction projects.

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

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Pettybone Bridge	\$ 902,940	\$ 1,215

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.

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, in lieu of any retirement benefit, 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 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.

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, 2013:

Retirees and Beneficiaries Receiving Benefits	85,328
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	31,047
Active Plan Members Vested	150,706
Terminated Plan Members Non-vested	<u>101,191</u>
Total	368,272

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.

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, 2014, 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>
2014	\$ 36,572	\$ 971,883	\$ 117,987
2013	\$ 38,421	\$ 941,519	\$ 133,139
2012	\$ 36,886	\$ 798,798	\$ 113,735

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 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, in lieu of any retirement benefit, 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 that 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 options 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, 2013:

Retirees and Beneficiaries Receiving Benefits	10,511
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	699
Active Plan Members Vested	16,830
Terminated Plan Members Nonvested	<u>1,600</u>
Total	29,640

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 2014, the state contributed \$55.6 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, 2014, 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>
2014	\$ 26	\$ 103,119
2013	\$ 122	\$ 97,628
2012	\$ 117	\$ 96,787

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:

- PERS 2 and 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30, 2006; and
- 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 2014, 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, 2013:

Retirees and Beneficiaries Receiving Benefits	43
Terminated Plan Members entitled to but not yet Receiving Benefits	119
Active Plan Members Vested	4,513
Terminated Plan Members Nonvested	<u>1,383</u>
Total	6,058

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, 2014, 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, 2014 were as follows:

	<u>PSERS Plan 2</u>
2014	\$ 166,012
2013	\$ 144,178
2012	\$ 124,070

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, 2014, 72 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 \$5,378,495 in the plan at December 31, 2014, \$5,378,495 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

Wall Walla County remains one of several Washington counties that are members of the Washington Counties Risk Pool ("Pool" or "WCRP"). The others include Adams, Benton, Chelan, Clallam, 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, Whatcom and Yakima Counties.

Clark, Kitsap, Klickitat and Whitman Counties were Pool members. Clark had its membership cancelled by the Pool's Board of Directors effective April 29, 2014. The others voluntarily terminated their memberships effective October 1st of 2010, 2002 and 2003 respectively.

Background: The Pool was "Created by Counties *for* Counties" in August 1998 as an association of member counties independent of all other associations of which the counties are members. WCRP's foundational agreement authorized its creation pursuant to Chapters 48.62 and 39.34, Revised Code of Washington ("RCW"), "to provide member counties programs of joint self-insurance, joint purchasing of

insurance, and joint contracting for or hiring of personnel to provide risk management, claims handling, and administrative services.”

Noteworthy is the definition of “insurer” in RCW 48.01.050 as it pertains to the application of the Washington Insurance Code (Title 48). The statutory definition reads:

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.

WCRP is not an “insurer” and thus not an insurance company or subject to the special laws and rules that govern insurers and insurance companies. Washington’s pools operate under the state’s “pooling” laws and regulations, specifically Chapters 48.62 RCW and 200-100 Washington Administrative Code (“WAC”). Pools are risk-sharing entities that initially must be approved by then annually report to and are overseen by the State Risk Manager – they are not regulated by the Office of the Insurance Commissioner. In addition, as public entities, pools are subject to annual audits by the State Auditor’s Office.

The mission for the Pool as determined by the member’s directors and alternate directors is to:

- Provide comprehensive and economical risk coverage;
 - Reduce the frequency and severity of losses;
- Decrease costs incurred in the managing and litigation of claims.

The core values adopted by the Pool’s Board of Directors include: being committed to learn, understand and respond to the member counties’ insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool’s Board and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

The Pool’s Membership Compact, added in 2000 as an addendum to the Interlocal Agreement 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. The Compact obligates the member counties to support these goals through three major elements – membership involvement, risk control practices and a targeted risk management program(s).

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles. In recent years, new members have only been required to contribute their proportional shares of the entry year’s assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any county may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for 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 Washington Counties risk Pool has since the beginning administered the membership’s occurrence-based, jointly purchased and/or jointly self-insured

liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits per occurrence have grown from the \$1 million existing during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million limit that has existed since October 2003. (Note: Additional \$5 million limits were available as individual county-by-county options during many recent years, including the 2013-14 and 2014-15 coverage years.)

Since the 2003-04 coverage year, the initial \$10 million per occurrence, subject to the member-reimbursed deductible, has been provided as jointly self-insured coverage that is "risk shared" amongst the membership. Each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000.

The Board of Directors has decided for years now to acquire reinsurance as further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the greater of the deductible for the member with the claim or \$100,000. More recent year's reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2013-14, there were two (2) such corridors – the first raising the occurrence SIR to \$1 million, but with an aggregated stop loss of \$2,975 million (later reduced with Clark County's termination to \$2,900,625), and the second increasing the SIR further, to \$2 million, but with an aggregated stop loss of \$650,000 (also reduced with Clark County's departure to \$596,875). Other reinsurance agreements respond to the remaining \$8 million – one for the \$3 million excess of the \$2 million SIR, and another for the \$5 million excess of \$5 million.

The remaining \$10 million (or \$15 million) of JSILP occurrence coverage has been acquired as "following form" excess insurance. And while there are no aggregate limits to the payments that the Pool makes for any member county or for all member counties, the reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer).

584 third-party liability claims (and lawsuits) were reported by member counties to the Pool during 2013-14 coverage year, a 5.5% reduction in year-over-year filings and a continuation of the decline in filings experienced the past several years. The new filings raised to the to-date (October, 1988 – September 2014) total to 19,820. Yet only 359 remained classified as 'open' at year-end. Projections from the required independent actuary retained by the Pool's Board of Directors suggest another 283 cases from all years as being *incurred but not yet reported* ("IBNR") and raise the Pool's estimated ultimate case count (as of September 30, 2014) to 20,103. Total incurred losses (payments made plus estimates for *open* claims) increased \$14.6 million during the year to \$264.6 million. And while that represents a significant increase from recent years' corresponding amounts, it is less than the several earlier years' amounts of \$16.0M (2010-11), 17.8M (2009-10), and the \$20.8M (average for 2006-07 through 2008-09).

Claims reserves for the JSILP coverage are determined annually, and the actuary's estimates of net reserves as of September 30, 2014 totalled \$14.68 million, a modest year-over-year increase of \$0.06 million (0.4%), and included \$2.69 million for losses in the basic SIR, \$10.84 million for the increased SIRs from the "corridor programs, \$0.13 million for the losses in the quota-shared (10%) upper reinsured layer retained by the Pool during 2012-13, and \$1.02 million for unallocated loss adjustment expenses (ULAE). NOTE: Estimates for gross reserves declined \$1.10 million (3.3%) to \$32.67 million, with \$17.99 million ceded to the commercial insurers.

Washington Counties Property Program (“WCRP”): The Board of Directors agreed to add property insurance, beginning with the 2005-06 coverage year, as a county-by-county option. This optional coverage is jointly-purchased from a consortium of higher rated commercial carriers. Both participation and the total values of covered properties have nearly doubled since the WCPP was added. Twenty six counties participated in the WCPP during 2013-14 with covered properties totaling in excess of \$2.7 billion.

Losses are covered under the WCPP to the participating counties’ buildings and contents, vehicles, mobile/contractors equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes ‘All Other Perils (“AOP”)’ coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million), and endorsements for LEED (Green Construction) Upgrades, optional Reproduction Coverage for historic structures and Terrorism (\$20 million).

AOP occurrence deductibles, which each participating county confirms each year and is solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Cyber Risk and Other Coverages: Beginning this coverage year (2014-15), the Board agreed to add jointly-purchased cyber risk and security coverage from a higher-rated commercial insurer.

Other Insurances: Several member counties use the producer (broker) retained by the Board on behalf of the Pool to secure other (specialty) coverages. Examples include public officials bonds and insurance coverages for crime (and fidelity), special events/concessionaires, UST and other environmental hazards, as well as airport, ferry, and railroad operations.

Governance/Oversight: The Pool is governed by a board of directors that consists of one director (and at least one alternate director) representing each member county and appointed by the county’s legislative authority. The Board of Directors, which includes both elected and appointed officials, meets three times each year with the Annual Meeting of the Pool being held mid-summer. The Board a) determines the extent of risk-sharing from the 3rd-party self-insured liability coverage by approving the JSILP Coverage Form, b) selects the reinsurance(s) to acquire and the excess insurance(s) to jointly-purchase or offer for “member option” purchase, c) approves the Pool’s annual operating budget(s) and work program(s), and d) approves the formulas used for computing member’ deposit assessments and, when necessary, reassessments.

Ongoing oversight of the Pool is furnished by an 11-person executive committee that is elected by and from the WCRP Board for staggered, 3-year terms. The membership of the 2014-15 committee averages more than nine years with the Pool. The committee meets throughout the year and a) approves all disbursements and reviews the Pool’s financial health, b) approves case settlements exceeding the applicable member’s deductible by at least \$50,000, c) reviews all claims with incurred loss estimates exceeding \$100,000, and d) evaluates the Pool’s operations and program deliverables, and the Executive Director’s performance. Committee members are expected to participate in the Board’s standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise

proposals for and/or recommendations to the association’s policies and its coverages for the Board to consider and act upon.

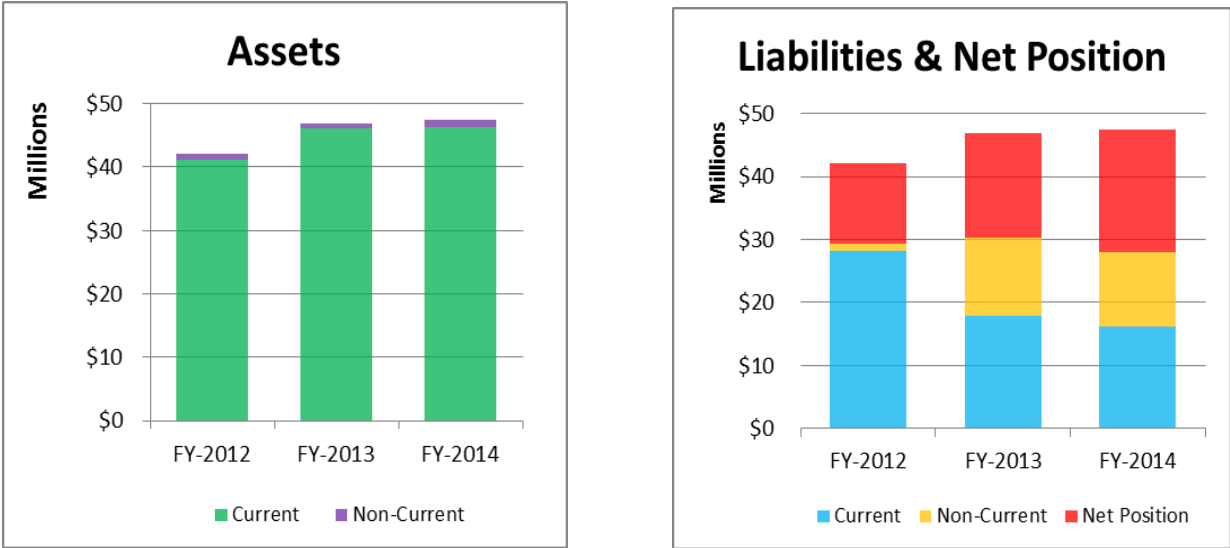
Staffing and Support Teams: Six of the Pool’s 11 –person staff handle and/or manage the several hundred liability cases filed annually upon the member counties and submitted for risk-shared coverage consideration. This includes determining coverage establishing reserves for covered events by estimating future payments for the losses and their related claims adjustment expenses. The claims staff have 115 years of combined claims handling experience.

The remaining staff support the Pool’s administrative needs and provide member services that include, but are not limited to assessing the memberships’ risks, coordinating trainings, performing compliance audits, and developing the presenting/promoting coverages.

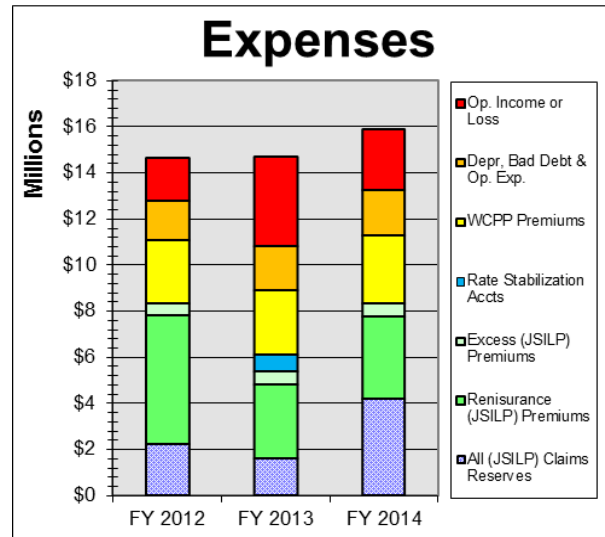
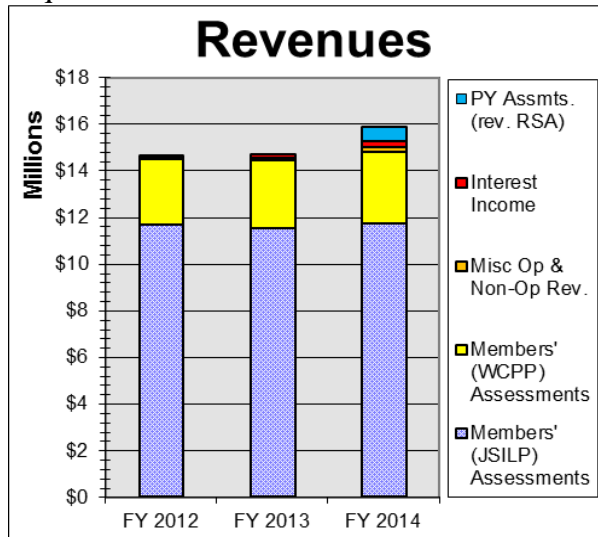
There are also the professionals from some of the most respected organizations worldwide which are retained by the Board to address specific needs of the Pool – PricewaterhouseCoopers, LLP furnishes independent actuarial services; Strategic Claims Direction, LLC conducts independent claims auditing; Arthur J Gallagher Risk Management Services, Inc. provides insurance producer (broker) and advanced loss control services; and J William Ashbaugh of Hackett Breecher & Hart serves as coverage counsel. NOTE: Claims audits are occasionally performed by commercial insurers. The numerous attorneys retained and assigned to defend covered claims as well as the State Risk Manager and State Auditor’s Offices cannot be overlooked.

Financial Summary: During fiscal 2014, WCRP assets grew 1% (\$0.48 million) to \$47.41 million while its liabilities decreased 7% (\$2.17 million) to \$28.04 million. That produced a (assets to liabilities) ratio of 1.69:1. For comparison, the fiscal 2004 ratio was 0.94:1 which, except for the members’ reassessments receivables (“retroactive assessments”) that were included, would have been 0.74:1.

Net Position, which is frequently referred to as “Net Assets” or “Owners’ Equity”, improved 16% (\$2.65 million) to \$19.37 as of September 30, 2014. And since 2004 ended “negative” \$0.69, Net Position improved by more than \$20 million over the course of the past decade. \$1.07 million of Net Position were held in Capital Assets (net of debt), leaving \$18.30 million to both satisfy the State Risk Manager’s solvency provisions (WAC 200.100.03001(3)) and substantially fulfill WCRP’s own sufficiency requirements in section D.2 of the Board of Directors’ Underwriting Policy.



Operating Income of \$2.38 million was realized in fiscal 2014. And though a 37% decrease from 2013, the 2014 amount was the third greatest in recent years and 55% more than the annual average from 2004 through 2013. Revenues grew \$1.05 million (7%) while Expenses increased \$2.42 million (22%) primarily due to the \$2.54 million in independent actuary adjustments to the Pool's claims-related reserves and \$0.58 million in independent actuary adjustments to the Pool's claims-related reserves and \$0.58 million in premium increases for the reinsurance and excess liability and property insurance policies acquired.



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, 2014 was ZERO (\$0) as there were no known contingent liabilities at that time for disclosure by the member counties.

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

Claims are processed by independent claims managers. Based on the claims managers' estimates, the County's estimated liability for probable losses at December 31, 2014 was as follows:

Unemployment: \$59,234

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, 2014 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	\$0	\$217,961	\$217,961	\$0

NOTE 10 - LONG-TERM DEBT

A. Long-Term Debt

Walla Walla County has no long-term debt as of December 31, 2014.

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, 2014 the following changes occurred in long-term liabilities:

	<u>Balance</u> <u>1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2014</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities:					
Compensated Absences	\$ 983,868	\$	\$ 107,894	\$ 875,974	\$54,600
OPEB Obligations	<u>745,567</u>	<u>234,415</u>	<u>138,287</u>	<u>841,695</u>	<u>0</u>
Governmental activity					
Long-term liabilities:	\$1,729,435	\$234,415	\$246,181	\$1,717,669	\$54,600

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 \$25,031 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 \$14,062,951 of restricted net position, of which \$13,147,482 is restricted by enabling legislation.

NOTE 15 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund loan balances at December 31, 2014 were as follows:

	<u>Due From</u>			
<u>Due To</u>	<u>Cur Exp</u>	<u>Human Svc</u>	<u>Non Major</u>	<u>Total</u>
	<u>Building</u>	<u>Capital Proj</u>	<u>Governmental</u>	
Non-Major Governmental	\$1,311,957 ¹	\$1,647,755 ^{2,4}	\$227,161 ³	\$3,186,873

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.

⁴An interfund loan was made in 2014 from the W W Co Public Facilities Improvement fund to the Human Services Capital Projects fund for the HVAC repair project at 1520 Kelly Place, Walla Walla. The loan was from the Port of Walla Walla portion of the funds. The loan is scheduled to be repaid May 1, 2023.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2014 were as follows:

<u>Transfer To</u>	<u>Transfer From</u>			<u>Total</u>
	<u>General Fund</u>	<u>WW Co Pub Fac</u>	<u>Non Major Governmental</u>	
General Fund	70,000			70,000
Current Expense Bldg		179,095		179,095
Non-Major Governmental	1,156,583		137,500	1,294,083
Internal Service Funds	<u>50,000</u>	<u>0</u>	<u>25,000</u>	<u>75,000</u>
Total	<u>\$1,276,583</u>	<u>\$179,095</u>	<u>\$162,500</u>	<u>\$1,618,178</u>

NOTE 16 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2014 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		\$717,768	\$274,578	\$ 39,401	\$1,031,747
County Road		210,844		218,518	429,362
Human Services		6,424		270,294	276,718
Non-Major Governmental	\$87,929	155,432		174,350	417,712
Internal Service Funds	<u>14,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,337</u>
Total Governmental Activities	<u>\$102,266</u>	<u>\$1,090,468</u>	<u>\$274,578</u>	<u>\$702,563</u>	<u>\$2,169,875</u>

B. Payables

Payables at December 31, 2014 were as follows:

	<u>Vendors</u>
Governmental Activities:	
General Fund	\$622,706
County Road	53,790
Human Services	168,528
Current Expense Bldg	18,823
Human Service Capital Projects	8,318
Non-Major Governmental	395,792
Internal Service Funds	<u>179,471</u>
Total Governmental Activities	\$1,447,429

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, dental 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.

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, 2014:

Annual required contribution	\$271,650
Interest on net OPEB obligation	29,823
Adjustment to the ARC	<u>(67,057)</u>
Annual OPEB Cost	234,415
Contributions made	<u>138,287</u>
Increase in Net OPEB obligation	96,128
Net OPEB obligation, beginning of year	<u>745,567</u>
Net OPEB obligation, end of year	\$841,695

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 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>
2014	\$234,415	\$138,287	59.0%	\$841,695
2013	\$301,746	\$148,155	49.1%	\$745,567
2012	\$210,084	\$114,510	54.5%	\$591,976

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2014, was as follows:

Actuarial accrued liability (AAL)	\$3,020,308
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	3,020,308
Funded ratio (actuarial value of plan assets / AAL)	0%
Covered payroll	35,749
UAAL as a percentage of covered payroll	8449%

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 56.24 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 – ACCOUNTING AND REPORTING CHANGES

In 2011, the county implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" which changed the classification of fund balances. The following special revenue funds 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).

NOTE 19 – PRIOR PERIOD ADJUSTMENTS

The statement of activities shows a prior period adjustment of (\$1,260,445) to account for the adjustment to land values. Since 2006, land acquired as of December 31, 2005 was valued at 2005 market value and has now been corrected to the estimated historical value.

REQUIRED SUPPLEMENTARY INFORMATION

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2014	-	3,020,308	3,020,308	0%	35,749	8449%
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, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
010	CURRENT EXPENSE	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	5,142,992
311.10.00	REAL & PERS PROP TAX	7,229,773
313.11.00	SALES TAX REVENUE RAMPING-CITY OF WW	3,009,652
313.71.00	SALES TAX CRIMINAL JUSTICE	315,235
316.81.00	GAMBLING EXCISE TAXES	1,493
317.20.00	LEASEHOLD EXCISE TAX	53,903
321.60.00	PROCESS SERVER	80
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	26,271
322.20.00	DOMESTIC VIOLENCE	10,726
322.90.00	RECORDS REQUEST FEES	9,109
322.91.02	BURN PERMIT AG - ACREAGE/LOCAL	121,997
331.16.60	SCAAP-INS REIMBURSEMENT	4,248
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,730
332.15.23	IN LIEU TAXES FEDERAL - BLM	55,050
332.15.25	MINERAL LEASING	82
332.15.60	U S FISH & WILDLIFE SERVICE	711
333.16.00	CITY OF WWBJA	1,514
333.16.73	CITY OF WALLA WALLA-BJA	4,500
333.90.40	HAVA FUNDING - TRAINING	1,626
333.93.56	DSHS-PATERNITY CASES	36,723
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	14,241
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	76,664
334.01.10	WASPC SEX OFFENDER MONITORING	77,339
334.01.20	BECCA BILL FUNDING	7,605
334.02.10	DEPT OF AG	1,250
334.03.10	DEPT OF ECOLOGY SHORELINE	121,053
334.04.60	BECCA BILL FUNDING	105,488
335.00.91	PUD PRIVILEGE TAX	13,802
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	111,513
336.01.04	COURT COST REIMB-CHILDREN'S ATTORNEY	9,875
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	4,017
336.01.28	PUBLIC DEFENSE SERVICES	59,112
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	10,143
336.06.31	ADULT COURT COST	5,334
336.06.51	DUI - IMPACT	19,307
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	28,510
336.06.94	STATE LIQUOR EXCISE TAX	8,420
336.06.95	STATE LIQ PROFITS - ENHANCED PUB SAFETY	71,304
337.09.00	IN LIEU TAXES - LOCAL	201
341.21.00	COUNTY PORTION OF LOW INCOME HOUSE FEE	75,999
341.22.03	CIVIL FILING	76,439
341.22.04	CNTRCROSS3RD FIL	72
341.22.05	ANTI-HAR FILING	929
341.22.06	CV COST & ADJ	7,055
341.23.07	CIVIL PROB FILINGS	108
341.23.11	ANIT-HAR FILING	329
341.23.20	CTRCROSS3RD FIL	432

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
341.23.26	CLJ APPEAL FIL	108
341.23.30	CRCTR3RD UNLDET	424
341.23.32	CIV/PROB FILING	36,637
341.23.34	DOM FAC FIL FEE	16,954
341.23.42	UNLAW DET FIL	632
341.23.44	UNLAW DET COMBO	4,578
341.23.48	FACFIL-NO DVSUR	6,588
341.23.51	JST-SC	6,667
341.23.70	UNLAW DET COMBO	6
341.23.73	CTRCROSS3RD FIL	108
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,113
341.28.06	CIVIL-SUP PROCEEDS	134
341.28.07	OTHER FILING FEE	84
341.28.08	CIVIL TSCRIPT	922
341.28.09	OTHER FEES - SMALL CLAIMS	1,084
341.29.03	OTHER CASE FILINGS	475
341.29.04	TAX WARRANT FILING	4,052
341.29.05	OTHER FIL-MOD FAC	1,656
341.29.06	FEE TSCRIPT FIL	1,004
341.29.07	FEE DETAIN ANS	423
341.32.02	CERTIFIED DOCUMENTS	601
341.32.03	CIVIL FEES - APPEALS	27
341.32.05	WRIT/GARN FEES	14,181
341.33.01	NAME CHANGE ADMIN COST	462
341.33.02	WARRANT PREP COSTS	651
341.34.00	SUP COURT-RECORD SERVICES	27,400
341.34.03	DOM FAC FIL FEE	49
341.34.04	REIM-COLL COST	8,457
341.35.00	CERTIFICATION - CERTIFIED COPIES	7,166
341.37.02	CRIME LAB ANALYSIS	141
341.38.00	RECORDS SEARCH	40
341.41.00	OPEN SPACE FILING FEES	65
341.42.00	T FEES ON FOREST PATROL	375
341.42.10	TREASURER'S FEES ON EXCISE TAX	4,195
341.42.30	LOCAL REAL ESTATE EXCISE TAX	49,214
341.43.01	WALLA WALLA CITY	338,183
341.45.00	ELECTION SERVICES	170,647
341.45.01	WALLA WALLA CITY	55,984
341.45.02	COLLEGE PLACE	17,349
341.45.03	WAITSBURG	2,667
341.45.04	PRESCOTT	586
341.48.00	MOTOR VEHICLE LICENSE FEES	242,458
341.62.00	DIST & MUNI COPY/TAPE FEES	41
341.65.00	PRINTING/DUPLICATING CHARGES	8,319
341.70.00	SALES OF MERCHANDISE	1,265
341.91.00	CANDIDATE FEES	13,688
341.96.00	PERSONNEL SERVICES	63,339
341.99.00	PASSPORTS	18,355

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
342.10.00	LAW ENFORCEMENT SERVICES	8,273
342.10.03	CRIMINAL CONV FEE NONTRAFFIC	118,042
342.10.04	PRESCOTT	6,358
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	58,010
342.10.08	SEX OFFENDER REGISTRATION FEES	4,902
342.10.10	AIRPORT SECURITY	12,000
342.10.11	DNA COLLECTION FEE	890
342.10.12	CORPS OF ENGINEERS	5,024
342.30.00	OUT OF COUNTY COMMITMENTS	202
342.30.01	WALLA WALLA CITY	232,502
342.30.02	COLLEGE PLACE	38,473
342.30.06	COLUMBIA COUNTY	12,697
342.30.08	WA DEPT OF CORRECTIONS	229,977
342.30.20	SOC SECURITY REIMBURSEMENT	5,600
342.33.00	ADULT PROBATION AND PAROLE	29,153
342.33.06	RECORD CHECK FEE	1,641
342.36.00	ELECTRONIC MONITORING PRISIONERS	4,235
342.37.00	BOOKING FEES	2,354
346.50.01	OTHER FILING-MOD FAC	920
346.52.01	DOM FAC FEES	4,357
346.52.04	DV PREV LOCAL	901
347.10.00	COOPERATIVE EXTENSION SERVICES	1,340
351.31.00	SUPERIOR CT CRIMINAL FILINGS	2,921
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	9,264
351.80.00	CRIME VICTIM PENALTY	456
351.80.01	CRIME VICTIM PENALTY	20,835
351.80.03	JUV CRIME VICTIM	3,768
351.90.02	PENALTY-DV	1,075
351.91.00	OTHER SUPERIOR COURT PENALTIES	14,522
351.91.04	FINES-JUVENILE OFFENDER	28
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	2,101
353.10.02	TRAFFIC INFRACTIONS	2,798
353.10.03	TRAFFIC INFRACTIONS	170,211
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	30,484
353.10.30	FAILINITREG VEH	15
353.10.41	SPEED DOUBLE ZONE 6-10<=40	32
353.70.01	LITTER CONTROL VIOLATIONS	26
353.70.02	NON PARKING INFRACTIONS PENA	71
353.70.04	OTHER INFRACT	7,693
355.20.00	DRIVING WHILE INTOXICATED (DWI)	9,636
355.20.01	DUI-DP ACCT	2,377
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	693
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	635
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	23,876
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,678
356.90.00	NON-TRAFFIC MISDEMEANOR	276
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	5,466
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	274

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
357.21.00	JURY DEMAND COST	1,087
357.22.00	WITNESS COST	754
357.23.00	PUBLIC DEFENSE COSTS	78,192
357.24.00	LAW ENFORCEMENT COST	11,883
357.28.01	COURT COSTS RECOUPMENT	13,927
357.33.00	PUBLIC DEFENSE COST	11,400
357.34.00	DISTRICT COURT RESTITUTION	949
357.35.00	COURT INTERPRETOR COSTS	6
357.39.00	COURT COSTS RECOUPMENTS	30
361.10.00	INVESTMENT INTEREST	312,827
361.19.00	INVESTMENT FEES	-218
361.40.00	SALES TAX INTEREST	1,270
361.40.02	SUP INT INCOME	2,739
361.40.16	INTEREST ON DELINQUENT PROPERTY TAX	442,377
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	121
362.50.00	FARM RENT	1,350
367.00.03	DONATIONS	300
369.30.00	CONFISCATED AND FORFEITED PROPERTY	92
369.81.00	CASHIERS OVER & SHORT	132
369.81.10	AUDITOR SUSPENSE ACCOUNT	-37
369.90.00	OTHER MISC	85,028
369.90.01	GUARDIAN AD LITEM REVENUE	324
369.90.03	NSF CHECK FEES	599
369.90.90	MISC FEES CIVIL SERVICE TEST	15
389.00.00	WORKFIRST REIMBURSEMENT	7,201
010	CURRENT EXPENSE REVENUE SUBTOTAL	20,124,922
101	COMMUNITY DEVELOPMENT	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	692,586
322.10.10	PERMIT AND FEE INCOME-WW COUNTY	596,625
334.03.10	DEPT OF ECOLOGY	37,912
369.90.00	CONTRACT REIMBURSEMENTS	29,463
397.00.00	OPERATING TRANSFERS IN	89,831
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,446,416
102	WASTE MANAGEMENT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	54,792
334.03.10	DEPT OF ECOLOGY	9,366
369.90.00	OTHER MISC	197
397.00.00	OPERATING TRANSFERS IN	4,000
102	WASTE MANAGEMENT REVENUE SUBTOTAL	68,356
103	EMERGENCY MANAGEMENT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	196,918
333.20.70	HAZARDOUS MATERIAL EMERGENCY PREPAREDNES	1,696
333.97.04	EMERGENCY MGMT PERFORMANCE GRANT(EMPG)	85,384
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	59,816
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	21,686

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
342.50.01	WALLA WALLA CITY	32,410
342.50.02	COLLEGE PLACE	7,988
342.50.03	WAITSBURG	1,007
342.50.04	PRESCOTT	221
397.00.00	OPERATING TRANSFERS IN	39,344
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	446,469
104	SHERIFFS BLOCK GRANTS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,834
361.10.00	INVESTMENT INTEREST	6
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,840
105	HOTEL / MOTEL TAX	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	129,592
313.31.00	HOTEL / MOTEL TAX LODGING	68,478
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	198,070
107	JUVENILE JUSTICE CENTER	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	248,802
313.72.00	JUVENILE JUSTICE SALES TAX	876,701
333.10.55	USDA/OSPI BKFST REIMB	27,543
334.01.20	AOC - CASA	67,652
341.70.00	SALES OF MERCHANDISE	4,432
342.70.00	DETENTION PARENT PAY	72,269
342.70.01	OTHER DETENTION BEDS	86,822
369.90.00	OTHER MISC	3,880
369.90.50	UA TESTING	1,359
397.00.00	OPERATING TRANSFERS IN-CASA	615,700
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,005,160
108	LAW & JUSTICE	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	736,631
313.15.00	PUBLIC SAFETY .03%	1,468,857
336.06.10	CRIMINAL JUSTICE-COUNTIES	635,285
108	LAW & JUSTICE REVENUE SUBTOTAL	2,840,774
109	AUDITORS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	283,030
336.04.11	DOCUMENT PRESERVATION-STATE	52,411
341.21.00	AUDITOR SHARE OF MORTGAGE FR	5,435
341.36.00	HISTORICAL PRESERVATION SURCHARGE	26,868
109	AUDITORS M & O REVENUE SUBTOTAL	367,744
110	TREASURERS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	59,479
341.42.00	TREAS FEES - TAX TITLE PROPERTY	4,745
361.10.00	INVESTMENT INTEREST	440
110	TREASURERS M & O REVENUE SUBTOTAL	64,664

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
111	PROS VICTIM-WITNESS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	61,406
333.16.58	DOMESTIC VIOLENCE	15,711
334.04.20	CTED-VICTIM WITNESS GRANT	34,407
341.98.00	CO CRIME VICTIM & WITNESS PROG	45
341.98.01	PENALTY PERCENTAGES	6,285
341.98.02	CO CRIME/VICTIM WITNESS PROG	27,769
351.80.00	CRIME VICTIM PENALTY/PROS ATTORNEY	72
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	15
355.20.00	DRIVING WHILE INTOXICATED (DWI)	0
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	3
386.12.00	TRAFIC INFRACTION	55
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	145,768
112	PUBLIC HEALTH	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	476,214
321.20.01	PUMPER LICENSE INITIAL	1,860
321.20.02	INSTALLERS LICENSE INITIAL	5,130
321.20.03	SW LANDFILL RENEWAL	1,700
321.20.04	MOBILE FOOD PERMIT	142,782
321.20.05	FOOD HANDLERS PERMIT	19,875
322.19.10	SEPTIC TANK SHOP PERMITS	45,130
333.10.55	WIC BF PEER COUNSELING	206,764
333.10.56	SNAP-ED	42,045
333.10.57	WIC BREASTFEEDING	205
333.93.06	PHEPR LHJ FUNDING	18,313
333.93.26	IMMUNIZATION 317	15,757
333.93.28	BIOTERRORISM/IMPLEMENTATION	10,452
333.93.53	PUBLIC HEALTH TRAINING GRANT	52,468
333.93.73	VACCINE HANDLING & STORAGE PROJECT	953
333.93.77	ABCD PROGRAM - GRANT	10,608
333.93.99	CSHCN EPILEPSY	65,029
333.95.58	FEDERAL WORK FIRST	179
333.97.78	MAA-MEDICAID ADMIN	22,367
334.04.61	STATE WORK FIRST	146
334.04.91	ABCD PROGRAM	10,608
334.05.60	DEPT OF EARLY LEARNING CONTRACT	700
336.04.24	PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS	302,173
337.62.50	EH SPECIALIST SERVICES	20,288
341.81.00	PRINTING & DUPLICATION SERVICES	0
346.20.24	FLOURIDE RINSE FEES	689
346.20.32	TYPHIM VI	97,509
346.20.34	PPD	6,289
346.20.39	HEP B TITER	2,970
346.20.59	MISC ENVIRONMENTAL HEALTH FEES	12,900
346.20.71	VITAL RECORDS SEARCH FEES	28,496
346.20.90	MEDICAL HOME	650

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
346.20.90	OFFICE VISIT FEES	39,985
346.26.64	DRINKING WATER GROUP A - SS	2,800
346.26.65	DRINKING WATER GROUP A - SS STATE	2,800
346.26.66	DRINKING WATER GROUP A - TA	2,700
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	2,967
367.11.24	PRIVATE ORAL HEALTH DONATIONS	20,000
369.10.00	SALE OF USED VEHICLES	117
369.83.00	CREDIT CARD DISCOUNTS	-2,639
369.90.00	OTHER MISC	4,934
369.90.03	NSF CHECK FEES	25
397.00.00	OPERATING TRANSFERS IN	368,294
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,063,233
115	COUNTY ROAD	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	3,806,376
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	4,931,422
317.20.00	LEASEHOLD EXCISE TAX	68,082
322.40.00	ROW PERMITS FEES	17,440
331.20.20	WFLHD - MILL CREEK @ MEINER	365,691
332.10.68	FEDERAL FOREST YIELD	1,791
332.15.60	U S FISH & WILDLIFE SERVICE	990
333.20.21	STPR - MILL CREEK ROAD MP 1.96 - MP 3.96	67,927
333.20.22	STPUS - TAUMARSON ROAD	67,141
333.20.24	BRS ALDRIDGE BRIDGE	-459
333.20.25	BROS HOOD SCH BRIDGE	573,671
333.20.26	STPH - FIVE MILE ROAD	6,446
333.20.28	HSIP-BYRNES RD	1,448
334.03.10	DEPARTMENT OF ECOLOGY - TAUMARSON RD	120,000
334.03.70	RAP - OLD MILTON HIGHWAY	122,278
334.03.72	ARTERIAL PRESERVATION	656,137
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,894,468
337.07.00	GOBLE BRIDGE - WW CONSERVATION DIST	7,120
337.07.10	CITY OF COLLEGE PLACE - TAUMARSON RD	65,104
337.07.20	CITY OF WALLA WALLA-RESER RD	456
341.70.00	SALES OF MERCHANDISE	1,594
341.82.00	ENGINEERING SERVICES - MSAG	79,411
341.82.00	GIS INTERFUND CHARGES	7,664
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	258,640
344.70.00	PRIVATE ROAD NAME SIGNS 911	5,610
345.83.01	PLAT CHECKING FEES	4,446
361.10.00	INVESTMENT INTEREST	1,810
369.10.00	SALE OF JUNK & SALVAGE	1,769
369.90.00	OTHER MISC	6,041
115	COUNTY ROAD REVENUE SUBTOTAL	14,140,515
118	WALLA WALLA FAIR	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	3,160
336.02.11	STATE RACE TAXES - SRM	56,543

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
347.40.00	GATE ADMISSION	493,178
347.40.02	DEMO ENTRIES	4,035
347.40.03	LIVESTOCK ENTRIES	1,936
347.40.04	CONCESSION RENTAL	81,383
347.40.06	COMMERCIAL RENTAL	45,049
347.40.07	MEMORABILIA SALES	2,269
347.40.08	CARNIVAL	118,069
347.40.09	FAIR ALLOCATIONS	105,000
347.40.10	MISCELLANEOUS FAIR	42,333
347.40.11	SRM - SPRING RACES	2,135
347.40.12	SUMMER DEMO	26,813
347.40.13	PARKING LOT SALES	10,100
347.40.14	GATE ADMISSION EXB	10,065
362.40.00	PAVILION	213,234
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,215,301
119	HUMAN SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,566,559
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	126,057
331.14.20	HUD SUPPORTED HOUSING	61,125
333.14.22	CTED/CDBG PUBLIC SERVICE	70,605
333.20.60	NATIONAL HIGHWAY TRAFFIC SAFETY	33,350
333.93.24	DSHS BEHAVIORAL HEALTH	63,313
333.93.95	MH FEDERAL BLOCK	95,937
334.04.20	DOC HOUSING & ESSENTIAL NEEDS	286,980
334.04.66	DSHS ALCOHOL ADMIN	269,941
334.04.68	DEVELOPMENTAL DISABILITIES PROGRAMS	808,597
336.06.94	COLLEGE PLACE 2%	11,920
337.09.00	IN LIEU TAXES - LOCAL	3
337.64.00	MH - STATE	2,078,879
346.30.00	DWI VICTIMS PANEL	7,136
346.40.00	MENTAL HEALTH SERVICES	93,435
361.10.00	INVESTMENT INTEREST	14,152
362.60.00	PERMANENT HOUSING RENT INCOME	20,602
367.00.00	TRAFFIC SAFETY DONATIONS	2,192
367.40.00	LOCAL 2163 GRANT FUNDS	68,808
369.90.00	MISC CD	6,434
119	HUMAN SERVICES REVENUE SUBTOTAL	5,686,027
120	COUNTY MENTAL HEALTH .01%	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	567,589
313.14.00	CHEMICAL DEP/MH SERVICES TAX	875,267
346.40.00	MENTAL HEALTH FIRST AID	50
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,442,906
121	SOLDIER'S RELIEF	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	48,703
311.10.00	REAL & PERS PROP TAX	78,325

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
337.09.00	IN LIEU TAXES - LOCAL	2
361.10.00	INVESTMENT INTEREST	435
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	127,464
122	PROS CHILD SUPPORT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	171,266
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	170,069
334.04.60	CHILD SUPPORT-DSHS	81,223
369.90.00	OTHER MISC	131
397.00.00	OPERATING TRANSFERS IN	10,414
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	433,103
123	FAIRGROUNDS PROPERTIES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	33,489
362.60.00	HOUSING RENTALS & LEASES	42,344
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	75,834
124	YOUTH SPECIAL SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	66,008
333.16.50	JUV ACCT INCENT BLOCK GRANT	8,550
333.93.55	STREET YOUTH SERVICES FUNDS	39,272
334.01.20	BECCA BILL FUNDING	62,441
334.04.60	CHEM DEP DISP ALT (CDDA)	190,687
342.70.00	DIAGNOSTIC DETENTION	7,186
347.30.00	ROPES COURSE USE FEE	2,395
369.90.00	OTHER MISC	7,823
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	384,362
126	MILL CREEK FLOOD CONTROL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	711,510
311.10.00	REAL & PERS PROP TAX	49,842
361.10.00	INVESTMENT INTEREST	514
369.90.00	OTHER MISC	194
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	762,061
127	STORMWATER MGMT UTILITY DIST	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	571,124
334.03.10	DEPT OF ECOLOGY	-31,877
343.10.00	STORMWATER UTILITY FEE	277,323
361.10.00	INVESTMENT INTEREST	344
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	816,914
128	WW NOXIOUS WEED CNTL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	102,132
311.10.00	REAL & PERS PROP TAX	31,075
361.10.00	INVESTMENT INTEREST	926
369.90.00	OTHER MISC	500
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	134,633

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
132	ELECTION EQUIPMENT RES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	164,362
369.90.00	OTHER MISC	25,597
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	189,959
134	REET ELECTRONIC TECHNOLOGY	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	124,223
336.00.97	REET ELECTRONIC TECHNOLOGY	13,830
341.42.00	TREASURERS' FEES - OTHER	308
361.10.00	INVESTMENT INTEREST	945
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	139,306
135	TRIAL COURT IMPROVEMENT FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	144,849
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,707
341.43.01	CITY OF WALLA WALLA REIMBURSEMENT	16,922
397.00.00	OPERATING TRANSFERS IN	29,000
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	219,478
010	CURRENT EXP-RETIREMENT FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	89,352
361.10.00	INVESTMENT INTEREST	600
010	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	89,952
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
146	EMERGENCY MEDICAL SERVICES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	101,104
369.90.00	OTHER MISC	27
369.90.01	EMS LEVY	158,475
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	259,605
147	EMS TAXES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	31,775
311.10.00	REAL & PERS PROP TAX	2,355,142
317.20.00	LEASEHOLD EXCISE TAX	18,225
332.15.60	U S FISH & WILDLIFE SERVICE	241
337.09.00	IN LIEU TAXES - LOCAL	70
147	EMS TAXES REVENUE SUBTOTAL	2,405,452
148	911 ENHNCD/PUB COM BLDG	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	677
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	96,321
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	433,706
313.65.00	CO ENHANCED 911 - VOIP	52,527

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
334.01.80	CPD WIRELINE	356,481
361.40.00	SALES TAX INTEREST - COUNTY	243
362.50.00	911 PUB COM BLDG	5,000
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	944,956
150	WWCO PUBLIC FAC IMPROV FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	3,147,584
313.18.00	RURAL COUNTY SALES TAX-COUNTY	793,016
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	3,940,600
010	COMMUNITY OUTREACH	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	255,035
361.10.00	INVESTMENT INTEREST	2,161
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	257,196
152	INVESTMENT POOL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	43,853
361.19.00	INVESTMENT FEES	49,268
381.20.00	LOAN REPAYMENT RECEIVED	522,719
152	INVESTMENT POOL REVENUE SUBTOTAL	615,840
010	CE MEDICAL INSURANCE RESERVE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	753,120
361.10.00	INVESTMENT INTEREST	6,493
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	759,613
010	LEOFF I FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	155,366
361.10.00	INVESTMENT INTEREST	1,341
397.00.00	OPERATING TRANSFERS IN	70,000
010	LEOFF I FUND REVENUE SUBTOTAL	226,707
155	WW CO WATERSHED PLANNING	
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	0
156	COUNTY TREASURER SERVICE FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,373
341.42.00	TREASURERS' FEES - OTHER	863
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	2,236
160	WW CO LOW INCOME HOUSING	
308.30.00	BEG FUND BALANCE-RESTRICTED/HOMELESS HOU	241,258
341.26.00	CO PORTION LOW INCOME HOUSING FEE	39,655
341.27.00	COUNTY PORTION HOMELESS HOUSING	206,677
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	487,590
190	JAIL INMATE WELFARE	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	294,146

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
342.32.00	FEE FOR SERVICE - WORK CREW	1,584
361.10.00	INVESTMENT INTEREST	2
367.00.00	PRIVATE CONTRIBUTIONS FEE	17,801
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	313,532
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	2,637
367.00.00	PRIVATE CONTRIBUTIONS FEE	200
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	2,837
193	BOATING SAFETY	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	35,402
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	10,562
193	BOATING SAFETY REVENUE SUBTOTAL	45,964
194	SHERIFF'S DRUG INVESTIGATIVE FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	4,439
357.24.00	RESTITUTION	12,606
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	17,045
203	JUVENILE DETENTION DEBT SERV	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	24,813
311.10.00	REAL & PERS PROP TAX	152
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	24,965
300	LAW & JUSTICE BUILDING	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	466,129
369.90.00	MISC REVENUE	3,039
397.00.00	OPERATING TRANSFERS IN	125,000
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	594,168
301	CURRENT EXPENSE BUILDING	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-115,270
318.34.00	REET	248,159
361.10.00	INVESTMENT INTEREST	12,152
397.00.00	OPERATING TRANSFERS IN - WWCO - PUB FAC	179,095
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	324,136
303	JUVENILE DETENTION BLDG	
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0
304	FAIRGROUNDS BUILDING FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	26,835
361.10.00	INVESTMENT INTEREST	226

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
397.00.00	OPERATING TRANSFERS IN	12,500
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	39,561
305	PUBLIC COMMUNICATIONS BLDG	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	46,331
362.50.00	911 PUB COM BLDG	5,000
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	51,331
306	CAPITAL IMPROVEMENTS	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	684,925
361.10.00	INVESTMENT INTEREST	5,905
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	690,831
307	CE VEHICLE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	59,955
361.10.00	INVESTMENT INTEREST	517
307	CE VEHICLE REVENUE SUBTOTAL	60,472
319	HUMAN SERVICES CAPITAL PROJECTS	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-1,402,124
337.07.00	BOCC WALLA WALLA GRANT	200,000
361.10.00	INVESTMENT INTEREST	3,892
362.50.00	LEASES - LONG TERM	322,149
381.10.00	LOANS RECEIVED-PORT	200,000
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	-676,083
502	EQUIP RENTAL & REVOLVING	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	10,319,262
348.00.01	EQUIPMENT RENTAL	2,151,664
348.00.03	CENTRAL STORES SERVICES	680,498
348.00.04	MECHANICAL SHOP	12,089
361.10.00	INVESTMENT INTEREST	892
369.10.00	SALE OF JUNK & SALVAGE	2,070
395.10.00	DISPOSITION OF CAPITAL ASSETS	90,546
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	13,257,021
503	RISK MANAGEMENT	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	387,700
348.89.00	CE - CLAIMS REIMBURSEMENT/DEDUCTIBLE	112,135
372.00.00	INSURANCE RECOVERIES	398,713
389.00.00	OTHER NON-REVENUE-SPEC EVENT PREM	3,846
397.00.00	OPERATING TRANSFER IN	50,000
503	RISK MANAGEMENT REVENUE SUBTOTAL	952,395
504	CO UNEMPLOYMENT COMP	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	5,505
348.50.00	INTERFUND REIMBURSEMENTS	59,234
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	64,739

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
505	TECHNOLOGY SERVICES	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	452,073
348.80.01	CURRENT EXPENSE CHARGES	452,405
348.80.12	NOXIOUS WEED CONTROL	529
348.80.25	COURT SERVICES	16,033
348.80.32	EMERGENCY MANAGEMENT	4,412
348.80.35	EMS	1,228
348.80.45	W W FRONTIER DAYS	1,695
348.80.50	PUBLIC HEALTH	16,242
348.80.52	HUMAN SERVICES	2,157
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	1,800
369.90.00	OTHER MISC	29
395.10.00	DISPOSITION OF CAPITAL ASSETS	-2,324
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	946,279
506	TECHNOLOGY SERVICES CAP FUND	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	579,746
395.10.00	DISPOSITION OF CAPITAL ASSETS	-600
397.00.00	OPER TRANS IN - LAW & JUSTICE	25,000
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	604,146
		83,396,657

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<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	5,494,783
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	5,494,783
00100	100 - AGRICULTURIST	
571.20.11	REGULAR SALARIES & WAGES	65,549
571.20.13	EXTRA LABOR	687
571.20.21	OTHER BENEFITS	23,072
571.20.31	OFFICE & OPERATING SUPPLIES	5,884
571.20.41	PROFESSIONAL SERVICES	64,335
571.20.42	COMMUNICATIONS	3,821
571.20.43	TRAVEL	404
571.20.45	OPERATING RENTALS & LEASES	1,143
571.20.48	REPAIRS & MAINTENANCE	2,276
571.20.49	MISCELLANEOUS	2,289
00100	100 - AGRICULTURIST SUBTOTAL	169,460
00300	300 - ALCOHOLIC TREATMENT	
566.00.49	MISCELLANEOUS	1,390
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,390
00400	400 - ASSESSOR	
514.24.11	REGULAR SALARIES & WAGES	532,071
514.24.13	EXTRA LABOR	2,162
514.24.21	OTHER BENEFITS	226,690
514.24.31	OFFICE & OPERATING SUPPLIES	6,645
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	6,874
514.24.42	COMMUNICATIONS	7,698
514.24.43	TRAVEL	5,682
514.24.44	ADVERTISING	466
514.24.45	INTERFUND OPERATING RENTALS/LEASE	11,009
514.24.46	INSURANCE	340
514.24.48	REPAIRS & MAINTENANCE	27,183
514.24.49	MISCELLANEOUS	7,105
00400	400 - ASSESSOR SUBTOTAL	833,924
00500	500 - AUDITOR	
514.23.11	REGULAR SALARIES & WAGES	206,582
514.23.21	OTHER BENEFITS	75,462
514.23.31	OFFICE & OPERATING SUPPLIES	8,897
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	1,492
514.23.42	COMMUNICATIONS	7,427
514.23.43	TRAVEL	1,576
514.23.45	OPERATING RENTALS & LEASES	278
514.23.46	INSURANCE	595
514.23.48	REPAIRS & MAINTENANCE	6,086
514.23.49	MISCELLANEOUS	2,656
00500	500 - AUDITOR SUBTOTAL	311,051
00510	510 - ELECTIONS	

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
514.40.11	REGULAR SALARIES & WAGES	60,082
514.40.21	OTHER BENEFITS	24,724
514.40.31	OFFICE & OPERATING SUPPLIES	43,008
514.40.35	SMALL TOOLS AND MINOR EQUIPMENT	167
514.40.41	PROFESSIONAL SERVICES	21,883
514.40.42	COMMUNICATIONS	22,369
514.40.43	TRAVEL	2,511
514.40.44	ADVERTISING	1,855
514.40.48	REPAIRS & MAINTENANCE	22,831
514.40.49	MISCELLANEOUS	19,941
00510	510 - ELECTIONS SUBTOTAL	219,371
00520	520 - VOTER REGISTRATION	
514.90.11	REGULAR SALARIES & WAGES	50,681
514.90.13	EXTRA LABOR	1,814
514.90.21	OTHER BENEFITS	20,487
514.90.31	OFFICE & OPERATING SUPPLIES	1,193
514.90.35	SMALL TOOLS AND MINOR EQUIPMENT	93
514.90.42	COMMUNICATIONS	5,937
514.90.43	TRAVEL	364
514.90.48	REPAIRS & MAINTENANCE	17,243
514.90.49	MISCELLANEOUS	439
00520	520 - VOTER REGISTRATION SUBTOTAL	98,251
00530	530 - VEHICLE LICENSING	
514.81.11	REGULAR SALARIES & WAGES	148,240
514.81.13	EXTRA LABOR	848
514.81.21	OTHER BENEFITS	68,472
514.81.31	OFFICE & OPERATING SUPPLIES	1,410
514.81.35	SMALL TOOLS AND MINOR EQUIPMENT	1,143
514.81.42	COMMUNICATIONS	13,609
514.81.49	MISCELLANEOUS	331
00530	530 - VEHICLE LICENSING SUBTOTAL	234,054
00600	600 - BOARD OF EQUALIZATION	
514.24.11	REGULAR SALARIES & WAGES	14,573
514.24.21	OTHER BENEFITS	6,018
514.24.42	COMMUNICATIONS	0
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	20,591
00800	800 - CIVIL SERVICE COMMISSION	
521.10.11	REGULAR SALARIES & WAGES	2,216
521.10.21	OTHER BENEFITS	188
521.10.31	OFFICE & OPERATING SUPPLIES	227
521.10.41	PROFESSIONAL SERVICES	9,095
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	11,726
00900	900 - CLERK	
512.30.11	REGULAR SALARIES & WAGES	338,490
512.30.13	EXTRA LABOR	4,840
512.30.21	OTHER BENEFITS	138,672

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
512.30.31	OFFICE & OPERATING SUPPLIES	11,655
512.30.42	COMMUNICATIONS	10,534
512.30.43	TRAVEL	1,041
512.30.46	INSURANCE	1,785
512.30.48	REPAIRS & MAINTENANCE	3,663
512.30.49	MISCELLANEOUS	1,746
00900	900 - CLERK SUBTOTAL	512,426
01000	1000 - COMMISSIONERS	
511.60.11	REGULAR SALARIES & WAGES	290,361
511.60.21	OTHER BENEFITS	98,499
511.60.31	OFFICE & OPERATING SUPPLIES	962
511.60.42	COMMUNICATIONS	756
511.60.43	TRAVEL	2,643
511.60.44	ADVERTISING	146
511.60.45	OPERATING RENTALS & LEASES	26
511.60.46	INSURANCE	340
511.60.48	REPAIRS & MAINTENANCE	2,116
511.60.49	MISCELLANEOUS	757
01000	1000 - COMMISSIONERS SUBTOTAL	396,606
01010	1010-COMMISS CDBG GRANT	
511.60.41	PROFESSIONAL SERVICES	122,415
01010	1010-COMMISS CDBG GRANT SUBTOTAL	122,415
01015	1015 - FAIR MANAGER	
573.70.11	REGULAR SALARIES & WAGES	74,511
573.70.21	OTHER BENEFITS	23,475
01015	1015 - FAIR MANAGER SUBTOTAL	97,986
01020	1020-PERSONNEL	
518.10.11	REGULAR SALARIES & WAGES	112,459
518.10.21	OTHER BENEFITS	40,912
518.10.31	OFFICE & OPERATING SUPPLIES	1,726
518.10.41	PROFESSIONAL SERVICES	14,146
518.10.42	COMMUNICATIONS	308
518.10.43	TRAVEL	363
518.10.48	REPAIRS & MAINTENANCE	1,752
518.10.49	MISCELLANEOUS	634
01020	1020-PERSONNEL SUBTOTAL	172,300
01030	1030 - COMM - LEOFF I	
521.10.21	OTHER BENEFITS	88,450
521.10.31	OFFICE & OPERATING SUPPLIES	5,566
521.10.41	PROFESSIONAL SERVICES	44,269
521.10.42	COMMUNICATIONS	1
01030	1030 - COMM - LEOFF I SUBTOTAL	138,287
01100	1100 - BURN CONTROL	
522.30.49	MISCELLANEOUS	112,105
01100	1100 - BURN CONTROL SUBTOTAL	112,105

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
01200	1200 - CORONER	
563.20.11	REGULAR SALARIES & WAGES	58,386
563.20.13	EXTRA LABOR	18,282
563.20.21	OTHER BENEFITS	25,139
563.20.31	OFFICE & OPERATING SUPPLIES	3,318
563.20.41	PROFESSIONAL SERVICES	70,683
563.20.42	COMMUNICATIONS	1,550
563.20.43	TRAVEL	462
563.20.45	INTERFUND OPERATING RENTALS/LEASE	6,600
563.20.46	INSURANCE	340
563.20.48	REPAIRS & MAINTENANCE	1,752
563.20.49	MISCELLANEOUS	100
01200	1200 - CORONER SUBTOTAL	186,612
01400	1400 - FACILITIES MAINTENANCE	
518.30.11	REGULAR SALARIES & WAGES	236,149
518.30.13	EXTRA LABOR	7,992
518.30.21	OTHER BENEFITS	103,121
518.30.31	OFFICE & OPERATING SUPPLIES	30,015
518.30.32	FUEL CONSUMED	781
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	304
518.30.42	COMMUNICATIONS	6,954
518.30.47	PUBLIC UTILITIES SERVICES	208,194
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	593,510
01600	1600 - DISTRICT COURT-WW	
512.40.11	REGULAR SALARIES & WAGES	515,202
512.40.12	OVERTIME	2,593
512.40.13	EXTRA LABOR	150
512.40.21	OTHER BENEFITS	183,821
512.40.31	OFFICE & OPERATING SUPPLIES	5,878
512.40.41	PROFESSIONAL SERVICES	10,675
512.40.42	COMMUNICATIONS	4,410
512.40.43	TRAVEL	3,906
512.40.45	OPERATING RENTALS & LEASES	1,464
512.40.46	INSURANCE	680
512.40.48	REPAIRS & MAINTENANCE	2,965
512.40.49	MISCELLANEOUS	7,134
01600	1600 - DISTRICT COURT-WW SUBTOTAL	738,880
01700	1700 - HORTI PEST/DISEASE BRD	
553.10.31	OFFICE & OPERATING SUPPLIES	500
553.10.41	PROFESSIONAL SERVICES	3,830
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	4,330
03000	3000 - INDIGENT LEGAL SERVICES	
515.91.41	PROFESSIONAL SERVICES	765,560
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	765,560
03100	3100 - LAW LIBRARY	
512.21.11	REGULAR SALARIES & WAGES	11,676

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
512.21.21	OTHER BENEFITS	2,023
512.21.31	OFFICE & OPERATING SUPPLIES	27,973
03100	3100 - LAW LIBRARY SUBTOTAL	41,672
03200	3200 - MISCELLANEOUS	
511.60.21	OTHER BENEFITS	-3,209
511.60.31	OFFICE & OPERATING SUPPLIES	1,091
511.60.41	INTERFUND PROFESSIONAL SERVICES	452,405
511.60.44	ADVERTISING	2,042
511.60.45	OPERATING RENTALS & LEASES	7,415
511.60.45	INTERFUND OPERATING RENTALS/LEASE	3,087
511.60.46	INSURANCE	188,703
511.60.48	REPAIRS & MAINTENANCE	342
03200	3200 - MISCELLANEOUS SUBTOTAL	651,875
03300	3300 - PROSECUTING ATTORNEY	
515.30.11	REGULAR SALARIES & WAGES	721,510
515.30.13	EXTRA LABOR	25,025
515.30.21	OTHER BENEFITS	253,992
515.30.31	OFFICE & OPERATING SUPPLIES	11,217
515.30.41	PROFESSIONAL SERVICES	21,551
515.30.42	COMMUNICATIONS	6,526
515.30.43	TRAVEL	4,102
515.30.45	OPERATING RENTALS & LEASES	1,070
515.30.48	REPAIRS & MAINTENANCE	3,930
515.30.49	MISCELLANEOUS	6,611
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,055,535
03400	3400 - SHERIFF-ADMINISTRATION	
521.10.11	REGULAR SALARIES & WAGES	320,314
521.10.12	OVERTIME	36
521.10.21	OTHER BENEFITS	112,182
521.10.22	UNIFORM & CLOTHING	589
521.10.31	OFFICE & OPERATING SUPPLIES	7,374
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	2,320
521.10.41	PROFESSIONAL SERVICES	23,781
521.10.42	COMMUNICATIONS	4,124
521.10.43	TRAVEL	607
521.10.45	INTERFUND OPERATING RENTALS/LEASE	3,984
521.10.46	INSURANCE	1,047
521.10.48	REPAIRS & MAINTENANCE	65
521.10.49	MISCELLANEOUS	1,535
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	477,960
03409	3409-SHERIFF-PATROL ADMIN	
521.10.11	REGULAR SALARIES & WAGES	87,386
521.10.21	OTHER BENEFITS	23,754
03409	3409-SHERIFF-PATROL ADMIN SUBTOTAL	111,140
03410	3410-SHERIFF-PATROL INVESTIGATION	
521.21.11	REGULAR SALARIES & WAGES	150,159

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.21.12	OVERTIME	3,521
521.21.21	OTHER BENEFITS	57,024
03410	3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL	210,704
03420	3420-SHERIFF-PATROL	
521.22.11	REGULAR SALARIES & WAGES	900,782
521.22.12	OVERTIME	72,593
521.22.21	OTHER BENEFITS	333,157
521.22.22	UNIFORM & CLOTHING	1,992
521.22.31	OFFICE & OPERATING SUPPLIES	8,660
521.22.32	FUEL CONSUMED	1,368
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	31,760
521.22.41	PROFESSIONAL SERVICES	5,156
521.22.42	COMMUNICATIONS	31,911
521.22.43	TRAVEL	480
521.22.45	INTERFUND OPERATING RENTALS/LEASE	388,344
521.22.48	REPAIRS & MAINTENANCE	8,471
521.22.49	MISCELLANEOUS	2,595
594.21.64	MAJOR EQUIPMENT	80,131
03420	3420-SHERIFF-PATROL SUBTOTAL	1,867,401
03430	3430-SHERIFF-PATROL SPECIAL UNITS	
521.23.11	REGULAR SALARIES & WAGES	37,950
521.23.21	OTHER BENEFITS	17,206
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	55,156
03440	3440-SHERIFF-SAFE BOATING PROGRAM	
521.22.12	OVERTIME	12,382
521.22.21	OTHER BENEFITS	1,858
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	14,241
03450	3450-SHERIFF-PATROL TRAINING	
521.40.31	OFFICE & OPERATING SUPPLIES	18,286
521.40.41	PROFESSIONAL SERVICES	7,150
521.40.43	TRAVEL	4,288
521.40.49	MISCELLANEOUS	3,191
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	32,915
03455	3455-SHERIFF-CORRECTIONS ADMIN	
523.10.11	REGULAR SALARIES & WAGES	84,398
523.10.21	OTHER BENEFITS	29,252
523.10.41	PROFESSIONAL SERVICES	7,152
03455	3455-SHERIFF-CORRECTIONS ADMIN SUBTOTAL	120,802
03456	3456-SHERIFF-CORRECTIONS KITCHEN	
523.90.11	REGULAR SALARIES & WAGES	50,496
523.90.12	OVERTIME	583
523.90.21	OTHER BENEFITS	21,111
523.90.31	OFFICE & OPERATING SUPPLIES	157,309
03456	3456-SHERIFF-CORRECTIONS KITCHEN SUBTOTAL	229,498
03460	3460-SHERIFF-CORRECTIONS	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
523.60.11	REGULAR SALARIES & WAGES	969,529
523.60.12	OVERTIME	65,947
523.60.21	OTHER BENEFITS	430,587
523.60.22	UNIFORM & CLOTHING	2,327
523.60.31	OFFICE & OPERATING SUPPLIES	70,714
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	14,375
523.60.41	PROFESSIONAL SERVICES	115,786
523.60.42	COMMUNICATIONS	4,253
523.60.45	INTERFUND OPERATING RENTALS/LEASE	45,312
523.60.48	REPAIRS & MAINTENANCE	9,812
523.60.49	MISCELLANEOUS	1,325
03460	3460-SHERIFF-CORRECTIONS SUBTOTAL	1,729,965
03465	3465-SHERIFF-CORRECTIONS TRAINING	
523.40.43	TRAVEL	542
523.40.49	MISCELLANEOUS	1,336
03465	3465-SHERIFF-CORRECTIONS TRAINING SUBTOTAL	1,878
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM	
521.22.21	OTHER BENEFITS	550
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	550
03485	3485-SHERIFF-MARIJUANA ERAD	
521.22.12	OVERTIME	386
521.22.21	OTHER BENEFITS	58
521.22.41	PROFESSIONAL SERVICES	1,204
03485	3485-SHERIFF-MARIJUANA ERAD SUBTOTAL	1,648
03490	3490-SHERIFF-US ARMY CORP OF ENG	
521.22.12	OVERTIME	3,823
521.22.21	OTHER BENEFITS	571
03490	3490-SHERIFF-US ARMY CORP OF ENG SUBTOTAL	4,394
03493	3493 - SHERIFF CANINE	
521.22.31	OFFICE & OPERATING SUPPLIES	1,512
521.22.41	PROFESSIONAL SERVICES	1,348
03493	3493 - SHERIFF CANINE SUBTOTAL	2,860
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM	
521.40.31	OFFICE & OPERATING SUPPLIES	192
521.40.43	TRAVEL	885
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	1,077
03700	3700 - SUPERIOR COURT	
512.21.11	REGULAR SALARIES & WAGES	299,716
512.21.21	OTHER BENEFITS	43,743
512.21.31	OFFICE & OPERATING SUPPLIES	39,972
512.21.41	PROFESSIONAL SERVICES	158,972
512.21.42	COMMUNICATIONS	1,126
512.21.43	TRAVEL	3,960
512.21.46	INSURANCE	500
512.21.48	REPAIRS & MAINTENANCE	5,249

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
512.21.49	MISCELLANEOUS	20,325
03700	3700 - SUPERIOR COURT SUBTOTAL	573,561
03710	3710 - COURTHOUSE FACILITATOR	
512.22.41	PROFESSIONAL SERVICES	9,169
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	9,169
03800	3800 - TREASURER	
514.22.11	REGULAR SALARIES & WAGES	250,265
514.22.13	EXTRA LABOR	2,292
514.22.21	OTHER BENEFITS	97,790
514.22.31	OFFICE & OPERATING SUPPLIES	10,835
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,835
514.22.41	PROFESSIONAL SERVICES	12,585
514.22.42	COMMUNICATIONS	11,003
514.22.43	TRAVEL	2,992
514.22.44	ADVERTISING	600
514.22.46	INSURANCE	2,550
514.22.48	REPAIRS & MAINTENANCE	24,524
514.22.49	MISCELLANEOUS	1,449
03800	3800 - TREASURER SUBTOTAL	418,718
03900	3900 - TRANSFERS	
597.00.00	OPERATING TRANSFER TO CE BLDG	1,276,583
03900	3900 - TRANSFERS SUBTOTAL	1,276,583
010	CURRENT EXPENSE EXPENDITURE TOTAL	20,124,922
101	COMMUNITY DEVELOPMENT	
10100	10100 - COMMUNITY DEVELOPMENT	
558.60.13	EXTRA LABOR	1,798
558.60.21	OTHER BENEFITS	-1,149
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	10,872
558.60.41	PROFESSIONAL SERVICES	614,989
558.60.42	COMMUNICATIONS	1,550
558.60.44	ADVERTISING	391
558.60.49	MISCELLANEOUS	157
594.58.64	MAJOR EQUIPMENT	5,037
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	633,646
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	812,770
10198	10100-COMMUNITY DEVELOPMENT END FND BAL SUBTOTAL	812,770
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,446,416
102	WASTE MANAGEMENT	
10200	10200 - WASTE MANAGEMENT	
553.70.21	OTHER BENEFITS	313
553.70.31	OFFICE & OPERATING SUPPLIES	264
553.70.32	FUEL CONSUMED	1,572

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
553.70.49	MISCELLANEOUS	1,168
10200	10200 - WASTE MANAGEMENT SUBTOTAL	3,317
10201	COMMUNITY LITTER CLEANUP PROGRAM	
553.70.11	REGULAR SALARIES & WAGES	5,152
553.70.21	OTHER BENEFITS	1,172
10201	COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL	6,324
10298	10200 WASTE MANAGEMENT	
508.30.00	ENDING FUND BALANCE-RESTRICTED	58,715
10298	10200 WASTE MANAGEMENT SUBTOTAL	58,715
102	WASTE MANAGEMENT EXPENDITURE TOTAL	68,356
103	EMERGENCY MANAGEMENT	
10300	10300 - EMERGENCY MANAGEMENT	
525.60.11	REGULAR SALARIES & WAGES	102,348
525.60.21	OTHER BENEFITS	39,269
525.60.31	OFFICE & OPERATING SUPPLIES	863
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,096
525.60.41	PROFESSIONAL SERVICES	4,005
525.60.41	INTERFUND PROFESSIONAL SERVICES	4,412
525.60.42	COMMUNICATIONS	4,842
525.60.43	TRAVEL	1,552
525.60.45	OPERATING RENTALS & LEASES	5,349
525.60.46	INSURANCE	1,837
525.60.48	REPAIRS & MAINTENANCE	1,752
525.60.49	MISCELLANEOUS	59,776
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	228,101
10398	10300 -EMER MNGMT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	218,368
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	218,368
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	446,469
104	SHERIFFS BLOCK GRANTS	
10400	10400 - SHERIFFS BLOCK GRANTS	
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	0
10498	10498 SHERF BLCK GRNT END BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	7,840
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	7,840
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	7,840
105	HOTEL / MOTEL TAX	
10500	10500 - HOTEL / MOTEL TAX	
557.30.40	SERVICES	30,500
557.30.41	PROFESSIONAL SERVICES	24,848
557.30.49	MISCELLANEOUS	15,093
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	70,442

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
10598	HOTEL/MOTEL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	127,628
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	127,628
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	198,070
107	JUVENILE JUSTICE CENTER	
10700	JUVENILE JUSTICE CNTR	
527.80.11	REGULAR SALARIES & WAGES	899,775
527.80.12	OVERTIME	55,585
527.80.13	EXTRA LABOR	8,874
527.80.14	SHIFT DIFFERENTIAL	3,572
527.80.21	OTHER BENEFITS	379,054
527.80.22	UNIFORM & CLOTHING	3,549
527.80.31	OFFICE & OPERATING SUPPLIES	48,773
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	5,459
527.80.41	PROFESSIONAL SERVICES	78,556
527.80.41	INTERFUND PROFESSIONAL SERVICES	15,481
527.80.42	COMMUNICATIONS	5,065
527.80.43	TRAVEL	2,123
527.80.44	ADVERTISING	1,556
527.80.45	OPERATING RENTALS & LEASES	11,493
527.80.45	INTERFUND OPERATING RENTALS/LEASE	17,008
527.80.46	INSURANCE	31,305
527.80.47	PUBLIC UTILITIES SERVICES	50,366
527.80.48	REPAIRS & MAINTENANCE	11,973
527.80.49	MISCELLANEOUS	23,106
594.27.64	MAJOR EQUIPMENT	3,234
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,655,907
10798	10700-JUV JUSTICE END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	349,253
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	349,253
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,005,160
108	LAW & JUSTICE	
10809	10809 - LAW & JUSTICE-CLERK	
512.30.11	REGULAR SALARIES & WAGES	12,940
512.30.21	OTHER BENEFITS	6,771
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,251
512.30.48	REPAIRS & MAINTENANCE	3,965
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	25,927
10810	10810 - LAW & JUSTICE-COURT SERVICES	
527.80.11	REGULAR SALARIES & WAGES	201,489
527.80.12	OVERTIME	7,456
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	890
527.80.21	OTHER BENEFITS	83,151
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	888
527.80.48	REPAIRS & MAINTENANCE	1,471

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
594.27.64	MAJOR EQUIPMENT	6,587
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	301,933
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY	
515.30.11	REGULAR SALARIES & WAGES	124,187
515.30.21	OTHER BENEFITS	46,694
515.30.35	SMALL TOOLS AND MINOR EQUIPMENT	45,382
515.30.41	PROFESSIONAL SERVICES	59,115
515.30.48	REPAIRS & MAINTENANCE	1,234
594.15.64	MAJOR EQUIPMENT	9,067
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	285,678
10834	10834 - LAW & JUSTICE-SHERIFF	
521.22.11	REGULAR SALARIES & WAGES	585,104
521.22.12	OVERTIME	99,977
521.22.21	OTHER BENEFITS	224,850
521.22.41	PROFESSIONAL SERVICES	220,613
521.22.48	REPAIRS & MAINTENANCE	8,315
594.21.64	MAJOR EQUIPMENT	1,470
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,140,330
10835	10835 - LAW & JUSTICE-COURT SECURITY	
521.70.11	REGULAR SALARIES & WAGES	41,298
521.70.21	OTHER BENEFITS	5,818
521.70.31	OFFICE & OPERATING SUPPLIES	109
521.70.42	COMMUNICATIONS	446
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	47,671
10837	10837 - LAW & JUSTICE-SUPERIOR COURT	
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	7,931
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	7,931
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	881,304
10898	10898 L & J ENDING FUND BAL SUBTOTAL	881,304
108	LAW & JUSTICE EXPENDITURE TOTAL	2,840,774
109	AUDITORS M & O	
10900	AUDITORS M & O	
514.23.11	REGULAR SALARIES & WAGES	11,528
514.23.13	EXTRA LABOR	9,349
514.23.21	OTHER BENEFITS	5,516
514.23.31	OFFICE & OPERATING SUPPLIES	412
514.23.41	PROFESSIONAL SERVICES	16,864
514.23.48	REPAIRS & MAINTENANCE	19,351
594.14.64	MAJOR EQUIPMENT	2,015
10900	AUDITORS M & O SUBTOTAL	65,035

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
10910	AUDITOR'S M&O CO PORTION	
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	0
10998	10900 - AUD M & O END FUND BAL	
508.30.00	END FUND BALANCE-RESTRICTED/CO PORTION	302,708
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	302,708
109	AUDITORS M & O EXPENDITURE TOTAL	367,744
110	TREASURERS M & O	
11000	TREASURERS M & O	
514.22.11	REGULAR SALARIES & WAGES	12,433
514.22.21	OTHER BENEFITS	5,880
514.22.41	PROFESSIONAL SERVICES	5,048
514.22.49	MISCELLANEOUS	74
11000	TREASURERS M & O SUBTOTAL	23,434
11098	11000 - TREAS M&O END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	41,230
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	41,230
110	TREASURERS M & O EXPENDITURE TOTAL	64,664
111	PROS VICTIM-WITNESS	
11100	11100 - PROS VICTIM-WITNESS	
515.70.11	REGULAR SALARIES & WAGES	56,996
515.70.21	OTHER BENEFITS	27,493
515.70.31	OFFICE & OPERATING SUPPLIES	903
515.70.41	PROFESSIONAL SERVICES	3,798
515.70.42	COMMUNICATIONS	601
515.70.43	TRAVEL	10,666
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	100,456
11198	11100-PROS VIC-WIT END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,312
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	45,312
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	145,768
112	PUBLIC HEALTH	
11211	PUBLIC HEALTH ADMINISTRATION	
562.00.11	REGULAR SALARIES & WAGES	194,741
562.00.21	OTHER BENEFITS	77,385
562.00.31	OFFICE & OPERATING SUPPLIES	3,680
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	497
562.00.41	PROFESSIONAL SERVICES	2,500
562.00.41	INTERFUND PROFESSIONAL SERVICES	16,242
562.00.42	COMMUNICATIONS	4,341
562.00.43	TRAVEL	3,720
562.00.44	ADVERTISING	459
562.00.45	OPERATING RENTALS & LEASES	19,893
562.00.45	INTERFUND OPERATING RENTALS/LEASE	4,653

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.46	INSURANCE	18,203
562.00.48	REPAIRS & MAINTENANCE	34,613
562.00.49	MISCELLANEOUS	13,891
594.62.64	MAJOR EQUIPMENT	1,061
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	395,880
11212	PERSONAL HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	66,193
562.00.21	OTHER BENEFITS	19,569
562.00.31	OFFICE & OPERATING SUPPLIES	54
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	217
562.00.42	COMMUNICATIONS	990
562.00.43	TRAVEL	257
562.00.49	MISCELLANEOUS	827
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	88,106
11215	ENVIRON HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	54,456
562.00.21	OTHER BENEFITS	19,999
562.00.31	OFFICE & OPERATING SUPPLIES	658
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	1,280
562.00.42	COMMUNICATIONS	2,185
562.00.43	TRAVEL	277
562.00.45	INTERFUND OPERATING RENTALS/LEASE	214
562.00.48	REPAIRS & MAINTENANCE	8,287
562.00.49	MISCELLANEOUS	458
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	87,814
11222	MICAH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	54,266
562.00.21	OTHER BENEFITS	20,877
562.00.42	COMMUNICATIONS	9
562.00.43	TRAVEL	425
562.00.45	INTERFUND OPERATING RENTALS/LEASE	389
562.00.49	MISCELLANEOUS	34
11222	MICAH PROGRAM SUBTOTAL	76,000
11224	ORAL HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	17,237
562.00.21	OTHER BENEFITS	7,892
562.00.31	OFFICE & OPERATING SUPPLIES	4,139
562.00.41	PROFESSIONAL SERVICES	1,056
562.00.42	COMMUNICATIONS	134
562.00.43	TRAVEL	573
562.00.45	INTERFUND OPERATING RENTALS/LEASE	304
562.00.49	MISCELLANEOUS	461
11224	ORAL HEALTH PROGRAM SUBTOTAL	31,797
11228	W I C PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	145,129
562.00.21	OTHER BENEFITS	57,994

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.31	OFFICE & OPERATING SUPPLIES	378
562.00.42	COMMUNICATIONS	371
562.00.43	TRAVEL	413
562.00.45	INTERFUND OPERATING RENTALS/LEASE	1,135
562.00.49	MISCELLANEOUS	405
11228	W I C PROGRAM SUBTOTAL	205,825
11232	IMMUNIZATION PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	137,595
562.00.21	OTHER BENEFITS	52,986
562.00.31	OFFICE & OPERATING SUPPLIES	63,727
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	22,488
562.00.41	PROFESSIONAL SERVICES	2,113
562.00.42	COMMUNICATIONS	117
562.00.43	TRAVEL	568
562.00.45	INTERFUND OPERATING RENTALS/LEASE	198
562.00.48	REPAIRS & MAINTENANCE	7,865
562.00.49	MISCELLANEOUS	8,673
11232	IMMUNIZATION PROGRAM SUBTOTAL	296,329
11233	STD PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	18,492
562.00.21	OTHER BENEFITS	6,621
562.00.31	OFFICE & OPERATING SUPPLIES	128
562.00.41	PROFESSIONAL SERVICES	170
562.00.42	COMMUNICATIONS	83
562.00.49	MISCELLANEOUS	131
11233	STD PROGRAM SUBTOTAL	25,626
11234	TUBERCULOSIS PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	18,625
562.00.21	OTHER BENEFITS	6,897
562.00.31	OFFICE & OPERATING SUPPLIES	1,309
562.00.41	PROFESSIONAL SERVICES	787
562.00.42	COMMUNICATIONS	1
562.00.45	INTERFUND OPERATING RENTALS/LEASE	406
562.00.49	MISCELLANEOUS	320
11234	TUBERCULOSIS PROGRAM SUBTOTAL	28,344
11235	HIV/AIDS PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	1,420
562.00.21	OTHER BENEFITS	494
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	305
562.00.42	COMMUNICATIONS	160
11235	HIV/AIDS PROGRAM SUBTOTAL	2,379
11239	OTHER COMMUNICABLE DISEASES PR	
562.00.11	REGULAR SALARIES & WAGES	24,244
562.00.21	OTHER BENEFITS	8,581
562.00.42	COMMUNICATIONS	6
562.00.45	INTERFUND OPERATING RENTALS/LEASE	40

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	32,871
11242	OBESITY	
562.00.11	REGULAR SALARIES & WAGES	39,948
562.00.21	OTHER BENEFITS	17,009
562.00.31	OFFICE & OPERATING SUPPLIES	2,591
562.00.42	COMMUNICATIONS	21
562.00.45	INTERFUND OPERATING RENTALS/LEASE	1,320
562.00.49	MISCELLANEOUS	713
11242	OBESITY SUBTOTAL	61,602
11244	TOBACCO PREVENTION & CONTROL	
562.00.11	REGULAR SALARIES & WAGES	5,544
562.00.21	OTHER BENEFITS	2,348
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	7,892
11249	CHRONIC DISEASES	
562.00.11	REGULAR SALARIES & WAGES	229
562.00.21	OTHER BENEFITS	89
11249	CHRONIC DISEASES SUBTOTAL	318
11252	WATER PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	5,720
562.00.21	OTHER BENEFITS	2,109
562.00.31	OFFICE & OPERATING SUPPLIES	41
562.00.42	COMMUNICATIONS	11
562.00.45	INTERFUND OPERATING RENTALS/LEASE	522
11252	WATER PROGRAM SUBTOTAL	8,403
11253	SOLID & HAZARDOUS WASTE PROG	
562.00.11	REGULAR SALARIES & WAGES	1,504
562.00.21	OTHER BENEFITS	534
562.00.42	COMMUNICATIONS	2
562.00.43	TRAVEL	299
562.00.45	INTERFUND OPERATING RENTALS/LEASE	199
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	2,538
11254	ON SITE SEWAGE PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	17,650
562.00.21	OTHER BENEFITS	6,901
562.00.42	COMMUNICATIONS	58
562.00.45	INTERFUND OPERATING RENTALS/LEASE	3,951
562.00.49	MISCELLANEOUS	2,277
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	30,837
11255	VECTOR	
562.00.11	REGULAR SALARIES & WAGES	4,488
562.00.21	OTHER BENEFITS	1,704
562.00.42	COMMUNICATIONS	177
562.00.45	INTERFUND OPERATING RENTALS/LEASE	226
562.00.49	MISCELLANEOUS	53
11255	VECTOR SUBTOTAL	6,646

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11256	FOOD PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	84,009
562.00.21	OTHER BENEFITS	34,052
562.00.31	OFFICE & OPERATING SUPPLIES	356
562.00.42	COMMUNICATIONS	705
562.00.43	TRAVEL	215
562.00.45	INTERFUND OPERATING RENTALS/LEASE	2,736
562.00.49	MISCELLANEOUS	240
11256	FOOD PROGRAM SUBTOTAL	122,313
11258	LIVING ENVIRONMENT PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	3,230
562.00.21	OTHER BENEFITS	1,272
562.00.31	OFFICE & OPERATING SUPPLIES	94
562.00.42	COMMUNICATIONS	12
562.00.43	TRAVEL	374
562.00.45	INTERFUND OPERATING RENTALS/LEASE	365
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	5,347
11271	VITAL RECORDS	
562.00.11	REGULAR SALARIES & WAGES	8,971
562.00.21	OTHER BENEFITS	3,770
562.00.31	OFFICE & OPERATING SUPPLIES	392
562.00.42	COMMUNICATIONS	254
562.00.43	TRAVEL	841
562.00.49	MISCELLANEOUS	60
11271	VITAL RECORDS SUBTOTAL	14,288
11272	LABORATORY	
562.00.31	OFFICE & OPERATING SUPPLIES	30
11272	LABORATORY SUBTOTAL	30
11273	HEALTH EDUCATION	
562.00.11	REGULAR SALARIES & WAGES	37,667
562.00.21	OTHER BENEFITS	13,804
562.00.31	OFFICE & OPERATING SUPPLIES	3,545
562.00.42	COMMUNICATIONS	7
562.00.43	TRAVEL	1,596
562.00.45	INTERFUND OPERATING RENTALS/LEASE	645
562.00.49	MISCELLANEOUS	2,058
11273	HEALTH EDUCATION SUBTOTAL	59,322
11281	ASSESSMENT	
562.00.11	REGULAR SALARIES & WAGES	39,980
562.00.21	OTHER BENEFITS	15,559
562.00.31	OFFICE & OPERATING SUPPLIES	1,484
562.00.32	FUEL CONSUMED	-23
562.00.40	SERVICES	8,330
562.00.42	COMMUNICATIONS	122
562.00.43	TRAVEL	3,558
562.00.45	INTERFUND OPERATING RENTALS/LEASE	654

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.49	MISCELLANEOUS	4,157
11281	ASSESSMENT SUBTOTAL	73,820
11288	BIOTERRORISM	
562.00.11	REGULAR SALARIES & WAGES	10,501
562.00.21	OTHER BENEFITS	3,541
562.00.42	COMMUNICATIONS	238
562.00.43	TRAVEL	92
562.00.49	MISCELLANEOUS	325
11288	BIOTERRORISM SUBTOTAL	14,698
11298	11200 - PUB HLTH END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	384,208
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	384,208
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,063,233
115	COUNTY ROAD	
11501	OTHER GOVERNMENT SERVICES	
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	66,540
519.70.12	REIMBURSABLE WORK-OVERTIME	169
519.70.21	REIMBURSABLE WORK-BENEFITS	35,993
519.70.30	REIMBURSABLE WORK-SUPPLIES	120,733
519.70.31	REIMBURSABLE WORK-MATERIAL USED	30,239
519.70.40	REIMBURSABLE WORK-SERVICES	6,810
519.70.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	50,258
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	310,742
11502	CONSTRUCTION	
595.11.11	DESIGN-SALARY & WAGES	269,975
595.11.12	DESIGN OVERTIME	1,095
595.11.14	SURVEYING-COMPTIME USED	21
595.11.21	SURVEYING-BENEFITS	146,327
595.11.30	DESIGN-SUPPLIES	832
595.11.40	CONSULTANT-NON-REIMBURSABLE-SERVICES	384,145
595.11.45	DESIGN-EQUIPMENT RENTAL	13,815
595.12.11	ADMINISTRATION-SALARY & WAGES	44,608
595.12.21	ADMINISTRATION-BENEFITS	23,912
595.12.40	INSPECTION-SERVICES	22,695
595.12.31	ADMINISTRATION- MATERIAL USED	17
595.12.45	ADMINISTRATION-EQUIPMENT RENTAL	6,537
595.23.11	ACQUISITION R/W-SALARY & WAGES	35,632
595.23.12	ACQUISITION R/W OVERTIME	397
595.23.21	ACQUISITION- BENEFITS	19,079
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	148,158
595.23.45	ACQUISITION R/W EQUIPMENT RENTAL	497
595.24.11	CITY OF WALLA WALLA UTILITIES-SAL&WAGES	333
595.24.21	CITY OF WALLA WALLA UTILITIES-BENEFITS	178
595.51.11	BRIDGES 20' AND OVER-NON-REIMB-SAL&WAGES	45,369
595.51.12	BRIDGES 20' AND OVER-NON-REIMB-OVERTIME	168
595.51.14	BRIDGES 20' AND OVER-COMPTIME USED	1,247

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
595.51.21	BRIDGES 20' AND OVER-BENEFITS	25,029
595.51.30	BRIDGES 20' AND OVER-SUPPLIES	183,595
595.51.40	BRIDGES 20' AND OVER-NON-REIMB-SERVICES	1,027,453
595.51.31	BRIDGES 20' AND OVER-NON-REIMB-MAT USED	4,779
595.51.45	BRIDGES 20' AND OVER-NON-REIMB-EQ USED	33,456
11502	CONSTRUCTION SUBTOTAL	2,439,346
11504	CELLULAR PHONE	
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	1,839
11504	CELLULAR PHONE SUBTOTAL	1,839
11505	11505 - CRACK SEALING	
542.34.11	CRACK SEALING-SALARY & WAGES	22,550
542.34.14	CRACK SEALING-COMPTIME USED	266
542.34.21	CRACK SEALING-BENEFITS	12,022
542.34.30	CRACK SEALING- SUPPLIES	19
542.34.31	CRACK SEALING - MATERIAL USED	26,964
542.34.45	CRACK SEALING - EQUIP RENTAL	16,731
11505	11505 - CRACK SEALING SUBTOTAL	78,551
11506	ROAD REPAIR	
542.35.11	SALARY & WAGES	11,866
542.35.21	BENEFITS	6,359
542.35.30	SUPPLIES	156
542.35.31	MATERIAL USED	1,881
542.35.45	EQUIPMENT USED	18,224
11506	ROAD REPAIR SUBTOTAL	38,486
11509	TRAVELED WAY	
542.31.11	ANIMAL REMOVAL-SALARY & WAGES	250,319
542.31.12	PATCH & PRELEVEL F/C 19 OVERTIME	60
542.31.14	TRAVELED WAY-COMPTIME USED	31
542.31.21	TRAVELED WAY-CHECKING ROADS-BENEFITS	131,301
542.31.30	PATCHING-POTHOLE-SUPPLIES	212,162
542.31.31	PATCH & PRELEVEL F/C 17 MATERIAL USED	162,197
542.31.45	ANIMAL REMOVAL-EQUIP RENTAL	481,648
11509	TRAVELED WAY SUBTOTAL	1,237,717
11511	SHOULDERS	
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	66,683
542.32.21	BLADING	35,438
542.32.30	SHOULDERS - REPAIR - SUPPLIES	375
542.32.31	SHOULDERS-REPAIR MATERIAL USED	21,179
542.32.40	SHOULDERS - REPAIR - SERVICES	2,766
542.32.45	SHOULDERS-REPAIR EQUIP RENTAL	96,898
11511	SHOULDERS SUBTOTAL	223,339
11512	SEALING	
542.33.11	SEALING-SALARY & WAGES	87,760
542.33.12	SEALING-OVERTIME	1,076
542.33.21	SEALING	47,122
542.33.30	SEALING - SUPPLIES	1,009,339

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
542.33.31	SEALING-MATERIAL USED	194,248
542.33.40	SEALING - SERVICES	312
542.33.45	SEALING-EQUIP RENTAL	164,329
11512	SEALING SUBTOTAL	1,504,186
11513	BRIDGES UNDER 20'	
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	749
542.41.21	BRIDGES UNDER 20' - BENEFITS	401
542.41.30	BRIDGES UNDER 20' - SUPPLIES	644
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	644
11513	BRIDGES UNDER 20' SUBTOTAL	2,437
11514	CULVERTS	
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	34,178
542.42.21	CULVERTS-BENEFITS	18,197
542.42.30	CULVERTS - CLEANING - SUPPLIES	566
542.42.40	PLACEMENT - SERVICES	150
542.42.31	CULVERTS-PLACEMENT-MATERIAL USED	454
542.42.45	CULVERTS - CLEANING -EQUIPMENT RENTAL	46,339
11514	CULVERTS SUBTOTAL	99,884
11515	DITCHES	
542.43.11	DITCHES-SALARY & WAGES	98,144
542.43.14	DITCHES-COMPTIME USED	61
542.43.21	DITCHES-BENEFITS	54,942
542.43.31	DITCHES-MATERIAL USED	127
542.43.45	DITCHES-EQUIPMENT RENTAL	154,983
11515	DITCHES SUBTOTAL	308,257
11516	BRIDGES 20' & OVER	
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	555
542.51.21	BRIDGES 20' AND OVER-BENEFITS	284
542.51.40	BRIDGES 20' AND OVER - SERVICES	3,738
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	425
11516	BRIDGES 20' & OVER SUBTOTAL	5,002
11518	ROAD LIGHTING	
542.63.40	ROAD LIGHTING - SERVICES	6,203
11518	ROAD LIGHTING SUBTOTAL	6,203
11519	TRAFFIC CONTROL	
542.64.11	NEW ROAD NAME-SALARY & WAGES	66,456
542.64.12	SIGNING-OVERTIME	821
542.64.14	SIGNING-COMPTIME USED	380
542.64.21	ADDRESS POSTS 911-BENEFITS	36,789
542.64.30	GUARDRAIL-SUPPLIES	3,651
542.64.31	GUARDRAIL-MATERIAL USED	68,533
542.64.40	OTHER TRAFFIC CONTROL-SERVICES	405
542.64.45	ADDRESS POSTS-EQUIP RENTAL	45,252
11519	TRAFFIC CONTROL SUBTOTAL	222,287
11520	SNOW & ICE	

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
542.66.11	SNOW & ICE-SALARY & WAGES	57,678
542.66.12	SNOW & ICE-OVERTIME	4,806
542.66.14	SNOW & ICE - COMPTIME USED	6,137
542.66.21	SNOW & ICE-BENEFITS	41,520
542.66.30	SNOW & ICE-SUPPLIES	158
542.66.31	SNOW & WAGES-MATERIAL USED	71,495
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	155,145
11520	SNOW & ICE SUBTOTAL	336,939
11521	STREET CLEANING	
542.67.11	STREET CLEANING-SALARY & WAGES	23,543
542.67.12	STREET CLEANING-OVERTIME	217
542.67.14	STREET CLEANING-COMPTIME USED	135
542.67.21	STREET CLEANING-BENEFITS	12,977
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	25,968
11521	STREET CLEANING SUBTOTAL	62,839
11522	MOWING WEEDS	
11522	MOWING WEEDS SUBTOTAL	0
11523	CHEMICAL WEED CONTROL	
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	34,562
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	17,660
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	3,821
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	88,240
542.71.40	CHEMICAL WEED CONTROL-SERVICES	284
542.71.45	WEED CONTROL-EQUIP RENTAL	24,405
11523	CHEMICAL WEED CONTROL SUBTOTAL	168,972
11524	OTHER VEGETATION CONTROL	
542.71.11	OTHER VEGETATION CONTROL - S&W	73,573
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	555
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	107
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	40,411
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	1,465
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	23
542.71.40	OTHER VEGETATION CONTROL-SERVICES	906
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	74,729
11524	OTHER VEGETATION CONTROL SUBTOTAL	191,770
11526	LITTER CLEAN-UP	
542.75.11	LITTER CLEAN UP-SALARY & WAGES	1,697
542.75.21	LITTER CLEAN-UP-BENEFITS	903
542.75.40	LITTER CLEAN-UP-SERVICES	510
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	1,859
11526	LITTER CLEAN-UP SUBTOTAL	4,969
11528	MAINTENANCE ADMINISTRATION	
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	284,916
542.90.12	MAINTENANCE ADMIN-OVERTIME	13
542.90.14	MAINTENANCE ADMIN COMPTIME USED	724
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	155,483

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
542.90.22	MAINTENANCE ADMIN-UNIFORMS & CLOTHING	2,800
542.90.30	MAINTENANCE ADMIN-SUPPLIES	343
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	6
542.90.40	MAINTENANCE ADMIN-SERVICES	4,842
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	55,699
594.42.64	MAINTENANCE ADMIN-MACH & EQUIP	3,785
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	508,611
11529	DISTRICT 1	
542.72.11	SALARY & WAGES	12,885
542.72.12	OVERTIME	471
542.72.14	COMPTIME USED	366
542.72.21	BENEFITS	7,501
542.72.45	EQUIPMENT USED	20,702
11529	DISTRICT 1 SUBTOTAL	41,924
11533	COMPUTER MAINT/ADMIN	
543.30.11	TECH SERVICES MEETINGS/SUPPORT	2,801
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	1,647
543.30.40	COMPUTER MAINT/ADMIN-SERVICES	30
11533	COMPUTER MAINT/ADMIN SUBTOTAL	4,477
11539	GPS/GIS	
544.40.11	GIS WEB SERVICES-SALARY & WAGES	31,109
544.40.21	GIS WEB SERVICES-BENEFITS	16,596
544.40.45	GIS TRAINING-EQUIPMENT RENTAL	90
11539	GPS/GIS SUBTOTAL	47,795
11540	MANAGEMENT	
543.11.11	ADMINISTRATIVE LEAVE-DIRECTOR	91,240
543.11.21	RECORDS MANAGEMENT-BENEFITS	48,870
543.11.30	RECORDS MANAGEMENT-SUPPLIES	55
543.11.40	CLAIMS RESOLUTION-SERVICES	5,624
543.11.45	CLAIMS-INVESTIGATION-EQUIPMENT RENTAL	4,063
11540	MANAGEMENT SUBTOTAL	149,851
11541	UNDISTRIBUTED ENGINEERING	
544.21.11	MISCELLANEOUS ENGINEERING-SALARY & WAGE	18,794
544.21.21	ROSTERS-BENEFITS	10,250
544.21.30	MISCELLANEOUS ENGINEERING-SUPPLIES	497
544.21.40	MEETINGS-SERVICES	2,678
544.21.45	MISCELLANEOUS ENGINEERING-EQUIP RENTAL	557
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	32,776
11546	ACCOUNTING	
543.30.11	ACCOUNTING-SALARY & WAGES	110,541
543.30.14	ADMIN SERVICES-COMPTIME USED	159
543.30.21	ACCOUNTING-BENEFITS	59,541
543.30.40	ACCOUNTING-SERVICES	50
543.30.45	ACCOUNTING- EQUIP RENTAL	5,045
11546	ACCOUNTING SUBTOTAL	175,335

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11547	LABOR NEGOTIATIONS	
11547	LABOR NEGOTIATIONS SUBTOTAL	0
11548	OFFICE EQUIPMENT	
543.30.35	OFFICE EQUIPMENT	717
11548	OFFICE EQUIPMENT SUBTOTAL	717
11549	OFFICE SUPPLIES	
543.30.31	OFFICE AND OPERATING SUPPLIES	4,924
11549	OFFICE SUPPLIES SUBTOTAL	4,924
11550	OPERATING SUPPLIES	
543.30.45	OFFICE EQUIPMENT RENTAL	179,892
11550	OPERATING SUPPLIES SUBTOTAL	179,892
11551	PROFESSIONAL SERVICES	
543.30.41	PROFESSIONAL SERVICES	121,439
11551	PROFESSIONAL SERVICES SUBTOTAL	121,439
11552	COMMUNICATIONS	
543.30.42	COMMUNICATIONS	30,701
11552	COMMUNICATIONS SUBTOTAL	30,701
11553	ADVERTISING	
543.30.44	ADVERTISING	988
11553	ADVERTISING SUBTOTAL	988
11554	INSURANCE	
543.30.46	INSURANCE	51,066
11554	INSURANCE SUBTOTAL	51,066
11555	REPAIRS & MAINTENANCE	
11555	REPAIRS & MAINTENANCE SUBTOTAL	0
11557	ROAD INVENTORY	
544.41.11	PRIORITY PLANNING - SALARY & WAGES	37,975
544.41.21	BRIDGE INSPECTION-FRINGE	20,402
544.41.30	MISCELLANEOUS ROAD INV-SUPPLIES	62
544.41.40	CRVIEW - SERVICES	392
544.41.45	ENVIRONMENTAL MONITOR - EQUIPMENT USED	9,389
11557	ROAD INVENTORY SUBTOTAL	68,221
11558	PROFESSIONAL DEVELOPMENT	
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	42,147
543.30.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	153
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	22,781
543.30.30	PROFESSIONAL DEVELOPMENT-SUPPLIES	6
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	13,315
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	4,719
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	83,120
11559	FIRST AID-SAFETY	
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	10,132
543.30.21	FIRST AID & SAFETY-BENEFITS	5,351

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
543.30.30	FIRST AID SAFETY-SUPPLIES	6,619
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	281
11559	FIRST AID-SAFETY SUBTOTAL	22,383
11560	VACATION LEAVE	
543.31.11	VACATION LEAVE-SALARY & WAGES	205,029
543.31.21	VACATION LEAVE-BENEFITS	111,635
11560	VACATION LEAVE SUBTOTAL	316,664
11561	SICK LEAVE	
543.31.11	SICK LEAVE-SALARY & WAGES	80,323
543.31.21	SICK LEAVE-BENEFITS	42,932
11561	SICK LEAVE SUBTOTAL	123,255
11562	HOLIDAY	
543.31.11	HOLIDAY-SALARY & WAGES	111,246
543.31.21	HOLIDAY-BENEFITS	63,445
11562	HOLIDAY SUBTOTAL	174,691
11563	FLOATING HOLIDAY	
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	12,417
543.31.21	FLOATING HOLIDAY-BENEFITS	6,644
11563	FLOATING HOLIDAY SUBTOTAL	19,061
11564	BEREAVEMENT	
543.31.11	BEREAVEMENT-SALARY & WAGES	5,384
543.31.21	BEREAVEMENT	3,128
11564	BEREAVEMENT SUBTOTAL	8,513
11565	JURY LEAVE	
543.31.11	JURY LEAVE-SALARY & WAGES	132
543.31.21	JURY DUTY-BENEFITS	70
11565	JURY LEAVE SUBTOTAL	202
11566	STATE RETIREMENT	
543.35.21	STATE RETIREMENT	265,711
11566	STATE RETIREMENT SUBTOTAL	265,711
11567	F I C A	
543.35.21	FICA	219,090
11567	F I C A SUBTOTAL	219,090
11568	INDUSTRIAL INSURANCE	
543.35.21	INDUSTRIAL INSURANCE	61,371
11568	INDUSTRIAL INSURANCE SUBTOTAL	61,371
11569	HEALTH INSURANCE	
543.35.21	HEALTH INSURANCE	506,913
11569	HEALTH INSURANCE SUBTOTAL	506,913
11570	LIFE INSURANCE	
543.35.21	LIFE INSURANCE	2,491
11570	LIFE INSURANCE SUBTOTAL	2,491
11571	DENTAL INSURANCE	

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
543.35.21	DENTAL INSURANCE	43,791
11571	DENTAL INSURANCE SUBTOTAL	43,791
11572	UNEMPLOYMENT COMPENSATION	
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	0
11575	MAINTENANCE OF FACILITIES	
543.50.11	MAINT OF FACILITIES #2-SALARY & WAGES	27,784
543.50.14	MAINT OF FACILITIES#8-COMPTIME USED	155
543.50.21	MAINT OF FACILITIES #8-BENEFITS	15,160
543.50.30	MAINT OF FACILITIES #4-SUPPLIES	15,348
543.50.31	MAINT OF FACILITIES #1-MATERIAL USED	1,020
543.50.40	MAINT OF FACILITIES #2-SERVICES	76,992
543.50.45	MAINT OF FACILITIES #1-EQUIP RENTAL	6,778
594.44.64	MAINT OF FACILITIES#3-MACH AND EQUIPMENT	2,766
11575	MAINTENANCE OF FACILITIES SUBTOTAL	146,003
11576	EMPLOYEE ASSISTANCE PROGRAM	
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	165
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	165
11577	VISION INSURANCE	
543.35.21	VISION INSURANCE	6,994
11577	VISION INSURANCE SUBTOTAL	6,994
11578	PLATS/ROADS/DRIVEWAYS	
544.22.11	RURAL ROAD-SALARY & WAGES	25,327
544.22.21	RURAL ROAD-BENEFITS	13,496
544.22.45	LONG PLAT REVIEW-EQUIPMENT USED	40
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	38,864
11579	PERMITS	
544.24.11	PERMIT INSPECTION-SALARY & WAGES	57,678
544.24.21	PERMIT PROCESSING-BENEFITS	31,069
544.24.30	PPM MEETINGS-SUPPLIES	1,005
544.24.40	PERMIT PROCESSING-SERVICES	2,368
544.24.45	PERMIT PROCESSING-EQUIPMENT USED	8,712
11579	PERMITS SUBTOTAL	100,832
11580	R/W INVESTIGATION	
544.26.11	R/WINVESTIGATION-SALARY & WAGES	10,178
544.26.21	R/W INVESTIGATION-BENEFITS	5,444
544.26.40	R/W INVESTIGATION-SERVICES	448
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	1,163
11580	R/W INVESTIGATION SUBTOTAL	17,233
11581	PLANNING	
544.42.11	MULTI-PURPOSES-SALARY & WAGES	8,859
544.42.21	ENVIROMENTAL-BENEFITS	4,969
11581	PLANNING SUBTOTAL	13,827
11582	EMERGENCY MANAGEMENT	
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	156

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	84
11582	EMERGENCY MANAGEMENT SUBTOTAL	240
11584	PRIVATE ROADS	
544.90.11	PROGRAMS/PROJECTS ADMIN - SALARY & WAGES	57,388
544.90.21	PROGRAMS/PROJECTS ADMIN - FRINGE	30,916
544.90.45	PROGRAMS/PROJ ADMIN-EQUIPMENT USED	1,449
11584	PRIVATE ROADS SUBTOTAL	89,753
11585	UNDIST LABOR-COUNTY ROAD	
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,447,223
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,447,223
11592	11592 - COUNTY RD LONGEVITY	
543.35.11	LONGEVITY	55,759
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	55,759
11598	COUNTY RD ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	4,608,333
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	4,608,333
115	COUNTY ROAD EXPENDITURE TOTAL	14,140,515
118	WALLA WALLA FAIR	
11801	11801 - RODEO	
573.70.41	PROFESSIONAL SERVICES	141,155
573.70.44	ADVERTISING	1,639
573.70.48	REPAIRS & MAINTENANCE	251
573.70.49	MISCELLANEOUS	4,631
11801	11801 - RODEO SUBTOTAL	147,675
11804	11804 - GEN EXHBTS & LIVESTOCK	
573.70.11	REGULAR SALARIES & WAGES	25,709
573.70.12	OVERTIME	4,054
573.70.13	EXTRA LABOR	9,495
573.70.21	OTHER BENEFITS	17,088
573.70.31	OFFICE & OPERATING SUPPLIES	688
573.70.41	PROFESSIONAL SERVICES	4,228
573.70.44	ADVERTISING	310
573.70.49	MISCELLANEOUS	27,084
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	88,657
11805	11805 - SPECIAL EVENTS	
573.70.13	EXTRA LABOR	448
573.70.21	OTHER BENEFITS	107
573.70.41	PROFESSIONAL SERVICES	72,001
573.70.44	ADVERTISING	4,607
573.70.45	OPERATING RENTALS & LEASES	118
573.70.49	MISCELLANEOUS	4,265
11805	11805 - SPECIAL EVENTS SUBTOTAL	81,547
11806	11806 - FAIR-GENERAL	
573.70.11	REGULAR SALARIES & WAGES	119,230

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
573.70.12	OVERTIME	34,631
573.70.13	EXTRA LABOR	43,823
573.70.21	OTHER BENEFITS	78,043
573.70.31	OFFICE & OPERATING SUPPLIES	4,580
573.70.32	FUEL CONSUMED	4,096
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	2,445
573.70.41	PROFESSIONAL SERVICES	86,826
573.70.41	INTERFUND PROFESSIONAL SERVICES	283
573.70.42	COMMUNICATIONS	2,243
573.70.43	TRAVEL	143
573.70.44	ADVERTISING	16,537
573.70.45	OPERATING RENTALS & LEASES	13,249
573.70.47	PUBLIC UTILITIES SERVICES	36,189
573.70.48	REPAIRS & MAINTENANCE	9,068
573.70.49	MISCELLANEOUS	22,416
11806	11806 - FAIR-GENERAL SUBTOTAL	473,802
11807	11807 - CONCERT	
573.70.41	PROFESSIONAL SERVICES	78,936
573.70.44	ADVERTISING	5,495
573.70.46	INSURANCE	950
573.70.49	MISCELLANEOUS	1,333
11807	11807 - CONCERT SUBTOTAL	86,714
11808	11808 - SECURITY	
573.70.13	EXTRA LABOR	10,491
573.70.21	OTHER BENEFITS	1,885
11808	11808 - SECURITY SUBTOTAL	12,376
11810	11810 - GENERAL GROUNDS	
573.70.11	REGULAR SALARIES & WAGES	122,722
573.70.13	EXTRA LABOR	960
573.70.21	OTHER BENEFITS	55,738
573.70.31	OFFICE & OPERATING SUPPLIES	2,455
573.70.32	FUEL CONSUMED	4,751
573.70.41	PROFESSIONAL SERVICES	6,814
573.70.41	INTERFUND PROFESSIONAL SERVICES	1,271
573.70.42	COMMUNICATIONS	5,828
573.70.43	TRAVEL	121
573.70.44	ADVERTISING	27
573.70.45	OPERATING RENTALS & LEASES	1,400
573.70.46	INSURANCE	25,789
573.70.47	PUBLIC UTILITIES SERVICES	62,050
573.70.48	REPAIRS & MAINTENANCE	15,970
573.70.49	MISCELLANEOUS	5,783
594.73.64	MAJOR EQUIPMENT	2,259
11810	11810 - GENERAL GROUNDS SUBTOTAL	313,938
11813	11813 - DEMO	
573.70.44	ADVERTISING	209
573.70.48	REPAIRS & MAINTENANCE	140

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
573.70.49	MISCELLANEOUS	5,429
11813	11813 - DEMO SUBTOTAL	5,777
11898	11898 - WW FAIR END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	4,816
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	4,816
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,215,301
119	HUMAN SERVICES	
11905	11905 - PERSONNEL EXPENSE	
564.30.11	REGULAR SALARIES & WAGES	1,451,637
564.30.12	OVERTIME	2,634
564.30.13	EXTRA LABOR	135,380
564.30.21	OTHER BENEFITS	470,710
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	2,060,360
11910	11910 - SUBSTANCE ABUSE	
566.10.31	OFFICE & OPERATING SUPPLIES	671
566.10.41	PROFESSIONAL SERVICES	129,757
566.10.41	INTERFUND PROFESSIONAL SERVICES	4,989
566.10.42	COMMUNICATIONS	3,044
566.10.43	TRAVEL	1,296
566.10.45	OPERATING RENTALS & LEASES	6,553
566.10.49	MISCELLANEOUS	2,660
566.10.49	INTERFUND MISC SERVICES	4,213
566.21.31	OFFICE & OPERATING SUPPLIES	3,204
566.21.41	PROFESSIONAL SERVICES	791
566.21.42	COMMUNICATIONS	19
566.21.43	TRAVEL	23
566.21.45	OPERATING RENTALS & LEASES	1,401
566.22.41	PROFESSIONAL SERVICES	32,018
566.31.41	PROFESSIONAL SERVICES	1,784
566.35.41	PROFESSIONAL SERVICES	3,172
566.36.41	PROFESSIONAL SERVICES	72,654
566.41.41	PROFESSIONAL SERVICES	4,000
566.42.41	PROFESSIONAL SERVICES	4,560
566.44.41	PROFESSIONAL SERVICES	2,560
566.53.41	PROFESSIONAL SERVICES	52,128
566.54.41	PROFESSIONAL SERVICES	8,859
566.57.41	PROFESSIONAL SERVICES	2,660
566.58.41	PROFESSIONAL SERVICES	266
566.62.41	PROFESSIONAL SERVICES	13,088
566.64.41	PROFESSIONAL SERVICES	2,281
566.66.41	PROFESSIONAL SERVICES	268
566.72.41	PROFESSIONAL SERVICES	4,373
566.73.41	PROFESSIONAL SERVICES	133
566.74.41	PROFESSIONAL SERVICES	662
566.77.41	PROFESSIONAL SERVICES	13,226
566.78.41	PROFESSIONAL SERVICES	4,495

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	381,809
11920	11920 - DEVELOPMENTAL DISABLT	
568.10.31	OFFICE & OPERATING SUPPLIES	1,068
568.10.41	PROFESSIONAL SERVICES	43,933
568.10.41	INTERFUND PROFESSIONAL SERVICES	4,278
568.10.42	COMMUNICATIONS	2,631
568.10.43	TRAVEL	2,598
568.10.45	OPERATING RENTALS & LEASES	6,692
568.10.49	MISCELLANEOUS	855
568.10.49	INTERFUND MISC SERVICES	3,710
568.40.41	PROFESSIONAL SERVICES	3,144
568.62.41	PROFESSIONAL SERVICES	383,000
568.64.41	PROFESSIONAL SERVICES	141,631
568.67.41	PROFESSIONAL SERVICES	169,617
11920	11920 - DEVELOPMENTAL DISABLT	763,158
11930	11930 - MENTAL HEALTH	
564.10.21	OTHER BENEFITS	40,996
564.10.31	OFFICE & OPERATING SUPPLIES	30,156
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	316
564.10.41	PROFESSIONAL SERVICES	125,086
564.10.41	INTERFUND PROFESSIONAL SERVICES	72,729
564.10.42	COMMUNICATIONS	27,450
564.10.43	TRAVEL	1,023
564.10.44	ADVERTISING	181
564.10.45	OPERATING RENTALS & LEASES	15,370
564.10.45	INTERFUND OPERATING RENTALS/LEASE	1,684
564.10.47	PUBLIC UTILITIES SERVICES	11
564.10.48	REPAIRS & MAINTENANCE	198
564.10.49	MISCELLANEOUS	7,696
564.10.49	INTERFUND MISC SERVICES	45,273
564.25.41	PROFESSIONAL SERVICES	5,694
564.27.31	OFFICE & OPERATING SUPPLIES	2,061
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	23
564.27.41	PROFESSIONAL SERVICES	8,517
564.27.42	COMMUNICATIONS	486
564.27.47	PUBLIC UTILITIES SERVICES	12,325
564.27.49	MISCELLANEOUS	272
564.37.41	PROFESSIONAL SERVICES	116
564.44.31	OFFICE & OPERATING SUPPLIES	2,315
564.44.41	PROFESSIONAL SERVICES	61,977
564.44.42	COMMUNICATIONS	29,731
564.44.43	TRAVEL	3,869
564.44.45	OPERATING RENTALS & LEASES	77,235
564.44.47	PUBLIC UTILITIES SERVICES	3,786
564.44.49	MISCELLANEOUS	1,584
11930	11930 - MENTAL HEALTH SUBTOTAL	578,160
11931	11931 - TRANSITIONAL HOUSING	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
508.30.00	ENDING FUND BAL-RESTRICTED-TRANS HOUSING	81,396
564.27.31	OFFICE & OPERATING SUPPLIES	1,454
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	4,356
564.27.41	PROFESSIONAL SERVICES	13,565
564.27.47	PUBLIC UTILITIES SERVICES	4,014
564.27.49	MISCELLANEOUS	3,941
11931	11931 - TRANSITIONAL HOUSING SUBTOTAL	108,725
11932	11932 - PERMANENT (PHP) HOUSING	
508.30.00	ENDING FUND BAL-RESTRICTED-PERM HOUSING	101,600
564.27.31	OFFICE & OPERATING SUPPLIES	108
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	5,081
564.27.41	PROFESSIONAL SERVICES	1,071
564.27.47	PUBLIC UTILITIES SERVICES	3,067
564.27.49	MISCELLANEOUS	2,026
11932	11932 - PERMANENT (PHP) HOUSING SUBTOTAL	112,952
11970	11970 - OTHER SERVICES	
559.20.41	PROFESSIONAL SERVICES	330,970
559.20.49	MISCELLANEOUS	1,670
11970	11970 - OTHER SERVICES SUBTOTAL	332,640
11998	11998 -HUMAN SVCS END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,348,222
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	1,348,222
119	HUMAN SERVICES EXPENDITURE TOTAL	5,686,027
120	COUNTY MENTAL HEALTH .01%	
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE	
512.22.11	REGULAR SALARIES & WAGES	64,451
512.22.21	OTHER BENEFITS	24,077
512.22.31	OFFICE & OPERATING SUPPLIES	1,883
512.22.35	SMALL TOOLS AND MINOR EQUIPMENT	315
512.22.41	PROFESSIONAL SERVICES	2,742
512.22.41	INTERFUND PROFESSIONAL SERVICES	552
512.22.42	COMMUNICATIONS	898
512.22.43	TRAVEL	494
512.22.45	INTERFUND OPERATING RENTALS/LEASE	742
512.22.47	PUBLIC UTILITIES SERVICES	596
512.22.48	REPAIRS & MAINTENANCE	304
512.22.49	MISCELLANEOUS	3,330
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	100,382
12009	12009 - CO MTL HLTH-CLERK	
512.22.11	REGULAR SALARIES & WAGES	706
512.22.21	OTHER BENEFITS	310
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	1,016
12019	12019 - CO MTL HLTH-HUMAN SERVICES	
564.30.11	REGULAR SALARIES & WAGES	85,661
564.30.12	OVERTIME	2,353

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
564.30.21	OTHER BENEFITS	29,896
564.46.31	OFFICE & OPERATING SUPPLIES	4,962
564.46.41	PROFESSIONAL SERVICES	503,075
564.46.41	INTERFUND PROFESSIONAL SERVICES	12,356
564.46.45	OPERATING RENTALS & LEASES	984
564.46.49	MISCELLANEOUS	255
564.46.49	INTERFUND MISC SERVICES	143
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	639,686
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE	
512.22.41	PROFESSIONAL SERVICES	18,545
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE SUBTOTAL	18,545
12033	12033 - CO MTL HLTH-PROS ATTY	
512.22.11	REGULAR SALARIES & WAGES	28,800
512.22.21	OTHER BENEFITS	10,795
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	39,595
12098	12098 - CO MTL HLTH-ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	643,681
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	643,681
120	COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL	1,442,906
121	SOLDIER'S RELIEF	
12101	12101 - SOLDIERS RELIEF	
565.20.11	REGULAR SALARIES & WAGES	1,162
565.20.21	OTHER BENEFITS	377
565.20.31	OFFICE & OPERATING SUPPLIES	20
565.20.41	INTERFUND PROFESSIONAL SERVICES	46
565.20.42	COMMUNICATIONS	78
565.20.45	OPERATING RENTALS & LEASES	1,349
565.20.49	MISCELLANEOUS	79,511
565.20.49	INTERFUND MISC SERVICES	30
12101	12101 - SOLDIERS RELIEF SUBTOTAL	82,573
12198	12198-SOLDR RELIEF END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	44,891
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	44,891
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	127,464
122	PROS CHILD SUPPORT	
12200	12200 - PROS CHILD SUPPORT	
515.80.11	REGULAR SALARIES & WAGES	152,333
515.80.21	OTHER BENEFITS	66,724
515.80.31	OFFICE & OPERATING SUPPLIES	17,784
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	9,513
515.80.41	PROFESSIONAL SERVICES	5,990
515.80.41	INTERFUND PROFESSIONAL SERVICES	1,500
515.80.42	COMMUNICATIONS	2,733
515.80.43	TRAVEL	864

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
515.80.45	OPERATING RENTALS & LEASES	2,986
515.80.48	REPAIRS & MAINTENANCE	2,221
515.80.49	MISCELLANEOUS	1,268
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	263,915
12298	PROS CHILD SUPPORT ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	169,187
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	169,187
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	433,103
123	FAIRGROUNDS PROPERTIES	
12300	12300 - FAIRGROUND PROPERTIES	
575.40.11	REGULAR SALARIES & WAGES	9,998
575.40.13	EXTRA LABOR	5,509
575.40.21	OTHER BENEFITS	3,633
575.40.41	PROFESSIONAL SERVICES	152
575.40.47	PUBLIC UTILITIES SERVICES	3,696
575.40.48	REPAIRS & MAINTENANCE	7,350
575.40.49	MISCELLANEOUS	542
581.20.00	INTERFUND LOAN REPAYMENT	14,973
592.75.80	DEBT SERVICE-INTEREST	7,526
597.00.00	TRANSFER OUT - FAIRGROUNDS BLDG	12,500
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	65,878
12398	12300 - FAIR PROP END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	24,928
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	24,928
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	90,806
124	YOUTH SPECIAL SERVICES	
12400	12400 - YOUTH SPECIAL SERVICES	
527.40.11	REGULAR SALARIES & WAGES	28,218
527.40.21	OTHER BENEFITS	11,887
527.40.31	OFFICE & OPERATING SUPPLIES	116
527.40.32	FUEL CONSUMED	56
527.40.41	PROFESSIONAL SERVICES	1,176
527.40.42	COMMUNICATIONS	700
527.40.43	TRAVEL	704
527.40.45	OPERATING RENTALS & LEASES	390
527.40.45	INTERFUND OPERATING RENTALS/LEASE	1,346
527.40.48	REPAIRS & MAINTENANCE	29
527.40.49	MISCELLANEOUS	800
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	45,422
12410	12410 - BILL 3900 IMPACT	
527.40.11	REGULAR SALARIES & WAGES	8,060
527.40.21	OTHER BENEFITS	3,395
527.40.31	OFFICE & OPERATING SUPPLIES	172
527.40.42	COMMUNICATIONS	991

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
527.40.45	INTERFUND OPERATING RENTALS/LEASE	1,346
527.40.48	REPAIRS & MAINTENANCE	391
12410	12410 - BILL 3900 IMPACT SUBTOTAL	14,356
12415	12415 - JUV ACCOUNTABILITY ACT	
527.40.11	REGULAR SALARIES & WAGES	1,399
527.40.21	OTHER BENEFITS	589
527.40.31	OFFICE & OPERATING SUPPLIES	243
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	2,232
12420	12420 - BECCA BILL	
527.40.11	REGULAR SALARIES & WAGES	43,308
527.40.21	OTHER BENEFITS	18,245
527.40.31	OFFICE & OPERATING SUPPLIES	276
527.40.42	COMMUNICATIONS	448
527.40.43	TRAVEL	78
527.40.45	INTERFUND OPERATING RENTALS/LEASE	741
527.40.49	MISCELLANEOUS	1,620
12420	12420 - BECCA BILL SUBTOTAL	64,716
12425	12425 - CONSOLIDTD JUV SVCS	
527.40.11	REGULAR SALARIES & WAGES	37,372
527.40.21	OTHER BENEFITS	15,744
527.40.31	OFFICE & OPERATING SUPPLIES	1,135
527.40.41	PROFESSIONAL SERVICES	1,147
527.40.42	COMMUNICATIONS	982
527.40.43	TRAVEL	1,211
527.40.45	OPERATING RENTALS & LEASES	70
527.40.45	INTERFUND OPERATING RENTALS/LEASE	1,186
527.40.48	REPAIRS & MAINTENANCE	463
527.40.49	MISCELLANEOUS	988
594.27.64	MAJOR EQUIPMENT	2,015
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	62,313
12430	12430 - OPTION B	
12430	12430 - OPTION B SUBTOTAL	0
12435	12435 - SSODA	
527.40.11	REGULAR SALARIES & WAGES	11,952
527.40.21	OTHER BENEFITS	5,035
527.40.31	OFFICE & OPERATING SUPPLIES	49
527.40.41	PROFESSIONAL SERVICES	2,373
527.40.42	COMMUNICATIONS	163
12435	12435 - SSODA SUBTOTAL	19,573
12440	12440 - EVIDENCE BASED EXPANSION-ART	
527.40.11	REGULAR SALARIES & WAGES	16,840
527.40.21	OTHER BENEFITS	7,094
527.40.31	OFFICE & OPERATING SUPPLIES	1,846
527.40.42	COMMUNICATIONS	7
527.40.43	TRAVEL	816
527.40.48	REPAIRS & MAINTENANCE	11

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	26,614
12450	12450 - CDDA-CHEM DEP DISP ALT	
527.40.11	REGULAR SALARIES & WAGES	40,142
527.40.21	OTHER BENEFITS	16,911
527.40.31	OFFICE & OPERATING SUPPLIES	223
527.40.41	PROFESSIONAL SERVICES	1,439
527.40.42	COMMUNICATIONS	480
527.40.45	INTERFUND OPERATING RENTALS/LEASE	902
527.40.48	REPAIRS & MAINTENANCE	179
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	60,275
12451	12451-JUV ACCT INCENT BLK GRNT	
527.40.11	REGULAR SALARIES & WAGES	6,256
527.40.21	OTHER BENEFITS	2,636
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	8,892
12453	YOUTH SPECIAL PROJECTS	
527.40.31	OFFICE & OPERATING SUPPLIES	2,554
527.40.42	COMMUNICATIONS	85
527.40.43	TRAVEL	2,419
527.40.45	INTERFUND OPERATING RENTALS/LEASE	861
527.40.48	REPAIRS & MAINTENANCE	304
527.40.49	MISCELLANEOUS	4,248
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	10,471
12498	12498 - YTH SPEC SVC END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	69,499
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	69,499
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	384,362
126	MILL CREEK FLOOD CONTROL	
12600	12600-MILL CREEK FLOOD CNTRL MT	
553.30.11	REGULAR SALARIES & WAGES	34,031
553.30.21	OTHER BENEFITS	18,268
553.30.30	SUPPLIES	8,074
553.30.31	INTERFUND SUPPLIES	1,987
553.30.40	SERVICES	23,607
553.30.45	INTERFUND OPERATING RENTALS/LEASE	16,247
12600	12600-MILL CREEK FLOOD CNTRL MT SUBTOTAL	102,216
12698	12698 - MILLCRK FLD CNTRL END	
508.30.00	ENDING FUND BALANCE-RESTRICTED	659,845
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	659,845
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	762,061
127	STORMWATER MGMT UTILITY DIST	
12701	ADMINISTRATION	
531.32.11	REGULAR SALARIES & WAGES	33,808
531.32.21	OTHER BENEFITS	17,886

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
531.32.40	SERVICES	5,200
531.32.45	INTERFUND OPERATING RENTALS/LEASE	1,655
12701	ADMINISTRATION SUBTOTAL	58,550
12702	TRAINING	
531.34.11	REGULAR SALARIES & WAGES	1,022
531.34.21	OTHER BENEFITS	524
531.34.45	INTERFUND OPERATING RENTALS/LEASE	176
12702	TRAINING SUBTOTAL	1,722
12703	MAINTENANCE	
531.35.11	REGULAR SALARIES & WAGES	32,667
531.35.21	OTHER BENEFITS	17,637
531.35.30	SUPPLIES	469
531.35.40	SERVICES	2,246
531.35.45	INTERFUND OPERATING RENTALS/LEASE	18,415
12703	MAINTENANCE SUBTOTAL	71,433
12704	STORMWATER FEES	
531.39.40	SERVICES	2,357
12704	STORMWATER FEES SUBTOTAL	2,357
12705	STORMWATER CONSTRUCTION	
531.36.11	REGULAR SALARIES & WAGES	16,187
531.36.21	OTHER BENEFITS	8,651
531.36.30	SUPPLIES	574
531.36.31	INTERFUND SUPPLIES	75
531.36.40	SERVICES	65,135
531.36.45	INTERFUND OPERATING RENTALS/LEASE	1,064
12705	STORMWATER CONSTRUCTION SUBTOTAL	91,685
12798	STORMWATER MGMT-ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE - EMERGENCY RESERVE	591,167
12798	STORMWATER MGMT-ENDING FUND BALANCE SUBTOTAL	591,167
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	816,914
128	WW NOXIOUS WEED CNTL	
12800	W W NOXIOUS WEED CNTL	
553.60.11	REGULAR SALARIES & WAGES	13,579
553.60.21	OTHER BENEFITS	2,281
553.60.31	OFFICE & OPERATING SUPPLIES	852
553.60.42	COMMUNICATIONS	189
553.60.43	TRAVEL	1,212
553.60.44	ADVERTISING	91
553.60.49	MISCELLANEOUS	4,152
553.60.50	INTERGOVERNMENTAL SERVICES	485
12800	W W NOXIOUS WEED CNTL SUBTOTAL	22,841
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	111,792
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL SUBTOTAL	111,792

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
128 WW NOXIOUS WEED CNTL EXPENDITURE TOTAL		134,633
132 ELECTION EQUIPMENT RES		
13200	13200 - ELECTION EQUIPMENT RES	
514.89.35	SMALL TOOLS AND MINOR EQUIPMENT	271
594.14.64	MAJOR EQUIPMENT	8,060
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	8,331
13298	13200 - ELEC EQUIP RES FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	181,629
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	181,629
132 ELECTION EQUIPMENT RES EXPENDITURE TOTAL		189,959
134 REET ELECTRONIC TECHNOLOGY		
13400	REET ELECTRONIC TECHNOLOGY	
514.22.41	PROFESSIONAL SERVICES	101,409
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	101,409
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	37,897
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL SUBTOTAL	37,897
134 REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL		139,306
135 TRIAL COURT IMPROVEMENT FUND		
13500	TRIAL COURT IMPROVEMENT FUND	
512.40.11	REGULAR SALARIES & WAGES	38,490
512.40.21	OTHER BENEFITS	17,305
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	55,795
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	163,683
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL SUBTOTAL	163,683
135 TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL		219,478
010 CURRENT EXP-RETIREMENT FUND		
13600	RETIREMENT FUND	
511.60.21	OTHER BENEFITS	26,079
13600	RETIREMENT FUND SUBTOTAL	26,079
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	63,873
13698	CE-RETIREMENT FUND ENDING FUND BALANCE SUBTOTAL	63,873
010 CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL		89,952
010 SUP COURT & INDIGENT DEFENSE EMERG FUND		
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	
13700	SUP CT & INDIGENT DEFENSE EMERG FUND SUBTOTAL	0

WALLA WALLA COUNTY
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FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
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	83,071
522.10.21	OTHER BENEFITS	26,069
522.10.31	OFFICE & OPERATING SUPPLIES	1,118
522.10.41	PROFESSIONAL SERVICES	8,481
522.10.41	INTERFUND PROFESSIONAL SERVICES	1,367
522.10.42	COMMUNICATIONS	216
522.10.43	TRAVEL	744
522.10.44	ADVERTISING	1,235
522.10.46	INSURANCE	1,632
522.10.48	REPAIRS & MAINTENANCE	1,752
522.10.49	MISCELLANEOUS	155
522.10.51	INTERGOVERNMENTAL PROF.SERVICES	29,139
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	154,979
14698	14600-EMG MED SVC END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	104,626
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	104,626
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	259,605
147	EMS TAXES	
14700	EMS TAXES	
522.10.49	MISCELLANEOUS	2,363,561
14700	EMS TAXES SUBTOTAL	2,363,561
14798	EMS TAXES ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	41,891
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	41,891
147	EMS TAXES EXPENDITURE TOTAL	2,405,452
148	911 ENHNCD/PUB COM BLDG	
14800	911 ENHNCD/PUB COM BLDG	
522.20.41	PROFESSIONAL SERVICES	939,035
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	939,035
14898	14800 -911 ENHNCD END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	5,920
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	5,920
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	944,956
150	WWCO PUBLIC FAC IMPROV FUND	
15000	15000 -WW PUB FAC IMPROV FUND	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
558.70.49	MISCELLANEOUS	400,000
581.10.00	INTERFUND LOANS - PORT OF WW	200,000
597.00.00	OPERATING TRANSFER TO CE BLDG FUND	179,095
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	779,095
15098	15000 -PUB FAC IMPROV END BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,361,505
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	3,361,505
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	4,140,600
010	COMMUNITY OUTREACH	
15100	COMMUNITY OUTREACH	
571.10.49	MISCELLANEOUS	11,317
15100	COMMUNITY OUTREACH SUBTOTAL	11,317
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	245,879
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	245,879
	SUBTOTAL	
010	COMMUNITY OUTREACH EXPENDITURE TOTAL	257,196
152	INVESTMENT POOL	
15200	INVESTMENT POOL	
514.22.11	REGULAR SALARIES & WAGES	28,247
514.22.21	OTHER BENEFITS	10,785
514.22.41	PROFESSIONAL SERVICES	4,478
514.22.43	TRAVEL	3,770
514.22.48	REPAIRS & MAINTENANCE	7,449
514.22.49	MISCELLANEOUS	2,457
15200	INVESTMENT POOL SUBTOTAL	57,186
15298	INVESTMENT POOL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	35,936
15298	INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL	35,936
152	INVESTMENT POOL EXPENDITURE TOTAL	93,122
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	759,613
15398	CE MED INS RES ENDING FUND BALANCE SUBTOTAL	759,613
010	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	759,613
010	LEOFF I FUND	
15400	LEOFF I FUND	
15400	LEOFF I FUND SUBTOTAL	0
15498	LEOFF I FUND ENDING FUND BALANCE	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
508.50.00	ENDING FUND BALANCE-ASSIGNED	226,707
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	226,707
010	LEOFF I FUND EXPENDITURE TOTAL	226,707
155	WW CO WATERSHED PLANNING	
155	WW CO WATERSHED PLANNING EXPENDITURE TOTAL	0
156	COUNTY TREASURER SERVICE FUND	
15698	CTY TREAS SERV FUND ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,236
15698	CTY TREAS SERV FUND ENDING FUND BAL SUBTOTAL	2,236
156	COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL	2,236
160	WW CO LOW INCOME HOUSING	
16000	WW CO LOW INCOME HOUSING	
559.20.49	MISCELLANEOUS	45,000
16000	WW CO LOW INCOME HOUSING SUBTOTAL	45,000
16010	HOMELESS HOUSING	
565.40.11	REGULAR SALARIES & WAGES	25,774
565.40.21	OTHER BENEFITS	9,563
565.40.41	PROFESSIONAL SERVICES	214,682
565.40.49	MISCELLANEOUS	13,511
16010	HOMELESS HOUSING SUBTOTAL	263,532
16098	16098 LOW INC HOUSING END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	179,058
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	179,058
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	487,590
190	JAIL INMATE WELFARE	
19000	JAIL INMATE WELFARE	
523.61.11	REGULAR SALARIES & WAGES	8,807
523.61.21	OTHER BENEFITS	2,272
523.61.31	OFFICE & OPERATING SUPPLIES	1,865
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	784
523.61.46	INSURANCE	60
523.61.48	REPAIRS & MAINTENANCE	1,319
19000	JAIL INMATE WELFARE SUBTOTAL	15,107
19098	19000-JAIL INMATE END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	298,425
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	298,425
190	JAIL INMATE WELFARE EXPENDITURE TOTAL	313,532
191	REWARD	
19100	19100 - REWARD	
19100	19100 - REWARD SUBTOTAL	0

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
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	1,723
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,723
19298	19298 - DARE/GRT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,113
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	1,113
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	2,837
193	BOATING SAFETY	
19300	BOATING SAFETY	
521.22.12	OVERTIME	2,302
521.22.21	OTHER BENEFITS	343
521.22.31	OFFICE & OPERATING SUPPLIES	52
521.22.32	FUEL CONSUMED	2,038
19300	BOATING SAFETY SUBTOTAL	4,735
19398	BOATING SAFETY ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	41,229
19398	BOATING SAFETY ENDING FUND BALANCE SUBTOTAL	41,229
193	BOATING SAFETY EXPENDITURE TOTAL	45,964
194	SHERIFF'S DRUG INVESTIGATIVE FUND	
19400	SHERIFF'S DRUG INVESTIGATIVE FUND	
521.10.31	OFFICE & OPERATING SUPPLIES	776
521.10.43	TRAVEL	612
521.10.49	MISCELLANEOUS	350
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	1,737
19498	19498-SHER DRUG INVEST FUND END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	15,308
19498	19498-SHER DRUG INVEST FUND END FUND BAL SUBTOTAL	15,308
194	SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL	17,045
203	JUVENILE DETENTION DEBT SERV	
20300	20300 - JUV DET DEBT SERV	
508.30.00	ENDING FUND BALANCE-RESTRICTED	24,965
20300	20300 - JUV DET DEBT SERV SUBTOTAL	24,965
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	24,965
300	LAW & JUSTICE BUILDING	
30000	30000 - LAW & JUSTICE BLDG	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.50.48	REPAIRS & MAINTENANCE	133,073
594.21.64	MAJOR EQUIPMENT	2,015
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	135,088
30098	30098 L&J BLDG FUND END BAL	
508.50.00	ENDING FUND BALANCE-ASSIGNED	459,080
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	459,080
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	594,168
301	CURRENT EXPENSE BUILDING	
30100	CURRENT EXPENSE BUILDING	
511.60.48	REPAIRS & MAINTENANCE	99,306
581.20.00	DEBT SERVICE PRINCIPAL	296,779
592.21.80	DEBT SERVICE-INTEREST	61,411
30100	CURRENT EXPENSE BUILDING SUBTOTAL	457,496
30198	30100- C.E. BLDG END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	163,419
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	163,419
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	620,914
303	JUVENILE DETENTION BLDG	
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0
304	FAIRGROUNDS BUILDING FUND	
30400	FAIRGROUNDS BUILDING FUND	
575.40.47	PUBLIC UTILITIES SERVICES	9,731
575.40.48	REPAIRS & MAINTENANCE	10,950
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	20,680
30498	30498 FAIR BLDG END FUND BAL	
508.50.00	ENDING FUND BALANCE-ASSIGNED	18,881
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	18,881
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	39,561
305	PUBLIC COMMUNICATIONS BLDG	
30500	PUBLIC COMMUNICATIONS BLDG	
522.50.48	REPAIRS & MAINTENANCE	36,156
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	36,156
30598	PUB COMM BLDG-ENDING FUND BALANCE	
508.40.00	ENDING FUND BALANCE-COMMITTED	15,175
30598	PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL	15,175
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	51,331
306	CAPITAL IMPROVEMENTS	
30600	CAPITAL IMPROVEMENTS	
30600	CAPITAL IMPROVEMENTS SUBTOTAL	0
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
508.50.00	ENDING FUND BALANCE-ASSIGNED	690,831
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	690,831
	SUBTOTAL	
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	690,831
307	CE VEHICLE	
30700	CE VEHICLE	
30700	CE VEHICLE SUBTOTAL	0
30798	CE VEHICLE ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	60,472
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	60,472
307	CE VEHICLE EXPENDITURE TOTAL	60,472
319	HUMAN SERVICES CAPITAL PROJECTS	
31901	COMMUNITY SOCIAL SERVICE CENTER	
518.30.48	REPAIRS & MAINTENANCE	333,876
581.20.00	LOAN REPAYMENTS - PRINCIPAL	210,967
592.64.80	DEBT SERVICE-INTEREST	62,010
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	606,854
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM	
31902	DHS INTEGRATED BEHAV SOFTWARE SYSTEM SUBTOTAL	0
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	
518.30.11	REGULAR SALARIES & WAGES	23,594
518.30.21	OTHER BENEFITS	10,175
518.30.31	OFFICE & OPERATING SUPPLIES	9,576
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	1,133
518.30.41	PROFESSIONAL SERVICES	16,873
518.30.42	COMMUNICATIONS	5,014
518.30.46	INSURANCE	3,706
518.30.47	PUBLIC UTILITIES SERVICES	44,922
518.30.48	REPAIRS & MAINTENANCE	6,367
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS SUBTOTAL	121,360
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-1,393,330
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE SUBTOTAL	-1,393,330
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	-665,116
502	EQUIP RENTAL & REVOLVING	
50200	50200-EQUIP RENTAL & REVOLVING	
589.00.00	DEPRECIATION	822,502
589.00.00	OTHER NONEXPENDITURES	277,407
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	1,099,908
50201	EQUIPMENT MAINTENANCE	
548.65.30	SUPPLIES	189,925
548.65.40	SERVICES	86,813
594.48.64	MAJOR EQUIPMENT	8,190

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
50201	EQUIPMENT MAINTENANCE SUBTOTAL	284,928
50202	EQUIPMENT PURCHASE	
548.60.11	REGULAR SALARIES & WAGES	1,799
548.60.12	OVERTIME	53
548.60.21	OTHER BENEFITS	1,033
548.60.40	SERVICES	337
548.60.45	INTERFUND OPERATING RENTALS/LEASE	371
594.48.64	MAJOR EQUIPMENT	-12,690
50202	EQUIPMENT PURCHASE SUBTOTAL	-9,097
50211	CENTRAL STORES	
518.55.11	REGULAR SALARIES & WAGES	1,010
518.55.21	OTHER BENEFITS	510
518.55.30	SUPPLIES	123
518.55.31	INTERFUND SUPPLIES	899
518.55.45	INTERFUND OPERATING RENTALS/LEASE	564
518.58.11	REGULAR SALARIES & WAGES	20,793
518.58.21	OTHER BENEFITS	10,453
518.58.31	INTERFUND SUPPLIES	674
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	337,437
518.58.40	SERVICES	5,278
518.58.45	INTERFUND OPERATING RENTALS/LEASE	25,710
50211	CENTRAL STORES SUBTOTAL	403,452
50221	MECHANICAL SHOP	
548.35.11	REGULAR SALARIES & WAGES	25,647
548.35.21	OTHER BENEFITS	13,589
548.35.30	SUPPLIES	2,234
548.35.31	INTERFUND SUPPLIES	5,336
548.35.40	SERVICES	32,131
548.35.45	INTERFUND OPERATING RENTALS/LEASE	3,776
548.38.11	REGULAR SALARIES & WAGES	354,737
548.38.12	OVERTIME	534
548.38.21	OTHER BENEFITS	191,653
548.38.30	SUPPLIES	7,293
548.38.31	INTERFUND SUPPLIES	20
548.38.40	SERVICES	12,143
548.38.45	INTERFUND OPERATING RENTALS/LEASE	46,604
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	1,994
548.48.11	REGULAR SALARIES & WAGES	42,995
548.48.21	OTHER BENEFITS	23,148
548.48.30	SUPPLIES	54
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	48,150
548.48.45	INTERFUND OPERATING RENTALS/LEASE	4,988
548.55.11	REGULAR SALARIES & WAGES	686
548.55.21	OTHER BENEFITS	468
548.55.30	SUPPLIES	514
548.55.31	INTERFUND SUPPLIES	105
548.55.40	SERVICES	1,472

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
548.55.45	INTERFUND OPERATING RENTALS/LEASE	81
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	465,023
594.48.64	MAJOR EQUIPMENT	4,500
50221	MECHANICAL SHOP SUBTOTAL	1,289,875
50223	PROFESSIONAL DEVELOPMENT	
548.38.11	REGULAR SALARIES & WAGES	4,125
548.38.21	OTHER BENEFITS	2,155
548.38.40	SERVICES	1,485
548.38.45	INTERFUND OPERATING RENTALS/LEASE	473
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	8,239
50224	FIRST AID & SAFETY	
548.38.11	REGULAR SALARIES & WAGES	1,554
548.38.21	OTHER BENEFITS	840
548.38.45	INTERFUND OPERATING RENTALS/LEASE	141
50224	FIRST AID & SAFETY SUBTOTAL	2,535
50260	VACATION LEAVE	
548.39.11	REGULAR SALARIES & WAGES	23,203
548.39.21	OTHER BENEFITS	12,363
50260	VACATION LEAVE SUBTOTAL	35,566
50261	SICK LEAVE	
548.39.11	REGULAR SALARIES & WAGES	8,184
548.39.21	OTHER BENEFITS	4,313
50261	SICK LEAVE SUBTOTAL	12,496
50262	HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	13,929
548.39.21	OTHER BENEFITS	7,915
50262	HOLIDAY SUBTOTAL	21,844
50263	FLOATING HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	2,041
548.39.21	OTHER BENEFITS	1,096
50263	FLOATING HOLIDAY SUBTOTAL	3,137
50264	BEREAVEMENT	
548.39.11	REGULAR SALARIES & WAGES	474
548.39.21	OTHER BENEFITS	254
50264	BEREAVEMENT SUBTOTAL	728
50265	JURY LEAVE	
548.39.11	REGULAR SALARIES & WAGES	166
548.39.21	OTHER BENEFITS	84
50265	JURY LEAVE SUBTOTAL	250
50266	STATE RETIREMENT	
548.39.21	OTHER BENEFITS	32,201
50266	STATE RETIREMENT SUBTOTAL	32,201
50267	F I C A	
548.39.21	OTHER BENEFITS	25,841

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
50267	F I C A SUBTOTAL	25,841
50268	INDUSTRIAL INSURANCE	
548.39.21	OTHER BENEFITS	12,427
50268	INDUSTRIAL INSURANCE SUBTOTAL	12,427
50269	HEALTH INSURANCE	
548.39.21	OTHER BENEFITS	68,360
50269	HEALTH INSURANCE SUBTOTAL	68,360
50270	LIFE INSURANCE	
548.39.21	OTHER BENEFITS	302
50270	LIFE INSURANCE SUBTOTAL	302
50271	DENTAL INSURANCE	
548.39.21	OTHER BENEFITS	6,164
50271	DENTAL INSURANCE SUBTOTAL	6,164
50276	EMPLOYEE ASSISTANCE PROGRAM	
548.39.21	OTHER BENEFITS	23
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	23
50277	VISION INSURANCE	
548.39.21	OTHER BENEFITS	827
50277	VISION INSURANCE SUBTOTAL	827
50285	UNDIST LABOR-ER&R	
548.39.21	OTHER BENEFITS	-269,873
50285	UNDIST LABOR-ER&R SUBTOTAL	-269,873
50292	LONGEVITY	
548.39.11	REGULAR SALARIES & WAGES	4,270
50292	LONGEVITY SUBTOTAL	4,270
50298	50200 EQUIP R&R END FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	10,222,618
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	10,222,618
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	13,257,021
503	RISK MANAGEMENT	
50300	RISK MANAGEMENT	
518.66.46	INSURANCE	405,977
518.67.46	INSURANCE	61,235
518.68.46	INSURANCE	41,489
50300	RISK MANAGEMENT SUBTOTAL	508,701
50398	RISK MANAGEMENT-ENDING FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	443,693
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	443,693
503	RISK MANAGEMENT EXPENDITURE TOTAL	952,395
504	CO UNEMPLOYMENT COMP	
50400	UNEMPLOYMENT COMPENSATION	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
517.70.29	UNEMPLOYMENT PAYMENTS	59,234
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	59,234
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	64,739
505	TECHNOLOGY SERVICES	
50500	TECHNOLOGY SERVICES	
589.00.00	DEPRECIATION	247
518.88.11	REGULAR SALARIES & WAGES	332,585
518.88.12	OVERTIME	1,000
518.88.21	OTHER BENEFITS	104,594
518.88.31	OFFICE & OPERATING SUPPLIES	977
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	410
518.88.41	PROFESSIONAL SERVICES	10,995
518.88.42	COMMUNICATIONS	21,915
518.88.43	TRAVEL	796
518.88.45	OPERATING RENTALS & LEASES	3,095
518.88.46	INSURANCE	4,169
518.88.48	REPAIRS & MAINTENANCE	85,051
518.88.49	MISCELLANEOUS	184
50500	TECHNOLOGY SERVICES SUBTOTAL	566,018
50598	50500-TECH SVCS END FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	380,262
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	380,262
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	946,279
506	TECHNOLOGY SERVICES CAP FUND	
50600	TECHNOLOGY SERVICES CAP FUND	
518.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,931
518.80.41	PROFESSIONAL SERVICES	12,800
518.80.48	REPAIRS & MAINTENANCE	237
589.00.00	DEPRECIATION	24,365
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	39,333
50698	50698-TECH SVC CAP END FN BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	564,813
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	564,813
506	TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL	604,146
		83,396,657

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

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>
010 CURRENT EXPENSE	0.00	99.00	99.00		0.00			99.00
110 TREASURERS M&O	0.00	74.00	74.00		0.00			74.00
147 EMS TAXES	0.00	1,577,138.33	1,577,138.33		0.00			1,577,138.33
600 STATE SCHOOL	0.00	14,940,133.47	14,940,133.47		0.00			14,940,133.47
601 STATE GENERAL	0.00	1,047,115.82	1,047,115.82		0.00			1,047,115.82
603 STATE G T E REFUND LEVY	0.00	155.92	155.92		0.00			155.92
608 FOREST PATROL	0.00	17,581.13	17,581.13		0.00			17,581.13
609 LEASEHOLD EXCISE	0.00	5,949.49	5,949.49		0.00			5,949.49
621 ADVANCE TAX	0.00	10,388.58	10,388.58		0.00			10,388.58
622 SUSPENSE FUND	0.00	75,545.69	75,545.69		0.00			75,545.69
630 COL CO HOSPITAL REG	0.00	65,291.70	65,291.70		0.00			65,291.70
631 CITY OF WALLA WALLA	0.00	5,715,463.53	5,715,463.53		0.00			5,715,463.53
632 CITY OF COLLEGE PLACE	0.00	1,341,309.18	1,341,309.18		0.00			1,341,309.18
633 CITY OF PRESCOTT	0.00	32,191.61	32,191.61		0.00			32,191.61
634 CITY OF WAITSBURG	0.00	162,595.38	162,595.38		0.00			162,595.38
640 PORT GENERAL FUND	0.00	1,876,719.22	1,876,719.22		0.00			1,876,719.22
643 CITY OF WALLA WALLA BOND	0.00	1,188,021.82	1,188,021.82		0.00			1,188,021.82
644 CITY OF CP BOND	0.00	428,983.26	428,983.26		0.00			428,983.26
647 COL CO HOSPITAL BOND	0.00	62,320.42	62,320.42		0.00			62,320.42
650 AUDITOR'S WARRANT CLEARING	1,014,060.00	56,012,818.15	55,966,931.06		1,059,947.09			56,012,818.15
689 FIRE DIST 5 EXPENSE	844.99	0.00	0.00		844.99			0.00
715 IRRIGATION DIST 4 BOND	0.00	7,150.00	7,150.00		0.00			7,150.00
723 IRRIGATION DIST 9 BOND	0.00	35,555.68	35,555.68		0.00			35,555.68
727 IRRIGATION #11 CONSTRUCTION	0.00	0.00	0.00		0.00			0.00
736 IRRIGATION #11 DEBT SERVICE	0.00	43,921.37	43,921.37		0.00			43,921.37
740 BLUE MOUNTAIN INS CO-OP FUND	87.88	0.00	0.00		87.88			0.00
741 EASTERN WA SCHOOL DENTAL	0.00	42,503.00	42,503.00		0.00			42,503.00
750 SCH DIST 101 GENERAL	14,488.30	711,273.20	710,711.55	1,479.44	13,570.51			709,793.76
760 SCH DIST 140 GENERAL	1,656,947.66	65,405,685.40	65,187,285.30	365,890.37	1,509,457.39			65,039,795.03
761 SCH DIST 140 ASB	3,600.66	722,991.99	710,102.49	10,768.11	5,722.05			712,223.88
762 SCH DIST 140 CAPITAL	0.00	4,303,351.79	4,303,351.79		0.00			4,303,351.79
764 SCH DIST 140 BOND	0.00	3,662,664.25	3,662,664.25		0.00			3,662,664.25
766 SCH DIST 140 TRANS VEHICLE	0.00	249,041.86	249,041.86		0.00			249,041.86
769 SCH 140 NON EXPENDABLE TRUST	0.00	429.10	429.10		0.00			429.10
770 SCH DIST 250 GENERAL	226,104.96	10,425,283.27	10,317,886.65	24,894.22	308,607.36			10,400,389.05
771 SCH DIST 250 ASB	0.00	30,097.70	29,736.51	361.19	0.00			29,736.51
772 SCH DIST 250 CAPITAL	0.00	31,072,309.45	30,995,276.56	73,219.54	3,813.35			30,999,089.91
773 SCH DIST 250 BOND	0.00	2,350,705.51	2,350,705.51		0.00			2,350,705.51
780 SCH DIST 300 GENERAL	83,777.71	3,412,837.03	3,357,836.78	5,096.94	133,681.02			3,407,740.09

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

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>
781 SCH DIST 300 ASB	842.76	48,530.69	43,127.38		6,246.07			48,530.69
782 SCH DIST 300 CAPITAL PROJECTS	42,618.61	2,711,856.43	2,122,188.59		632,286.45			2,711,856.43
783 SCH DIST 300 BOND	0.00	812,428.50	812,428.50		0.00			812,428.50
786 SCH DIST 300 TRANS VEHICLE	0.00	110,821.00	110,821.00		0.00			110,821.00
790 SCH DIST 400 GENERAL	341,965.77	8,983,638.76	8,943,748.23	3,854.19	378,002.11			8,979,784.57
791 SCH DIST 400 ASB	7,961.62	122,425.14	116,810.93	2,164.88	11,410.95			120,260.26
792 SCH DIST 400 CAPITAL	233.20	296,856.88	293,264.08	626.00	3,200.00			296,230.88
793 SCH DIST 400 BOND	0.00	1,602,597.65	1,602,597.65		0.00			1,602,597.65
796 SCH DIST 400 TRANS VEHICLE	0.00	45,948.00	45,948.00		0.00			45,948.00
800 SCH DIST 401 GENERAL	80,419.38	3,662,380.92	3,626,326.57	32,873.20	83,600.53			3,629,507.72
801 SCH DIST 401 ASB	8,864.93	87,516.37	89,798.78	6,432.52	150.00			81,083.85
804 SCH DIST 401 TRANS VEHICLE	0.00	119,155.53	119,155.53		0.00			119,155.53
806 SCH DIST 401 BOND	0.00	320,056.75	320,056.75		0.00			320,056.75
810 SCH DIST 402 GENERAL	256,138.10	4,241,250.84	4,337,799.95	16,631.10	142,957.89			4,224,619.74
811 SCH DIST 402 ASB	0.00	7,887.71	7,547.71		340.00			7,887.71
812 SCH DIST 402 TRANS VEHICLE	0.00	131,931.85	131,931.85		0.00			131,931.85
813 SCH DIST 402 CAPITAL	0.00	14,895.15	14,895.15		0.00			14,895.15
814 SCH DIST 402 BOND	0.00	363,889.25	363,889.25		0.00			363,889.25
TOTALS	3,738,956.53	230,719,763.72	229,620,502.91	544,291.70	4,293,925.64	0.00	0.00	230,175,472.02

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		\$983,868.00	\$0.00	\$107,894.00		\$875,974.00
263.93	OPEB Payable		\$745,567.00	\$234,415.00	\$138,287.00		\$841,695.00

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</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 Investment</u>
010	CURRENT EXPENSE	5,594,580.72	15,231,461.74	0.00	0.00	13,489,687.25	1,276,583.00	0.00	6,059,772.21
010	CURRENT EXP-RETIREMENT	89,352.18	599.98	0.00	0.00	26,079.10	0.00	0.00	63,873.06
010	SUP COURT & INDIGENT DE	545,295.98	0.00	0.00	0.00	0.00	0.00	0.00	545,295.98
010	COMMUNITY OUTREACH	255,035.08	2,160.50	0.00	0.00	8,690.24	0.00	0.00	248,505.34
010	CE MEDICAL INSURANCE RI	753,119.95	6,493.40	0.00	0.00	0.00	0.00	0.00	759,613.35
010	LEOFF I FUND	155,366.19	1,341.14	70,000.00	0.00	0.00	0.00	0.00	226,707.33
101	COMMUNITY DEVELOPMEN	616,104.01	657,049.21	89,831.00	0.00	627,737.28	0.00	0.00	735,246.94
102	WASTE MANAGEMENT	51,909.79	9,375.34	4,000.00	0.00	9,809.59	0.00	0.00	55,475.54
103	EMERGENCY MANAGEMEN	138,820.51	249,300.41	39,344.00	0.00	229,192.31	0.00	0.00	198,272.61
104	SHERIFFS BLOCK GRANTS	7,834.20	5.72	0.00	0.00	0.00	0.00	0.00	7,839.92
105	HOTEL / MOTEL TAX	129,592.19	68,477.68	0.00	0.00	70,441.60	0.00	0.00	127,628.27
107	JUVENILE JUSTICE CENTER	258,405.51	1,417,846.47	615,700.00	0.00	1,969,851.56	0.00	0.00	322,100.42
108	LAW & JUSTICE	830,755.21	2,104,142.45	0.00	0.00	1,878,506.25	150,000.00	0.00	906,391.41
109	AUDITORS M & O	283,448.40	84,713.27	0.00	0.00	65,023.50	0.00	0.00	303,138.17
110	TREASURERS M & O	59,478.98	5,185.25	0.00	0.00	22,943.96	0.00	0.00	41,720.27
111	PROS VICTIM-WITNESS	53,317.05	84,142.04	0.00	0.00	99,305.60	0.00	0.00	38,153.49
112	PUBLIC HEALTH	355,401.30	1,328,009.29	368,294.00	0.00	1,692,367.52	0.00	0.00	359,337.07
115	COUNTY ROAD	3,852,161.96	10,211,786.54	0.00	0.00	9,614,547.61	0.00	0.00	4,449,400.89
118	WALLA WALLA FAIR	13,651.80	1,212,911.97	0.00	0.00	1,215,883.32	0.00	0.00	10,680.45
119	HUMAN SERVICES	1,504,992.26	4,170,046.00	0.00	0.00	4,228,375.11	0.00	0.00	1,446,663.15
120	COUNTY MENTAL HEALTH	644,013.97	875,316.70	0.00	0.00	781,671.35	0.00	0.00	737,659.32
121	SOLDIER'S RELIEF	51,814.23	78,760.94	0.00	0.00	82,384.78	0.00	0.00	48,190.39
122	PROS CHILD SUPPORT	133,702.34	250,174.78	10,414.00	0.00	263,115.29	0.00	0.00	131,175.83
123	FAIRGROUNDS PROPERTIES	275,682.83	42,344.26	0.00	0.00	53,158.07	12,500.00	0.00	252,369.02
124	YOUTH SPECIAL SERVICES	62,073.30	342,494.84	0.00	0.00	314,945.79	0.00	0.00	89,622.35
126	MILL CREEK FLOOD CONTR	711,509.86	50,550.86	0.00	0.00	101,000.81	0.00	0.00	661,059.91
127	STORMWATER MGMT UTILI	489,246.56	327,667.43	0.00	0.00	225,746.66	0.00	0.00	591,167.33
128	WW NOXIOUS WEED CNTL	102,180.56	32,500.47	0.00	0.00	22,849.21	0.00	0.00	111,831.82
132	ELECTION EQUIPMENT RES	164,362.48	25,596.98	0.00	0.00	8,330.91	0.00	0.00	181,628.55
134	REET ELECTRONIC TECHNO	124,223.15	15,082.97	0.00	0.00	101,408.95	0.00	0.00	37,897.17
135	TRIAL COURT IMPROVEMEN	144,848.83	45,628.96	29,000.00	0.00	55,794.91	0.00	0.00	163,682.88
146	EMERGENCY MEDICAL SER	101,378.66	27.00	0.00	158,474.72	144,296.57	0.00	0.00	115,583.81
147	EMS TAXES	31,774.96	2,532,151.73	0.00	0.00	1,577,138.33	0.00	944,897.02	41,891.34
148	911 ENHNCD/PUB COM BLDG	36,400.48	998,054.73	0.00	0.00	977,871.67	0.00	0.00	56,583.54
150	WWCO PUBLIC FAC IMPROV	3,147,583.90	793,015.74	0.00	0.00	600,000.00	179,095.00	0.00	3,161,504.64
152	INVESTMENT POOL	-3,465,112.75	574,487.09	0.00	0.00	59,959.31	0.00	0.00	-2,950,584.97

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</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 Investment</u>
156	COUNTY TREASURER SERV	1,372.51	863.25	0.00	0.00	0.00	0.00	0.00	2,235.76
160	WW CO LOW INCOME HOUS	263,283.19	246,331.80	0.00	0.00	312,902.03	0.00	0.00	196,712.96
190	JAIL INMATE WELFARE	294,236.67	25,107.85	0.00	0.00	21,106.94	0.00	0.00	298,237.58
191	REWARD	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
192	DARE/GREAT PROGRAMS	2,649.34	200.00	0.00	0.00	1,735.98	0.00	0.00	1,113.36
193	BOATING SAFETY	35,401.92	10,562.14	0.00	0.00	4,734.66	0.00	0.00	41,229.40
194	SHERIFF'S DRUG INVESTIGA	4,438.98	12,606.41	0.00	0.00	1,737.18	0.00	0.00	15,308.21
203	JUVENILE DETENTION DEBT	24,812.80	151.85	0.00	0.00	0.00	0.00	0.00	24,964.65
300	LAW & JUSTICE BUILDING	640,881.74	3,039.00	125,000.00	0.00	203,866.59	0.00	0.00	565,054.15
301	CURRENT EXPENSE BUILDING	1,494,973.65	260,310.75	179,095.00	0.00	440,180.78	0.00	0.00	1,494,198.62
304	FAIRGROUNDS BUILDING FUND	26,834.91	226.36	12,500.00	0.00	12,562.36	0.00	0.00	26,998.91
305	PUBLIC COMMUNICATIONS	46,437.30	5,000.00	0.00	0.00	36,262.30	0.00	0.00	15,175.00
306	CAPITAL IMPROVEMENTS	684,925.42	5,905.42	0.00	0.00	0.00	0.00	0.00	690,830.84
307	CE VEHICLE	59,954.56	516.94	0.00	0.00	0.00	0.00	0.00	60,471.50
319	HUMAN SERVICES CAPITAL	258,340.36	726,040.92	0.00	0.00	721,637.59	0.00	0.00	262,743.69
502	EQUIP RENTAL & REVOLVING	2,578,494.84	3,262,639.45	0.00	0.00	3,457,070.17	0.00	0.00	2,384,064.12
503	RISK MANAGEMENT	394,509.42	500,357.86	50,000.00	0.00	509,435.68	0.00	0.00	435,431.60
504	CO UNEMPLOYMENT COMP	5,505.48	55,901.42	0.00	0.00	55,901.42	0.00	0.00	5,505.48
505	TECHNOLOGY SERVICES	319,231.63	496,530.21	0.00	0.00	557,664.80	0.00	0.00	258,097.04
506	TECHNOLOGY SERVICES CAPITAL	455,863.63	0.00	25,000.00	0.00	31,926.66	0.00	0.00	448,936.97
600	STATE SCHOOL	75,594.07	14,992,078.07	0.00	0.00	14,940,133.47	0.00	0.00	127,538.67
601	STATE GENERAL	97,863.11	1,048,849.65	0.00	0.00	1,047,115.82	0.00	0.00	99,596.94
603	STATE G T E REFUND LEVY	444.99	133.78	0.00	0.00	155.92	0.00	0.00	422.85
608	FOREST PATROL	305.93	17,500.06	0.00	0.00	17,581.13	0.00	0.00	224.86
609	LEASEHOLD EXCISE	2,386.55	5,391.91	0.00	0.00	5,949.49	0.00	0.00	1,828.97
610	SOIL CONSERVATION DISTRICT	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 INVESTIGATION	1,097.66	0.71	0.00	0.00	0.00	0.00	0.00	1,098.37
621	ADVANCE TAX	27,181.89	22,469.88	0.00	0.00	10,388.58	0.00	0.00	39,263.19
622	SUSPENSE FUND	258,631.91	174,580.15	0.00	0.00	75,545.69	0.00	0.00	357,666.37
623	RURAL LIBRARY	3,210,898.83	1,209,747.66	0.00	0.00	1,193,102.28	0.00	0.00	3,227,544.21
624	TOUCHET LOWDEN MOSQUITO	18,897.27	47,643.46	0.00	0.00	51,963.22	0.00	0.00	14,577.51
625	COLUMBIA MOSQUITO CONTROL	227,336.03	469,032.99	0.00	0.00	479,665.08	0.00	0.00	216,703.94
626	WW CEMETERY DISTRICT	52,943.28	13,763.68	0.00	0.00	25,798.95	0.00	0.00	40,908.01
629	VALLEY TRANSIT	1,663,068.63	4,977,941.64	25,882.00	0.00	4,095,052.46	258,160.66	0.00	2,313,679.15
630	COL CO HOSPITAL REG	487.04	65,704.90	0.00	0.00	65,291.70	0.00	0.00	900.24

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</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 Investment</u>
631	CITY OF WALLA WALLA	72,029.96	5,748,388.68	0.00	0.00	5,715,463.53	0.00	0.00	104,955.11
632	CITY OF COLLEGE PLACE	8,138.76	1,356,565.02	0.00	0.00	1,341,309.18	0.00	0.00	23,394.60
633	CITY OF PRESCOTT	415.38	32,821.98	0.00	0.00	32,191.61	0.00	0.00	1,045.75
634	CITY OF WAITSBURG	4,917.51	161,537.99	0.00	0.00	162,595.38	0.00	0.00	3,860.12
635	PRESCOTT PARK & REC	75,284.67	138,742.33	0.00	0.00	121,796.87	25,350.93	0.00	66,879.20
636	VALLEY TRAN VEHICLE AQ	2,581,386.64	1,543.67	216,922.64	0.00	0.00	0.00	0.00	2,799,852.95
638	WAITSBURG PARK & REC	1,419.41	-0.71	0.00	0.00	0.00	0.00	0.00	1,418.70
639	V T CAPITAL PURCH & REPA	2,505,872.64	1,394.03	41,238.02	0.00	0.00	25,882.00	0.00	2,522,622.69
640	PORT GENERAL FUND	15,322.53	1,883,871.80	0.00	0.00	1,876,719.22	0.00	0.00	22,475.11
643	CITY OF WALLA WALLA BO	7,222.88	1,196,294.36	0.00	0.00	1,188,021.82	0.00	0.00	15,495.42
644	CITY OF CP BOND	1,424.17	432,515.96	0.00	0.00	428,983.26	0.00	0.00	4,956.87
647	COL CO HOSPITAL BOND	531.76	62,621.84	0.00	0.00	62,320.42	0.00	0.00	833.18
650	AUDITOR'S WARRANT CLEA	1,014,060.00	0.00	0.00	0.00	-45,887.09	0.00	0.00	1,059,947.09
660	WALLULA WATER DIST 1	73,831.67	35,794.85	0.00	0.00	35,648.45	0.00	0.00	73,978.07
662	LOWER DRY CREEK FLOOD	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	7,975.71	24,784.34	5,000.00	0.00	34,331.44	0.00	0.00	3,428.61
666	W W WATER 2 '79 REVENUE	177,261.64	24,784.30	0.00	0.00	0.00	5,000.00	0.00	197,045.94
667	W W WATER 2 79 REVE BON	11,730.26	0.00	0.00	0.00	0.00	0.00	0.00	11,730.26
668	SUN HARBOR WATER 3	22,044.14	135,061.44	0.00	0.00	148,052.52	0.00	0.00	9,053.06
669	BOLLES PRESCOTT FLOOD	8,493.74	71.49	0.00	0.00	0.00	0.00	0.00	8,565.23
670	WALLA WALLA WATER & P	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	215,327.52	79,910.96	0.00	15,625.88	82,392.52	0.00	0.00	228,471.84
681	FIRE DIST 1 RESERVE	17,210.66	148.40	0.00	0.00	0.00	0.00	0.00	17,359.06
683	FIRE DIST 2 EXPENSE	66,823.84	37,989.25	0.00	12,996.20	80,649.80	0.00	0.00	37,159.49
684	FIRE DIST 3 EXPENSE	216,324.41	193,641.09	19.13	39,969.02	317,246.27	0.00	0.00	132,707.38
685	FIRE DIST 3 RESERVE	111,867.25	964.52	0.00	0.00	0.00	0.00	0.00	112,831.77
686	FIRE DIST 4 EXPENSE	148,802.99	1,488,388.71	150,000.00	336,664.13	1,329,978.17	745,000.00	0.00	48,877.66
687	FIRE 4 DEBT SERVICE FISCA	1,157.61	1.48	0.00	0.00	0.00	0.00	0.00	1,159.09
688	FIRE DIST 4 RESERVE	2,845,396.43	23,485.12	745,000.00	0.00	0.00	150,000.00	0.00	3,463,881.55
689	FIRE DIST 5 EXPENSE	852,676.83	933,652.36	0.00	272,530.32	883,661.65	0.00	0.00	1,175,197.86
690	FIRE DIST 3 BOND FISCAL	19.13	0.00	0.00	0.00	0.00	19.13	0.00	0.00
692	FIRE DIST 5 RESERVE	802,160.53	670.59	0.00	0.00	0.00	0.00	0.00	802,831.12
693	FIRE DIST 6 EXPENSE	295,227.54	189,576.15	0.00	63,753.60	252,875.89	0.00	0.00	295,681.40
694	FIRE DIST 6 RESERVE	207,762.93	148.07	0.00	0.00	0.00	0.00	0.00	207,911.00

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</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 Investment</u>
695	FIRE DIST 7 EXPENSE	92,592.53	52,970.01	0.00	15,341.42	51,153.51	0.00	0.00	109,750.45
696	FIRE DIST 7 RESERVE	33,299.69	287.11	0.00	0.00	0.00	0.00	0.00	33,586.80
697	FIRE DIST 8 EXPENSE	155,870.51	104,590.35	0.00	29,541.73	119,330.56	0.00	0.00	170,672.03
698	FIRE DIST 8 RESERVE	191.07	1.49	0.00	0.00	0.00	0.00	0.00	192.56
710	IRRIGATION DIST 2 MAINT	1,110.14	14,170.71	0.00	0.00	11,666.34	0.00	0.00	3,614.51
711	IRRIGATION DIST 3 MAINT	39,987.47	9,238.99	0.00	0.00	37,354.49	0.00	0.00	11,871.97
712	IRRIGATION DIST 3 CONST	3,095.80	1.86	0.00	0.00	0.00	0.00	0.00	3,097.66
713	IRRIGATION DIST 4 MAINT	76,897.16	78,549.76	0.00	0.00	86,718.34	6,100.00	0.00	62,628.58
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	60.96	1,202.09	6,100.00	0.00	7,150.00	0.00	0.00	213.05
716	IRRIGATIONS DIST 4 BOND I	1,091.47	0.77	0.00	0.00	0.00	0.00	0.00	1,092.24
717	IRRIGATION DIST 5 MAINT	31,055.98	38,797.19	0.00	0.00	50,690.18	0.00	0.00	19,162.99
718	IRRIGATION DIST 6 MAINT	25,553.15	29,257.83	0.00	0.00	40,079.69	0.00	0.00	14,731.29
719	IRRIGATION DIST 7 MAINT	3,460.80	4,755.39	0.00	0.00	6,981.87	0.00	0.00	1,234.32
720	IRRIGATION DIST 8 MAINT	184,583.14	83,120.18	0.00	0.00	49,273.06	0.00	0.00	218,430.26
721	IRRIGATION DIST 9 MAINT	38,173.46	90,866.87	5,000.00	0.00	39,968.70	32,000.00	0.00	62,071.63
722	IRRIGATION DIST 9 CONST	5,006.16	2.64	0.00	0.00	0.00	5,000.00	0.00	8.80
723	IRRIGATION DIST 9 BOND	3,356.86	612.27	32,000.00	0.00	35,555.68	0.00	0.00	413.45
724	IRRIGATION DIST 10 MAINT	17,406.75	43,052.14	0.00	0.00	34,479.93	0.00	0.00	25,978.96
725	IRRIGATION DIST 10 CONST	67,849.50	378.87	0.00	0.00	0.00	0.00	0.00	68,228.37
726	IRRIGATION DIST 11 MAINT	16,813.01	143,456.99	0.00	0.00	98,113.44	21,874.81	0.00	40,281.75
727	IRRIGATION DIST 11 CONST	451,200.44	4,592.89	0.00	0.00	30,440.70	21,366.68	0.00	403,985.95
728	IRRIGATION DIST 12 MAINT	11,192.40	34,620.21	0.00	0.00	29,765.96	0.00	0.00	16,046.65
729	IRRIGATION DIST 13 MAINT	382,064.48	356,942.70	0.00	0.00	251,518.26	0.00	0.00	487,488.92
731	IRRIGATION DIST 14 MAINT	673,991.77	287,480.58	150.78	0.00	526,808.98	0.00	0.00	434,814.15
732	IRRIGATION DIST 14 CONST	150.78	0.00	0.00	0.00	0.00	150.78	0.00	0.00
733	IRRIGATION DIST 16 MAINT	80,370.94	202.66	0.00	0.00	0.00	0.00	0.00	80,573.60
736	IRRIGATION #11 DEBT SERV	679.88	0.00	43,241.49	0.00	43,921.37	0.00	0.00	0.00
737	IRRIGATION DIST 20 MAINT	13,244.05	21,511.27	0.00	0.00	6,730.35	0.00	0.00	28,024.97
740	BLUE MOUNTAIN INS CO-OF	3,177.06	0.00	0.00	0.00	0.00	0.00	0.00	3,177.06
741	EASTERN WA SCHOOL DEN	417,119.62	218,380.55	0.00	0.00	42,503.00	0.00	0.00	592,997.17
750	SCH DIST 101 GENERAL	137,745.32	752,455.50	0.00	0.00	710,711.55	0.00	0.00	179,489.27
753	SCH DIST 101 TRANSP VEHIC	74,860.82	29,668.21	0.00	0.00	0.00	0.00	0.00	104,529.03
760	SCH DIST 140 GENERAL	8,910,765.44	64,755,999.43	0.00	0.00	65,187,285.30	42,200.00	0.00	8,437,279.57
761	SCH DIST 140 ASB	521,943.74	743,956.33	0.00	0.00	710,102.49	0.00	0.00	555,797.58
762	SCH DIST 140 CAPITAL PROJ	305,252.99	4,039,670.62	0.00	0.00	4,303,351.79	0.00	0.00	41,571.82

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Fund No</u>	<u>Fund Title</u>	Beginning Cash and <u>Investment</u>	<u>Receipts</u>	<u>Transfers-In</u>	Other <u>Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	Other <u>Expenditures</u>	Ending Cash and <u>Investment</u>
764	SCH DIST 140 BOND FISCAL	1,041,109.97	3,500,558.31	42,200.00	0.00	3,662,664.25	0.00	0.00	921,204.03
765	140 2000 EXPENDABLE TRUS	1,383.93	11.94	0.00	0.00	0.00	0.00	0.00	1,395.87
766	SCH DIST 140 TRANS VEHIC	10,647.32	246,127.12	0.00	0.00	249,041.86	0.00	0.00	7,732.58
769	SCH 140 NON EXPENDABLE	7,578.41	63.38	0.00	0.00	429.10	0.00	0.00	7,212.69
770	SCH DIST 250 GENERAL	1,677,179.16	10,793,058.33	0.00	0.00	10,317,886.65	0.00	0.00	2,152,350.84
771	SCH DIST 250 ASB	22,926.32	39,715.81	0.00	0.00	29,736.51	0.00	0.00	32,905.62
772	SCH DIST 250 CAPITAL PROJ	29,514,016.10	7,509,906.61	0.00	0.00	30,995,276.56	0.00	0.00	6,028,646.15
773	SCH DIST 250 BOND FISCAL	245,747.01	2,306,636.96	0.00	0.00	2,350,705.51	0.00	0.00	201,678.46
774	SCH DIST 250 TRANS VEHIC	131,054.99	62,756.77	0.00	0.00	0.00	0.00	0.00	193,811.76
780	SCH DIST 300 GENERAL	173,704.79	3,394,345.14	0.00	0.00	3,357,836.78	0.00	0.00	210,213.15
781	SCH DIST 300 ASB	59,473.58	47,501.16	0.00	0.00	43,127.38	0.00	0.00	63,847.36
782	SCH DIST 300 CAPITAL PROJ	6,169,396.19	51,327.20	0.00	0.00	2,122,188.59	0.00	0.00	4,098,534.80
783	SCH DIST 300 BOND FISCAL	345,804.28	599,856.81	0.00	0.00	812,428.50	0.00	0.00	133,232.59
786	SCH DIST 300 TRANS VEHIC	207,384.63	33,386.12	0.00	0.00	110,821.00	0.00	0.00	129,949.75
790	SCH DIST 400 GENERAL	1,041,726.78	9,172,028.74	0.00	0.00	8,943,748.23	133,612.43	0.00	1,136,394.86
791	SCH DIST 400 ASB	130,288.53	121,052.66	0.00	0.00	116,810.93	0.00	0.00	134,530.26
792	SCH DIST 400 CAPITAL PROJ	427,548.52	278,429.14	0.00	0.00	293,264.08	0.00	0.00	412,713.58
793	SCH DIST 400 BOND FISCAL	372,981.35	1,295,131.44	166,558.65	0.00	1,602,597.65	0.00	0.00	232,073.79
796	SCH DIST 400 TRANS VEHIC	68,332.66	73,815.00	0.00	0.00	45,948.00	32,946.22	0.00	63,253.44
800	SCH DIST 401 GENERAL	537,532.29	3,686,749.41	0.00	0.00	3,626,326.57	11,500.00	0.00	586,455.13
801	SCH DIST 401 ASB	135,646.26	92,070.80	0.00	0.00	89,798.78	0.00	0.00	137,918.28
804	SCH DIST 401 TRANS VEHIC	199,317.86	29,208.08	0.00	0.00	119,155.53	0.00	0.00	109,370.41
805	SCH DIST 401 CAPITAL PROJ	20,590.28	209.80	11,500.00	0.00	0.00	0.00	0.00	32,300.08
806	SCH DIST 401 BOND FISCAL	42,054.75	317,594.93	0.00	0.00	320,056.75	0.00	0.00	39,592.93
810	SCH DIST 402 GENERAL	667,062.10	4,570,955.40	0.00	0.00	4,337,799.95	0.00	0.00	900,217.55
811	SCH DIST 402 ASB	34,363.42	10,788.70	0.00	0.00	7,547.71	0.00	0.00	37,604.41
812	SCH DIST 402 TRANS VEHIC	641,965.09	109,172.24	0.00	0.00	131,931.85	0.00	0.00	619,205.48
813	SCH DIST 402 CAPITAL PROJ	125,601.53	1,036.07	0.00	0.00	14,895.15	0.00	0.00	111,742.45
814	SCH DIST 402 BOND FISCAL	126,833.23	363,919.75	0.00	0.00	363,889.25	0.00	0.00	126,863.73
830	PRESCOTT PARK & REC RES	10,022.73	-0.42	25,350.93	0.00	0.00	0.00	0.00	35,373.24
TOTALS		100,909,755.80	207,319,611.98	3,134,341.64	944,897.02	229,620,502.91	3,134,341.64	944,897.02	78,608,864.87

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2014

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	<u>\$91,443</u>
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$81,223
Child Support Enforcement	2110-80334	\$5,353
Bill 3900 Impact Funds	1363-79603	\$9,228
Bill 3900 Impact Funds	1363-79603	\$9,228
CJAA	1363-79603	\$2,232
CDDA	1363-79603	\$29,328
CDDA	1363-79603	\$32,472
CJS - At Risk	1363-79603	\$27,823
CJS - At Risk	1363-79603	\$34,394
SSODA	1363-79603	\$8,812
SSODA	1363-79603	\$10,761
Evidence Based Expansion	1363-78960	\$13,229
Evidence Based Expansion	1363-78960	\$13,181
Workfirst	1363-78917	\$146
Substance Abuse	1163-27331	\$269,942
Development Disabilities County Services	1363-78201	\$414,461
Development Disabilities County Services	1463-15625	<u>\$394,136</u>
Total WA Dept. of Social & Health Services		<u>\$1,355,949</u>
WA STATE DEPT OF ECOLOGY:		
Community Litter Cleanup Program	G1400092	\$9,366
Solid Waste Enforcement Program	G1400078	\$10,799
Shoreline Master Program	G1400495	\$149,290
Stormwater Capacity Grant	G1400310	<u>\$88,123</u>
Total WA State Dept. of Ecology		<u>\$257,578</u>
WA STATE COUNTY ROAD ARTERIAL BOARD:		
RAP - Bussell Road	3613-01	\$123,120
RAP - Gardena Bridge	3611-01	\$87
Arterial Preservation		<u>\$656,137</u>
Total WA State County Road Arterial Board		<u>\$779,344</u>
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA15014	\$35,403
BECCA Bill	IAA14036	\$34,643
CASA	IAA14112	\$34,664
CASA	IAA15048	<u>\$32,988</u>
Total WA State Office of Administrator of the Courts		<u>\$137,698</u>
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		<u>\$76,664</u>
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project		<u>\$700</u>
WA STATE DEPARTMENT OF AGRICULTURE:		
WSDA Apple Maggot Working Group	K-1307	<u>\$1,250</u>
WA STATE DEPARTMENT OF COMMERCE:		
Victim-Witness Grant	S15-31102-532	\$16,994
Victim-Witness Grant	S14-31102-532	\$17,413
Consolidated Homeless Grant	14-46108-34	\$286,980

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, 2014

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
Homeless Management Information System	S08-46108-817	<u>\$2,042</u>
Total WA State Department of Commerce		<u>\$323,429</u>
WA STATE DEPARTMENT OF HEALTH:		
State Vaccine	C16906	<u>\$18,308</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E14-002	\$10,705
Energy Facility Site Evaluation Council	E15-005	\$10,981
Wireline & Wireless Operations	E14-047	\$349,439
Wireline & Wireless Operations	E15-038	<u>\$7,042</u>
Total WA State Military Dept.		<u>\$378,167</u>
WA STATE HEALTH CARE AUTHORITY:		
Access to Baby & Child Dentistry Program	K777	<u>\$10,608</u>
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 14-15 Walla Walla	\$19,335
Registered Sex Offender Verification	RSO 13-14 Walla Walla	<u>\$58,004</u>
Total WA State Criminal Justice Training Commission		<u>\$77,339</u>
WA DSHS/GREATER COLUMBIA BEHAVIORAL HEALTH:		
Roads to Community Living	WWRCL-13/15	\$295
Mental Health Services	WALLAP-11/13	\$1,643,094
Mental Health Services	WALLAS-11/13	<u>\$302,399</u>
Total WA DSHS/Greater Columbia Behavioral Health		<u>\$1,945,788</u>
TOTAL STATE ASSISTANCE		<u>\$5,454,265</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 EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2014

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	\$9,397		\$9,397	
U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction	National School Lunch Program	10.555	36-140-6837	\$18,146		\$18,146	
U.S. Dept of Agriculture/ WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C16906	\$206,764		\$206,764	2
U.S. Dept of Agriculture/ WA St Dept of Health	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C16906	\$42,045		\$42,045	2
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C16906	\$205		\$205	2
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	14-65400-014	\$23,186		\$23,186	5
	Block Grants/States Program	14.228	13-65400-014	<u>\$47,419</u>		<u>\$47,419</u>	5
	Total CFDA 14.228			\$70,605		\$70,605	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA0093L0T011306		\$25,068	\$25,068	2,5
		14.235	WA0093L0T011205		<u>\$36,057</u>	<u>\$36,057</u>	2
	Total CFDA 14.235				\$61,125	\$61,125	
U.S. Dept of Justice/ WA St DSHS	Juvenile Accountability Incentive	16.523	1363-84202	\$5,502		\$5,502	
	Block Grant	16.523	1463-17305	<u>\$3,048</u>		<u>\$3,048</u>	
	Total CFDA 16.523			\$8,550		\$8,550	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F13-31103-066	\$15,711		\$15,711	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606			\$4,248	\$4,248	
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$4,500		\$4,500	
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7316	\$2,955		\$2,955	
		20.205	LA-7914	\$573,671		\$573,671	
		20.205	LA-7360	\$36,639		\$36,639	
		20.205	LA-7803	\$505		\$505	
		20.205	LA-7927	\$15,273		\$15,273	
		20.205	LA-8441	\$17,556		\$17,556	
		20.205	LA-7148	\$1,889		\$1,889	
		20.205	LA-8041	\$67,141		\$67,141	
		20.205	LA-7361	\$7,421		\$7,421	
		20.205	LA-7421	\$3,000		\$3,000	
		20.205	DTFH70-13-E-00028		<u>\$365,691</u>	<u>\$365,691</u>	
	Total CFDA 20.205			\$726,050	\$365,691	\$1,091,741	

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, 2014

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	\$33,350		\$33,350	
U.S. Dept of Transportation/ WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E14-199	\$1,696		\$1,696	
U.S. Election Assistance Commission/WA Secretary of State	Help America Vote Act Requirements Payments	90.401	G-2860	\$1,626		\$1,626	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	C16906	\$18,313		\$18,313	2
U.S. Dept of Health and Human Services/ WA St DSHS	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1363-90050	\$61,202		\$61,202	5
		93.243	1463-11819	\$2,111		\$2,111	5
				\$63,313		\$63,313	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Grants	93.268	C16906	\$15,757		\$15,757	2
		93.268	C16906	\$85,454		\$85,454	2,4
		Total CFDA 93.268		\$101,211		\$101,211	
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	\$10,452		\$10,452	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	\$52,468		\$52,468	2
U.S. Dept of Health and Human Services/ WA St DSHS	Promoting Safe and Stable Families	93.556	1363-79824	\$19,636		\$19,636	
		93.556	1463-14154	\$19,636		\$19,636	
		Total CFDA 93.556		\$39,272		\$39,272	
U.S. Dept of Health and Human Services/ WA St DSHS	Temporary Assistance for Needy Families	93.558	1363-78917	\$179		\$179	2
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$170,069		\$170,069	
		93.563	0763-15058	\$5,982		\$5,982	
		93.563	2110-80334	\$30,741		\$30,741	
		Total CFDA 93.563		\$206,792		\$206,792	
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	\$953		\$953	2
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	1166-35275	\$22,367		\$22,367	
		93.778	K777	\$10,608		\$10,608	2
		Total CFDA 93.778		\$32,975		\$32,975	

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, 2014

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	Block Grant for Community Mental Health Services	93.958	WW-MHBG-13/15/00	\$27,500		\$27,500	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1163-27331	\$68,436		\$68,436	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	\$65,029		\$65,029	2
Executive Office of the President/ WA State Patrol	High Intensity Drug Trafficking Areas Program	95.001	C141451FED	\$1,514		\$1,514	
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	Letter of Award	\$14,241		\$14,241	
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management	97.042	E15-158	\$25,618		\$25,618	
	Performance Grants	97.042	E14-113	<u>\$14,354</u>		<u>\$14,354</u>	
	Total CFDA 97.042			<u>\$39,972</u>		<u>\$39,972</u>	
U.S. Dept of Homeland Security/ WA St Military Dept	Pre-Disaster Mitigation	97.047	E12-236	\$45,412		\$45,412	
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E13-153	\$37,510		\$37,510	
	Program	97.067	E14-155	<u>\$22,306</u>		<u>\$22,306</u>	
	Total CFDA 97.067			<u>\$59,816</u>		<u>\$59,816</u>	
TOTAL FEDERAL AWARDS EXPENDED				<u>\$1,986,493</u>	<u>\$431,064</u>	<u>\$2,417,557</u>	

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

WALLA WALLA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

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 \$205,561 that was passed through to a subrecipient.

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Walla Walla County

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2014

Total current public work construction budget as amended (annual or biennial as applicable)	5,326,102.00
Allowable portion of total public works (10 percent of line 1)	532,610.20
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	532,610.20
Total public works projects performed by public employees during the current year (include work performed by a county)	105,269.00
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	427,341.20

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

**WALLA WALLA COUNTY
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)
For The Year Ended December 31, 2014**

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: \$6,370.00

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, 2014 through December 31, 2014.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2014**

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	\$200,000 (Port's monies)		105
Human Services HVAC Project Reference: Walla Walla County Proposal 2014 04-07 ECON DEV (Economic Development)	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$475,000 (see below - grant and loan amounts to be applied toward total cost of project)	\$200,000 Grant (County's monies)	58 (same as below)	
Loan to Human Services for HVAC Project Reference: Letter from Port of Walla Walla dated March 28, 2014	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$475,000 (see above - grant and loan amounts to be applied toward total cost of project)	\$200,000 Loan (Port's monies)	58 (same as above)	