

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

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, 2015

GOVERNMENT INFORMATION:

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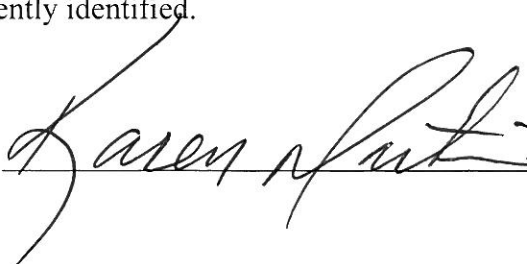
Preparer Name and Title Karen M. Martin, County Auditor

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I do hereby certify 19th day of May, 2016, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature:



AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
FOR THE YEAR ENDED DECEMBER 31, 2015
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	60,338
Number of Acres Assessed	769,536
Taxable Valuation (2014 Rolls)	5,194,803,037
Registered Voters	31,645

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	James Duncan	2018
Superior Court Judge Dept #1	John W Lohrmann	2017
Superior Court Judge Dept #2	Scott M Wolfram	2017
WW District Court Judge	Kristian Hedine	2019
PT District Court Judge	John Knowlton	2019
Assessor	Debra Antes	2018
Auditor	Karen M Martin	2018
Clerk	Kathy Martin	2018
Coroner	Richard Greenwood	2018
Prosecuting Attorney	James L Nagle	2018
Sheriff	John Turner	2018
Treasurer	Gordon Heimbigner	2018

Appointed Officials

Agricultural Agent	Debbie Moberg
Court Services Director	Michael Bates
Emergency Management Director	Lizabeth Jessee
EMS Director	Heather Lee
Fair Manager	Daryl Hopson
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, 2015](#), 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 [\\$161,433,039](#). Of this amount, [\\$1,475,456](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by [\\$4,296,907](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$25,570,549](#), an increase of [\\$2,034,754](#) in comparison with the prior year. Approximately [31%](#), [\\$7,831,632](#) is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was [\\$6,140,604](#), or [44%](#) of total general fund expenditures.
- The County's total long-term liabilities increased by [\\$2,352,910](#).

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

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

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

Proprietary funds. The County maintains one type of proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles, for its management information systems, risk management and unemployment compensation. Because 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 \$161,433,039 at the close of the most recent fiscal year. This decreased by \$7,713,802 over the previous year. The implementation of GASB 68 added pension assets, liabilities and deferred resources that required a \$12,010,710 reduction of beginning net position. While the changes in accounting principle reduced the total net position, the county's total net position increased by \$4,296,907 in the current year.

By far the largest portion of the County's net position (90%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending.

WALLA WALLA COUNTY'S NET POSITION

				Governmental Activities	
				2015	2014
Current and Other Assets				32,265,736	30,946,262
Capital Assets (Net of Depr.)				<u>144,613,734</u>	<u>141,365,677</u>
Total Assets				176,879,470	172,311,939
Deferred outflows of resources				1,455,166	-
Current Liabilities				1,240,704	1,447,429
Noncurrent Liabilities				<u>13,464,505</u>	<u>1,717,669</u>
Total Liabilities				14,705,209	3,165,098
Deferred inflows of resources				2,196,388	-
Net Position:					
Net investment in capital assets				144,613,734	141,365,677
Restricted				15,343,849	14,062,951
Unrestricted				<u>1,475,456</u>	<u>13,718,213</u>
Total Net Position				161,433,039	169,146,841

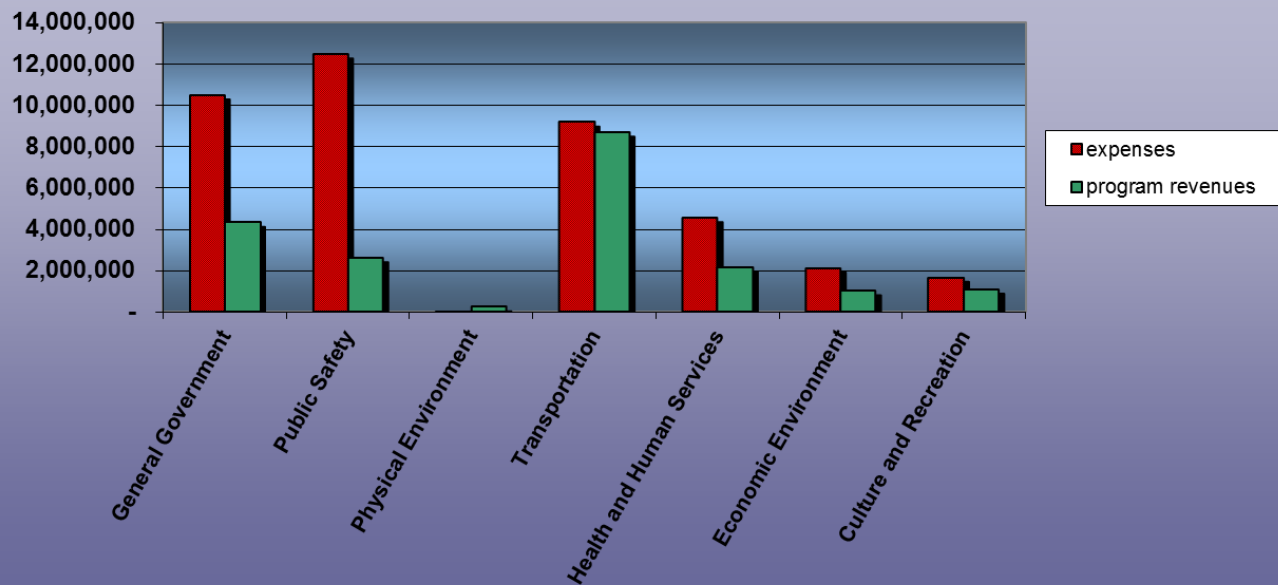
WALLA WALLA COUNTY'S CHANGE IN NET POSITION

					Governmental Activities	
					2015	2014
Revenues:						
Program Revenues:						
Charges for Services					6,402,841	6,881,025
Operating Grants and Contributions					8,194,657	10,494,000
Capital Grants and Contributions					5,498,583	2,063,522
General Revenues:						
Taxes					23,735,033	23,316,411
Unrestricted Grants and Contributions					53,721	56,954
Interest and Investment Earnings					956,049	862,383
Disposition of capital assets					<u>(6,633)</u>	<u>85,223</u>
Total Revenues					44,834,251	43,759,516
Program Expenses:						
General Government					10,489,463	10,306,712
Public Safety					12,469,175	12,652,833
Utilities					79,695	225,747
Transportation					9,176,871	9,269,558
Natural & Economic Environment					2,112,598	1,619,770
Social Services					4,552,277	6,796,792
Culture and Recreation					<u>1,657,266</u>	<u>1,679,384</u>
Total Expenses					<u>40,537,344</u>	<u>42,550,796</u>
Excess (Deficiency) Revenues Over (Under) Expenses					4,296,907	1,208,720
Transfers					-	-
Change in Net Position					4,296,907	1,208,720
Net Position - Beginning					169,146,842	169,198,566
Prior Period Adjustment					(12,010,710)	(1,260,445)
Net Position - Beginning, Restated					<u>157,136,132</u>	<u>167,938,121</u>
Net Position - Ending					161,433,039	169,146,841

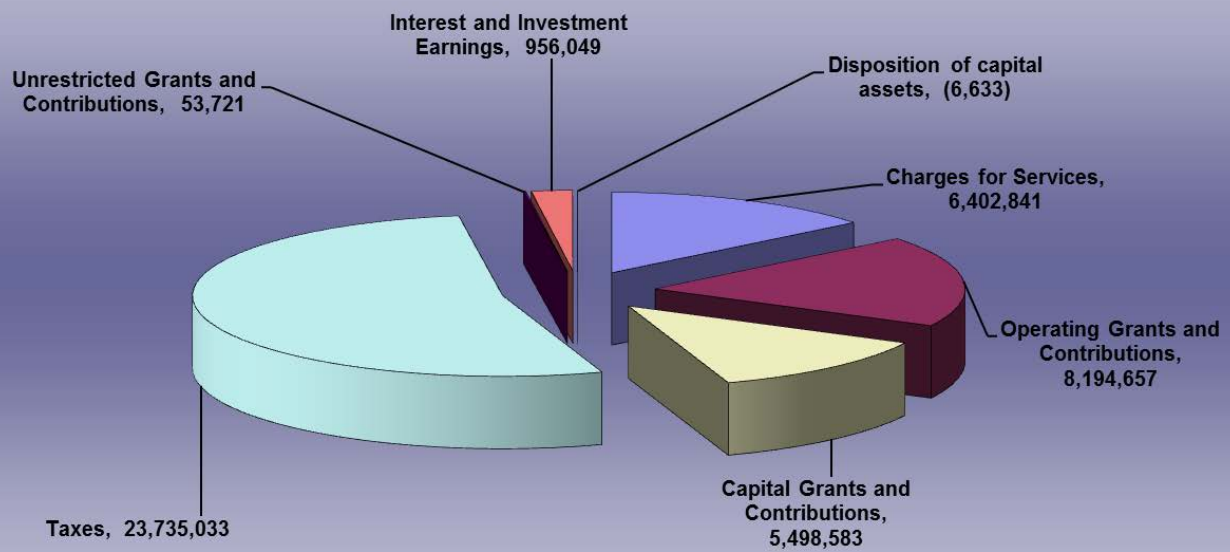
Governmental activities. Governmental activities increased the County's net position by \$4,296,907. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2015.
- Land acquired for infrastructure projects in progress and completed in 2015.
- Expenditures held at a minimum.
- Increased sales tax collections.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds. The General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement fund, Current Expense Building fund, and Human Services Capital Projects fund make up the County's major funds during the most recent fiscal year. Together these six funds account for 72% of total governmental fund assets and 70% 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 \$25,570,549, an increase of \$2,034,754 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 \$6,140,604. 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 44% of total General fund expenditures.

The fund balance of Walla Walla County's General fund increased by \$640,236 during the current fiscal year. Due to the conservative nature of our county and future financial outlook, expenditures were held at a minimum in 2015. Also, sales tax collections in 2015 were higher than in previous years.

The fund balance of the County Road fund increased by \$1,393,090 during the current fiscal year. The Budgeted expenses for 2015 were \$19,327,804 and the actual expenses were \$12,514,325. Several factors contributed to expenses being lower than anticipated in 2015. Public Works budgeted for the construction of the Mill Creek Bridge replacement, this project carries an estimated cost of \$4.5 million and due to delays in the environmental review process the bridge was not built and Public Works did not incur the budgeted construction expense. Additionally Public Works budgeted nearly \$800,000 in County Road funds for utility relocation, right of way purchases and other projected construction project costs that were unspent due to project delays or savings on construction costs.

The fund balance for Human Services fund decreased by \$126,542 during the current fiscal year. The primary reason for this decrease is spending of reserves for mental health operations.

The fund balance for WW Co Public Facilities Improvement Fund increased by \$75,620 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$215,227 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by \$92,441 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$308,088 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Assessor	7,200	Increased for machinery & equipment.
Auditor	5,000	Increased for small tools & equipment.
Licensing	3,000	Increased for small tools & equipment.
Clerk	3,000	Increased for communications.
Commissioners	7,762	Increased for machinery & equipment.
Human Resources	12,386	Increased for personnel.
Human Resources	6,821	Increased for advertising and machinery & equipment.
Coroner	3,800	Increased for personnel.
Coroner	42,200	Increased for professional services and repairs & maintenance.
Indigent Legal Services	98,127	Increased for professional services.
Law Library	3,043	Increased for supplies.
Miscellaneous	15,000	Increased for professional services.
Sheriff	25,536	Increased for personnel.
Sheriff	5,425	Increased for professional services.
Transfers	49,226	Increased for transfers to other funds.
Treasurer	9,762	Increased for machinery & equipment.
Community Outreach	10,800	Increased for miscellaneous.
Total	308,088	

Of this budget increase, \$54,229 was funded out of miscellaneous increases in various revenue sources and \$64,226 was funded from transfers in. \$19,223 was an increase in the budget to the beginning fund balance to better reflect the actual beginning fund balance. The remaining \$170,410 was budgeted from the available ending fund balance.

Actual General fund revenues were \$515,958 over budget, which represents a little more than a 3% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$1,063,876 under budget, which represents a little more than a 7% 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, 2015, amounts to [\\$144,613,734](#) (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was [more than 2%](#).

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

- \$4,963,363 for infrastructure completed in 2015.
- \$5,363,120 for new construction in progress on infrastructure projects.
- \$270,827 for land for completed and current infrastructure projects.

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

	Governmental Activities	
	<u>2015</u>	<u>2014</u>
Land	13,253,718	12,982,891
Buildings and Structures	42,287,907	42,559,468
Machinery and Equipment	8,786,689	8,319,045
Infrastructure	77,666,256	75,284,867
Construction in Progress	<u>2,619,164</u>	<u>2,219,406</u>
Total	144,613,734	141,365,678

Additional information will be under the County's capital assets found in Note 5 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, 2015**

	Governmental Activities
ASSETS	
Cash and cash equivalents	5,750,222
Investments	22,990,595
Receivables (net)	1,648,270
Inventories	944,347
Net pension asset	932,302
Capital Assets:	
Land	13,253,718
Depreciable assets (net)	51,074,596
Infrastructure (net)	77,666,256
Construction in progress	2,619,164
Total Assets	<u>176,879,470</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>1,455,166</u>
 LIABILITIES	
Accounts payable and accrued exp.	1,240,704
Noncurrent Liabilities:	
Due within one year	81,298
Due in more than one year	13,383,207
Total Liabilities	<u>14,705,209</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>2,196,388</u>
 NET POSITION	
Net investment in capital assets	144,613,734
Restricted for:	
Debt service	25,044
Transportation	5,882,542
Economic Environment	3,753,216
Mental & Physical Health	1,486,576
Other Purposes	4,196,470
Unrestricted	1,475,456
Total Net Position	<u><u>161,433,039</u></u>

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015**

			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	10,489,463	3,356,513	938,536	25,276	(6,169,138)
Public Safety	12,469,175	952,221	1,657,556	-	(9,859,397)
Utilities	79,695	235,020	-	-	155,325
Transportation	9,176,871	173,007	3,048,015	5,462,790	(493,058)
Natural & Economic Environment	2,112,598	517,040	486,969	-	(1,108,590)
Social Services	4,552,277	200,544	1,960,862	-	(2,390,870)
Culture and Recreation	1,657,266	968,495	102,718	10,517	(575,535)
Total Governmental Activities/ Primary Government	40,537,344	6,402,841	8,194,657	5,498,583	(20,441,263)
GENERAL REVENUES:					
Property Taxes					14,700,389
Sales Taxes					8,336,420
B&O Taxes					2,071
Other Taxes					696,154
Unrestricted Grants and Contributions					53,721
Interest and Investment Earnings					956,049
Disposition of capital assets					(6,633)
TRANSFERS					-
Total General Revenues & Transfers					24,738,170
Change in Net Position					4,296,907
Net Position - Beginning					169,146,842
Change in accounting principle - GASB 68					(12,010,710)
Net Position - Beginning, Restated					157,136,132
Net Position - Ending					161,433,039

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015**

			WW Co		Human		
			Public	Current	Services	Other	Total
	General	County	Human	Facilities	Expense	Capital	Governmental
	Fund	Road	Services	Improv	Buiding	Projects	Funds
							Funds
ASSETS							
Cash and cash equivalents	1,659,086	1,193,844	266,421	569,572	318,181	24,955	5,147,789
Investments	6,647,400	4,787,308	1,071,058	2,289,774	1,279,141	100,324	20,568,718
Receivables (net)	482,962	188,115	312,925	400,000	-	-	1,642,536
Due from other funds	7,394	-	-	-	-	-	67,440
Interfund loan receivable	-	-	-	177,778	-	-	2,621,244
Total assets	8,796,843	6,169,267	1,650,405	3,437,124	1,597,323	125,279	30,047,726
LIABILITIES							
Accounts payable and accrued exp.	378,136	52,898	227,765	-	215,490	19,824	1,145,410
Due to other funds	25	7,434	14,691	-	-	-	69,358
Interfund loan payable	-	-	-	-	1,003,188	1,406,344	2,621,244
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	378,161	60,332	242,456	-	1,218,677	1,426,168	3,836,012
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	190,920	107,512	3,272	-	-	-	389,791
Unavailable revenue-court receivables	251,375	-	-	-	-	-	251,375
Total deferred inflows of resources	442,294	107,512	3,272	-	-	-	641,166
FUND BALANCE							
Restricted		6,001,423	1,404,677	3,437,124	-	-	16,237,719
Committed		-	-	-	378,645	-	1,501,197
Assigned	1,835,783	-	-	-	-	-	3,078,234
Unassigned	6,140,604	-	-	-	-	(1,300,889)	4,753,398
Total fund balances	7,976,387	6,001,423	1,404,677	3,437,124	378,645	(1,300,889)	25,570,549
Total liabilities, deferred inflows of resources, and fund balances	8,796,843	6,169,267	1,650,405	3,437,124	1,597,323	125,279	30,047,726

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, 2015

Total fund balances as shown of the Governmental Funds Balance Sheet	25,570,549
Capital assets used in governmental activities are not financial resources and are not reported in the funds	137,094,276
Capital Assets	183,818,255
Depreciation	(46,723,979)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	641,166
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(12,563,496)
Internal service funds are used by management to charge the costs of certain activities to individual funds.	
These assets and liabilities are included in governmental activities in the statement of net position.	<u>10,690,545</u>
Net position of governmental activities	<u>161,433,039</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, 2015

	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	11,096,824	5,186,371	130,172	847,743	426,639	-	6,645,777	24,333,526
Licenses and Permits	157,328	16,705	-	-	-	-	657,696	831,729
Intergovernmental Revenues	945,862	8,438,188	1,596,153	-	-	-	2,772,319	13,752,522
Charges for Service	1,986,036	255,011	7,495	-	-	-	2,032,096	4,280,639
Fees and Fines	468,231	-	-	-	-	-	9,053	477,285
Miscellaneous Revenues	892,693	11,140	12,579	6,000	13,741	319,211	531,455	1,786,818
Total revenues	<u>15,546,974</u>	<u>13,907,415</u>	<u>1,746,399</u>	<u>853,743</u>	<u>440,380</u>	<u>319,211</u>	<u>12,648,397</u>	<u>45,462,518</u>
EXPENDITURES								
Current:								
General Government	8,198,064	192,884	-	-	289,827	301,769	1,122,111	10,104,656
Public Safety	5,013,004	-	-	-	49,421	-	7,433,336	12,495,761
Utilities	-	-	-	-	-	-	79,695	79,695
Transportation	-	6,687,494	-	-	-	-	-	6,687,494
Natural & Economic Environment	2,799	-	497,496	599,028	-	-	1,025,943	2,125,266
Social Services	228,347	-	1,300,445	-	-	-	2,793,089	4,321,881
Culture and Recreation	275,990	-	-	-	-	-	1,255,383	1,531,373
Capital Outlay	110,013	5,633,947	-	-	65,000	-	247,679	6,056,639
Total expenditures	<u>13,828,216</u>	<u>12,514,325</u>	<u>1,797,941</u>	<u>599,028</u>	<u>404,248</u>	<u>301,769</u>	<u>13,957,236</u>	<u>43,402,764</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,718,758</u>	<u>1,393,090</u>	<u>(51,542)</u>	<u>254,715</u>	<u>36,132</u>	<u>17,441</u>	<u>(1,308,839)</u>	<u>2,059,754</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	134,226	-	-	-	179,095	75,000	1,303,522	1,691,843
Transfers out	(1,212,748)	-	(75,000)	(179,095)	-	-	(250,000)	(1,716,843)
Total other financing sources (uses)	<u>(1,078,522)</u>	<u>-</u>	<u>(75,000)</u>	<u>(179,095)</u>	<u>179,095</u>	<u>75,000</u>	<u>1,053,522</u>	<u>(25,000)</u>
Net change in fund balances	640,236	1,393,090	(126,542)	75,620	215,227	92,441	(255,317)	2,034,754
Fund balances--beginning	<u>7,336,151</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>
Fund balances--ending	<u>7,976,387</u>	<u>6,001,423</u>	<u>1,404,677</u>	<u>3,437,124</u>	<u>378,645</u>	<u>(1,300,889)</u>	<u>7,673,181</u>	<u>25,570,549</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, 2015

Net changes in fund balances for governmental funds	2,034,754
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	2,747,498
Capital outlays	6,056,639
Depreciation	(3,229,112)
Cost of Assets Sold	(80,029)
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.	(723,881)
Change in taxes receivable	(700,678)
Change in courts receivable	(23,203)
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.	427,320
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.	(188,784)
Change in net position of governmental activities, as reflected on the Statement of Activities	4,296,907

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	10,550,154	10,559,916	11,096,824	536,908
Licenses and Permits	269,540	269,540	157,328	(112,212)
Intergovernmental Revenues	1,020,058	1,038,755	945,862	(92,893)
Charges for Service	2,038,839	2,052,224	1,986,036	(66,188)
Fees and Fines	503,685	503,685	468,231	(35,454)
Miscellaneous Revenues	594,511	606,896	892,693	285,797
Total Revenues	14,976,787	15,031,016	15,546,974	515,958
EXPENDITURES				
Current:				
General Government	8,851,151	8,991,641	8,198,064	793,577
Public Safety	5,276,983	5,307,944	5,013,004	294,940
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	4,025	4,025	2,799	1,226
Social Services	189,154	235,154	228,347	6,807
Culture and Recreation	311,917	322,717	275,990	46,727
Capital Outlay	-	30,611	110,013	(79,402)
Total Expenditures	14,633,230	14,892,092	13,828,216	1,063,876
Excess (deficiency) of revenues over (under) expenditures	343,557	138,924	1,718,758	1,579,834
OTHER FINANCING SOURCES (USES)				
Transfers in	481,631	545,857	134,226	(411,631)
Transfers out	(1,575,153)	(1,624,379)	(1,212,748)	411,631
Total other financing sources (uses)	(1,093,522)	(1,078,522)	(1,078,522)	-
Net change in fund balances	(749,965)	(939,598)	640,236	1,579,834
Fund balances - beginning	6,487,946	6,507,169	7,336,151	828,982
Fund balances - ending	5,737,981	5,567,571	7,976,387	2,408,816

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, 2015

	County Road Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	4,969,000	4,969,000	5,186,371	217,371
Licenses and Permits	16,550	16,550	16,705	155
Intergovernmental Revenues	13,940,049	13,940,049	8,438,188	(5,501,861)
Charges for Service	284,100	284,100	255,011	(29,089)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	10,500	10,500	11,140	640
Total Revenues	<u>19,220,199</u>	<u>19,220,199</u>	<u>13,907,415</u>	<u>(5,312,784)</u>
EXPENDITURES				
Current:				
General Government	260,000	260,000	192,884	67,116
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	7,577,804	7,577,804	6,687,494	890,310
Natural & Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	<u>11,490,000</u>	<u>11,490,000</u>	<u>5,633,947</u>	<u>5,856,053</u>
Total Expenditures	<u>19,327,804</u>	<u>19,327,804</u>	<u>12,514,325</u>	<u>6,813,479</u>
Excess (deficiency) of revenues over (under) expenditures	(107,605)	(107,605)	1,393,090	1,500,695
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(107,605)	(107,605)	1,393,090	1,500,695
Fund balances - beginning	<u>3,700,000</u>	<u>3,700,000</u>	<u>4,608,333</u>	<u>908,333</u>
Fund balances - ending	<u><u>3,592,395</u></u>	<u><u>3,592,395</u></u>	<u><u>6,001,423</u></u>	<u><u>2,409,028</u></u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HUMAN SERVICES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Human Services Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	122,630	122,630	130,172	7,542
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	1,716,931	1,870,436	1,596,153	(274,283)
Charges for Service	60,492	58,818	7,495	(51,323)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	51,272	51,272	12,579	(38,693)
Total Revenues	<u>1,951,325</u>	<u>2,103,156</u>	<u>1,746,399</u>	<u>(356,757)</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	292,999	503,966	497,496	6,470
Social Services	1,663,170	1,523,133	1,300,445	222,688
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,956,169</u>	<u>2,027,099</u>	<u>1,797,941</u>	<u>229,158</u>
Excess (deficiency) of revenues over (under) expenditures	(4,844)	76,057	(51,542)	(127,599)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(75,000)	(75,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
Net change in fund balances	(4,844)	1,057	(126,542)	(127,599)
Fund balances - beginning	<u>492,679</u>	<u>1,192,679</u>	<u>1,531,218</u>	<u>338,539</u>
Fund balances - ending	<u>487,835</u>	<u>1,193,736</u>	<u>1,404,677</u>	<u>210,941</u>

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
WW CO PUBLIC FACILITIES IMPROV FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	WW Co Public Facilities Improv			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	650,000	695,000	847,743	152,743
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	6,000	6,000
Total Revenues	<u>650,000</u>	<u>695,000</u>	<u>853,743</u>	<u>158,743</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	1,200,000	1,400,000	599,028	800,972
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,200,000</u>	<u>1,400,000</u>	<u>599,028</u>	<u>800,972</u>
Excess (deficiency) of revenues over (under) expenditures	(550,000)	(705,000)	254,715	959,715
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)	(884,095)	75,620	959,715
Fund balances - beginning	<u>2,605,545</u>	<u>3,160,545</u>	<u>3,361,505</u>	<u>200,960</u>
Fund balances - ending	<u>1,876,450</u>	<u>2,276,450</u>	<u>3,437,124</u>	<u>1,160,674</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	602,432
Investments	2,421,878
Receivables (net)	5,735
Due from other funds	1,918
Inventories	944,347
<i>Capital assets:</i>	
Depreciable assets (net)	7,519,458
Total assets	<u>11,495,767</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>69,475</u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	95,294
<i>Noncurrent liabilities:</i>	
Net pension liability	672,679
Total liabilities	<u>767,973</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>106,725</u>
NET POSITION	
Net investment in capital assets	7,519,458
Unrestricted	3,171,087
TOTAL net position	<u><u>10,690,545</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, 2015

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$3,814,629
Miscellaneous	<u>\$0</u>
Total Operating Revenues	\$3,814,629
OPERATING EXPENSES:	
Personal Services	\$1,049,098
Supplies	\$913,228
Other Services and Charges	\$1,210,675
Depreciation	<u>\$955,330</u>
Total Operating Expenses	<u>\$4,128,331</u>
OPERATING INCOME (LOSS)	(\$313,702)
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$1,246
Gains (Losses) On Fixed Asset Disposition	<u>\$73,396</u>
Total Nonoperating Revenues (Expenses)	\$74,642
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(\$239,060)</u>
Capital Contributions	\$25,276
Transfers In	\$25,000
Transfers Out	\$0
Change in Net Position	<u>(\$188,784)</u>
Net Position - Beginning	\$11,616,892
Change in accounting principle - GASB 68	<u>(\$737,563)</u>
Net Position - Beginning, Restated	<u>\$10,879,329</u>
Net Position - Ending	<u>\$10,690,545</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, 2015**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$3,841,406
Payments to suppliers	(\$2,208,080)
Payments to employees	(\$1,076,732)
Other receipts (payments)	<u>\$266,651</u>
Net cash provided (used) by operating activities	<u>\$823,246</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	<u>\$25,000</u>
Net cash provided (used) by noncapital financing activities	<u>\$25,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,546,679)
Other receipts (payments)	<u>\$189,463</u>
Net cash provided (used) by capital and related financing activities	<u>(\$1,357,217)</u>
Cash Flows from Investing Activities	
Purchase of Investments	\$195,849
Interest and dividends	<u>\$1,246</u>
Net cash provided by investing activities	<u>\$197,095</u>
Net Increase (decrease) in cash and cash equivalents	(\$311,876)
Cash and Cash Equivalents at	
Beginning of the year	<u>\$914,308</u>
End of the year	<u><u>\$602,432</u></u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	(\$313,702)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$955,330
Change in assets and liabilities:	
Receivables, net	\$26,777
Inventories	\$266,651
Accounts and other payables	(\$84,177)
Accrued liabilities	<u>(\$27,634)</u>
Net cash provided by operating activities	<u>\$823,246</u>
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	\$25,276
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, 2015**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	9,450,601
Investments	36,341,380
Deposits with Fiscal Agents	5,524,501
Taxes Receivable	<u>1,366,176</u>
Total assets	<u><u>52,682,658</u></u>
 LIABILITIES	
Accounts payable and accrued expenses	4,900,743
Deferred Revenue	1,366,176
Custodial Accounts	<u>46,415,739</u>
Total liabilities	<u><u>52,682,658</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, 2015

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.

B. Government-Wide and Fund Financial Statements

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

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

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

There is one major governmental fund with a deficit fund balance at December 31, 2015:

The Human Services Capital Projects fund reports a deficit of \$1,300,889 due to an interfund loan to purchase the community social services center.

There is one non-major governmental fund with a deficit fund balance at December 31, 2015:

The Fairground Properties fund reports a deficit of \$86,317 due to interfund loans to purchase property adjacent to the fairgrounds.

There is one internal service fund with a deficit fund balance at December 31, 2015:

The Technology Services fund reports a deficit of 81,333 due to reporting pension liability for GASB 68.

E. Assets, Liabilities, Fund Balance, Net Position

1. Cash and Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2015, the treasurer was holding \$15,200,823 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, 2015, \$1,397 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 12, *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. Pensions

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

10. 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 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							1,463,160	1,463,160
Juvenile Services							444,615	444,615
Transportation		6,001,423						6,001,423
Economic Environment							104,702	104,702
Mental & Physical Health			1,404,677				674,427	2,079,103
Public Facilities Improvement				3,437,124				3,437,124
Tourism							133,337	133,337
Archiving							315,365	315,365
Foreclosure costs							52,663	52,663
Veterans & Homeless Services							225,955	225,955
Legal Services							214,719	214,719
Stormwater Management							746,923	746,923
Natural Resources							725,235	725,235
Technology							55,248	55,248
Judicial							174,921	174,921
Debt Service							25,044	25,044
Treasurer's Services							38,179	38,179
Committed to:								
Community Development							497,012	497,012
Culture & Recreation							16,981	16,981
Elections							186,627	186,627
Public Safety							408,279	408,279
Other Capital Projects					378,645		13,653	392,299
Assigned to:								
Unanticipated Employee Benefits	1,064,474							1,064,474
Unanticipated Court Emergencies	543,838							543,838
Community Outreach	227,471							227,471
Other Capital Projects							1,242,451	1,242,451
Unassigned	<u>6,140,604</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,300,889)</u>	<u>(86,317)</u>	<u>4,753,398</u>
Total fund balances	7,976,387	6,001,423	1,404,677	3,437,124	378,645	(1,300,889)	7,673,181	25,570,549

12. 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.

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: \$25,570,549

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

	Capital Assets	183,818,255	
	Depreciation	<u>(46,723,979)</u>	
Capital assets net of depreciation			137,094,276

The focus of governmental funds is on short-term financing; long term assets are deferred in the funds. 641,166

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (12,563,496)

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. 10,690,545

Net position of governmental activities: \$161,433,039

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:	2,034,754
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	2,747,498
Capital Outlays	6,056,639
Depreciation	(3,229,112)
Cost of Assets Sold	(80,029)
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.	(723,881)
Change in Taxes Receivable	(700,678)
Change in Courts Receivable	(23,203)
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.	427,320
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>(188,784)</u>
Change in net position of governmental activities:	\$4,296,907

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, 2015, 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	\$ 3,008,869	\$ 3,008,869	\$
US Treasuries	6,977,031	1,000,586	5,976,445
Federal Agencies	38,868,687	8,009,374	30,859,313
Municipal Bonds	13,486,258	3,165,592	10,320,666
Public Funds Deposit	<u>10,575,519</u>	<u>10,575,519</u>	<u>0</u>
Total	\$72,916,364	\$25,759,940	\$47,156,424

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 12/31/15.

Credit Risk

State law and county policy limit investments to those authorized by state statute. The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 35 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; 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, 2015 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+	10%
Federal Farm Credit Bank	AA+	5%
Federal Home Loan Bank	AA+	18%
Federal Home Loan Mortgage	AA+	11%
Federal National Mortgage Assoc.	AA+	18%
Federal Agricultural Mortgage Corp.	N/A	1%
Municipal Bonds	AA	18%
LGIP	Not Rated	4%

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 35 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; 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 2015, 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	\$22,990,596
Non-pooled investments – primary government	0
Pooled investments – fiduciary	36,341,380
Non-pooled investments – fiduciary	<u>0</u>
Total	\$59,331,976

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 2015. At 12/31/15, the market value of investments was \$228,897 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 2015 was \$1.485222432 for \$1,000 on an assessed valuation of \$5,194,803,037 for a total regular levy of \$7,715,438. Additionally, a special assessment for Mill Creek Flood Control totaled \$50,000.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2015 was \$2.055439 per \$1,000 on an assessed valuation of \$2,481,692,302 for a total road levy of \$5,100,966.

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, 2015 was as follows:

	Balance January 1, 2015	Increases	Decreases	Balance December 31, 2015
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 12,982,891	\$ 270,827	\$ -	\$ 13,253,718
Construction In Progress	2,219,406	5,363,120	(4,963,363)	2,619,164
Total capital assets, not being depreciated	15,202,297	5,633,947	(4,963,363)	15,872,882
Capital assets, being depreciated:				
Buildings	56,006,751	165,941	(48,983)	56,123,710
Machinery and Equipment	17,066,918	1,839,895	(872,398)	18,034,414
Infrastructure	103,278,974	4,963,363	-	108,242,337
Total capital assets, being depreciated:	176,352,643	6,969,199	(921,381)	182,400,461
Less accumulated depreciation for:				
Buildings	(13,447,283)	(396,847)	8,327	(13,835,803)
Machinery and Equipment	(8,747,873)	(1,205,621)	705,768	(9,247,725)
Infrastructure	(27,994,107)	(2,581,974)	-	(30,576,081)
Total accumulated depreciation	(50,189,263)	(4,184,442)	714,096	(53,659,609)
Total capital assets, being depreciated, net	126,163,380	2,784,757	(207,286)	128,740,851
Governmental activities capital assets, net	\$ 141,365,678	\$ 8,418,704	\$ (5,170,648)	\$ 144,613,734

Depreciation expense was charged to functions as follows:	
General Government	\$ 244,250
Public Safety	166,887
Transportation	2,609,160
Natural & Economic Environment	6,182
Social Services	64,688
Culture and Recreation	137,945
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>955,330</u>
Total depreciation-governmental activities	\$4,184,442

NOTE 6 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2015:

Aggregate Pension Amounts – All Plans	
Pension liabilities	\$11,576,071
Pension assets	\$932,302
Deferred outflows of resources	\$1,455,166
Deferred inflows of resources	\$2,196,388
Pension expense/expenditures	\$845,776

State Sponsored 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 and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

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

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

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

Public Employees' Retirement System (PERS)

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

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

Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

PERS Plan 1		
Actual Contribution Rates:	Employer	Employee*
January through June 2015	9.21%	6.00%
July through December 2015	11.18%	6.00%

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

The county's actual contributions to the plan were \$36,921 for the year ended December 31, 2015.

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

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

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

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

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

PERS Plan 2/3		
Actual Contribution Rates:	Employer 2/3	Employee 2*
January through June 2015	9.21%	4.92%
July through December 2015	11.18%	6.12%
Employee PERS Plan 3		varies

* For employees participating in JBM, the contribution rate was 15.30%

The county's actual contributions to the plan were \$1,122,832 for the year ended December 31, 2015.

Public Safety Employees' Retirement System (PSERS)

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

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

PSERS membership includes:

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

PSERS covered employers include:

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

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

Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2015 were as follows:

PSERS Plan 2		
Actual Contribution Rates:	Employer	Employee
January through June 2015	10.54%	6.36%
July through December 2015	11.54%	6.59%

The county's actual contributions to the plan were \$168,395 for the year ended December 31, 2015.

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

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

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

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

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

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2015. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board. The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2015 were as follows:

LEOFF Plan 2		
Actual Contribution Rates:	Employer	Employee
State and local governments	5.23%	8.41%
Ports and Universities	8.59%	8.41%

The county's actual contributions to the plan were \$98,642 for the year ended December 31, 2015.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2015, the state contributed \$58,339,032 to LEOFF Plan 2.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2015 with a valuation date of June 30, 2014. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2014 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2015. Plan liabilities were rolled forward from June 30, 2014, to June 30, 2015, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 3% total economic inflation; 3.75% salary inflation
- **Salary increases:** In addition to the base 3.75% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.5%

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

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

- The OSA updated demographic assumptions, consistent with the changes from the *2007-2012 Experience Study Report*, used when valuing the PERS 1 and TERS 1 Basic Minimum COLA.
- The OSA corrected how valuation software calculates a member's entry age under the entry age normal actuarial cost method. Previously, the funding age was rounded, resulting in an entry age one year higher in some cases.
- For purposes of calculating the Plan 2/3 Entry Age Normal Cost contribution rates, the OSA now uses the current blend of Plan 2 and Plan 3 salaries rather than using a long-term membership assumption of two-thirds Plan 2 members and one-third Plan 3 members.
- The OSA changed the way it applies salary limits, as described in the *2007-2012 Experience Study Report*.

Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.5 percent.

To determine that rate, an asset sufficiency test included an assumed 7.7 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.7 percent except LEOFF 2, which has assumed 7.5 percent). Consistent with the long-term expected rate of return, a 7.5 percent future investment rate of return on invested assets was assumed for the test.

Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.5 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.5 percent was determined using a building-block-method. The Washington State Investment Board (WSIB) used a best estimate of expected future rates of return (expected returns, net of pension plan investment expense, including inflation) to develop each major asset class. Those expected returns make up one component of WSIB's capital market assumptions. The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns at various future times. The long-term expected rate of return of 7.5 percent approximately equals the median of the simulated investment returns over a 50-year time horizon.

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.70%
Tangible Assets	5%	4.40%
Real Estate	15%	5.80%
Global Equity	37%	6.60%
Private Equity	23%	9.60%
	100%	

Sensitivity of NPL

The table below presents the county's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the county's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
PERS 1	\$8,090,378	\$6,645,060	\$5,402,219
PERS 2/3	\$14,107,774	\$4,824,735	(\$2,282,941)
PSERS 2	\$807,547	\$106,276	(\$392,571)
LEOFF 1	(\$112,357)	(\$175,625)	(\$229,549)
LEOFF 2	\$757,763	(\$756,677)	(\$1,896,350)

Pension Plan Fiduciary Net Position

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

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

At June 30, 2015, the county reported a total pension liability of \$11,576,071 and a total pension asset of \$932,302 for its proportionate share of the net pension liabilities/(assets) as follows:

	Liability (or Asset)
PERS 1	\$6,645,060
PERS 2/3	\$4,824,735
PSERS 2	\$106,276
LEOFF 1	(\$175,625)
LEOFF 2	(\$756,677)

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

	Liability (or Asset)
LEOFF 2 – employer's proportionate share	(\$756,677)
LEOFF 2 – State's proportionate share of the net pension liability/(asset) associated with the employer	(500,314)
TOTAL	(\$1,256,991)

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

	Proportionate Share 6/30/14	Proportionate Share 6/30/15	Change in Proportion
PERS 1	0.130198%	0.127034%	(2.43%)
PERS 2/3	0.140259%	0.135031%	(3.73%)
PSERS 2	0.527887%	0.582268%	10.30%
LEOFF 1	0.013012%	0.014572%	11.99%
LEOFF 2	0.061218%	0.073621%	20.26%

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

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2015. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2015, the state of

Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2015, the state of Washington contributed 39.80 percent of LEOFF 2 employer contributions pursuant to RCW 41.27.726 and all other employers contributed the remaining 60.20 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2015, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2014, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2015, the county recognized pension expense as follows:

	Pension Expense
PERS 1	\$213,539
PERS 2/3	\$521,369
PSERS 2	\$126,358
LEOFF 1	(\$46,640)
LEOFF 2	\$31,150
TOTAL	\$845,776

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2015, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	\$363,557
Changes of assumptions	\$-0-	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$-0-
Contributions subsequent to the measurement date	\$319,935	\$-0-
TOTAL	\$319,935	\$363,557

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$512,871	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	\$1,287,976
Changes of assumptions	\$7,774	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$168,219
Contributions subsequent to the measurement date	\$344,033	\$-0-
TOTAL	\$864,677	\$1,456,195

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$99,568	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	\$52,713
Changes of assumptions	\$658	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$3,319	\$-0-
Contributions subsequent to the measurement date	\$49,775	\$-0-
TOTAL	\$153,320	\$52,713

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	\$29,649
Changes of assumptions	\$-0-	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$-0-
Contributions subsequent to the measurement date	\$-0-	\$-0-
TOTAL	\$-0-	\$29,649

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$66,260	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	\$229,269
Changes of assumptions	\$1,996	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$65,006
Contributions subsequent to the measurement date	\$48,977	\$-0-
TOTAL	\$117,233	\$294,275

Deferred outflows of resources related to pensions resulting from the county's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1	PERS 2/3	PSERS 2	LEOFF 1	LEOFF 2
2016	(\$140,902)	(\$399,167)	(\$3,779)	(\$11,505)	(\$89,000)
2017	(\$140,902)	(\$399,167)	(\$3,779)	(\$11,505)	(\$89,000)
2018	(\$140,902)	(\$399,169)	(\$3,785)	(\$11,505)	(\$89,001)
2019	\$59,150	\$261,953	\$27,664	\$4,866	\$40,231
2020	\$-0-	\$-0-	\$17,258	\$-0-	\$626
Thereafter	\$-0-	\$-0-	\$17,253	\$-0-	\$125

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, 2015, 69 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 \$5,348,178 in the plan at December 31, 2015, \$5,348,178 was applicable to the county while the remaining \$0 represents the assets of other jurisdictions participating in the plan. Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the agency fund.

NOTE 7 - RISK MANAGEMENT

Walla Walla County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2015, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2015, Walla Walla County selects a per-occurrence deductible of \$50,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions (“SIRs”) equal to the greater of the deductible for the member with the claim or \$100,000. More recent years’ reinsurance programs have included “corridor deductibles” with aggregated stop losses which have the effect of increasing the Pool’s SIR. For 2014-15, this “corridor” increased the SIR to \$2 million, but with an aggregated stop loss of \$3.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

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

reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

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

During 2014-15, Walla Walla County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

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

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

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

During 2014-15, the WCRP's assets grew 3% to \$48.8 million while its liabilities increased slightly to \$29.8 million. The Pool's net position decreased slightly from \$19.4 million to \$18.9 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2015 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

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

Claims are processed by independent claims managers. Based on the claims managers' estimates, the County's estimated liability for probable losses at December 31, 2015 was as follows:

Unemployment: \$48,990

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

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

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

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

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

NOTE 8 – SHORT-TERM DEBT

Short-term activities for the year ended December 31, 2015 was as follows:

	<u>Balance</u> <u>1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2015</u>
Fair Operations	\$0	\$47,175	\$47,175	\$0

NOTE 9 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2015 the following changes occurred in long-term liabilities:

<u>Governmental Activities:</u>	<u>Balance</u> <u>1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2015</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	875,974		8,790	867,184	81,298
Net Pension Liability	9,393,926	2,182,145		11,576,071	0
OPEB Obligations	841,695	305,640	126,085	1,021,250	0
Governmental activity	\$11,111,595	\$2,487,785	\$134,875	\$13,464,505	\$81,298
Long-term liabilities:					

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end \$27,205 of internal service funds compensated absences are included in the above amounts. Also, for the governmental activities, claims and judgments and compensated absences are generally liquidated by the general fund.

NOTE 10 – 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 11 – RESTRICTED NET POSITION

The government-wide statement of net position reports \$15,343,848 of restricted net position, of which \$14,637,275 is restricted by enabling legislation.

NOTE 12 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund loan balances at December 31, 2015 were as follows:

<u>Due To</u>	<u>Due From</u>			<u>Total</u>
	<u>Cur Exp Building</u>	<u>Human Svc Capital Proj</u>	<u>Non Major Governmental</u>	
Non-Major Governmental	\$1,003,188 ¹	\$1,406,344 ^{2,4}	\$211,712 ³	\$2,621,244

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 2015 were as follows:

<u>Transfer To</u>	<u>Transfer From</u>				<u>Total</u>
	<u>General Fund</u>	<u>Human Services</u>	<u>WW Co Pub Fac</u>	<u>Non-Major Governmental</u>	
General Fund	134,226				134,226
Current Expense Bldg			179,095		179,095
Human Services Cap Proj		75,000			75,000
Non-Major Governmental	1,078,522			225,000	1,303,522
Internal Service Funds				25,000	25,000
Total	\$1,212,748	\$75,000	\$179,095	\$250,000	\$1,716,843

NOTE 13 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2015 were as follows:

<u>Governmental Activities:</u>	<u>Accounts</u>	<u>Taxes</u>	<u>Courts Receivable</u>	<u>Due from Other Gov</u>	<u>Other</u>	<u>Total</u>
General Fund		190,920	251,375	40,668		482,963
County Road		107,512		80,603		188,115
Human Services		3,272		309,653		312,925
WW Co Public Fac Improv					400,000	400,000
Non-Major Governmental		88,087		170,446		258,533
Internal Service Funds	5,735					5,735
Total Governmental Activities:	\$5,735	\$389,791	\$251,375	\$601,370	\$400,000	\$1,648,271

B. Payables

Payables at December 31, 2015 were as follows:

<u>Governmental Activities:</u>	<u>Vendors</u>
General Fund	378,136
County Road	52,898
Human Services	227,765
Current Expense Building	215,490
Human Service Capital Projects	19,824
Non-Major Governmental	251,297
Internal Service Funds	95,294
Total Governmental Activities:	\$1,240,704

NOTE 14 – 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, 2015:

Annual required contribution	\$347,675
Interest on net OPEB obligation	33,668
Adjustment to the ARC	<u>(75,703)</u>
Annual OPEB Cost	305,640
Contributions made	<u>126,085</u>
Increase in Net OPEB obligation	179,555
Net OPEB obligation, beginning of year	<u>841,695</u>
Net OPEB obligation, end of year	\$1,021,250

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 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>
2015	\$305,640	\$126,085	41.3%	\$1,021,250
2014	\$234,415	\$138,287	59.0%	\$841,695
2013	\$301,746	\$148,155	49.1%	\$745,567

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2015, was as follows:

Actuarial accrued liability (AAL)	\$3,865,583
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	3,865,583
Funded ratio (actuarial value of plan assets / AAL)	0%
Covered payroll	0
UAAL as a percentage of covered payroll	N/A

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 55.3 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, 2014 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 four active groupings and four 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 15 – 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).

GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" was implemented this year which requires the County to report its share of the state retirement plan's net pension liability or asset, deferred outflows and inflows of resources related to pensions, and adjustments to pension expense. The implementation of this standard resulted in a \$12,010,710 reduction in net pension on the government-wide statement of activities and a \$737,563 reduction in net position on the proprietary fund statement of revenues, expenses and changes in net position.

REQUIRED SUPPLEMENTARY INFORMATION

WALLA WALLA COUNTY
LEOFF I RETIREE HEALTH INSURANCE BENEFITS
SCHEDULE OF FUNDING PROGRESS
DECEMBER 31, 2015

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)
12/31/2015	-	3,865,583	3,865,583	0%	0	N/A
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%

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2015

PERS 1	2015	2014
County's proportion of the net pension liability	0.127%	0.130%
County's proportionate share of the net pension liability	6,645,060	6,558,785
County's covered employee payroll	362,056	397,094
County's proportionate share of the net pension liability as a percentage of covered employee payroll	1835.37%	1651.70%
Plan fiduciary net position as a percentage of the total pension liability	59.10%	61.19%
PERS 2/3	2015	2014
County's proportion of the net pension liability	0.135%	0.140%
County's proportionate share of the net pension liability	4,824,735	2,835,141
County's covered employee payroll	11,027,384	11,833,443
County's proportionate share of the net pension liability as a percentage of covered employee payroll	43.75%	23.96%
Plan fiduciary net position as a percentage of the total pension liability	89.20%	93.29%
PSERS	2015	2014
County's proportion of the net pension liability	0.582%	0.528%
County's proportionate share of the net pension liability	106,276	(76,443)
County's covered employee payroll	1,526,271	1,575,133
County's proportionate share of the net pension liability as a percentage of covered employee payroll	6.96%	-4.85%
Plan fiduciary net position as a percentage of the total pension liability	95.08%	105.01%
LEOFF 1	2015	2014
County's proportion of the net pension liability	0.015%	0.013%
County's proportionate share of the net pension liability	(175,625)	(157,808)
County's covered employee payroll	-	14,352
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-	-1099.56%
Plan fiduciary net position as a percentage of the total pension liability	127.36%	126.91%
LEOFF 2	2015	2014
County's proportion of the net pension liability	0.074%	0.061%
County's proportionate share of the net pension liability	(756,677)	(812,389)
State's proportionate share of the net pension liability (asset) associated with the county	(500,314)	(530,796)
Total proportionate share of the net pension liability (asset)	(1,256,991)	(1,343,185)
County's covered employee payroll	1,886,085	1,971,635
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-40.12%	-41.20%
Plan fiduciary net position as a percentage of the total pension liability	111.67%	116.75%

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

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

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2015

PERS 1	2015	2014
Statutorily or contractually required contributions	36,921	36,572
Contributions in relation to the statutorily or contractually required contributions	36,921	36,572
Contribution deficiency (excess)	-	-
Covered County payroll	362,056	397,094
Contributions as a percentage of covered County payroll	10.20%	9.21%
PERS 2/3	2015	2014
Statutorily or contractually required contributions	1,122,832	1,089,870
Contributions in relation to the statutorily or contractually required contributions	1,122,832	1,089,870
Contribution deficiency (excess)	-	-
Covered County payroll	11,027,384	11,833,443
Contributions as a percentage of covered County payroll	10.18%	9.21%
PSERS	2015	2014
Statutorily or contractually required contributions	168,395	166,012
Contributions in relation to the statutorily or contractually required contributions	168,395	166,012
Contribution deficiency (excess)	-	-
Covered County payroll	1,526,271	1,575,133
Contributions as a percentage of covered County payroll	11.03%	10.54%
LEOFF 1	2015	2014
Statutorily or contractually required contributions	-	26
Contributions in relation to the statutorily or contractually required contributions	-	26
Contribution deficiency (excess)	-	-
Covered County payroll	-	14,352
Contributions as a percentage of covered County payroll	-	0.18%
LEOFF 2	2015	2014
Statutorily or contractually required contributions	98,642	103,119
Contributions in relation to the statutorily or contractually required contributions	98,642	103,119
Contribution deficiency (excess)	-	-
Covered County payroll	1,886,085	1,971,635
Contributions as a percentage of covered County payroll	5.23%	5.23%

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

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
010	CURRENT EXPENSE	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	5,494,783
311.10.00	REAL & PERS PROP TAX	7,527,841
313.11.00	SALES TAX REVENUE RAMPING-CITY OF WW	3,173,332
313.71.00	SALES TAX CRIMINAL JUSTICE	329,265
316.81.00	GAMBLING EXCISE TAXES	2,071
317.20.00	LEASEHOLD EXCISE TAX	64,315
321.60.00	PROCESS SERVER	90
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	28,774
322.20.00	DOMESTIC VIOLENCE	9,765
322.90.00	RECORDS REQUEST FEES	9,825
322.91.02	SPOT BURN PERMIT STATE	108,873
331.16.60	SCAAP-INS REIMBURSEMENT	6,267
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,901
332.15.23	IN LIEU TAXES FEDERAL - BLM	54,616
332.15.25	MINERAL LEASING	36
332.15.60	U S FISH & WILDLIFE SERVICE	681
333.16.73	CITY OF WALLA WALLA-BJA	8,966
333.20.60	WASPC TRAFFIC SAFETY EQUIPMENT GRT	982
333.93.56	DSHS CHILD SUPPORT ENFORCEMENT	30,873
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	13,069
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	79,224
334.01.10	WASPC SEX OFFENDER MONITORING	97,703
334.01.20	BECCA BILL FUNDING	7,343
334.03.10	DEPT OF ECOLOGY SHORELINE	204,978
334.04.60	DEPENDENCY CASES	90,011
335.00.91	PUD PRIVILEGE TAX	15,076
335.03.01	LEOFF I SPECIAL FUNDING	71,348
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	75,262
336.01.04	COURT COST REIMB-CHILDREN'S ATTORNEY	35,625
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	4,935
336.01.28	PUBLIC DEFENSE SERVICES	67,578
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	17,432
336.06.31	ADULT COURT COST	5,563
336.06.51	DUI - IMPACT	17,204
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	25,833
336.06.94	STATE LIQUOR EXCISE TAX	17,250
336.06.95	STATE LIQ PROFITS - ENHANCED PUB SAFETY	67,250
337.09.00	IN LIEU TAXES - LOCAL	205
341.21.00	RECORDING-LEGAL INSTRUMENTS	95,162
341.22.03	CIVIL FILING	69,737
341.22.05	ANTI-HAR FILING	668
341.22.06	CV COST & ADJ	5,778
341.23.07	CIVIL PROB FILINGS	108
341.23.09	JUV EMANCIPATIO	100
341.23.11	ANIT-HAR FILING	114

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
341.23.16	DOM FAC FIL FEE	17
341.23.20	CTRCROSS3RD FIL	489
341.23.30	CRCTR3RD UNLDET	85
341.23.32	CIV/PROB FILING	46,114
341.23.34	DOM FAC FIL FEE	13,255
341.23.42	UNLAW DET FIL	413
341.23.44	UNLAW DET COMBO	5,172
341.23.48	FACFIL-NO DVSUR	5,940
341.23.51	JST-SC	7,018
341.23.73	CTRCROSS3RD FIL	108
341.24.00	DISPUTE RES CVL	5,470
341.24.01	DISPUTE RES SC	525
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,261
341.28.06	CIVIL-SUP PROCEEDS	13
341.28.07	OTHER FILING FEE	444
341.28.08	CIVIL TSCRIPT	1,042
341.28.09	OTHER FEES - SMALL CLAIMS	712
341.28.10	CTRCROS3D FM CL	75
341.29.03	OTHER CASE FILINGS	529
341.29.04	TAX WARRANT FILING	3,522
341.29.05	OTHER FIL-MOD FAC	1,332
341.29.06	FEE TSCRIPT FIL	864
341.29.07	FEE DETAIN ANS	423
341.29.08	NON JUD PRO FIL	11
341.32.00	DIST COURT RECORDS SERVICES	1,710
341.32.02	CERTIFIED DOCUMENTS	672
341.32.05	WRIT/GARN FEES	14,662
341.32.06	ABSTRACT RECORD FEE	3
341.33.01	NAME CHANGE ADMIN COST	550
341.33.02	WARRANT PREP COSTS	761
341.34.00	SUP COURT-RECORD SERVICES	32,752
341.34.03	DOM FAC FIL FEE	221
341.34.04	REIM-COLL COST	7,620
341.35.00	CERTIFICATION - CERTIFIED COPIES	8,042
341.37.00	RECORDS SEARCH	5
341.37.02	CRIME LAB ANALYSIS	162
341.38.00	RECORDS SEARCH	104
341.41.00	OPEN SPACE FILING FEES	210
341.42.00	T FEES ON FOREST PATROL	384
341.42.10	TREASURER'S FEES ON EXCISE TAX	5,075
341.42.30	LOCAL REAL ESTATE EXCISE TAX	62,200
341.42.90	TREASURERS' FEES	5,312
341.43.01	CITY OF COLLEGE PLACE	340,299
341.45.00	ELECTION SERVICES	33,324
341.45.01	WALLA WALLA CITY	57,154
341.45.02	COLLEGE PLACE	16,892

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
341.45.03	WAITSBURG	2,626
341.45.04	PRESCOTT	591
341.48.00	MOTOR VEHICLE LICENSE FEES	245,477
341.62.00	DIST & MUNI COPY/TAPE FEES	29
341.65.00	PRINTING/DUPLICATING CHARGES	6,718
341.70.00	SALES OF MERCHANDISE	1,195
341.91.00	CANDIDATE FEES	191
341.96.00	PERSONNEL SERVICES	56,272
341.99.00	PASSPORTS	23,775
342.10.00	LAW ENFORCEMENT SERVICES	14,038
342.10.03	CRIMINAL CONV FEE NONTRAFFIC	114,371
342.10.04	PRESCOTT	27,021
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	35,606
342.10.08	SEX OFFENDER REGISTRATION FEES	3,864
342.10.10	AIRPORT SECURITY	12,000
342.10.11	DNA COLLECTION FEE	1,050
342.30.00	OUT OF COUNTY COMMITMENTS	575
342.30.01	WALLA WALLA CITY	176,746
342.30.02	COLLEGE PLACE	20,072
342.30.06	COLUMBIA COUNTY	4,866
342.30.08	WA DEPT OF CORRECTIONS	345,214
342.30.20	SOC SECURITY REIMBURSEMENT	5,600
342.33.00	ADULT PROBATION AND PAROLE	21,797
342.33.06	RECORD CHECK FEE	1,633
342.36.00	ELECTRONIC MONITORING PRISIONERS	1,490
342.37.00	BOOKING FEES	2,532
346.50.01	OTHER FILING-MOD FAC	740
346.52.01	DOM FAC FEES	3,579
346.52.04	DV PREV LOCAL	712
347.10.00	SEMINARS-MG	1,040
351.31.00	SUPERIOR CT CRIMINAL FILINGS	2,486
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	10,049
351.50.01	DRUG FUND/LOCAL	12
351.80.00	CRIME VICTIM PENALTY	394
351.80.01	CRIME VICTIM PENALTY	21,232
351.80.03	JUV CRIME VICTIM	3,222
351.90.02	PENALTY-DV	1,088
351.91.00	OTHER SUPERIOR COURT PENALTIES	15,976
351.91.04	FINES-JUVENILE OFFENDER	106
351.91.05	FEE BLOOD / BREATH	0
352.30.00	ADMIN COST MAND INSURANCE	2,135
352.40.00	BOAT SAFETY INFRACTION	855
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	460
353.10.02	TRAFFIC INFRACTIONS	3,218
353.10.03	TRAFFIC INFRACTIONS	202,238
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	37,409

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
353.10.30	FAILINITREG VEH	314
353.10.40	SPEED DOUBLE ZONE 1-5<=40	49
353.10.41	SPEED DOUBLE ZONE 6-10<=40	77
353.10.52	SPEED DOUBLE ZONE 6-10>40	3
353.70.01	LITTER CONTROL VIOLATIONS	553
353.70.04	OTHER INFRACT	5,850
354.00.00	PARKING INFRACTION PENALTIES	30
355.20.00	DRIVING WHILE INTOXICATED (DWI)	9,977
355.20.01	DUI-DP ACCT	1,742
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	644
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	8,119
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	17,153
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,571
356.40.00	BOATING SAFETY	163
356.90.00	NON-TRAFFIC MISDEMEANOR	161
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	5,132
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	320
357.21.00	JURY DEMAND COST	1,145
357.22.00	WITNESS COST	274
357.23.00	PUBLIC DEFENSE COSTS	79,250
357.24.00	LAW ENFORCEMENT COST	11,911
357.28.00	MISC SUPERIOR COURT COST RECOUPMENTS	132
357.28.01	COURT COSTS RECOUPMENT	11,608
357.31.00	JURY DEMAND FEE	123
357.33.00	PUBLIC DEFENSE COST	10,698
357.34.00	DISTRICT COURT RESTITUTION	354
361.10.00	INVESTMENT INTEREST	314,195
361.40.00	SALES TAX INTEREST	2,890
361.40.02	SUP INT INCOME	2,163
361.40.16	INTEREST ON DELINQUENT PROPERTY TAX	515,911
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	284
362.50.00	FARM RENT	1,351
369.30.00	CONFISCATED AND FORFEITED PROPERTY	0
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	2,742
369.81.00	CASHIERS OVER & SHORT	-1
369.81.10	AUDITOR SUSPENSE ACCOUNT	46
369.91.00	OTHER MISC	39,960
369.91.01	GUARDIAN AD LITEM REVENUE	240
369.91.03	NSF CHECK FEES	702
369.91.90	MISC FEES CIVIL SERVICE TEST	105
369.91.91	WORKFIRST REIMBURSEMENT	1,621
397.00.00	OPERATING TRANSFER IN - CE RETIREMENT	64,226
010	CURRENT EXPENSE REVENUE SUBTOTAL	21,166,848
101	COMMUNITY DEVELOPMENT	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	812,770

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
321.30.00	FIREWORK PERMITS	700
322.10.00	BLDG-STRUCTURES PERMIT FEES	404,560
322.91.01	BURN PERMIT RESIDENTIAL	23,310
334.03.10	DEPT OF ECOLOGY SHORELINE	10,475
341.70.00	SALES OF MERCHANDISE	4
345.81.00	COMP PLAN APP FEES	51,120
369.83.00	CREDIT CARD DISCOUNTS	-5,855
369.91.00	CONTRACT REIMBURSEMENTS	315
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,297,399
102	WASTE MANAGEMENT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	58,715
334.03.10	DEPT OF ECOLOGY	6,100
369.91.00	OTHER MISC	25
397.00.00	OPERATING TRANSFERS IN	4,000
102	WASTE MANAGEMENT REVENUE SUBTOTAL	68,840
103	EMERGENCY MANAGEMENT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	218,368
333.97.04	HAZARDOUS MITIGATION GRANT PROG (HMGP)	11,700
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	57,734
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	35,799
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
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	5,117
397.00.00	OPERATING TRANSFERS IN	39,344
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	409,688
104	SHERIFFS BLOCK GRANTS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,840
361.10.00	INVESTMENT INTEREST	5
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,845
105	HOTEL / MOTEL TAX	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	127,628
313.31.00	HOTEL / MOTEL TAX LODGING	74,459
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	202,087
107	JUVENILE JUSTICE CENTER	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	349,253
313.72.00	JUVENILE JUSTICE SALES TAX	934,525
333.10.55	USDA/OSPI LUNCH REIMB	5,340
333.16.55	CRIMINAL JUSTICE STATISTICS DEV-WSP	10,769
334.01.20	AOC - ITPPA	74,287

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
341.70.00	SALES OF MERCHANDISE	3,083
342.10.13	DNA COLLECTION FEE	60
342.70.00	DETENTION PARENT PAY	44,772
342.70.01	OTHER DETENTION BEDS	67,274
369.91.00	OTHER MISC	5,882
369.91.50	UA TESTING	863
397.00.00	OPERATING TRANSFERS IN-CASA	625,073
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,121,180
108	LAW & JUSTICE	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	881,304
313.15.00	PUBLIC SAFETY .03%	1,553,836
334.01.20	AOC - ITPPA	8,938
336.06.10	CRIMINAL JUSTICE-COUNTIES	690,712
108	LAW & JUSTICE REVENUE SUBTOTAL	3,134,791
109	AUDITORS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	302,708
336.04.11	DOCUMENT PRESERVATION-STATE	51,281
341.21.00	AUDITOR SHARE OF MORTGAGE FR	6,304
341.36.00	HISTORICAL PRESERVATION SURCHARGE	31,771
109	AUDITORS M & O REVENUE SUBTOTAL	392,064
110	TREASURERS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	41,230
341.42.00	TREAS FEES - TAX TITLE PROPERTY	44,856
361.10.00	INVESTMENT INTEREST	367
110	TREASURERS M & O REVENUE SUBTOTAL	86,454
111	PROS VICTIM-WITNESS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	45,312
333.16.58	DOMESTIC VIOLENCE	15,851
334.04.20	CTED-VICTIM WITNESS GRANT	34,772
341.98.00	CO CRIME VICTIM & WITNESS PROG	44
341.98.01	PENALTY PERCENTAGES	6,915
341.98.02	CO CRIME/VICTIM WITNESS PROG	27,496
369.91.00	OTHER MISC	22
386.12.00	TRAFIC INFRACTION	50
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	130,461
112	PUBLIC HEALTH	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	384,208
321.20.01	PUMPER LICENSE INITIAL	1,760
321.20.02	INSTALLERS LICENSE INITIAL	3,500
321.20.03	SW COMPOSTING RENEW	1,750
321.20.04	MOBILE FOOD PERMIT	145,614

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
321.20.05	FOODHANDLER PERMIT	21,237
322.19.10	SEPTIC TANK SHOP PERMITS	55,265
333.10.55	OA MATERNITY CARE SUMMIT & TRAINING	201,528
333.10.56	SNAP-ED	41,459
333.10.57	W I C - PROGRAM	185
333.93.06	PHEPR LHJ FUNDING	8,912
333.93.26	VFC ORDERING	14,504
333.93.75	HEALTHY COMMUNITIES - FED	4,075
333.93.77	ABCD PROGRAM - GRANT	11,865
333.93.99	MICAH PROGRAM	67,323
333.95.58	FEDERAL WORK FIRST	-179
333.97.78	MAA-MEDICAID ADMIN	53,029
334.04.61	STATE WORK FIRST	-146
334.04.91	ABCD PROGRAM	11,864
334.04.93	HEP C PROVISIO	1,741
334.04.99	BLUE RIBBON FUNDS	43,302
334.05.60	DEPT OF EARLY LEARNING CONTRACT	1,646
336.04.24	PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS	302,173
337.62.50	EH SPECIALIST SERVICES	20,715
341.81.00	PHOTO COPIES	2
346.20.24	DSHS DENTAL EDUCATION	393
346.20.32	TWINRIX PRIVATE	89,007
346.20.34	PPD	5,803
346.20.39	PREGNANCY TEST PRIVATE	2,147
346.20.52	WATER COLLECTION FEES	1,750
346.20.59	SHORT PLATS	15,130
346.20.71	VITAL RECORDS SEARCH FEES	31,126
346.20.90	MULTI-ANTIGEN COUNSEL FEES	38,663
346.26.64	DRINKING WATER GROUP A - SS	2,000
346.26.65	DRINKING WATER GROUP A - SS STATE	2,000
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	3,513
367.11.24	PRIVATE ORAL HEALTH DONATIONS	21,516
369.83.00	CREDIT CARD DISCOUNTS	-3,091
369.91.00	MISC OVERAGE	65,436
369.91.03	NSF CHECK FEES	25
397.00.00	OPERATING TRANSFERS IN	374,190
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,046,939
115	COUNTY ROAD	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	4,608,333
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	5,104,981
317.20.00	LEASEHOLD EXCISE TAX	81,390
322.40.00	FRANCHISE FEES	16,705
331.20.20	WFLHD - MILL CREEK @ MEINER	76,858
332.10.68	FEDERAL FOREST YIELD	1,702
332.15.60	U S FISH & WILDLIFE SERVICE	943

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
333.20.21	STPR TOUCHET NORTH RD	31,235
333.20.22	STPUS - RESER ROAD	486,213
333.20.24	BRS-BLUE CREEK BRIDGE	89,459
333.20.25	BROS-PETTYBONE BRIDGE	0
333.20.28	HSIP-JB GEORGE RD/PEPPERS BRIDGE RD INT	73,100
334.03.10	DEPT OF ECOLOGY	0
334.03.70	RAP - GARDENA BRIDGE	1,521,965
334.03.72	ARTERIAL PRESERVATION	668,351
334.03.80	TIB-RESER ROAD	2,305,655
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,972,753
337.07.10	CITY OF COLLEGE PLACE - TAUMARSON RD	205,180
337.07.20	CITY OF WALLA WALLA-RESER RD	4,775
341.70.00	SALES OF MERCHANDISE	791
341.82.00	ENGINEERING SERVICES	91,823
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	150,702
344.70.00	PRIVATE ROAD NAME SIGNS 911	5,600
345.83.01	PLAT CHECKING FEES	6,094
361.10.00	INVESTMENT INTEREST	1,802
369.10.00	SALE OF JUNK & SALVAGE	821
369.91.00	OTHER MISC	8,517
115	COUNTY ROAD REVENUE SUBTOTAL	18,515,748
118	WALLA WALLA FAIR	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	4,816
336.02.11	STATE RACE TAXES - SRM	57,023
347.40.00	VENDOR ADMISSION	516,459
347.40.02	DEMO ENTRIES	3,265
347.40.03	LIVESTOCK ENTRIES	2,359
347.40.04	CONCESSION RENTAL	79,639
347.40.06	COMMERCIAL RENTAL	26,538
347.40.07	MEMORABILIA SALES	8,914
347.40.08	CARNIVAL	130,400
347.40.09	FAIR ALLOCATIONS	127,970
347.40.10	MISCELLANEOUS FAIR	24,220
347.40.11	SRM CONCESSION	1,300
347.40.12	SUMMER DEMO	22,266
347.40.13	PARKING LOT SALES	10,100
347.40.14	FALL EVENT	10,800
362.40.00	MISC GROUNDS	173,897
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	225
369.91.00	OTHER MISC	-500
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,199,691
119	HUMAN SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,531,218
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	130,172

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
331.14.20	HUD SUPPORTED HOUSING	56,267
333.14.22	CTED/CDBG PUBLIC SERVICE	47,303
333.20.60	NATIONAL HIGHWAY TRAFFIC SAFETY	33,966
333.93.24	DSHS BEHAVIORAL HEALTH	33,769
333.93.95	MH FEDERAL BLOCK	71,407
334.04.20	DOC CONSOLIDATED HOMELESS GRANT	423,092
334.04.66	DBHR - MARIJUANA PREV - STATE	146,179
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	745,847
336.06.94	WALLA WALLA CITY 2%	9,751
337.07.00	BOCC WALLA WALLA GRANT	12,080
337.09.00	IN LIEU TAXES - LOCAL	4
346.30.00	DWI VICTIMS PANEL	6,730
346.60.00	COL COUNTY DEVELOPMENTAL DISAB SERV	765
361.10.00	INVESTMENT INTEREST	11,930
367.00.00	TRAFFIC SAFETY DONATIONS	1,376
367.40.00	LOCAL 2163 GRANT FUNDS	15,114
369.91.00	OTHER MISC REVENUE - RSVP	648
119	HUMAN SERVICES REVENUE SUBTOTAL	3,277,618
120	COUNTY MENTAL HEALTH .01%	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	643,681
313.14.00	CHEMICAL DEP/MH SERVICES TAX	932,173
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,575,854
121	SOLDIER'S RELIEF	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	44,891
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	81,037
337.09.00	IN LIEU TAXES - LOCAL	2
361.10.00	INVESTMENT INTEREST	485
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	126,414
122	PROS CHILD SUPPORT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	169,187
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	172,210
334.04.60	CHILD SUPPORT-DSHS	83,785
369.91.00	OTHER MISC	160
397.00.00	OPERATING TRANSFERS IN	7,123
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	432,465
123	FAIRGROUNDS PROPERTIES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	24,928
362.60.00	HOUSING RENTALS & LEASES	52,217
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	77,145
124	YOUTH SPECIAL SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	69,499

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
333.16.50	JUV ACCT INCENT BLOCK GRANT	3,952
333.93.55	STREET YOUTH SERVICES FUNDS	39,271
334.01.20	BECCA BILL FUNDING	58,052
334.04.60	COMM JUV ACCT ACT	183,108
342.70.00	DIAGNOSTIC DETENTION	10,015
347.30.00	ROPES COURSE USE FEE	3,225
369.91.00	OTHER MISCELLANEOUS REVENUE	17,518
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	384,639
126	MILL CREEK FLOOD CONTROL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	659,845
311.10.00	REAL & PERS PROP TAX	50,326
361.10.00	INVESTMENT INTEREST	424
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	710,595
127	STORMWATER MGMT UTILITY DIST	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	591,167
343.10.00	STORMWATER UTILITY FEE	235,020
361.10.00	INVESTMENT INTEREST	431
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	826,619
128	WW NOXIOUS WEED CNTL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	111,792
311.10.00	REAL & PERS PROP TAX	31,536
361.10.00	INVESTMENT INTEREST	957
369.91.00	OTHER MISC	500
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	144,785
132	ELECTION EQUIPMENT RES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	181,629
369.91.00	OTHER MISC	4,999
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	186,627
134	R/E TAX ADMIN ASSISTANCE FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	37,897
336.00.97	R/E TAX ADMIN ASSISTANCE FUND	16,974
361.10.00	INVESTMENT INTEREST	377
134	R/E TAX ADMIN ASSISTANCE FUND REVENUE SUBTOTAL	55,248
135	TRIAL COURT IMPROVEMENT FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	163,683
334.01.20	AOC - ITPPA	10,550
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,639
341.43.01	CITY OF WALLA WALLA REIMBURSEMENT	22,028
369.91.00	OTHER MISC	-2,700
397.00.00	OPERATING TRANSFERS IN	28,792

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	250,992
010	CURRENT EXP-RETIREMENT FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	63,873
361.10.00	INVESTMENT INTEREST	353
010	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	64,226
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	104,626
369.91.01	EMS LEVY	127,703
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	232,329
147	EMS TAXES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	41,891
311.10.00	REAL & PERS PROP TAX	2,475,095
317.20.00	LEASEHOLD EXCISE TAX	21,624
332.15.60	U S FISH & WILDLIFE SERVICE	229
337.09.00	IN LIEU TAXES - LOCAL	71
147	EMS TAXES REVENUE SUBTOTAL	2,538,910
148	911 ENHNCD/PUB COM BLDG	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,920
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	82,339
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	351,767
313.65.00	CO ENHANCED 911 - VOIP	56,982
334.01.80	CPD WIRELESS	199,409
361.40.00	SALES TAX INTEREST - COUNTY	398
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	696,816
150	WWCO PUBLIC FAC IMPROV FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	3,361,505
313.18.00	RURAL COUNTY SALES TAX-COUNTY	847,743
361.40.00	INTEREST ON LOAN-PORT	6,000
381.20.00	LOAN REPAYMENT RECEIVED	22,222
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	4,237,469
010	COMMUNITY OUTREACH	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	245,879
361.10.00	INVESTMENT INTEREST	1,976
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	247,855

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
152	INVESTMENT POOL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	35,936
361.19.00	INVESTMENT FEES	63,663
381.20.00	LOAN REPAYMENT RECEIVED	543,406
152	INVESTMENT POOL REVENUE SUBTOTAL	643,005
010	CE MEDICAL INSURANCE RESERVE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	759,613
361.10.00	INVESTMENT INTEREST	6,279
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	765,893
010	LEOFF I FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	226,707
361.10.00	INVESTMENT INTEREST	1,874
397.00.00	OPERATING TRANSFERS IN	70,000
010	LEOFF I FUND REVENUE SUBTOTAL	298,581
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	2,236
341.42.00	TREASURERS' FEES - OTHER	993
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	3,229
160	WW CO LOW INCOME HOUSING	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	26,579
341.26.00	CO PORTION LOW INCOME HOUSING FEE	44,922
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	71,501
161	HOMELESS HOUSING	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	152,479
337.07.20	CITY OF WALLA WALLA	10,000
341.27.00	COUNTY PORTION HOMELESS HOUSING	238,320
161	HOMELESS HOUSING REVENUE SUBTOTAL	400,799
190	JAIL INMATE WELFARE	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	298,425
361.10.00	INVESTMENT INTEREST	2
367.00.00	PRIVATE CONTRIBUTIONS FEE	17,053
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	315,481
191	REWARD	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,000
367.19.00	DONATIONS & CONTRIBUTIONS	10,000

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
191	REWARD REVENUE SUBTOTAL	11,000
192	DARE/GREAT PROGRAMS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,113
367.00.00	PRIVATE CONTRIBUTIONS FEE	2,996
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	4,109
193	BOATING SAFETY	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	41,229
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	10,517
193	BOATING SAFETY REVENUE SUBTOTAL	51,747
194	SHERIFF'S DRUG INVESTIGATIVE FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	15,308
357.24.00	RESTITUTION	9,053
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	24,362
203	JUVENILE DETENTION DEBT SERV	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	24,965
311.10.00	REAL & PERS PROP TAX	79
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	25,044
300	LAW & JUSTICE BUILDING	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	459,080
369.91.00	MISC REVENUE	5,168
397.00.00	OPERATING TRANSFERS IN	125,000
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	589,248
301	CURRENT EXPENSE BUILDING	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	163,419
318.34.00	REET	426,639
361.10.00	INVESTMENT INTEREST	13,741
397.00.00	OPERATING TRANSFERS IN - WWCO - PUB FAC	179,095
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	782,894
303	JUVENILE DETENTION BLDG	
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0
304	FAIRGROUNDS BUILDING FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	18,881
334.02.10	DEPT OF AG GRANT	45,695
361.10.00	INVESTMENT INTEREST	158
397.00.00	OPERATING TRANSFERS IN	100,000
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	164,734

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
305	PUBLIC COMMUNICATIONS BLDG	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	15,175
362.50.00	911 PUB COM BLDG	10,000
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	25,175
306	CAPITAL IMPROVEMENTS	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	690,831
361.10.00	INVESTMENT INTEREST	5,711
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	696,542
307	CE VEHICLE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	60,472
361.10.00	INVESTMENT INTEREST	500
307	CE VEHICLE REVENUE SUBTOTAL	60,971
319	HUMAN SERVICES CAPITAL PROJECTS	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-1,393,330
361.10.00	INVESTMENT INTEREST	1,925
362.50.00	LEASES - LONG TERM	317,286
397.30.00	OPERATING TRANSFER IN	75,000
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	-999,119
502	EQUIP RENTAL & REVOLVING	
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	6,671,725
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	3,550,893
348.00.01	EQUIPMENT RENTAL	2,173,968
348.00.03	CENTRAL STORES SERVICES	591,948
348.00.04	MECHANICAL SHOP	7,339
361.10.00	INVESTMENT INTEREST	1,246
369.10.00	SALE OF JUNK & SALVAGE	474
379.00.00	INTERFUND CAPITAL CONTRIBUTION	25,276
395.10.00	DISPOSITION OF CAPITAL ASSETS	77,041
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	13,099,910
503	RISK MANAGEMENT	
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	443,693
348.89.00	PUBLIC WORKS CLAIMS REIMBURSEMENT	81,398
369.91.00	OTHER NON-REVENUE-SPEC EVENT PREM	3,850
372.00.00	INSURANCE RECOVERIES	376,731
503	RISK MANAGEMENT REVENUE SUBTOTAL	905,672
504	CO UNEMPLOYMENT COMP	
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	5,505
348.50.00	INTERFUND REIMBURSEMENTS	48,990
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	54,495

WALLA WALLA COUNTY
SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
505	TECHNOLOGY SERVICES	
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	154,911
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	225,350
348.80.01	CURRENT EXPENSE CHARGES	435,592
348.80.12	NOXIOUS WEED CONTROL	505
348.80.25	COURT SERVICES	15,634
348.80.32	EMERGENCY MANAGEMENT	4,519
348.80.35	EMS	1,173
348.80.45	W W FRONTIER DAYS	2,472
348.80.50	PUBLIC HEALTH	21,532
348.80.52	HUMAN SERVICES	947
348.80.55	COMMUNITY DEVELOPMENT	3,464
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	1,701
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	8
369.91.00	OTHER MISC	45
395.10.00	DISPOSITION OF CAPITAL ASSETS	-2,495
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	865,359
506	TECHNOLOGY SERVICES CAP FUND	
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	192,264
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	372,549
348.80.00	NON CE DEPT - MICRO SOFT LICENSE	42,339
395.10.00	DISPOSITION OF CAPITAL ASSETS	-1,150
397.00.00	OPER TRANS IN - LAW & JUSTICE	25,000
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	631,003
		86,883,571

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<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	6,140,604
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	6,140,604
00100	100 - AGRICULTURIST	
571.20.11	REGULAR SALARIES & WAGES	50,348
571.20.13	EXTRA LABOR	5,896
571.20.21	OTHER BENEFITS	21,064
571.20.31	OFFICE & OPERATING SUPPLIES	6,860
571.20.41	PROFESSIONAL SERVICES	78,911
571.20.42	COMMUNICATIONS	3,687
571.20.43	TRAVEL	1,770
571.20.45	OPERATING RENTALS & LEASES	1,078
571.20.48	REPAIRS & MAINTENANCE	2,344
571.20.49	MISCELLANEOUS	2,397
00100	100 - AGRICULTURIST SUBTOTAL	174,354
00300	300 - ALCOHOLIC TREATMENT	
566.00.49	MISCELLANEOUS	1,306
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,306
00400	400 - ASSESSOR	
514.24.11	REGULAR SALARIES & WAGES	563,256
514.24.13	EXTRA LABOR	891
514.24.21	OTHER BENEFITS	247,862
514.24.31	OFFICE & OPERATING SUPPLIES	6,836
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	4,740
514.24.42	COMMUNICATIONS	7,154
514.24.43	TRAVEL	2,684
514.24.45	OPERATING RENTALS & LEASES	10,092
514.24.48	REPAIRS & MAINTENANCE	56,940
514.24.49	MISCELLANEOUS	5,653
594.14.64	MAJOR EQUIPMENT	10,476
00400	400 - ASSESSOR SUBTOTAL	916,583
00500	500 - AUDITOR	
514.23.11	REGULAR SALARIES & WAGES	211,111
514.23.21	OTHER BENEFITS	79,963
514.23.31	OFFICE & OPERATING SUPPLIES	7,676
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	1,085
514.23.42	COMMUNICATIONS	8,061
514.23.43	TRAVEL	1,748
514.23.44	ADVERTISING	411
514.23.45	OPERATING RENTALS & LEASES	278
514.23.48	REPAIRS & MAINTENANCE	4,761
514.23.49	MISCELLANEOUS	1,343
00500	500 - AUDITOR SUBTOTAL	316,438

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
00510	510 - ELECTIONS	
514.40.11	REGULAR SALARIES & WAGES	60,212
514.40.21	OTHER BENEFITS	24,538
514.40.31	OFFICE & OPERATING SUPPLIES	2,202
514.40.41	PROFESSIONAL SERVICES	27,344
514.40.42	COMMUNICATIONS	16,098
514.40.43	TRAVEL	3,467
514.40.44	ADVERTISING	1,330
514.40.48	REPAIRS & MAINTENANCE	27,248
514.40.49	MISCELLANEOUS	9,914
00510	510 - ELECTIONS SUBTOTAL	172,354
00520	520 - VOTER REGISTRATION	
514.90.11	REGULAR SALARIES & WAGES	46,776
514.90.13	EXTRA LABOR	1,401
514.90.21	OTHER BENEFITS	19,820
514.90.31	OFFICE & OPERATING SUPPLIES	1,544
514.90.35	SMALL TOOLS AND MINOR EQUIPMENT	515
514.90.42	COMMUNICATIONS	4,451
514.90.43	TRAVEL	135
514.90.44	ADVERTISING	828
514.90.48	REPAIRS & MAINTENANCE	17,124
514.90.49	MISCELLANEOUS	682
594.14.64	MAJOR EQUIPMENT	2,556
00520	520 - VOTER REGISTRATION SUBTOTAL	95,830
00530	530 - VEHICLE LICENSING	
514.81.11	REGULAR SALARIES & WAGES	147,757
514.81.13	EXTRA LABOR	361
514.81.21	OTHER BENEFITS	70,397
514.81.31	OFFICE & OPERATING SUPPLIES	1,389
514.81.35	SMALL TOOLS AND MINOR EQUIPMENT	1,834
514.81.42	COMMUNICATIONS	13,293
514.81.43	TRAVEL	403
514.81.49	MISCELLANEOUS	5
00530	530 - VEHICLE LICENSING SUBTOTAL	235,439
00600	600 - BOARD OF EQUALIZATION	
514.24.11	REGULAR SALARIES & WAGES	15,169
514.24.21	OTHER BENEFITS	6,414
514.24.42	COMMUNICATIONS	3
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	21,586
00800	800 - CIVIL SERVICE COMMISSION	
521.10.11	REGULAR SALARIES & WAGES	2,590
521.10.21	OTHER BENEFITS	219
521.10.31	OFFICE & OPERATING SUPPLIES	78
521.10.41	PROFESSIONAL SERVICES	1,700

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.10.49	MISCELLANEOUS	30
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	4,618
00900	900 - CLERK	
512.30.11	REGULAR SALARIES & WAGES	349,607
512.30.13	EXTRA LABOR	4,901
512.30.21	OTHER BENEFITS	147,499
512.30.31	OFFICE & OPERATING SUPPLIES	8,737
512.30.42	COMMUNICATIONS	10,391
512.30.43	TRAVEL	1,333
512.30.48	REPAIRS & MAINTENANCE	3,244
512.30.49	MISCELLANEOUS	2,485
00900	900 - CLERK SUBTOTAL	528,197
01000	1000 - COMMISSIONERS	
511.60.11	REGULAR SALARIES & WAGES	292,378
511.60.21	OTHER BENEFITS	104,839
511.60.31	OFFICE & OPERATING SUPPLIES	1,613
511.60.42	COMMUNICATIONS	665
511.60.43	TRAVEL	5,604
511.60.45	OPERATING RENTALS & LEASES	63
511.60.48	REPAIRS & MAINTENANCE	326
511.60.49	MISCELLANEOUS	862
594.11.64	MAJOR EQUIPMENT	7,761
01000	1000 - COMMISSIONERS SUBTOTAL	414,112
01010	1010-COMMISS CDBG GRANT	
511.60.41	PROFESSIONAL SERVICES	243,555
01010	1010-COMMISS CDBG GRANT SUBTOTAL	243,555
01015	1015 - FAIR MANAGER	
573.70.11	REGULAR SALARIES & WAGES	69,332
573.70.21	OTHER BENEFITS	11,921
01015	1015 - FAIR MANAGER SUBTOTAL	81,252
01020	1020-PERSONNEL	
518.10.11	REGULAR SALARIES & WAGES	132,305
518.10.21	OTHER BENEFITS	45,568
518.10.31	OFFICE & OPERATING SUPPLIES	1,665
518.10.41	PROFESSIONAL SERVICES	35,759
518.10.42	COMMUNICATIONS	394
518.10.43	TRAVEL	114
518.10.44	ADVERTISING	934
518.10.48	REPAIRS & MAINTENANCE	1,702
518.10.49	MISCELLANEOUS	340
594.18.64	MAJOR EQUIPMENT	7,763
01020	1020-PERSONNEL SUBTOTAL	226,546
01030	1030 - COMM - LEOFF I	
521.10.21	OTHER BENEFITS	89,009

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.10.31	OFFICE & OPERATING SUPPLIES	5,420
521.10.41	PROFESSIONAL SERVICES	31,656
521.10.42	COMMUNICATIONS	0
01030	1030 - COMM - LEOFF I SUBTOTAL	126,085
01100	1100 - BURN CONTROL	
522.30.49	MISCELLANEOUS	104,532
01100	1100 - BURN CONTROL SUBTOTAL	104,532
01200	1200 - CORONER	
563.20.11	REGULAR SALARIES & WAGES	74,259
563.20.13	EXTRA LABOR	21,483
563.20.21	OTHER BENEFITS	29,352
563.20.31	OFFICE & OPERATING SUPPLIES	4,925
563.20.41	PROFESSIONAL SERVICES	85,789
563.20.42	COMMUNICATIONS	1,409
563.20.43	TRAVEL	1,255
563.20.45	OPERATING RENTALS & LEASES	6,617
563.20.48	REPAIRS & MAINTENANCE	1,702
563.20.49	MISCELLANEOUS	250
01200	1200 - CORONER SUBTOTAL	227,041
01400	1400 - FACILITIES MAINTENANCE	
518.30.11	REGULAR SALARIES & WAGES	229,844
518.30.13	EXTRA LABOR	6,713
518.30.21	OTHER BENEFITS	103,475
518.30.31	OFFICE & OPERATING SUPPLIES	32,237
518.30.32	FUEL CONSUMED	263
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	966
518.30.42	COMMUNICATIONS	6,931
518.30.47	PUBLIC UTILITIES SERVICES	210,277
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	590,706
01600	1600 - DISTRICT COURT-WW	
512.40.11	REGULAR SALARIES & WAGES	540,479
512.40.12	OVERTIME	1,022
512.40.13	EXTRA LABOR	250
512.40.21	OTHER BENEFITS	192,874
512.40.31	OFFICE & OPERATING SUPPLIES	6,581
512.40.41	PROFESSIONAL SERVICES	14,858
512.40.42	COMMUNICATIONS	4,415
512.40.43	TRAVEL	1,695
512.40.45	OPERATING RENTALS & LEASES	7,361
512.40.48	REPAIRS & MAINTENANCE	3,244
512.40.49	MISCELLANEOUS	6,230
01600	1600 - DISTRICT COURT-WW SUBTOTAL	779,009
01700	1700 - HORTI PEST/DISEASE BRD	
553.10.31	OFFICE & OPERATING SUPPLIES	604

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
553.10.41	PROFESSIONAL SERVICES	2,195
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	2,799
03000	3000 - INDIGENT LEGAL SERVICES	
515.91.41	PROFESSIONAL SERVICES	831,443
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	831,443
03100	3100 - LAW LIBRARY	
512.21.11	REGULAR SALARIES & WAGES	11,851
512.21.21	OTHER BENEFITS	2,168
512.21.31	OFFICE & OPERATING SUPPLIES	29,083
03100	3100 - LAW LIBRARY SUBTOTAL	43,102
03200	3200 - MISCELLANEOUS	
511.60.21	OTHER BENEFITS	21,127
511.60.31	OFFICE & OPERATING SUPPLIES	1,181
511.60.41	PROFESSIONAL SERVICES	372,890
511.60.44	ADVERTISING	1,663
511.60.45	OPERATING RENTALS & LEASES	10,039
511.60.46	INSURANCE	232,232
511.60.48	REPAIRS & MAINTENANCE	3,424
511.60.49	MISCELLANEOUS	128,598
521.22.21	OTHER BENEFITS	71,348
03200	3200 - MISCELLANEOUS SUBTOTAL	842,501
03300	3300 - PROSECUTING ATTORNEY	
515.30.11	REGULAR SALARIES & WAGES	730,442
515.30.13	EXTRA LABOR	21,968
515.30.21	OTHER BENEFITS	265,316
515.30.31	OFFICE & OPERATING SUPPLIES	12,333
515.30.41	PROFESSIONAL SERVICES	14,088
515.30.42	COMMUNICATIONS	8,053
515.30.43	TRAVEL	4,374
515.30.44	ADVERTISING	187
515.30.45	OPERATING RENTALS & LEASES	530
515.30.48	REPAIRS & MAINTENANCE	4,618
515.30.49	MISCELLANEOUS	5,201
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,067,109
03400	3400 - SHERIFF-ADMINISTRATION	
521.10.11	REGULAR SALARIES & WAGES	335,848
521.10.12	OVERTIME	4,798
521.10.21	OTHER BENEFITS	116,723
521.10.22	UNIFORM & CLOTHING	909
521.10.31	OFFICE & OPERATING SUPPLIES	9,980
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	1,638
521.10.41	PROFESSIONAL SERVICES	26,034
521.10.42	COMMUNICATIONS	3,318
521.10.43	TRAVEL	2,561

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.10.45	OPERATING RENTALS & LEASES	3,822
521.10.46	INSURANCE	388
521.10.48	REPAIRS & MAINTENANCE	1,602
521.10.49	MISCELLANEOUS	2,145
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	509,766
03409	3409-SHERIFF-PATROL ADMIN	
521.10.11	REGULAR SALARIES & WAGES	88,264
521.10.21	OTHER BENEFITS	22,548
521.10.49	MISCELLANEOUS	750
03409	3409-SHERIFF-PATROL ADMIN SUBTOTAL	111,562
03410	3410-SHERIFF-PATROL INVESTIGATION	
521.21.11	REGULAR SALARIES & WAGES	194,386
521.21.12	OVERTIME	2,880
521.21.21	OTHER BENEFITS	71,884
03410	3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL	269,149
03420	3420-SHERIFF-PATROL	
521.22.11	REGULAR SALARIES & WAGES	860,380
521.22.12	OVERTIME	82,515
521.22.21	OTHER BENEFITS	328,654
521.22.22	UNIFORM & CLOTHING	17,410
521.22.31	OFFICE & OPERATING SUPPLIES	29,770
521.22.32	FUEL CONSUMED	796
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	25,207
521.22.41	PROFESSIONAL SERVICES	12,766
521.22.42	COMMUNICATIONS	33,692
521.22.43	TRAVEL	113
521.22.45	OPERATING RENTALS & LEASES	237,788
521.22.48	REPAIRS & MAINTENANCE	6,405
521.22.49	MISCELLANEOUS	3,400
594.21.64	MAJOR EQUIPMENT	18,155
03420	3420-SHERIFF-PATROL SUBTOTAL	1,657,050
03430	3430-SHERIFF-PATROL SPECIAL UNITS	
521.23.11	REGULAR SALARIES & WAGES	36,810
521.23.12	OVERTIME	2,000
521.23.21	OTHER BENEFITS	18,423
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	57,232
03440	3440-SHERIFF-SAFE BOATING PROGRAM	
521.22.12	OVERTIME	11,742
521.22.21	OTHER BENEFITS	1,749
521.22.43	TRAVEL	226
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	13,718
03450	3450-SHERIFF-PATROL TRAINING	
521.40.31	OFFICE & OPERATING SUPPLIES	5,497
521.40.35	SMALL TOOLS AND MINOR EQUIPMENT	904

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.40.41	PROFESSIONAL SERVICES	6,630
521.40.43	TRAVEL	8,471
521.40.49	MISCELLANEOUS	10,274
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	31,776
03455	3455-CORRECTIONS ADMIN	
523.10.11	REGULAR SALARIES & WAGES	68,979
523.10.12	OVERTIME	738
523.10.13	EXTRA LABOR	5,931
523.10.21	OTHER BENEFITS	24,639
523.10.41	PROFESSIONAL SERVICES	682
523.10.49	MISCELLANEOUS	360
594.23.64	MAJOR EQUIPMENT	36,000
03455	3455-CORRECTIONS ADMIN SUBTOTAL	137,328
03456	3456-CORRECTIONS KITCHEN	
523.90.11	REGULAR SALARIES & WAGES	51,288
523.90.12	OVERTIME	629
523.90.21	OTHER BENEFITS	22,337
523.90.31	OFFICE & OPERATING SUPPLIES	153,785
594.23.64	MAJOR EQUIPMENT	1,854
03456	3456-CORRECTIONS KITCHEN SUBTOTAL	229,892
03460	3460-CORRECTIONS	
523.60.11	REGULAR SALARIES & WAGES	937,714
523.60.12	OVERTIME	83,954
523.60.13	EXTRA LABOR	454
523.60.21	OTHER BENEFITS	426,984
523.60.22	UNIFORM & CLOTHING	10,975
523.60.31	OFFICE & OPERATING SUPPLIES	94,334
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	29,258
523.60.41	PROFESSIONAL SERVICES	152,946
523.60.42	COMMUNICATIONS	12,705
523.60.43	TRAVEL	5,123
523.60.44	ADVERTISING	2,523
523.60.45	OPERATING RENTALS & LEASES	17,541
523.60.48	REPAIRS & MAINTENANCE	30,791
523.60.49	MISCELLANEOUS	6,697
594.23.64	MAJOR EQUIPMENT	15,687
03460	3460-CORRECTIONS SUBTOTAL	1,827,685
03465	3465-CORRECTIONS TRAINING	
523.40.31	OFFICE & OPERATING SUPPLIES	67
523.40.43	TRAVEL	996
523.40.49	MISCELLANEOUS	265
03465	3465-CORRECTIONS TRAINING SUBTOTAL	1,328
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM	
521.22.21	OTHER BENEFITS	640

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.22.43	TRAVEL	285
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	925
03493	3493 - SHERIFF CANINE	
521.22.31	OFFICE & OPERATING SUPPLIES	1,998
03493	3493 - SHERIFF CANINE SUBTOTAL	1,998
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM	
521.40.31	OFFICE & OPERATING SUPPLIES	56
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	56
03700	3700 - SUPERIOR COURT	
512.21.11	REGULAR SALARIES & WAGES	310,620
512.21.13	EXTRA LABOR	875
512.21.21	OTHER BENEFITS	46,447
512.21.31	OFFICE & OPERATING SUPPLIES	26,588
512.21.41	PROFESSIONAL SERVICES	117,175
512.21.42	COMMUNICATIONS	1,428
512.21.43	TRAVEL	2,917
512.21.46	INSURANCE	560
512.21.48	REPAIRS & MAINTENANCE	4,764
512.21.49	MISCELLANEOUS	33,343
03700	3700 - SUPERIOR COURT SUBTOTAL	544,717
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	250,287
514.22.13	EXTRA LABOR	2,385
514.22.21	OTHER BENEFITS	98,143
514.22.31	OFFICE & OPERATING SUPPLIES	8,485
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,785
514.22.41	PROFESSIONAL SERVICES	8,180
514.22.42	COMMUNICATIONS	12,202
514.22.43	TRAVEL	3,452
514.22.44	ADVERTISING	2,127
514.22.48	REPAIRS & MAINTENANCE	29,434
514.22.49	MISCELLANEOUS	1,635
594.14.64	MAJOR EQUIPMENT	9,761
03800	3800 - TREASURER SUBTOTAL	427,876
03900	3900 - TRANSFERS	
597.00.00	TECH SERVICES RESERVE	1,148,522
03900	3900 - TRANSFERS SUBTOTAL	1,148,522
010	CURRENT EXPENSE EXPENDITURE TOTAL	21,166,848
101	COMMUNITY DEVELOPMENT	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
10100	10100 - COMMUNITY DEVELOPMENT	
558.60.11	REGULAR SALARIES & WAGES	448,775
558.60.13	EXTRA LABOR	1,682
558.60.21	OTHER BENEFITS	176,694
558.60.31	OFFICE & OPERATING SUPPLIES	11,032
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	247
558.60.41	PROFESSIONAL SERVICES	35,723
558.60.42	COMMUNICATIONS	4,611
558.60.43	TRAVEL	7,877
558.60.44	ADVERTISING	23,913
558.60.45	OPERATING RENTALS & LEASES	15,980
558.60.48	REPAIRS & MAINTENANCE	50,350
558.60.49	MISCELLANEOUS	14,527
594.58.64	MAJOR EQUIPMENT	8,977
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	800,387
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	497,012
10198	10100-COMMUNITY DEVELOPMENT END FND BAL SUBTOTAL	497,012
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,297,399
102	WASTE MANAGEMENT	
10200	10200 - WASTE MANAGEMENT	
553.70.21	OTHER BENEFITS	124
553.70.32	FUEL CONSUMED	449
553.70.41	PROFESSIONAL SERVICES	2,444
553.70.48	REPAIRS & MAINTENANCE	1,725
553.70.49	MISCELLANEOUS	318
10200	10200 - WASTE MANAGEMENT SUBTOTAL	5,060
10201	COMMUNITY LITTER CLEANUP PROGRAM	
553.70.11	REGULAR SALARIES & WAGES	1,065
553.70.21	OTHER BENEFITS	85
10201	COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL	1,150
10298	10200 WASTE MANAGEMENT	
508.30.00	ENDING FUND BALANCE-RESTRICTED	62,629
10298	10200 WASTE MANAGEMENT SUBTOTAL	62,629
102	WASTE MANAGEMENT EXPENDITURE TOTAL	68,840
103	EMERGENCY MANAGEMENT	
10300	10300 - EMERGENCY MANAGEMENT	
525.60.11	REGULAR SALARIES & WAGES	74,247
525.60.12	OVERTIME	1,399
525.60.21	OTHER BENEFITS	31,657
525.60.31	OFFICE & OPERATING SUPPLIES	2,671

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,215
525.60.41	PROFESSIONAL SERVICES	50,663
525.60.42	COMMUNICATIONS	1,689
525.60.43	TRAVEL	3,601
525.60.44	ADVERTISING	1,727
525.60.45	OPERATING RENTALS & LEASES	5,330
525.60.46	INSURANCE	1,276
525.60.48	REPAIRS & MAINTENANCE	2,413
525.60.49	MISCELLANEOUS	20,275
594.25.64	MAJOR EQUIPMENT	1,177
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	200,340
10398	10300 -EMER MNGMT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	209,348
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	209,348
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	409,688
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	7,845
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	7,845
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	7,845
105	HOTEL / MOTEL TAX	
10500	10500 - HOTEL / MOTEL TAX	
557.30.40	SERVICES	48,750
557.30.41	PROFESSIONAL SERVICES	20,000
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	68,750
10598	HOTEL/MOTEL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	133,337
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	133,337
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	202,087
107	JUVENILE JUSTICE CENTER	
10700	JUVENILE JUSTICE CNTR	
527.80.11	REGULAR SALARIES & WAGES	938,187
527.80.12	OVERTIME	40,015
527.80.13	EXTRA LABOR	3,822
527.80.14	SHIFT DIFFERENTIAL	3,436
527.80.21	OTHER BENEFITS	398,998
527.80.22	UNIFORM & CLOTHING	706
527.80.31	OFFICE & OPERATING SUPPLIES	39,502

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	4,364
527.80.41	PROFESSIONAL SERVICES	86,547
527.80.42	COMMUNICATIONS	5,008
527.80.43	TRAVEL	6,484
527.80.44	ADVERTISING	1,186
527.80.45	OPERATING RENTALS & LEASES	24,132
527.80.46	INSURANCE	34,288
527.80.47	PUBLIC UTILITIES SERVICES	53,552
527.80.48	REPAIRS & MAINTENANCE	39,691
527.80.49	MISCELLANEOUS	9,267
594.27.62	BUILDINGS	35,941
594.27.64	MAJOR EQUIPMENT	28,035
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,753,160
10798	10700-JUV JUSTICE END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	368,020
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	368,020
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,121,180
108	LAW & JUSTICE	
10809	10809 - LAW & JUSTICE-CLERK	
512.30.11	REGULAR SALARIES & WAGES	14,055
512.30.21	OTHER BENEFITS	7,392
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	1,898
512.30.48	REPAIRS & MAINTENANCE	3,965
594.12.64	MAJOR EQUIPMENT	9,594
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	36,904
10810	10810 - LAW & JUSTICE-COURT SERVICES	
527.80.11	REGULAR SALARIES & WAGES	207,546
527.80.12	OVERTIME	3,545
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	943
527.80.21	OTHER BENEFITS	87,815
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	299,849
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY	
515.30.11	REGULAR SALARIES & WAGES	128,953
515.30.21	OTHER BENEFITS	50,164
515.30.35	SMALL TOOLS AND MINOR EQUIPMENT	45,778
515.30.41	PROFESSIONAL SERVICES	50,165
515.30.48	REPAIRS & MAINTENANCE	9,138
594.15.64	MAJOR EQUIPMENT	1,271
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	285,468
10834	10834 - LAW & JUSTICE-SHERIFF	
521.22.11	REGULAR SALARIES & WAGES	547,995
521.22.12	OVERTIME	90,906
521.22.21	OTHER BENEFITS	218,643

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	710
521.22.41	PROFESSIONAL SERVICES	262,722
521.22.45	OPERATING RENTALS & LEASES	65,000
594.21.64	MAJOR EQUIPMENT	4,206
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,190,181
10835	10835 - LAW & JUSTICE-COURT SECURITY	
521.70.11	REGULAR SALARIES & WAGES	43,493
521.70.21	OTHER BENEFITS	6,195
521.70.31	OFFICE & OPERATING SUPPLIES	509
521.70.42	COMMUNICATIONS	446
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	50,643
10837	10837 - LAW & JUSTICE-SUPERIOR COURT	
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	11,976
594.12.64	MAJOR EQUIPMENT	1,797
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	13,773
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	1,107,973
10898	10898 L & J ENDING FUND BAL SUBTOTAL	1,107,973
108	LAW & JUSTICE EXPENDITURE TOTAL	3,134,791
109	AUDITORS M & O	
10900	AUDITORS M & O	
514.23.11	REGULAR SALARIES & WAGES	11,928
514.23.13	EXTRA LABOR	8,013
514.23.21	OTHER BENEFITS	5,742
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	774
514.23.41	PROFESSIONAL SERVICES	2,101
514.23.48	REPAIRS & MAINTENANCE	32,438
594.14.64	MAJOR EQUIPMENT	12,948
10900	AUDITORS M & O SUBTOTAL	73,944
10910	AUDITOR'S M&O CO PORTION	
514.23.48	REPAIRS & MAINTENANCE	2,754
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	2,754
10998	10900 - AUD M & O END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	315,365
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	315,365
109	AUDITORS M & O EXPENDITURE TOTAL	392,064
110	TREASURERS M & O	
11000	TREASURERS M & O	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
514.22.11	REGULAR SALARIES & WAGES	15,741
514.22.21	OTHER BENEFITS	6,675
514.22.41	PROFESSIONAL SERVICES	5,496
514.22.43	TRAVEL	203
514.22.44	ADVERTISING	5,675
11000	TREASURERS M & O SUBTOTAL	33,791
11098	11000 - TREAS M&O END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	52,663
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	52,663
110	TREASURERS M & O EXPENDITURE TOTAL	86,454
111	PROS VICTIM-WITNESS	
11100	11100 - PROS VICTIM-WITNESS	
515.70.11	REGULAR SALARIES & WAGES	58,496
515.70.21	OTHER BENEFITS	29,031
515.70.31	OFFICE & OPERATING SUPPLIES	923
515.70.41	PROFESSIONAL SERVICES	995
515.70.42	COMMUNICATIONS	561
515.70.43	TRAVEL	296
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	90,302
11198	11100-PROS VIC-WIT END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	40,160
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	40,160
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	130,461
112	PUBLIC HEALTH	
11211	PUBLIC HEALTH ADMINISTRATION	
562.00.11	REGULAR SALARIES & WAGES	439,804
562.00.21	OTHER BENEFITS	158,868
562.00.31	OFFICE & OPERATING SUPPLIES	3,414
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	72
562.00.41	PROFESSIONAL SERVICES	39,962
562.00.42	COMMUNICATIONS	7,207
562.00.43	TRAVEL	3,370
562.00.44	ADVERTISING	1,568
562.00.45	OPERATING RENTALS & LEASES	52,575
562.00.46	INSURANCE	25,677
562.00.48	REPAIRS & MAINTENANCE	17,762
562.00.49	MISCELLANEOUS	12,669
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	762,948
11212	PERSONAL HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	524,769
562.00.21	OTHER BENEFITS	201,166
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	420

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.42	COMMUNICATIONS	938
562.00.45	OPERATING RENTALS & LEASES	158
562.00.49	MISCELLANEOUS	592
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	728,044
11215	ENVIRON HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	171,036
562.00.21	OTHER BENEFITS	69,848
562.00.31	OFFICE & OPERATING SUPPLIES	450
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	677
562.00.42	COMMUNICATIONS	3,585
562.00.43	TRAVEL	301
562.00.45	OPERATING RENTALS & LEASES	724
562.00.48	REPAIRS & MAINTENANCE	8,252
562.00.49	MISCELLANEOUS	576
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	255,449
11222	MICAH PROGRAM	
562.00.42	COMMUNICATIONS	10
562.00.43	TRAVEL	36
562.00.45	OPERATING RENTALS & LEASES	674
11222	MICAH PROGRAM SUBTOTAL	720
11224	ORAL HEALTH PROGRAM	
562.00.31	OFFICE & OPERATING SUPPLIES	4,270
562.00.41	PROFESSIONAL SERVICES	2,796
562.00.42	COMMUNICATIONS	82
562.00.43	TRAVEL	1,322
562.00.45	OPERATING RENTALS & LEASES	362
562.00.49	MISCELLANEOUS	486
11224	ORAL HEALTH PROGRAM SUBTOTAL	9,318
11228	W I C PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	598
562.00.21	OTHER BENEFITS	50
562.00.31	OFFICE & OPERATING SUPPLIES	444
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	606
562.00.42	COMMUNICATIONS	469
562.00.43	TRAVEL	128
562.00.45	OPERATING RENTALS & LEASES	906
562.00.49	MISCELLANEOUS	1,217
11228	W I C PROGRAM SUBTOTAL	4,418
11232	IMMUNIZATION PROGRAM	
562.00.31	OFFICE & OPERATING SUPPLIES	43,604
562.00.41	PROFESSIONAL SERVICES	537
562.00.42	COMMUNICATIONS	131
562.00.45	OPERATING RENTALS & LEASES	137
562.00.48	REPAIRS & MAINTENANCE	895

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.49	MISCELLANEOUS	3,110
11232	IMMUNIZATION PROGRAM SUBTOTAL	48,415
11233	STD PROGRAM	
562.00.31	OFFICE & OPERATING SUPPLIES	111
562.00.41	PROFESSIONAL SERVICES	140
562.00.42	COMMUNICATIONS	39
11233	STD PROGRAM SUBTOTAL	290
11234	TUBERCULOSIS PROGRAM	
562.00.41	PROFESSIONAL SERVICES	970
562.00.42	COMMUNICATIONS	8
562.00.45	OPERATING RENTALS & LEASES	8
562.00.49	MISCELLANEOUS	104
11234	TUBERCULOSIS PROGRAM SUBTOTAL	1,090
11235	HIV/AIDS PROGRAM	
562.00.42	COMMUNICATIONS	196
562.00.45	OPERATING RENTALS & LEASES	12
11235	HIV/AIDS PROGRAM SUBTOTAL	208
11239	OTHER COMMUNICABLE DISEASES PR	
562.00.42	COMMUNICATIONS	3
562.00.43	TRAVEL	46
562.00.45	OPERATING RENTALS & LEASES	21
562.00.49	MISCELLANEOUS	43
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	113
11242	OBESITY	
562.00.31	OFFICE & OPERATING SUPPLIES	1,655
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	217
562.00.42	COMMUNICATIONS	15
562.00.43	TRAVEL	975
562.00.45	OPERATING RENTALS & LEASES	114
11242	OBESITY SUBTOTAL	2,976
11244	TOBACCO PREVENTION & CONTROL	
562.00.31	OFFICE & OPERATING SUPPLIES	799
562.00.43	TRAVEL	167
562.00.49	MISCELLANEOUS	140
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	1,106
11252	WATER PROGRAM	
562.00.42	COMMUNICATIONS	62
562.00.43	TRAVEL	274
562.00.45	OPERATING RENTALS & LEASES	556
11252	WATER PROGRAM SUBTOTAL	892
11253	SOLID & HAZARDOUS WASTE PROG	
562.00.42	COMMUNICATIONS	3
562.00.45	OPERATING RENTALS & LEASES	155

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.49	MISCELLANEOUS	500
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	659
11254	ON SITE SEWAGE PROGRAM	
562.00.31	OFFICE & OPERATING SUPPLIES	94
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	13
562.00.42	COMMUNICATIONS	63
562.00.43	TRAVEL	203
562.00.45	OPERATING RENTALS & LEASES	4,272
562.00.49	MISCELLANEOUS	226
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	4,871
11255	VECTOR	
562.00.42	COMMUNICATIONS	202
562.00.45	OPERATING RENTALS & LEASES	266
11255	VECTOR SUBTOTAL	468
11256	FOOD PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	32,523
562.00.21	OTHER BENEFITS	14,810
562.00.31	OFFICE & OPERATING SUPPLIES	361
562.00.42	COMMUNICATIONS	337
562.00.43	TRAVEL	100
562.00.45	OPERATING RENTALS & LEASES	3,462
562.00.49	MISCELLANEOUS	778
11256	FOOD PROGRAM SUBTOTAL	52,370
11258	LIVING ENVIRONMENT PROGRAM	
562.00.31	OFFICE & OPERATING SUPPLIES	418
562.00.42	COMMUNICATIONS	127
562.00.43	TRAVEL	1,024
562.00.45	OPERATING RENTALS & LEASES	786
562.00.49	MISCELLANEOUS	1,226
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	3,581
11271	VITAL RECORDS	
562.00.31	OFFICE & OPERATING SUPPLIES	511
562.00.42	COMMUNICATIONS	206
562.00.49	MISCELLANEOUS	88
11271	VITAL RECORDS SUBTOTAL	804
11273	HEALTH EDUCATION	
562.00.31	OFFICE & OPERATING SUPPLIES	243
562.00.42	COMMUNICATIONS	30
562.00.43	TRAVEL	1,269
562.00.45	OPERATING RENTALS & LEASES	479
562.00.49	MISCELLANEOUS	5,075
11273	HEALTH EDUCATION SUBTOTAL	7,096
11281	ASSESSMENT	

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
562.00.11	REGULAR SALARIES & WAGES	2,840
562.00.21	OTHER BENEFITS	233
562.00.31	OFFICE & OPERATING SUPPLIES	95
562.00.42	COMMUNICATIONS	41
562.00.43	TRAVEL	2,232
562.00.45	OPERATING RENTALS & LEASES	729
562.00.49	MISCELLANEOUS	2,331
11281	ASSESSMENT SUBTOTAL	8,501
11288	BIOTERRORISM	
562.00.43	TRAVEL	625
11288	BIOTERRORISM SUBTOTAL	625
11298	11200 - PUB HLTH END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	151,978
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	151,978
112	PUBLIC HEALTH EXPENDITURE TOTAL	2,046,939
115	COUNTY ROAD	
11501	OTHER GOVERNMENT SERVICES	
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	50,795
519.70.21	REIMBURSABLE WORK-BENEFITS	27,429
519.70.30	REIMBURSABLE WORK-SUPPLIES	64,490
519.70.31	REIMBURSABLE WORK-MATERIAL USED	15,971
519.70.40	REIMBURSABLE WORK-SERVICES	5,979
519.70.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	28,220
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	192,884
11502	CONSTRUCTION	
595.11.11	DESIGN-SALARY & WAGES	175,633
595.11.21	SURVEYING-BENEFITS	94,842
595.11.30	DESIGN-SUPPLIES	94
595.11.40	CONSULTANT-NON-REIMBURSABLE-SERVICES	105,539
595.11.45	SURVEYING EQUIPMENT RENTAL	15,251
595.12.11	ADMINISTRATION-SALARY & WAGES	149,443
595.12.12	INSPECTION-OVERTIME	978
595.12.21	ADMINISTRATION-BENEFITS	81,227
595.12.30	INSPECTION-SUPPLIES	79
595.12.31	INSPECTION-MATERIAL USED	48
595.12.40	INSPECTION-SERVICES	40,247
595.12.45	INSPECTION-EQUIPMENT RENTAL	15,779
595.23.11	ACQUISITION R/W-SALARY & WAGES	47,197
595.23.21	ACQUISITION- BENEFITS	25,487
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	198,058
595.23.45	ACQUISITION R/W EQUIPMENT RENTAL	85
595.24.40	UTILITY RELOCATION-SERVICES	341,706
595.30.11	DETOUR - SALARY & WAGES	74

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
595.30.21	HAUL ROCK	40
595.30.31	ROADWAY-MATERIAL USED	227
595.30.40	ROADWAY - SERVICES	4,028,269
595.30.45	ROADWAY-EQUIPMENT RENTAL	68
595.42.11	CULVERTS- SALARY & WAGES	10,526
595.42.21	CULVERTS-BENEFITS	5,684
595.42.30	CULVERTS-SUPPLIES	17,135
595.42.31	CULVERTS-MATERIAL USED	13,475
595.42.40	CULVERTS-SERVICES	6,235
595.42.45	CULVERTS-EQUIPMENT RENTAL	17,870
595.51.40	BRIDGES 20' AND OVER-NON-REIMB-SERVICES	1,215
595.62.40	SPECIAL PURPOSE PATHS-SERVICES	241,438
11502	CONSTRUCTION SUBTOTAL	5,633,947
11504	CELLULAR PHONE	
543.30.42	CELLULAR PHONE	2,105
11504	CELLULAR PHONE SUBTOTAL	2,105
11505	11505 - CRACK SEALING	
542.34.11	CRACK SEALING-SALARY & WAGES	57,095
542.34.21	CRACK SEALING-BENEFITS	30,831
542.34.31	CRACK SEALING - MATERIAL USED	90,414
542.34.45	CRACK SEALING - EQUIP RENTAL	42,913
11505	11505 - CRACK SEALING SUBTOTAL	221,252
11506	ROAD REPAIR	
542.35.11	SALARY & WAGES	3,870
542.35.21	BENEFITS	2,090
542.35.31	MATERIAL USED	660
542.35.45	EQUIPMENT USED	5,716
11506	ROAD REPAIR SUBTOTAL	12,335
11509	TRAVELED WAY	
542.31.11	PATCHING-POTHOLE-SALARY & WAGES	247,368
542.31.12	PATCH & PRELEVEL F/C 19 OVERTIME	120
542.31.14	TRAVELED WAY-COMPTIME USED	34
542.31.21	TRAVELED WAY-CHECKING ROADS-BENEFITS	133,662
542.31.30	PATCHING-POTHOLE-SUPPLIES	238,810
542.31.31	PATCH & PRELEVEL F/C 09 MATERIAL USED	146,505
542.31.40	TRAVELED WAY-GRAD/ROLL/BLADE-SERVICES	985
542.31.45	TRAVELED WAY-GRAVEL REPLACE-EQUIP RENT	457,602
11509	TRAVELED WAY SUBTOTAL	1,225,087
11511	SHOULDERS	
542.32.11	SHOULDER-REPAIR SALARY & WAGES	76,501
542.32.21	BLADING	41,311
542.32.31	SHOULDERS-REPAIR MATERIAL USED	3,677
542.32.40	SHOULDERS - REPAIR - SERVICES	197
542.32.45	SHOULDERS-REPAIR EQUIP RENTAL	105,251

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SCHEDULE OF EXPENDITURES/EXPENSES
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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11511	SHOULDERS SUBTOTAL	226,937
11512	SEALING	
542.33.11	SEALING-SALARY & WAGES	101,024
542.33.12	SEALING-OVERTIME	1,246
542.33.21	SEALING	55,227
542.33.30	SEALING - SUPPLIES	917,167
542.33.31	SEALING-MATERIAL USED	82,286
542.33.40	SEALING - SERVICES	34,233
542.33.45	SEALING-EQUIP RENTAL	174,692
11512	SEALING SUBTOTAL	1,365,876
11513	BRIDGES UNDER 20'	
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	565
542.41.21	BRIDGES UNDER 20' - BENEFITS	305
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	174
11513	BRIDGES UNDER 20' SUBTOTAL	1,044
11514	CULVERTS	
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	30,304
542.42.21	CULVERTS-BENEFITS	16,364
542.42.40	PLACEMENT - SERVICES	16
542.42.45	CULVERTS - CLEANING -EQUIPMENT RENTAL	40,161
11514	CULVERTS SUBTOTAL	86,845
11515	DITCHES	
542.43.11	DITCHES-SALARY & WAGES	95,586
542.43.21	DITCHES-BENEFITS	51,616
542.43.31	DITCHES-MATERIAL USED	194
542.43.40	DITCHES - SERVICES	3,333
542.43.45	DITCHES-EQUIPMENT RENTAL	137,800
11515	DITCHES SUBTOTAL	288,529
11516	BRIDGES 20' & OVER	
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	1,773
542.51.21	BRIDGES 20' AND OVER-BENEFITS	957
542.51.30	BRIDGES 20' AND OVER - SUPPLIES	225
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	2,335
11516	BRIDGES 20' & OVER SUBTOTAL	5,290
11518	ROAD LIGHTING	
542.63.40	ROAD LIGHTING - SERVICES	5,366
11518	ROAD LIGHTING SUBTOTAL	5,366
11519	TRAFFIC CONTROL	
542.64.11	NEW ROAD NAME-SALARY & WAGES	70,175
542.64.12	SIGNING-OVERTIME	755
542.64.14	SIGNING-COMPTIME USED	223
542.64.21	ADDRESS POSTS 911-BENEFITS	38,391
542.64.30	OTHER TRAFFIC CONTROL-SUPPLIES	6,512

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
542.64.31	SIGNING-MATERIAL USED	86,665
542.64.40	OTHER TRAFFIC CONTROL-SERVICES	632
542.64.45	OTHER TRAFFIC CONTROL-EQUIP RENTAL	44,104
11519	TRAFFIC CONTROL SUBTOTAL	247,456
11520	SNOW & ICE	
542.66.11	SNOW & ICE-SALARY & WAGES	25,998
542.66.12	SNOW & ICE-OVERTIME	346
542.66.14	SNOW & ICE - COMPTIME USED	64
542.66.21	SNOW & ICE-BENEFITS	14,260
542.66.30	SNOW & ICE-SUPPLIES	176
542.66.31	SNOW & WAGES-MATERIAL USED	22,243
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	50,541
11520	SNOW & ICE SUBTOTAL	113,628
11521	STREET CLEANING	
542.67.11	STREET CLEANING-SALARY & WAGES	22,486
542.67.21	STREET CLEANING-BENEFITS	12,142
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	31,759
11521	STREET CLEANING SUBTOTAL	66,387
11523	CHEMICAL WEED CONTROL	
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	42,391
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	22,894
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	4,253
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	122,440
542.71.40	CHEMICAL WEED CONTROL-SERVICES	347
542.71.45	WEED CONTROL-EQUIP RENTAL	26,514
11523	CHEMICAL WEED CONTROL SUBTOTAL	218,839
11524	OTHER VEGETATION CONTROL	
542.71.11	OTHER VEGETATION CONTROL - S&W	80,962
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	274
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	378
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	44,048
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	2,381
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	25
542.71.40	OTHER VEGETATION CONTROL-SERVICES	3,454
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	63,101
11524	OTHER VEGETATION CONTROL SUBTOTAL	194,623
11526	LITTER CLEAN-UP	
542.75.11	LITTER CLEAN UP-SALARY & WAGES	3,842
542.75.21	LITTER CLEAN-UP-BENEFITS	2,075
542.75.40	LITTER CLEAN-UP-SERVICES	477
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	2,407
11526	LITTER CLEAN-UP SUBTOTAL	8,801
11527	CONTOUR CONTROL	
542.76.11	CONTOUR CONTROL-SALARY & WAGES	160

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
542.76.21	CONTOUR CONTROL	86
542.76.45	CONTOUR CONTROL EQUIPMENT RENTAL	770
11527	CONTOUR CONTROL SUBTOTAL	1,017
11528	MAINTENANCE ADMINISTRATION	
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	303,130
542.90.14	MAINTENANCE ADMIN COMPTIME USED	307
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	163,856
542.90.30	MAINTENANCE ADMIN-SUPPLIES	215
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	13
542.90.40	MAINTENANCE ADMIN-SERVICES	4,677
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	56,677
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	528,875
11529	DISTRICT 1	
542.72.11	SALARY & WAGES	11,620
542.72.12	OVERTIME	752
542.72.14	COMPTIME USED	796
542.72.21	BENEFITS	6,987
542.72.45	EQUIPMENT USED	18,068
11529	DISTRICT 1 SUBTOTAL	38,224
11533	COMPUTER MAINT/ADMIN	
543.30.11	COMPUTER MAINT-ADMIN SALARY & WAGES	1,674
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	904
543.30.45	COMPUTER MAINT/ADMIN - EQUIP RENTAL	2
11533	COMPUTER MAINT/ADMIN SUBTOTAL	2,581
11539	GPS/GIS	
544.40.11	GIS PROJECT REQUESTS- SALARY & WAGES	30,894
544.40.21	GIS HARDWARE/SOFTWARE INST	16,683
544.40.45	GIS OTHRO IMAGERY/MARKETING-EQUIP RENTAL	159
11539	GPS/GIS SUBTOTAL	47,736
11540	MANAGEMENT	
543.11.11	CLAIMS-INVESTIGATION-SALARY & WAGES	94,999
543.11.21	CLAIM INVESTIGATION	51,299
543.11.30	MANAGEMENT-SUPPLIES	220
543.11.40	CLAIMS RESOLUTION-SERVICES	7,424
543.11.45	MANAGEMENT-EQUIP RENTAL	3,986
11540	MANAGEMENT SUBTOTAL	157,928
11541	UNDISTRIBUTED ENGINEERING	
544.21.11	CRAB FORMS-SALARY & WAGES	20,186
544.21.21	SURVEYING-BENEFITS	10,901
544.21.30	MISCELLANEOUS ENGINEERING-SUPPLIES	868
544.21.45	CRAB FORMS-EQUIPMENT USED	260
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	32,216
11546	ACCOUNTING	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
543.30.11	ACCOUNTING-SALARY & WAGES	110,008
543.30.21	ADMIN SERVICES-BENEFITS	59,404
543.30.30	ACCOUNTING-SUPPLIES	50
543.30.40	ACCOUNTING-SERVICES	520
543.30.45	ACCOUNTING- EQUIP RENTAL	5,567
11546	ACCOUNTING SUBTOTAL	175,549
11547	LABOR NEGOTIATIONS	
11547	LABOR NEGOTIATIONS SUBTOTAL	0
11548	OFFICE EQUIPMENT	
543.30.35	OFFICE EQUIPMENT	5,705
11548	OFFICE EQUIPMENT SUBTOTAL	5,705
11549	OFFICE SUPPLIES	
543.30.31	OFFICE AND OPERATING SUPPLIES	4,797
11549	OFFICE SUPPLIES SUBTOTAL	4,797
11550	OPERATING SUPPLIES	
543.30.45	OFFICE EQUIPMENT RENTAL	166,183
11550	OPERATING SUPPLIES SUBTOTAL	166,183
11551	PROFESSIONAL SERVICES	
543.30.41	PROFESSIONAL SERVICES	127,279
11551	PROFESSIONAL SERVICES SUBTOTAL	127,279
11552	COMMUNICATIONS	
543.30.42	COMMUNICATIONS	25,180
11552	COMMUNICATIONS SUBTOTAL	25,180
11553	ADVERTISING	
543.30.44	ADVERTISING	5,894
11553	ADVERTISING SUBTOTAL	5,894
11554	INSURANCE	
543.30.46	INSURANCE	54,502
11554	INSURANCE SUBTOTAL	54,502
11555	REPAIRS & MAINTENANCE	
11555	REPAIRS & MAINTENANCE SUBTOTAL	0
11557	ROAD INVENTORY	
544.41.11	PRIORITY PLANNING - SALARY & WAGES	41,400
544.41.21	ENVIRONMENT MONITORING-BENEFITS	22,356
544.41.30	TRAFFIC ANALYSIS - SUPPLIES	376
544.41.45	STRIPING-EQUIPMENT RENTAL	7,965
11557	ROAD INVENTORY SUBTOTAL	72,097
11558	PROFESSIONAL DEVELOPMENT	
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	57,950
543.30.12	PROFESSIONAL DEVELOPMENT-OVERTIME	146
543.30.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	470
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	31,626

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	14,618
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	19,666
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	124,475
11559	FIRST AID-SAFETY	
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	10,098
543.30.21	FIRST AID & SAFETY-BENEFITS	5,453
543.30.30	FIRST AID SAFETY-SUPPLIES	7,802
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	473
11559	FIRST AID-SAFETY SUBTOTAL	23,826
11560	VACATION LEAVE	
543.31.11	VACATION LEAVE-SALARY & WAGES	211,391
543.31.21	VACATION LEAVE-BENEFITS	114,151
11560	VACATION LEAVE SUBTOTAL	325,542
11561	SICK LEAVE	
543.31.11	SICK LEAVE-SALARY & WAGES	115,157
543.31.21	SICK LEAVE-BENEFITS	62,185
11561	SICK LEAVE SUBTOTAL	177,342
11562	HOLIDAY	
543.31.11	HOLIDAY-SALARY & WAGES	112,174
543.31.21	HOLIDAY-BENEFITS	60,574
11562	HOLIDAY SUBTOTAL	172,748
11563	FLOATING HOLIDAY	
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	12,763
543.31.21	FLOATING HOLIDAY-BENEFITS	6,892
11563	FLOATING HOLIDAY SUBTOTAL	19,654
11564	BEREAVEMENT	
543.31.11	BEREAVEMENT-SALARY & WAGES	1,671
543.31.21	BEREAVEMENT	902
11564	BEREAVEMENT SUBTOTAL	2,574
11565	JURY LEAVE	
543.31.11	JURY LEAVE-SALARY & WAGES	1,178
543.31.21	JURY DUTY-BENEFITS	636
11565	JURY LEAVE SUBTOTAL	1,814
11566	STATE RETIREMENT	
543.35.21	STATE RETIREMENT	290,195
11566	STATE RETIREMENT SUBTOTAL	290,195
11567	F I C A	
543.35.21	FICA	218,789
11567	F I C A SUBTOTAL	218,789
11568	INDUSTRIAL INSURANCE	
543.35.21	INDUSTRIAL INSURANCE	60,859
11568	INDUSTRIAL INSURANCE SUBTOTAL	60,859

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11569	HEALTH INSURANCE	
543.35.21	HEALTH INSURANCE	511,410
11569	HEALTH INSURANCE SUBTOTAL	511,410
11570	LIFE INSURANCE	
543.35.21	LIFE INSURANCE	2,826
11570	LIFE INSURANCE SUBTOTAL	2,826
11571	DENTAL INSURANCE	
543.35.21	DENTAL INSURANCE	45,121
11571	DENTAL INSURANCE SUBTOTAL	45,121
11575	MAINTENANCE OF FACILITIES	
543.50.11	MAINT OF FACILITIES #2-SALARY & WAGES	21,018
543.50.21	MAINT OF FACILITIES #8-BENEFITS	11,350
543.50.30	MAINT OF FACILITIES #3-SUPPLIES	4,112
543.50.31	MAINT OF FACILITIES#2-MATERIAL USED	1,110
543.50.40	MAINT OF FACILITIES #1-SERVICES	63,423
543.50.45	MAINT OF FACILITIES#8-EQUIP RENTAL	3,467
11575	MAINTENANCE OF FACILITIES SUBTOTAL	104,480
11576	EMPLOYEE ASSISTANCE PROGRAM	
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	190
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	190
11577	VISION INSURANCE	
543.35.21	VISION INSURANCE	6,828
11577	VISION INSURANCE SUBTOTAL	6,828
11578	PLATS/ROADS/DRIVEWAYS	
544.22.11	SHORT PLAT REVIEW-SALARY & WAGES	29,383
544.22.21	SHORT PLAT REVIEW-BENEFITS	15,867
544.22.45	SHORT PLAT REVIEW-EQUIPMENT USED	223
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	45,473
11579	PERMITS	
544.24.11	PERMIT PROCESSING-SALARY & WAGES	60,049
544.24.21	PERMIT PROCESSING-BENEFITS	32,426
544.24.30	PPM MEETINGS-SUPPLIES	141
544.24.40	PERMIT PROCESSING-SERVICES	3,497
544.24.45	PPM MEETINGS-EQUIPMENT USED	9,736
11579	PERMITS SUBTOTAL	105,850
11580	R/W INVESTIGATION	
544.26.11	R/W INVESTIGATION-SALARY & WAGES	4,162
544.26.21	R/W INVESTIGATION-BENEFITS	2,248
544.26.40	R/W INVESTIGATION-SERVICES	152
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	218
11580	R/W INVESTIGATION SUBTOTAL	6,779
11581	PLANNING	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
544.42.11	TRANSPORTATION PLANNING-SALARY & WAGES	5,047
544.42.21	TRANSPORTATION PLANNING-BENEFITS	2,726
544.42.40	TRANSPORTATION PLANNING-SERVICES	845
11581	PLANNING SUBTOTAL	8,618
11582	EMERGENCY MANAGEMENT	
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	1,686
544.70.12	EMERGENCY MANAGEMENT - OVERTIME	330
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	1,089
544.70.31	EMERGENCY MANAGEMENT-MATERIAL USED	210
544.70.45	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	2,700
11582	EMERGENCY MANAGEMENT SUBTOTAL	6,015
11584	PRIVATE ROADS	
544.90.11	PROGRAMS/PROJECTS ADMIN - SALARY & WAGES	55,872
544.90.21	PROGRAMS/PROJECTS ADMIN - FRINGE	30,171
544.90.40	ENGINEERING ADMINISTRATION-SERVICES	120
544.90.45	ENGINEERING ADMIN-EQUIPMENT USED	112
11584	PRIVATE ROADS SUBTOTAL	86,275
11585	UNDIST LABOR-COUNTY ROAD	
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,453,913
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,453,913
11592	11592 - COUNTY RD LONGEVITY	
543.35.11	LONGEVITY	57,561
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	57,561
11598	COUNTY RD ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	6,001,423
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	6,001,423
115	COUNTY ROAD EXPENDITURE TOTAL	18,515,748
118	WALLA WALLA FAIR	
11801	11801 - RODEO	
573.70.41	PROFESSIONAL SERVICES	164,852
573.70.44	ADVERTISING	347
573.70.48	REPAIRS & MAINTENANCE	1,916
573.70.49	MISCELLANEOUS	4,691
11801	11801 - RODEO SUBTOTAL	171,807
11804	11804 - GEN EXHBTS & LIVESTOCK	
573.70.11	REGULAR SALARIES & WAGES	26,954
573.70.12	OVERTIME	3,862
573.70.13	EXTRA LABOR	7,756
573.70.21	OTHER BENEFITS	17,842
573.70.31	OFFICE & OPERATING SUPPLIES	1,040
573.70.41	PROFESSIONAL SERVICES	3,700
573.70.49	MISCELLANEOUS	33,317

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	94,472
11805	11805 - SPECIAL EVENTS	
573.70.41	PROFESSIONAL SERVICES	2,562
573.70.44	ADVERTISING	6,527
573.70.45	OPERATING RENTALS & LEASES	255
573.70.49	MISCELLANEOUS	4,463
11805	11805 - SPECIAL EVENTS SUBTOTAL	13,807
11806	11806 - FAIR-GENERAL	
573.70.12	OVERTIME	17,001
573.70.13	EXTRA LABOR	29,150
573.70.21	OTHER BENEFITS	28,458
573.70.31	OFFICE & OPERATING SUPPLIES	9,506
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	13,474
573.70.41	PROFESSIONAL SERVICES	118,613
573.70.42	COMMUNICATIONS	2,150
573.70.43	TRAVEL	22
573.70.44	ADVERTISING	6,740
573.70.45	OPERATING RENTALS & LEASES	10,061
573.70.47	PUBLIC UTILITIES SERVICES	14,536
573.70.48	REPAIRS & MAINTENANCE	11,832
573.70.49	MISCELLANEOUS	20,880
11806	11806 - FAIR-GENERAL SUBTOTAL	282,423
11807	11807 - CONCERT	
573.70.41	PROFESSIONAL SERVICES	88,450
573.70.44	ADVERTISING	9,497
573.70.45	OPERATING RENTALS & LEASES	82
573.70.49	MISCELLANEOUS	6,095
11807	11807 - CONCERT SUBTOTAL	104,124
11808	11808 - SECURITY	
573.70.13	EXTRA LABOR	9,861
573.70.21	OTHER BENEFITS	1,776
11808	11808 - SECURITY SUBTOTAL	11,637
11810	11810 - GENERAL GROUNDS	
573.70.11	REGULAR SALARIES & WAGES	168,332
573.70.21	OTHER BENEFITS	79,377
573.70.31	OFFICE & OPERATING SUPPLIES	5,192
573.70.32	FUEL CONSUMED	7,880
573.70.41	PROFESSIONAL SERVICES	20,746
573.70.42	COMMUNICATIONS	8,247
573.70.45	OPERATING RENTALS & LEASES	7,706
573.70.46	INSURANCE	31,356
573.70.47	PUBLIC UTILITIES SERVICES	107,302
573.70.48	REPAIRS & MAINTENANCE	38,156
573.70.49	MISCELLANEOUS	20,814

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
594.73.64	MAJOR EQUIPMENT	1,443
11810	11810 - GENERAL GROUNDS SUBTOTAL	496,552
11813	11813 - DEMO	
573.70.41	PROFESSIONAL SERVICES	2,700
573.70.44	ADVERTISING	143
573.70.48	REPAIRS & MAINTENANCE	81
573.70.49	MISCELLANEOUS	4,964
11813	11813 - DEMO SUBTOTAL	7,888
11898	11898 - WW FAIR END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	16,981
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	16,981
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,199,691
119	HUMAN SERVICES	
11905	11905 - PERSONNEL EXPENSE	
564.30.21	OTHER BENEFITS	135
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	135
11910	11910 - SUBSTANCE ABUSE	
566.10.11	REGULAR SALARIES & WAGES	32,550
566.10.21	OTHER BENEFITS	17,179
566.10.31	OFFICE & OPERATING SUPPLIES	758
566.10.41	PROFESSIONAL SERVICES	10,182
566.10.42	COMMUNICATIONS	187
566.10.43	TRAVEL	1,287
566.10.45	OPERATING RENTALS & LEASES	340
566.10.49	MISCELLANEOUS	35,331
566.21.31	OFFICE & OPERATING SUPPLIES	3,500
566.21.41	PROFESSIONAL SERVICES	25,382
566.21.42	COMMUNICATIONS	6
566.22.41	PROFESSIONAL SERVICES	43,036
566.30.41	PROFESSIONAL SERVICES	7,025
566.31.41	PROFESSIONAL SERVICES	11,959
566.35.41	PROFESSIONAL SERVICES	4,550
566.36.41	PROFESSIONAL SERVICES	29,480
566.41.41	PROFESSIONAL SERVICES	19,595
566.42.41	PROFESSIONAL SERVICES	3,000
566.44.41	PROFESSIONAL SERVICES	2,460
566.53.41	PROFESSIONAL SERVICES	25,351
566.54.41	PROFESSIONAL SERVICES	4,637
566.57.41	PROFESSIONAL SERVICES	5,280
566.58.41	PROFESSIONAL SERVICES	1,617
566.62.41	PROFESSIONAL SERVICES	13,132
566.64.41	PROFESSIONAL SERVICES	1,247
566.66.41	PROFESSIONAL SERVICES	710

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
566.72.41	PROFESSIONAL SERVICES	1,457
566.74.41	PROFESSIONAL SERVICES	530
566.77.41	PROFESSIONAL SERVICES	11,932
566.78.41	PROFESSIONAL SERVICES	1,635
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	315,335
11920	11920 - DEVELOPMENTAL DISABLT Y	
568.10.11	REGULAR SALARIES & WAGES	48,470
568.10.21	OTHER BENEFITS	17,711
568.10.31	OFFICE & OPERATING SUPPLIES	389
568.10.41	PROFESSIONAL SERVICES	15,586
568.10.42	COMMUNICATIONS	195
568.10.43	TRAVEL	2,221
568.10.44	ADVERTISING	598
568.10.45	OPERATING RENTALS & LEASES	340
568.10.49	MISCELLANEOUS	31,469
568.31.41	PROFESSIONAL SERVICES	1,699
568.40.41	PROFESSIONAL SERVICES	7,903
568.62.41	PROFESSIONAL SERVICES	365,206
568.64.41	PROFESSIONAL SERVICES	103,478
568.67.41	PROFESSIONAL SERVICES	167,490
11920	11920 - DEVELOPMENTAL DISABLT Y SUBTOTAL	762,754
11930	11930 - MENTAL HEALTH	
564.10.21	OTHER BENEFITS	296
564.10.31	OFFICE & OPERATING SUPPLIES	0
564.10.41	PROFESSIONAL SERVICES	116,571
564.10.43	TRAVEL	149
564.10.45	OPERATING RENTALS & LEASES	1,020
564.10.49	MISCELLANEOUS	46,694
564.27.41	PROFESSIONAL SERVICES	42,544
564.30.41	PROFESSIONAL SERVICES	10,757
564.30.46	INSURANCE	1,071
597.00.00	OPERATING TRANSFER OUT	75,000
11930	11930 - MENTAL HEALTH SUBTOTAL	294,103
11931	11931 - TRANSITIONAL HOUSING	
508.30.00	ENDING FUND BAL-RESTRICTED-TRANS HOUSING	78,277
564.27.48	REPAIRS & MAINTENANCE	3,119
11931	11931 - TRANSITIONAL HOUSING SUBTOTAL	81,396
11932	11932 - PERMANENT (PHP) HOUSING	
508.30.00	ENDING FUND BAL-RESTRICTED-PERM HOUSING	101,600
11932	11932 - PERMANENT (PHP) HOUSING SUBTOTAL	101,600
11970	11970 - OTHER SERVICES	
551.20.11	REGULAR SALARIES & WAGES	5,271
551.20.21	OTHER BENEFITS	894
551.20.31	OFFICE & OPERATING SUPPLIES	10

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
551.20.41	PROFESSIONAL SERVICES	443,171
551.20.42	COMMUNICATIONS	60
551.20.43	TRAVEL	131
551.20.49	MISCELLANEOUS	47,959
11970	11970 - OTHER SERVICES SUBTOTAL	497,496
11998	11998 -HUMAN SVCS END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,224,799
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	1,224,799
119	HUMAN SERVICES EXPENDITURE TOTAL	3,277,618
120	COUNTY MENTAL HEALTH .01%	
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE	
512.22.11	REGULAR SALARIES & WAGES	103,457
512.22.12	OVERTIME	5,368
512.22.14	SHIFT DIFFERENTIAL	144
512.22.21	OTHER BENEFITS	46,753
512.22.31	OFFICE & OPERATING SUPPLIES	2,756
512.22.41	PROFESSIONAL SERVICES	4,936
512.22.42	COMMUNICATIONS	920
512.22.43	TRAVEL	1,530
512.22.45	OPERATING RENTALS & LEASES	1,275
512.22.47	PUBLIC UTILITIES SERVICES	1,173
512.22.48	REPAIRS & MAINTENANCE	309
512.22.49	MISCELLANEOUS	1,386
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	170,007
12009	12009 - CO MTL HLTH-CLERK	
512.22.11	REGULAR SALARIES & WAGES	1,230
512.22.21	OTHER BENEFITS	556
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	1,786
12019	12019 - CO MTL HLTH-HUMAN SERVICES	
564.46.31	OFFICE & OPERATING SUPPLIES	81
564.46.41	PROFESSIONAL SERVICES	823,830
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	823,911
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE	
512.22.41	PROFESSIONAL SERVICES	18,750
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE SUBTOTAL	18,750
12033	12033 - CO MTL HLTH-PROS ATTY	
512.22.11	REGULAR SALARIES & WAGES	28,217
512.22.21	OTHER BENEFITS	10,735
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	38,952
12098	12098 - CO MTL HLTH-ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	522,448
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	522,448

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
120	COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL	1,575,854
121	SOLDIER'S RELIEF	
12101	12101 - SOLDIERS RELIEF	
565.20.31	OFFICE & OPERATING SUPPLIES	19
565.20.41	PROFESSIONAL SERVICES	5,316
565.20.43	TRAVEL	228
565.20.45	OPERATING RENTALS & LEASES	940
565.20.49	MISCELLANEOUS	43,789
12101	12101 - SOLDIERS RELIEF SUBTOTAL	50,292
12198	12198-SOLDR RELIEF END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	76,123
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	76,123
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	126,414
122	PROS CHILD SUPPORT	
12200	12200 - PROS CHILD SUPPORT	
515.80.11	REGULAR SALARIES & WAGES	157,858
515.80.21	OTHER BENEFITS	70,768
515.80.31	OFFICE & OPERATING SUPPLIES	4,080
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	9,852
515.80.41	PROFESSIONAL SERVICES	5,259
515.80.42	COMMUNICATIONS	2,356
515.80.43	TRAVEL	1,386
515.80.45	OPERATING RENTALS & LEASES	2,437
515.80.48	REPAIRS & MAINTENANCE	2,276
515.80.49	MISCELLANEOUS	1,634
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	257,906
12298	PROS CHILD SUPPORT ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	174,560
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	174,560
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	432,465
123	FAIRGROUNDS PROPERTIES	
12300	12300 - FAIRGROUND PROPERTIES	
575.40.11	REGULAR SALARIES & WAGES	3,586
575.40.21	OTHER BENEFITS	1,639
575.40.41	PROFESSIONAL SERVICES	3,305
575.40.47	PUBLIC UTILITIES SERVICES	1,797
575.40.48	REPAIRS & MAINTENANCE	4,684
575.40.49	MISCELLANEOUS	3,831
581.20.00	INTERFUND LOAN REPAYMENT	15,449
592.75.80	DEBT SERVICE-INTEREST	7,050
594.75.64	MAJOR EQUIPMENT	37,571

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
597.00.00	TRANSFER OUT - FAIRGROUNDS BLDG	100,000
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	178,911
12398	12300 - FAIR PROP END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-86,317
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	-86,317
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	92,594
124	YOUTH SPECIAL SERVICES	
12400	12400 - YOUTH SPECIAL SERVICES	
527.40.31	OFFICE & OPERATING SUPPLIES	55
527.40.41	PROFESSIONAL SERVICES	4,178
527.40.42	COMMUNICATIONS	339
527.40.43	TRAVEL	487
527.40.45	OPERATING RENTALS & LEASES	2,380
527.40.49	MISCELLANEOUS	40,709
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	48,148
12410	12410 - BILL 3900 IMPACT	
527.40.31	OFFICE & OPERATING SUPPLIES	157
527.40.42	COMMUNICATIONS	478
527.40.45	OPERATING RENTALS & LEASES	863
527.40.48	REPAIRS & MAINTENANCE	391
527.40.49	MISCELLANEOUS	8,234
12410	12410 - BILL 3900 IMPACT SUBTOTAL	10,121
12415	12415 - JUV ACCOUNTABILITY ACT	
527.40.31	OFFICE & OPERATING SUPPLIES	415
527.40.49	MISCELLANEOUS	2,659
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	3,074
12420	12420 - BECCA BILL	
527.40.31	OFFICE & OPERATING SUPPLIES	129
527.40.42	COMMUNICATIONS	339
527.40.43	TRAVEL	337
527.40.45	OPERATING RENTALS & LEASES	825
527.40.49	MISCELLANEOUS	58,108
12420	12420 - BECCA BILL SUBTOTAL	59,738
12425	12425 - CONSOLIDTD JUV SVCS	
527.40.31	OFFICE & OPERATING SUPPLIES	624
527.40.32	FUEL CONSUMED	62
527.40.41	PROFESSIONAL SERVICES	966
527.40.42	COMMUNICATIONS	1,427
527.40.43	TRAVEL	124
527.40.45	OPERATING RENTALS & LEASES	1,645
527.40.48	REPAIRS & MAINTENANCE	646
527.40.49	MISCELLANEOUS	79,979
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	85,473

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
12430	12430 - OPTION B	
12430	12430 - OPTION B SUBTOTAL	0
12435	12435 - SSODA	
527.40.31	OFFICE & OPERATING SUPPLIES	128
527.40.41	PROFESSIONAL SERVICES	2,059
527.40.42	COMMUNICATIONS	65
527.40.49	MISCELLANEOUS	18,998
12435	12435 - SSODA SUBTOTAL	21,250
12440	12440 - EVIDENCE BASED EXPANSION-ART	
527.40.31	OFFICE & OPERATING SUPPLIES	1,813
527.40.41	PROFESSIONAL SERVICES	44
527.40.43	TRAVEL	70
527.40.49	MISCELLANEOUS	23,959
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	25,886
12450	12450 - CDDA-CHEM DEP DISP ALT	
527.40.31	OFFICE & OPERATING SUPPLIES	378
527.40.41	PROFESSIONAL SERVICES	1,043
527.40.42	COMMUNICATIONS	653
527.40.45	OPERATING RENTALS & LEASES	1,143
527.40.48	REPAIRS & MAINTENANCE	231
527.40.49	MISCELLANEOUS	39,877
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	43,324
12451	12451-JUV ACCT INCENT BLK GRNT	
527.40.49	MISCELLANEOUS	4,392
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	4,392
12453	YOUTH SPECIAL PROJECTS	
527.40.31	OFFICE & OPERATING SUPPLIES	2,994
527.40.42	COMMUNICATIONS	65
527.40.43	TRAVEL	1,644
527.40.45	OPERATING RENTALS & LEASES	900
527.40.48	REPAIRS & MAINTENANCE	309
527.40.49	MISCELLANEOUS	725
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	6,637
12498	12498 - YTH SPEC SVC END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	76,595
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	76,595
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	384,639
126	MILL CREEK FLOOD CONTROL	
12600	12600-MILL CREEK FLOOD CNTL MT	
553.30.11	REGULAR SALARIES & WAGES	35,269
553.30.21	OTHER BENEFITS	19,045
553.30.30	SUPPLIES	4,195

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
553.30.31	OFFICE & OPERATING SUPPLIES	2,762
553.30.40	SERVICES	24,063
553.30.45	OPERATING RENTALS & LEASES	19,450
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	104,785
12698	12698 - MILLCRK FLD CNTRL END	
508.30.00	ENDING FUND BALANCE-RESTRICTED	605,810
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	605,810
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	710,595
127	STORMWATER MGMT UTILITY DIST	
12701	ADMINISTRATION	
531.32.11	REGULAR SALARIES & WAGES	21,893
531.32.21	OTHER BENEFITS	11,822
531.32.40	SERVICES	5,284
531.32.45	OPERATING RENTALS & LEASES	1,260
12701	ADMINISTRATION SUBTOTAL	40,258
12702	TRAINING	
531.34.11	REGULAR SALARIES & WAGES	983
531.34.21	OTHER BENEFITS	531
531.34.45	OPERATING RENTALS & LEASES	81
12702	TRAINING SUBTOTAL	1,594
12703	MAINTENANCE	
531.35.11	REGULAR SALARIES & WAGES	19,954
531.35.21	OTHER BENEFITS	10,775
531.35.40	SERVICES	295
531.35.45	OPERATING RENTALS & LEASES	5,840
12703	MAINTENANCE SUBTOTAL	36,865
12704	STORMWATER FEES	
531.39.40	SERVICES	734
12704	STORMWATER FEES SUBTOTAL	734
12705	STORMWATER CONSTRUCTION	
531.36.11	REGULAR SALARIES & WAGES	159
531.36.21	OTHER BENEFITS	86
12705	STORMWATER CONSTRUCTION SUBTOTAL	244
12798	STORMWATER MGMT-ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	746,923
12798	STORMWATER MGMT-ENDING FUND BALANCE SUBTOTAL	746,923
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	826,619
128	WW NOXIOUS WEED CNTL	
12800	W W NOXIOUS WEED CNTL	
553.60.11	REGULAR SALARIES & WAGES	17,655
553.60.21	OTHER BENEFITS	2,121

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
553.60.31	OFFICE & OPERATING SUPPLIES	880
553.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,771
553.60.42	COMMUNICATIONS	203
553.60.43	TRAVEL	1,371
553.60.44	ADVERTISING	95
553.60.49	MISCELLANEOUS	759
553.60.50	INTERGOVERNMENTAL SERVICES	505
12800	W W NOXIOUS WEED CNTL SUBTOTAL	25,360
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	119,426
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL SUBTOTAL	119,426
128	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	144,785
132	ELECTION EQUIPMENT RES	
13200	13200 - ELECTION EQUIPMENT RES	
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	0
13298	13200 - ELEC EQUIP RES FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	186,627
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	186,627
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	186,627
134	R/E TAX ADMIN ASSISTANCE FUND	
13400	R/E TAX ADMIN ASSISTANCE FUND	
13400	R/E TAX ADMIN ASSISTANCE FUND SUBTOTAL	0
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	55,248
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL SUBTOTAL	55,248
134	R/E TAX ADMIN ASSISTANCE FUND EXPENDITURE TOTAL	55,248
135	TRIAL COURT IMPROVEMENT FUND	
13500	TRIAL COURT IMPROVEMENT FUND	
512.40.11	REGULAR SALARIES & WAGES	40,356
512.40.21	OTHER BENEFITS	18,380
594.12.64	MAJOR EQUIPMENT	17,334
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	76,070
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	174,921
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL SUBTOTAL	174,921
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	250,992
010	CURRENT EXP-RETIREMENT FUND	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
13600	RETIREMENT FUND	
597.00.00	OPERATING TRANSFER OUT - CE	64,226
13600	RETIREMENT FUND SUBTOTAL	64,226
010	CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL	64,226
010	SUP COURT & INDIGENT DEFENSE EMERG FUND	
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	
512.21.41	PROFESSIONAL SERVICES	1,458
13700	SUP CT & INDIGENT DEFENSE EMERG FUND SUBTOTAL	1,458
13798	EMERGENCY FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	543,838
13798	EMERGENCY FUND ENDING FUND BALANCE SUBTOTAL	543,838
010	SUP COURT & INDIGENT DEFENSE EMERG FUND EXPENDITURE TOTAL	545,296
146	EMERGENCY MEDICAL SERVICES	
14600	EMERGENCY MEDICAL SERVICES	
522.10.11	REGULAR SALARIES & WAGES	75,143
522.10.21	OTHER BENEFITS	24,500
522.10.31	OFFICE & OPERATING SUPPLIES	1,696
522.10.41	PROFESSIONAL SERVICES	10,099
522.10.42	COMMUNICATIONS	329
522.10.43	TRAVEL	1,009
522.10.46	INSURANCE	1,903
522.10.48	REPAIRS & MAINTENANCE	1,702
522.10.49	MISCELLANEOUS	40
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	116,421
14698	14600-EMG MED SVC END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	115,908
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	115,908
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	232,329
147	EMS TAXES	
14700	EMS TAXES	
522.10.49	MISCELLANEOUS	2,496,240
14700	EMS TAXES SUBTOTAL	2,496,240
14798	EMS TAXES ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	42,670
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	42,670
147	EMS TAXES EXPENDITURE TOTAL	2,538,910
148	911 ENHNCD/PUB COM BLDG	
14800	911 ENHNCD/PUB COM BLDG	
522.20.41	PROFESSIONAL SERVICES	690,497

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	690,497
14898	14800 -911 ENHNCD END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	6,319
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	6,319
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	696,816
150	WWCO PUBLIC FAC IMPROV FUND	
15000	15000 -WW PUB FAC IMPROV FUND	
558.70.49	MISCELLANEOUS	599,028
597.00.00	OPERATING TRANSFER TO CE BLDG FUND	179,095
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	778,123
15098	15000 -PUB FAC IMPROV END BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,437,124
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	3,437,124
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	4,215,247
010	COMMUNITY OUTREACH	
15100	COMMUNITY OUTREACH	
571.10.49	MISCELLANEOUS	20,384
15100	COMMUNITY OUTREACH SUBTOTAL	20,384
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	227,471
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	227,471
	SUBTOTAL	
010	COMMUNITY OUTREACH EXPENDITURE TOTAL	247,855
152	INVESTMENT POOL	
15200	INVESTMENT POOL	
514.22.11	REGULAR SALARIES & WAGES	26,611
514.22.21	OTHER BENEFITS	10,401
514.22.41	PROFESSIONAL SERVICES	16,125
514.22.42	COMMUNICATIONS	1,500
514.22.43	TRAVEL	1,882
514.22.48	REPAIRS & MAINTENANCE	7,672
514.22.49	MISCELLANEOUS	457
15200	INVESTMENT POOL SUBTOTAL	64,648
15298	INVESTMENT POOL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	34,951
15298	INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL	34,951
152	INVESTMENT POOL EXPENDITURE TOTAL	99,599
010	CE MEDICAL INSURANCE RESERVE	
15300	CE MEDICAL INSURANCE RESERVE	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	0
15398	CE MED INS RES ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	765,893
15398	CE MED INS RES ENDING FUND BALANCE SUBTOTAL	765,893
010	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	765,893
010	LEOFF I FUND	
15400	LEOFF I FUND	
15400	LEOFF I FUND SUBTOTAL	0
15498	LEOFF I FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	298,581
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	298,581
010	LEOFF I FUND EXPENDITURE TOTAL	298,581
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	3,229
15698	CTY TREAS SERV FUND ENDING FUND BAL SUBTOTAL	3,229
156	COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL	3,229
160	WW CO LOW INCOME HOUSING	
16000	WW CO LOW INCOME HOUSING	
551.20.49	MISCELLANEOUS	29,428
16000	WW CO LOW INCOME HOUSING SUBTOTAL	29,428
16098	16098 LOW INC HOUSING END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	42,073
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	42,073
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	71,501
161	HOMELESS HOUSING	
16100	HOMELESS HOUSING	
565.40.11	REGULAR SALARIES & WAGES	26,656
565.40.21	OTHER BENEFITS	9,430
565.40.41	PROFESSIONAL SERVICES	197,218
565.40.43	TRAVEL	629
565.40.49	MISCELLANEOUS	17,034
16100	HOMELESS HOUSING SUBTOTAL	250,966
16198	16100-HOMELESS HOUSING END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	149,833
16198	16100-HOMELESS HOUSING END FUND BAL SUBTOTAL	149,833

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SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
161 HOMELESS HOUSING EXPENDITURE TOTAL		400,799
190 JAIL INMATE WELFARE		
19000	JAIL INMATE WELFARE	
523.61.11	REGULAR SALARIES & WAGES	15,373
523.61.21	OTHER BENEFITS	6,974
523.61.31	OFFICE & OPERATING SUPPLIES	397
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	366
19000	JAIL INMATE WELFARE SUBTOTAL	23,110
19098	19000-JAIL INMATE END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	292,370
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	292,370
190 JAIL INMATE WELFARE EXPENDITURE TOTAL		315,481
191 REWARD		
19100	19100 - REWARD	
19100	19100 - REWARD SUBTOTAL	0
19198	REWARD ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	11,000
19198	REWARD ENDING FUND BALANCE SUBTOTAL	11,000
191 REWARD EXPENDITURE TOTAL		11,000
192 DARE/GREAT PROGRAMS		
19200	19200 - DARE/GREAT PROGRAMS	
521.30.31	OFFICE & OPERATING SUPPLIES	1,031
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,031
19298	19298 - DARE/GRT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,079
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	3,079
192 DARE/GREAT PROGRAMS EXPENDITURE TOTAL		4,109
193 BOATING SAFETY		
19300	BOATING SAFETY	
521.22.49	MISCELLANEOUS	390
19300	BOATING SAFETY SUBTOTAL	390
19398	BOATING SAFETY ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	51,357
19398	BOATING SAFETY ENDING FUND BALANCE SUBTOTAL	51,357
193 BOATING SAFETY EXPENDITURE TOTAL		51,747
194 SHERIFF'S DRUG INVESTIGATIVE FUND		
19400	SHERIFF'S DRUG INVESTIGATIVE FUND	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
521.10.43	TRAVEL	791
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	791
19498	19498-SHER DRUG INVEST FUND END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	23,570
19498	19498-SHER DRUG INVEST FUND END FUND BAL SUBTOTAL	23,570
194	SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL	24,362
203	JUVENILE DETENTION DEBT SERV	
20300	20300 - JUV DET DEBT SERV	
508.30.00	ENDING FUND BALANCE-RESTRICTED	25,044
20300	20300 - JUV DET DEBT SERV SUBTOTAL	25,044
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	25,044
300	LAW & JUSTICE BUILDING	
30000	30000 - LAW & JUSTICE BLDG	
521.50.48	REPAIRS & MAINTENANCE	133,434
594.21.62	BUILDINGS	65,000
594.21.64	MAJOR EQUIPMENT	14,837
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	213,271
30098	30098 L&J BLDG FUND END BAL	
508.50.00	ENDING FUND BALANCE-ASSIGNED	375,977
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	375,977
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	589,248
301	CURRENT EXPENSE BUILDING	
30100	CURRENT EXPENSE BUILDING	
511.60.41	PROFESSIONAL SERVICES	208
511.60.48	REPAIRS & MAINTENANCE	289,619
581.20.00	DEBT SERVICE PRINCIPAL	308,769
592.21.80	DEBT SERVICE-INTEREST	49,421
594.11.62	BUILDINGS	65,000
30100	CURRENT EXPENSE BUILDING SUBTOTAL	713,017
30198	30100- C.E. BLDG END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	378,645
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	378,645
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	1,091,662
303	JUVENILE DETENTION BLDG	
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0
304	FAIRGROUNDS BUILDING FUND	
30400	FAIRGROUNDS BUILDING FUND	

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
575.40.48	REPAIRS & MAINTENANCE	48,224
594.75.64	MAJOR EQUIPMENT	7,549
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	55,774
30498	30498 FAIR BLDG END FUND BAL	
508.50.00	ENDING FUND BALANCE-ASSIGNED	108,960
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	108,960
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	164,734
305	PUBLIC COMMUNICATIONS BLDG	
30500	PUBLIC COMMUNICATIONS BLDG	
522.50.48	REPAIRS & MAINTENANCE	11,522
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	11,522
30598	PUB COMM BLDG-ENDING FUND BALANCE	
508.40.00	ENDING FUND BALANCE-COMMITTED	13,653
30598	PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL	13,653
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	25,175
306	CAPITAL IMPROVEMENTS	
30600	CAPITAL IMPROVEMENTS	
30600	CAPITAL IMPROVEMENTS SUBTOTAL	0
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	696,542
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE SUBTOTAL	696,542
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	696,542
307	CE VEHICLE	
30798	CE VEHICLE ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	60,971
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	60,971
307	CE VEHICLE EXPENDITURE TOTAL	60,971
319	HUMAN SERVICES CAPITAL PROJECTS	
31901	COMMUNITY SOCIAL SERVICE CENTER	
518.30.48	REPAIRS & MAINTENANCE	111,594
581.20.00	LOAN REPAYMENTS - PRINCIPAL	219,189
581.20.01	DEPRECIATION	22,222
592.64.80	DEBT SERVICE-INTEREST	53,788
592.64.82	INTEREST ON INTERFUND DEBT	6,000
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	412,794
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	
518.30.31	OFFICE & OPERATING SUPPLIES	4,462
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	7,462

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
518.30.41	PROFESSIONAL SERVICES	21,164
518.30.42	COMMUNICATIONS	1,671
518.30.47	PUBLIC UTILITIES SERVICES	68,514
518.30.48	REPAIRS & MAINTENANCE	27,114
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS SUBTOTAL	130,387
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-1,300,889
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE SUBTOTAL	-1,300,889
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	-757,708
502	EQUIP RENTAL & REVOLVING	
50200	50200-EQUIP RENTAL & REVOLVING	
501.48.00	DEPRECIATION EXPENSE	908,122
548.38.21	OTHER BENEFITS	-13,558
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	266,651
588.00.00	PRIOR PERIOD ADJUSTMENTS	361,873
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	1,523,088
50201	EQUIPMENT MAINTENANCE	
548.65.30	SUPPLIES	226,671
548.65.40	SERVICES	120,784
50201	EQUIPMENT MAINTENANCE SUBTOTAL	347,454
50202	EQUIPMENT PURCHASE	
548.60.11	REGULAR SALARIES & WAGES	257
548.60.21	OTHER BENEFITS	139
50202	EQUIPMENT PURCHASE SUBTOTAL	395
50211	CENTRAL STORES	
518.55.11	REGULAR SALARIES & WAGES	853
518.55.21	OTHER BENEFITS	461
518.55.31	OFFICE & OPERATING SUPPLIES	2,273
518.55.45	OPERATING RENTALS & LEASES	459
518.58.11	REGULAR SALARIES & WAGES	14,094
518.58.21	OTHER BENEFITS	7,611
518.58.30	SUPPLIES	671
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	296,427
518.58.40	SERVICES	5,325
518.58.45	OPERATING RENTALS & LEASES	19,031
50211	CENTRAL STORES SUBTOTAL	347,204
50221	MECHANICAL SHOP	
548.35.11	REGULAR SALARIES & WAGES	12,246
548.35.21	OTHER BENEFITS	6,613
548.35.30	SUPPLIES	2,047
548.35.31	OFFICE & OPERATING SUPPLIES	546
548.35.40	SERVICES	31,785

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
548.35.45	OPERATING RENTALS & LEASES	408
548.38.11	REGULAR SALARIES & WAGES	342,275
548.38.14	MECHANICAL SHOP-OP GENERAL COMPTIME USED	47
548.38.21	OTHER BENEFITS	184,851
548.38.30	SUPPLIES	10,278
548.38.31	OFFICE & OPERATING SUPPLIES	53
548.38.40	SERVICES	11,256
548.38.45	OPERATING RENTALS & LEASES	34,320
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	9,115
548.48.11	REGULAR SALARIES & WAGES	42,190
548.48.21	OTHER BENEFITS	22,783
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	47,653
548.48.45	OPERATING RENTALS & LEASES	3,062
548.55.11	REGULAR SALARIES & WAGES	1,470
548.55.21	OTHER BENEFITS	794
548.55.30	SUPPLIES	3,068
548.55.31	OFFICE & OPERATING SUPPLIES	6
548.55.40	SERVICES	3,864
548.55.45	OPERATING RENTALS & LEASES	132
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	311,799
50221	MECHANICAL SHOP SUBTOTAL	1,082,659
50223	PROFESSIONAL DEVELOPMENT	
548.38.11	REGULAR SALARIES & WAGES	3,354
548.38.12	OVERTIME	72
548.38.21	OTHER BENEFITS	1,850
548.38.40	SERVICES	138
548.38.45	OPERATING RENTALS & LEASES	192
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	5,606
50224	FIRST AID & SAFETY	
548.38.11	REGULAR SALARIES & WAGES	96
548.38.21	OTHER BENEFITS	52
548.38.45	OPERATING RENTALS & LEASES	36
50224	FIRST AID & SAFETY SUBTOTAL	184
50260	VACATION LEAVE	
548.39.11	REGULAR SALARIES & WAGES	26,228
548.39.21	OTHER BENEFITS	14,163
50260	VACATION LEAVE SUBTOTAL	40,392
50261	SICK LEAVE	
548.39.11	REGULAR SALARIES & WAGES	19,670
548.39.21	OTHER BENEFITS	10,622
50261	SICK LEAVE SUBTOTAL	30,292
50262	HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	13,657
548.39.21	OTHER BENEFITS	7,375

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
50262	HOLIDAY SUBTOTAL	21,031
50263	FLOATING HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	1,695
548.39.21	OTHER BENEFITS	915
50263	FLOATING HOLIDAY SUBTOTAL	2,611
50264	BEREAVEMENT	
548.39.11	REGULAR SALARIES & WAGES	1,404
548.39.21	OTHER BENEFITS	758
50264	BEREAVEMENT SUBTOTAL	2,163
50265	JURY LEAVE	
50265	JURY LEAVE SUBTOTAL	0
50266	STATE RETIREMENT	
548.39.21	OTHER BENEFITS	33,371
50266	STATE RETIREMENT SUBTOTAL	33,371
50267	F I C A	
548.39.21	OTHER BENEFITS	26,090
50267	F I C A SUBTOTAL	26,090
50268	INDUSTRIAL INSURANCE	
548.39.21	OTHER BENEFITS	11,002
50268	INDUSTRIAL INSURANCE SUBTOTAL	11,002
50269	HEALTH INSURANCE	
548.39.21	OTHER BENEFITS	64,498
50269	HEALTH INSURANCE SUBTOTAL	64,498
50270	LIFE INSURANCE	
548.39.21	OTHER BENEFITS	274
50270	LIFE INSURANCE SUBTOTAL	274
50271	DENTAL INSURANCE	
548.39.21	OTHER BENEFITS	5,717
50271	DENTAL INSURANCE SUBTOTAL	5,717
50276	EMPLOYEE ASSISTANCE PROGRAM	
548.39.21	OTHER BENEFITS	23
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	23
50277	VISION INSURANCE	
548.39.21	OTHER BENEFITS	725
50277	VISION INSURANCE SUBTOTAL	725
50285	UNDIST LABOR-ER&R	
548.39.21	OTHER BENEFITS	-258,987
50285	UNDIST LABOR-ER&R SUBTOTAL	-258,987
50292	LONGEVITY	
548.39.11	REGULAR SALARIES & WAGES	4,749
50292	LONGEVITY SUBTOTAL	4,749

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
50298	50200 EQUIP R&R END FUND BAL	
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	7,103,348
508.89.00	ENDING FUND BALANCE-UNRESERVED	2,706,019
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	9,809,367
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	13,099,910
503	RISK MANAGEMENT	
50300	RISK MANAGEMENT	
519.66.46	INSURANCE	380,579
519.67.41	PROFESSIONAL SERVICES	14,407
519.67.46	INSURANCE	36,573
519.68.46	INSURANCE	36,050
519.69.35	SMALL TOOLS AND MINOR EQUIPMENT	601
50300	RISK MANAGEMENT SUBTOTAL	468,209
50398	RISK MANAGEMENT-ENDING FUND BAL	
508.89.00	ENDING FUND BALANCE-UNRESERVED	437,463
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	437,463
503	RISK MANAGEMENT EXPENDITURE TOTAL	905,672
504	CO UNEMPLOYMENT COMP	
50400	UNEMPLOYMENT COMPENSATION	
517.70.29	UNEMPLOYMENT PAYMENTS	48,990
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	48,990
50498	50400 UNEMP COMP END FUND BAL	
508.89.00	ENDING FUND BALANCE-UNRESERVED	5,505
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	5,505
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	54,495
505	TECHNOLOGY SERVICES	
50500	TECHNOLOGY SERVICES	
501.18.00	DEPRECIATION EXPENSE	247
518.88.11	REGULAR SALARIES & WAGES	339,442
518.88.12	OVERTIME	356
518.88.21	OTHER BENEFITS	96,798
518.88.31	OFFICE & OPERATING SUPPLIES	597
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	2,026
518.88.41	PROFESSIONAL SERVICES	3,605
518.88.42	COMMUNICATIONS	25,290
518.88.43	TRAVEL	2,638
518.88.45	OPERATING RENTALS & LEASES	250
518.88.46	INSURANCE	4,777
518.88.48	REPAIRS & MAINTENANCE	94,750
518.88.49	MISCELLANEOUS	225

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ACTUAL AMOUNT</u>
588.00.00	PRIOR PERIOD ADJUSTMENTS	375,690
50500	TECHNOLOGY SERVICES SUBTOTAL	946,692
50598	50500-TECH SVCS END FUND BAL	
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	165,706
508.89.00	ENDING FUND BALANCE-UNRESERVED	-247,039
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	-81,333
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	865,359
506	TECHNOLOGY SERVICES CAP FUND	
50600	TECHNOLOGY SERVICES CAP FUND	
501.18.00	DEPRECIATION EXPENSE	46,962
518.80.41	PROFESSIONAL SERVICES	9,506
518.80.48	REPAIRS & MAINTENANCE	54,993
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	111,461
50698	50698-TECH SVC CAP END FN BAL	
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	250,404
508.89.00	ENDING FUND BALANCE-UNRESERVED	269,138
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	519,542
506	TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL	631,003
		86,883,571

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

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>	
147 EMS TAXES	0.00	1,691,572.84	1,691,572.84		0.00			1,691,572.84
600 STATE SCHOOL	0.00	15,914,944.19	15,914,944.19		0.00			15,914,944.19
601 STATE GENERAL	0.00	1,188,425.87	1,188,425.87		0.00			1,188,425.87
603 STATE G T E REFUND LEVY	0.00	1,086.08	1,086.08		0.00			1,086.08
608 FOREST PATROL	0.00	18,039.88	18,039.88		0.00			18,039.88
609 LEASEHOLD EXCISE	0.00	6,245.82	6,245.82		0.00			6,245.82
612 WW TIMBER TAX	0.00	79.03	79.03		0.00			79.03
621 ADVANCE TAX	0.00	22,469.88	22,469.88		0.00			22,469.88
622 SUSPENSE FUND	0.00	148,025.70	148,025.70		0.00			148,025.70
630 COL CO HOSPITAL REG	0.00	69,529.97	69,529.97		0.00			69,529.97
631 CITY OF WALLA WALLA	0.00	5,998,304.77	5,998,304.77		0.00			5,998,304.77
632 CITY OF COLLEGE PLACE	0.00	1,417,372.98	1,417,372.98		0.00			1,417,372.98
633 CITY OF PRESCOTT	0.00	36,284.10	36,284.10		0.00			36,284.10
634 CITY OF WAITSBURG	0.00	162,579.89	162,579.89		0.00			162,579.89
640 PORT GENERAL FUND	0.00	1,943,104.45	1,943,104.45		0.00			1,943,104.45
643 CITY OF WALLA WALLA BOND	0.00	729,203.83	729,203.83		0.00			729,203.83
644 CITY OF CP BOND	0.00	494,184.82	494,184.82		0.00			494,184.82
647 COL CO HOSPITAL BOND	0.00	61,851.63	61,851.63		0.00			61,851.63
648 COL CO HOSPITAL CAP	0.00	55,082.64	55,082.64		0.00			55,082.64
650 AUDITOR'S WARRANT CLEARING	1,059,947.09	59,355,585.80	59,144,313.68		1,271,219.21			59,355,585.80
689 FIRE DIST 5 EXPENSE	844.99	0.00	0.00		844.99			0.00
715 IRRIGATION DIST 4 BOND	0.00	6,850.00	6,850.00		0.00			6,850.00
723 IRRIGATION DIST 9 BOND	0.00	36,843.89	36,843.89		0.00			36,843.89
736 IRRIGATION #11 DEBT SERVICE	0.00	43,781.53	43,781.53		0.00			43,781.53
740 BLUE MOUNTAIN INS CO-OP FUND	87.88	0.00	0.00		87.88			0.00
741 EASTERN WA SCHOOL DENTAL	0.00	156,543.00	156,543.00		0.00			156,543.00
750 SCH DIST 101 GENERAL	13,570.51	633,332.67	631,017.00	15.67	15,870.51			633,317.00
752 SCH DIST 101 CAPITAL PROJECTS	0.00	6,547.28	6,547.28		0.00			6,547.28
760 SCH DIST 140 GENERAL	1,509,457.39	65,656,671.55	65,432,866.21	80,819.14	1,652,443.59			65,575,852.41
761 SCH DIST 140 ASB	5,722.05	784,823.11	781,322.03	5,757.87	3,465.26			779,065.24
762 SCH DIST 140 CAPITAL	0.00	556,772.30	556,772.30		0.00			556,772.30
764 SCH DIST 140 BOND	0.00	3,711,278.64	3,711,278.64		0.00			3,711,278.64
765 SCH DIST 140 EXPENDABLE TRUST	0.00	1,399.85	1,399.85		0.00			1,399.85
766 SCH DIST 140 TRANS VEHICLE	0.00	243,159.73	243,159.73		0.00			243,159.73
769 SCH 140 NON EXPENDABLE TRUST	0.00	469.00	469.00		0.00			469.00
770 SCH DIST 250 GENERAL	308,607.36	12,036,487.28	12,013,886.67	18,587.81	312,620.16			12,017,899.47

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

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>
771	SCH DIST 250 ASB	0.00	58,200.80	54,669.76	3,485.04	46.00			54,715.76
772	SCH DIST 250 CAPITAL	3,813.35	11,047,582.58	10,372,718.39	3,678.88	674,998.66			11,043,903.70
773	SCH DIST 250 BOND	0.00	2,382,272.40	2,382,272.40		0.00			2,382,272.40
774	SCH DIST 250 TRANS VEHICLE	0.00	113,279.96	113,279.96		0.00			113,279.96
780	SCH DIST 300 GENERAL	133,681.02	3,434,307.70	3,531,783.53	399.75	35,805.44			3,433,907.95
781	SCH DIST 300 ASB	6,246.07	37,570.49	39,779.07		4,037.49			37,570.49
782	SCH DIST 300 CAPITAL PROJECTS	632,286.45	4,775,020.74	5,387,645.99		19,661.20			4,775,020.74
783	SCH DIST 300 BOND	0.00	605,057.28	605,057.28		0.00			605,057.28
790	SCH DIST 400 GENERAL	378,002.11	9,965,182.90	9,199,762.03	732,937.89	410,485.09			9,232,245.01
791	SCH DIST 400 ASB	11,410.95	124,302.97	124,185.47	87.17	11,441.28			124,215.80
792	SCH DIST 400 CAPITAL	3,200.00	550,091.43	550,960.18	0.00	2,331.25			550,091.43
793	SCH DIST 400 BOND	0.00	1,495,428.40	1,495,428.40		0.00			1,495,428.40
796	SCH DIST 400 TRANS VEHICLE	0.00	21,534.00	21,534.00		0.00			21,534.00
800	SCH DIST 401 GENERAL	83,600.53	3,881,582.11	3,883,103.49	117.52	81,961.63			3,881,464.59
801	SCH DIST 401 ASB	150.00	85,749.39	80,371.34	5,528.05	0.00			80,221.34
804	SCH DIST 401 TRANS VEHICLE	0.00	3,500.00	3,500.00		0.00			3,500.00
806	SCH DIST 401 BOND	0.00	320,946.14	320,946.14		0.00			320,946.14
810	SCH DIST 402 GENERAL	142,957.89	4,234,038.59	4,044,825.19	70,740.44	261,430.85			4,163,298.15
811	SCH DIST 402 ASB	340.00	4,757.02	4,757.02		340.00			4,757.02
812	SCH DIST 402 TRANS VEHICLE	0.00	141,652.77	0.00		141,652.77			141,652.77
813	SCH DIST 402 CAPITAL	0.00	45,060.44	45,060.44		0.00			45,060.44
814	SCH DIST 402 BOND	0.00	370,141.14	370,141.14		0.00			370,141.14
	TOTALS	4,293,925.64	216,886,193.25	215,357,220.40	922,155.23	4,900,743.26	0.00	0.00	215,964,038.02

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue Obligations						
259.12	Compensated Absences		\$875,974	\$0	\$8,790	\$867,184
264.30	Pension Liabilities		\$9,393,926	\$2,182,145	\$0	\$11,576,071
264.40	OPEB Payable		<u>\$841,695</u>	<u>\$305,640</u>	<u>\$126,085</u>	<u>\$1,021,250</u>
	Total Revenue Obligations:		<u>\$11,111,595</u>	<u>\$2,487,785</u>	<u>\$134,875</u>	<u>\$13,464,505</u>
	Total Liabilities:		\$11,111,595	\$2,487,785	\$134,875	\$13,464,505

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

<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	6,059,772.21	15,637,239.35	64,226.00	0.00	14,147,199.60	1,148,522.00	0.00	6,465,515.96
010	CURRENT EXP-RETIREMENT	63,873.06	352.94	0.00	0.00	0.00	64,226.00	0.00	0.00
010	SUP COURT & INDIGENT DEI	545,295.98	0.00	0.00	0.00	895.84	0.00	0.00	544,400.14
010	COMMUNITY OUTREACH	248,505.34	1,976.18	0.00	0.00	18,385.62	0.00	0.00	232,095.90
010	CE MEDICAL INSURANCE RE	759,613.35	6,279.48	0.00	0.00	0.00	0.00	0.00	765,892.83
010	LEOFF I FUND	226,707.33	1,874.13	70,000.00	0.00	0.00	0.00	0.00	298,581.46
101	COMMUNITY DEVELOPMEN	735,246.94	573,349.68	0.00	0.00	815,132.07	0.00	0.00	493,464.55
102	WASTE MANAGEMENT	55,475.54	9,994.01	4,000.00	0.00	7,200.62	0.00	0.00	62,268.93
103	EMERGENCY MANAGEMEN	198,272.61	164,924.10	39,344.00	0.00	210,043.16	0.00	0.00	192,497.55
104	SHERIFFS BLOCK GRANTS	7,839.92	5.37	0.00	0.00	0.00	0.00	0.00	7,845.29
105	HOTEL / MOTEL TAX	127,628.27	74,458.83	0.00	0.00	66,250.00	0.00	0.00	135,837.10
107	JUVENILE JUSTICE CENTER	322,100.42	1,422,314.86	625,073.00	0.00	2,039,010.88	0.00	0.00	330,477.40
108	LAW & JUSTICE	906,391.41	2,253,486.30	0.00	0.00	1,817,388.32	150,000.00	0.00	1,192,489.39
109	AUDITORS M & O	303,138.17	89,355.32	0.00	0.00	59,934.84	0.00	0.00	332,558.65
110	TREASURERS M & O	41,720.27	51,873.01	0.00	0.00	40,930.04	0.00	0.00	52,663.24
111	PROS VICTIM-WITNESS	38,153.49	84,777.68	0.00	0.00	91,632.00	0.00	0.00	31,299.17
112	PUBLIC HEALTH	359,337.07	1,436,447.57	374,190.00	0.00	2,081,619.70	0.00	0.00	88,354.94
115	COUNTY ROAD	4,449,400.89	14,045,330.16	0.00	0.00	12,513,579.13	0.00	0.00	5,981,151.92
118	WALLA WALLA FAIR	10,680.45	1,194,875.38	0.00	0.00	1,180,414.75	0.00	0.00	25,141.08
119	HUMAN SERVICES	1,446,663.15	1,709,780.18	0.00	0.00	1,743,963.55	75,000.00	0.00	1,337,479.78
120	COUNTY MENTAL HEALTH .	737,659.32	932,172.78	0.00	0.00	1,134,228.99	0.00	0.00	535,603.11
121	SOLDIER'S RELIEF	48,190.39	81,523.56	0.00	0.00	51,036.04	0.00	0.00	78,677.91
122	PROS CHILD SUPPORT	131,175.83	251,691.88	7,123.00	0.00	259,245.91	0.00	0.00	130,744.80
123	FAIRGROUNDS PROPERTIES	252,369.02	52,217.47	0.00	0.00	78,977.53	100,000.00	0.00	125,608.96
124	YOUTH SPECIAL SERVICES	89,622.35	316,195.79	0.00	0.00	307,647.52	0.00	0.00	98,170.62
126	MILL CREEK FLOOD CONTR	661,059.91	50,749.80	0.00	0.00	103,999.98	0.00	0.00	607,809.73
127	STORMWATER MGMT UTILIT	591,167.33	235,451.25	0.00	0.00	79,695.14	0.00	0.00	746,923.44
128	WW NOXIOUS WEED CNTL	111,831.82	32,993.06	0.00	0.00	25,388.08	0.00	0.00	119,436.80
132	ELECTION EQUIPMENT RES	181,628.55	4,998.60	0.00	0.00	0.00	0.00	0.00	186,627.15
134	R/E TAX ADMIN ASSISTANC	37,897.17	17,351.11	0.00	0.00	0.00	0.00	0.00	55,248.28
135	TRIAL COURT IMPROVEMEN	163,682.88	58,516.63	28,792.00	0.00	76,070.29	0.00	0.00	174,921.22
146	EMERGENCY MEDICAL SER	115,583.81	0.00	0.00	127,702.70	127,153.38	0.00	0.00	116,133.13
147	EMS TAXES	41,891.34	2,624,721.74	0.00	0.00	1,691,572.84	0.00	932,370.27	42,669.97
148	911 ENHNCD/PUB COM BLDC	56,583.54	694,166.09	0.00	0.00	703,186.19	0.00	0.00	47,563.44
150	WWCO PUBLIC FAC IMPROV	3,161,504.64	875,964.74	0.00	0.00	999,028.00	179,095.00	0.00	2,859,346.38
152	INVESTMENT POOL	-2,950,584.97	607,694.19	0.00	0.00	62,999.75	0.00	0.00	-2,405,890.53

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

<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 SERVI	2,235.76	993.00	0.00	0.00	0.00	0.00	0.00	3,228.76
160	WW CO LOW INCOME HOUSI	196,712.96	44,921.70	0.00	-152,479.22	43,189.40	0.00	0.00	45,966.04
161	HOMELESS HOUSING	0.00	253,776.34	0.00	0.00	241,864.45	0.00	-152,479.22	164,391.11
190	JAIL INMATE WELFARE	298,237.58	20,082.20	0.00	0.00	25,708.96	0.00	0.00	292,610.82
191	REWARD	1,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	11,000.00
192	DARE/GREAT PROGRAMS	1,113.36	2,996.08	0.00	0.00	876.69	0.00	0.00	3,232.75
193	BOATING SAFETY	41,229.40	10,517.38	0.00	0.00	390.00	0.00	0.00	51,356.78
194	SHERIFF'S DRUG INVESTIGA	15,308.21	9,053.49	0.00	0.00	791.28	0.00	0.00	23,570.42
203	JUVENILE DETENTION DEBT	24,964.65	79.19	0.00	0.00	0.00	0.00	0.00	25,043.84
300	LAW & JUSTICE BUILDING	565,054.15	5,167.67	125,000.00	0.00	292,232.33	0.00	0.00	402,989.49
301	CURRENT EXPENSE BUILDIN	1,494,198.62	440,379.92	179,095.00	0.00	516,350.84	0.00	0.00	1,597,322.70
304	FAIRGROUNDS BUILDING FU	26,998.91	45,853.08	100,000.00	0.00	63,891.77	0.00	0.00	108,960.22
305	PUBLIC COMMUNICATIONS	15,175.00	10,000.00	0.00	0.00	10,743.38	0.00	0.00	14,431.62
306	CAPITAL IMPROVEMENTS	690,830.84	5,710.88	0.00	0.00	0.00	0.00	0.00	696,541.72
307	CE VEHICLE	60,471.50	499.88	0.00	0.00	0.00	0.00	0.00	60,971.38
319	HUMAN SERVICES CAPITAL	262,743.69	321,274.88	75,000.00	0.00	533,739.10	0.00	0.00	125,279.47
502	EQUIP RENTAL & REVOLVIN	2,384,064.12	2,964,584.57	0.00	0.00	3,216,012.88	0.00	0.00	2,132,635.81
503	RISK MANAGEMENT	435,431.60	470,581.29	0.00	0.00	457,337.57	0.00	0.00	448,675.32
504	CO UNEMPLOYMENT COMP	5,505.48	67,017.36	0.00	0.00	67,017.36	0.00	0.00	5,505.48
505	TECHNOLOGY SERVICES	258,097.04	487,591.99	0.00	0.00	586,839.53	0.00	0.00	158,849.50
506	TECHNOLOGY SERVICES CA	448,936.97	42,339.34	25,000.00	0.00	237,632.18	0.00	0.00	278,644.13
600	STATE SCHOOL	127,538.67	15,805,939.98	0.00	0.00	15,914,944.19	0.00	0.00	18,534.46
601	STATE GENERAL	99,596.94	1,194,250.07	0.00	0.00	1,188,425.87	0.00	0.00	105,421.14
603	STATE G T E REFUND LEVY	422.85	1,094.64	0.00	0.00	1,086.08	0.00	0.00	431.41
608	FOREST PATROL	224.86	18,012.25	0.00	0.00	18,039.88	0.00	0.00	197.23
609	LEASEHOLD EXCISE	1,828.97	6,585.14	0.00	0.00	6,245.82	0.00	0.00	2,168.29
610	SOIL CONSERVATION DISTR	67.11	0.00	0.00	0.00	0.00	0.00	0.00	67.11
612	W W TIMBER TAX ACCOUNT	79.03	1,222.81	0.00	0.00	79.03	0.00	0.00	1,222.81
615	SHERIFFS DRUG INVESTIGA'	1,098.37	0.66	0.00	0.00	0.00	0.00	0.00	1,099.03
621	ADVANCE TAX	39,263.19	0.00	0.00	0.00	22,469.88	0.00	0.00	16,793.31
622	SUSPENSE FUND	357,666.37	151,308.18	0.00	0.00	148,025.70	0.00	0.00	360,948.85
623	RURAL LIBRARY	3,227,544.21	1,291,322.78	0.00	0.00	1,086,896.89	0.00	0.00	3,431,970.10
624	TOUCHET LOWDEN MOSQUI	14,577.51	37,902.53	0.00	0.00	50,861.79	0.00	0.00	1,618.25
625	COLUMBIA MOSQUITO CON'	216,703.94	523,117.12	0.00	0.00	435,706.03	0.00	0.00	304,115.03
626	WW CEMETERY DISTRICT	40,908.01	14,721.57	0.00	0.00	11,183.03	0.00	0.00	44,446.55
629	VALLEY TRANSIT	2,313,679.15	5,287,115.35	382,611.93	0.00	4,918,588.34	0.00	0.00	3,064,818.09

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

<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>
630	COL CO HOSPITAL REG	900.24	69,656.39	0.00	0.00	69,529.97	0.00	0.00	1,026.66
631	CITY OF WALLA WALLA	104,955.11	6,026,956.24	0.00	0.00	5,998,304.77	0.00	0.00	133,606.58
632	CITY OF COLLEGE PLACE	23,394.60	1,421,882.74	0.00	0.00	1,417,372.98	0.00	0.00	27,904.36
633	CITY OF PRESCOTT	1,045.75	35,761.79	0.00	0.00	36,284.10	0.00	0.00	523.44
634	CITY OF WAITSBURG	3,860.12	161,632.44	0.00	0.00	162,579.89	0.00	0.00	2,912.67
635	PRESCOTT PARK & REC	66,879.20	145,830.48	0.00	0.00	148,670.66	10,350.00	0.00	53,689.02
636	VALLEY TRAN VEHICLE AQI	2,799,852.95	1,792.10	0.00	0.00	0.00	382,611.93	0.00	2,419,033.12
638	WAITSBURG PARK & REC	1,418.70	0.00	0.00	0.00	0.00	0.00	0.00	1,418.70
639	V T CAPITAL PURCH & REPA	2,522,622.69	1,775.95	0.00	0.00	0.00	0.00	0.00	2,524,398.64
640	PORT GENERAL FUND	22,475.11	1,943,591.08	0.00	0.00	1,943,104.45	0.00	0.00	22,961.74
643	CITY OF WALLA WALLA BOI	15,495.42	722,761.77	0.00	0.00	729,203.83	0.00	0.00	9,053.36
644	CITY OF CP BOND	4,956.87	494,087.39	0.00	0.00	494,184.82	0.00	0.00	4,859.44
647	COL CO HOSPITAL BOND	833.18	61,936.40	0.00	0.00	61,851.63	0.00	0.00	917.95
648	COLUMBIA CO HOSP CAP PR	0.00	55,778.53	0.00	0.00	55,082.64	0.00	0.00	695.89
650	AUDITOR'S WARRANT CLEA	1,059,947.09	0.00	0.00	0.00	-211,272.12	0.00	0.00	1,271,219.21
660	WALLULA WATER DIST 1	73,978.07	34,599.15	0.00	0.00	35,230.81	0.00	0.00	73,346.41
662	LOWER DRY CREEK FLOOD I	695.07	0.00	0.00	0.00	0.00	0.00	0.00	695.07
663	COPPEI FLOOD CONTROL	24,654.80	0.00	0.00	0.00	0.00	0.00	0.00	24,654.80
664	WW WATER DIST 2 MAINT	3,428.61	39,914.00	0.00	0.00	35,183.51	0.00	0.00	8,159.10
666	W W WATER 2 '79 REVENUE I	197,045.94	11,845.72	0.00	0.00	0.00	0.00	0.00	208,891.66
667	W W WATER 2 79 REVE BONI	11,730.26	0.00	0.00	0.00	0.00	0.00	0.00	11,730.26
668	SUN HARBOR WATER 3	9,053.06	139,204.60	0.00	0.00	101,493.23	0.00	0.00	46,764.43
669	BOLLES PRESCOTT FLOOD	8,565.23	33.96	0.00	0.00	0.00	0.00	0.00	8,599.19
670	WALLA WALLA WATER & PC	90.77	0.00	0.00	0.00	0.00	0.00	0.00	90.77
677	BURBANK WATER DIST 4	8,897.34	0.00	0.00	0.00	0.00	0.00	0.00	8,897.34
680	FIRE DIST 1 EXPENSE	228,471.84	81,588.70	0.00	16,977.25	69,046.40	0.00	0.00	257,991.39
681	FIRE DIST 1 RESERVE	17,359.06	143.50	0.00	0.00	0.00	0.00	0.00	17,502.56
683	FIRE DIST 2 EXPENSE	37,159.49	34,869.94	0.00	22,166.11	72,082.91	0.00	0.00	22,112.63
684	FIRE DIST 3 EXPENSE	132,707.38	199,832.26	0.00	40,725.79	214,353.01	0.00	0.00	158,912.42
685	FIRE DIST 3 RESERVE	112,831.77	932.75	0.00	0.00	0.00	0.00	0.00	113,764.52
686	FIRE DIST 4 EXPENSE	48,877.66	1,749,242.57	250,000.00	345,731.88	1,665,135.91	330,000.00	0.00	398,716.20
687	FIRE 4 DEBT SERVICE FISCAI	1,159.09	12.65	0.00	0.00	0.00	0.00	0.00	1,171.74
688	FIRE DIST 4 RESERVE	3,463,881.55	26,925.69	330,000.00	0.00	0.00	250,000.00	0.00	3,570,807.24
689	FIRE DIST 5 EXPENSE	1,175,197.86	919,322.57	400,000.00	263,376.83	2,020,352.03	0.00	0.00	737,545.23
692	FIRE DIST 5 RESERVE	802,831.12	186.49	0.00	0.00	0.00	400,000.00	0.00	403,017.61
693	FIRE DIST 6 EXPENSE	295,681.40	213,185.79	0.00	67,483.29	138,867.58	0.00	0.00	437,482.90

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

<u>Fund No</u>	<u>Fund Title</u>	Beginning Cash and <u>Investment</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Other Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	Other <u>Expenditures</u>	Ending Cash and <u>Investment</u>
694	FIRE DIST 6 RESERVE	207,911.00	158.48	0.00	0.00	0.00	0.00	0.00	208,069.48
695	FIRE DIST 7 EXPENSE	109,750.45	98,515.42	0.00	14,227.92	125,939.42	0.00	0.00	96,554.37
696	FIRE DIST 7 RESERVE	33,586.80	277.63	0.00	0.00	0.00	0.00	0.00	33,864.43
697	FIRE DIST 8 EXPENSE	170,672.03	106,385.02	0.00	33,978.50	130,088.37	0.00	0.00	180,947.18
698	FIRE DIST 8 RESERVE	192.56	1.60	0.00	0.00	0.00	0.00	0.00	194.16
710	IRRIGATION DIST 2 MAINT	3,614.51	13,454.47	0.00	0.00	8,739.15	0.00	0.00	8,329.83
711	IRRIGATION DIST 3 MAINT	11,871.97	47,601.03	0.00	0.00	28,938.26	0.00	0.00	30,534.74
712	IRRIGATION DIST 3 CONST	3,097.66	2.67	0.00	0.00	0.00	0.00	0.00	3,100.33
713	IRRIGATION DIST 4 MAINT	62,628.58	75,897.35	0.00	0.00	73,042.88	6,000.00	0.00	59,483.05
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	213.05	1,032.13	6,000.00	0.00	6,850.00	0.00	0.00	395.18
716	IRRIGATIONS DIST 4 BOND F	1,092.24	0.73	0.00	0.00	0.00	0.00	0.00	1,092.97
717	IRRIGATION DIST 5 MAINT	19,162.99	38,067.22	0.00	0.00	40,140.28	0.00	0.00	17,089.93
718	IRRIGATION DIST 6 MAINT	14,731.29	31,039.11	0.00	0.00	33,200.08	0.00	0.00	12,570.32
719	IRRIGATION DIST 7 MAINT	1,234.32	10,579.66	0.00	0.00	5,311.71	0.00	0.00	6,502.27
720	IRRIGATION DIST 8 MAINT	218,430.26	81,774.82	0.00	0.00	44,765.85	0.00	0.00	255,439.23
721	IRRIGATION DIST 9 MAINT	62,071.63	77,867.19	0.00	0.00	38,578.15	50,000.00	0.00	51,360.67
722	IRRIGATION DIST 9 CONST	8.80	0.00	0.00	0.00	0.00	0.00	0.00	8.80
723	IRRIGATION DIST 9 BOND	413.45	0.00	50,000.00	0.00	36,843.89	0.00	0.00	13,569.56
724	IRRIGATION DIST 10 MAINT	25,978.96	22,123.17	0.00	0.00	41,978.06	0.00	0.00	6,124.07
725	IRRIGATION DIST 10 CONST	68,228.37	22,007.31	0.00	0.00	3,666.75	0.00	0.00	86,568.93
726	IRRIGATION DIST 11 MAINT	40,281.75	115,317.39	35,000.00	0.00	125,519.34	43,781.53	0.00	21,298.27
727	IRRIGATION DIST 11 CONST	403,985.95	0.00	0.00	0.00	0.00	35,000.00	0.00	368,985.95
728	IRRIGATION DIST 12 MAINT	16,046.65	35,251.56	0.00	0.00	39,936.41	0.00	0.00	11,361.80
729	IRRIGATION DIST 13 MAINT	487,488.92	390,890.92	0.00	0.00	294,870.69	0.00	0.00	583,509.15
731	IRRIGATION DIST 14 MAINT	434,814.15	333,232.55	0.00	0.00	179,675.88	0.00	0.00	588,370.82
733	IRRIGATION DIST 16 MAINT	80,573.60	45.13	0.00	0.00	0.00	0.00	0.00	80,618.73
736	IRRIGATION #11 DEBT SERV	0.00	0.00	43,781.53	0.00	43,781.53	0.00	0.00	0.00
737	IRRIGATION DIST 20 MAINT	28,024.97	22,291.03	0.00	0.00	687.75	0.00	0.00	49,628.25
740	BLUE MOUNTAIN INS CO-OP	3,177.06	0.00	0.00	0.00	0.00	0.00	0.00	3,177.06
741	EASTERN WA SCHOOL DIST	592,997.17	20,046.43	0.00	0.00	156,543.00	0.00	0.00	456,500.60
750	SCH DIST 101 GENERAL	179,489.27	666,795.74	0.00	0.00	631,017.00	0.00	0.00	215,268.01
752	SCH DIST 101 CAPITAL PROJ	0.00	73,362.64	0.00	0.00	6,547.28	0.00	0.00	66,815.36
753	SCH DIST 101 TRANSP VEHIC	104,529.03	29,766.40	0.00	0.00	0.00	0.00	0.00	134,295.43
760	SCH DIST 140 GENERAL	8,437,279.57	66,436,476.54	0.00	0.00	65,432,866.21	300,000.00	0.00	9,140,889.90
761	SCH DIST 140 ASB	555,797.58	799,271.35	0.00	0.00	781,322.03	0.00	0.00	573,746.90

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2015

<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>
762	SCH DIST 140 CAPITAL PROJ	41,571.82	783,758.29	300,000.00	0.00	556,772.30	0.00	0.00	568,557.81
764	SCH DIST 140 BOND FISCAL	921,204.03	3,721,027.92	0.00	0.00	3,711,278.64	0.00	0.00	930,953.31
765	140 2000 EXPENDABLE TRUS	1,395.87	3.98	0.00	0.00	1,399.85	0.00	0.00	0.00
766	SCH DIST 140 TRANS VEHIC	7,732.58	275,477.90	0.00	0.00	243,159.73	0.00	0.00	40,050.75
769	SCH 140 NON EXPENDABLE '	7,212.69	58.35	0.00	0.00	469.00	0.00	0.00	6,802.04
770	SCH DIST 250 GENERAL	2,152,350.84	12,815,371.13	0.00	0.00	12,013,886.67	0.00	0.00	2,953,835.30
771	SCH DIST 250 ASB	32,905.62	54,634.67	0.00	0.00	54,669.76	0.00	0.00	32,870.53
772	SCH DIST 250 CAPITAL PROJ	6,028,646.15	5,425,104.30	0.00	0.00	10,372,718.39	0.00	0.00	1,081,032.06
773	SCH DIST 250 BOND FISCAL	201,678.46	2,390,732.29	0.00	0.00	2,382,272.40	0.00	0.00	210,138.35
774	SCH DIST 250 TRANS VEHIC	193,811.76	69,080.71	0.00	0.00	113,279.96	0.00	0.00	149,612.51
780	SCH DIST 300 GENERAL	210,213.15	3,576,432.10	0.00	0.00	3,531,783.53	0.00	0.00	254,861.72
781	SCH DIST 300 ASB	63,847.36	43,748.04	0.00	0.00	39,779.07	0.00	0.00	67,816.33
782	SCH DIST 300 CAPITAL PROJ	4,098,534.80	1,443,648.62	0.00	0.00	5,387,645.99	0.00	0.00	154,537.43
783	SCH DIST 300 BOND FISCAL	133,232.59	612,851.50	0.00	0.00	605,057.28	0.00	0.00	141,026.81
786	SCH DIST 300 TRANS VEHIC	129,949.75	22,298.06	0.00	0.00	0.00	0.00	0.00	152,247.81
790	SCH DIST 400 GENERAL	1,136,394.86	9,466,509.04	0.00	0.00	9,199,762.03	115,657.17	0.00	1,287,484.70
791	SCH DIST 400 ASB	134,530.26	153,967.39	0.00	0.00	124,185.47	0.00	0.00	164,312.18
792	SCH DIST 400 CAPITAL PROJ	412,713.58	278,499.36	23,500.00	0.00	550,960.18	0.00	0.00	163,752.76
793	SCH DIST 400 BOND FISCAL	232,073.79	1,291,369.35	113,273.17	0.00	1,495,428.40	0.00	0.00	141,287.91
796	SCH DIST 400 TRANS VEHIC	63,253.44	78,510.98	2,384.00	0.00	21,534.00	23,500.00	0.00	99,114.42
800	SCH DIST 401 GENERAL	586,455.13	3,931,861.07	0.00	0.00	3,883,103.49	11,500.00	0.00	623,712.71
801	SCH DIST 401 ASB	137,918.28	85,861.42	0.00	0.00	80,371.34	0.00	0.00	143,408.36
804	SCH DIST 401 TRANS VEHIC	109,370.41	31,032.30	0.00	0.00	3,500.00	0.00	0.00	136,902.71
805	SCH DIST 401 CAPITAL PROJ	32,300.08	298.49	11,500.00	0.00	0.00	0.00	0.00	44,098.57
806	SCH DIST 401 BOND FISCAL	39,592.93	322,807.43	0.00	0.00	320,946.14	0.00	0.00	41,454.22
810	SCH DIST 402 GENERAL	900,217.55	4,632,394.49	0.00	0.00	4,044,825.19	0.00	0.00	1,487,786.85
811	SCH DIST 402 ASB	37,604.41	8,900.34	0.00	0.00	4,757.02	0.00	0.00	41,747.73
812	SCH DIST 402 TRANS VEHIC	619,205.48	104,015.51	0.00	0.00	0.00	0.00	0.00	723,220.99
813	SCH DIST 402 CAPITAL PROJ	111,742.45	1,653.05	0.00	0.00	45,060.44	0.00	0.00	68,335.06
814	SCH DIST 402 BOND FISCAL	126,863.73	373,312.95	0.00	0.00	370,141.14	0.00	0.00	130,035.54
830	PRESCOTT PARK & REC RES	35,373.24	0.00	10,350.00	0.00	0.00	0.00	0.00	45,723.24
TOTALS		78,608,864.87	211,281,153.90	3,675,243.63	779,891.05	215,357,220.40	3,675,243.63	779,891.05	74,532,798.37

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2015

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	<u>\$84,501</u>
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$83,785
Child Support Enforcement	2110-80334	\$4,836
Child Support Enforcement	0763-15058	\$674
Bill 3900 Impact Funds	1363-79603	\$9,228
CJAA	1563-43107	\$902
CJAA	1363-79603	\$2,171
CDDA	1363-79603	\$23,616
CDDA	1563-43107	\$15,448
CJS - At Risk	1363-79603	\$34,840
CJS - At Risk	1563-43107	\$50,558
SSODA	1363-79603	\$9,844
SSODA	1563-43107	\$10,676
Evidence Based Expansion	1363-78960	\$13,297
Evidence Based Expansion	1563-42671	\$12,528
Substance Abuse & Behavioral Treatment	1563-43896	\$66,871
Substance Abuse	1163-27331	\$78,511
Prevention	1563-42498	\$609
Development Disabilities County Services	1563-44903	\$359,747
Development Disabilities County Services	1463-15625	<u>\$386,100</u>
Total WA Dept. of Social & Health Services		<u>\$1,164,241</u>
WA STATE DEPT OF ECOLOGY:		
Community Litter Cleanup Program	G1400092	\$5,740
Community Litter Cleanup Program	W2RCLCP-1517	\$360
Solid Waste Enforcement Program	G1400078	\$7,133
Solid Waste Enforcement Program	W2RCPG-1517	\$7,713
Shoreline Master Program	G1400495	\$200,607
Total WA State Dept. of Ecology		<u>\$221,553</u>
WA STATE COUNTY ROAD ADMINISTRATION BOARD:		
RAP - Bussell Road	3613-01	\$1,521,965
Arterial Preservation		<u>\$668,351</u>
Total WA State County Road Administration Board		<u>\$2,190,316</u>
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA15014	\$32,396
BECCA Bill	IAA16069	\$32,998
Information Technology Primary Purchase Agreement	IAA05827	\$22,188
CASA	IAA16120	\$34,740
CASA	IAA15048	<u>\$36,847</u>
Total WA State Office of Administrator of the Courts		<u>\$159,169</u>
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		<u>\$79,224</u>
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project	Letter of Agreement	<u>\$1,646</u>
WA STATE DEPARTMENT OF AGRICULTURE:		
Reroof Barn Project	K1392	<u>\$45,695</u>

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

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2015

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE HEALTH CARE AUTHORITY:		
Access to Baby & Child Dentistry Program	K777	<u>\$11,864</u>
WA STATE DEPARTMENT OF COMMERCE:		
Victim-Witness Grant	S15-31102-532	\$16,978
Victim-Witness Grant	S16-31102-532	\$17,794
Consolidated Homeless Grant	14-46108-34	\$423,092
Homeless Management Information System	S08-46108-817	<u>\$2,007</u>
Total WA State Department of Commerce		<u>\$459,871</u>
WA STATE DEPARTMENT OF HEALTH:		
PHBG CBP Tobacco PPHF	Letter of Agreement	\$1,741
Blue Ribbon Funds	C17131	\$43,302
State Vaccine	C17131	<u>\$6,079</u>
Total WA State Department of Health		<u>\$51,122</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E16-006	\$12,295
Energy Facility Site Evaluation Council	E15-005	\$23,504
Wireline & Wireless Operations	E16-009	\$16,068
Wireline & Wireless Operations	E15-038	<u>\$183,341</u>
Total WA State Military Dept.		<u>\$235,208</u>
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 14-15 Walla Walla	\$57,713
Registered Sex Offender Verification	RSO 15-16 Walla Walla	<u>\$39,989</u>
Total WA State Criminal Justice Training Commission		<u>\$97,702</u>
WA STATE TRANSPORTATION IMPROVEMENT BOARD:		
Taumarson Road	8-4-036(017)-1	<u>\$2,305,655</u>
WA DSHS/GREATER COLUMBIA BEHAVIORAL HEALTH:		
Mental Health Services	WALLAP-11/13	<u>\$133,092</u>
TOTAL STATE ASSISTANCE		<u>\$7,240,859</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, 2015

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction	School Breakfast Program	10.553	NA	\$1,808		\$1,808	\$0	
U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction	National School Lunch Program	10.555	NA	\$3,532		\$3,532	\$0	
U.S. Dept of Agriculture/ WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C17131	\$201,528		\$201,528	\$0	2
U.S. Dept of Agriculture/ WA St Dept of Health	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C17131	\$41,459		\$41,459	\$0	2
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C17131	\$185		\$185	\$0	2
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	14-65400-014	\$23,649		\$23,649	\$22,149	
	Block Grants/States Program	14.228	15-62210-014	\$23,654		\$23,654	\$21,902	
	Total CFDA 14.228			\$47,303		\$47,303	\$44,051	
U.S. Dept of Housing and Urban Development	Continuum of Care Program	14.267	WA0093L0T011306		\$27,191	\$27,191	\$25,615	2
		14.267	WA0093L0T011407		\$29,076	\$29,076	\$27,503	2
	Total CFDA 14.267				\$56,267	\$56,267	\$53,118	
U.S. Dept of Justice/ WA St DSHS	Juvenile Accountability Incentive Block Grant Total CFDA 16.523	16.523	1463-17305	\$3,952		\$3,952	\$0	
U.S. Dept of Justice/ WA St Patrol	National Criminal History Improvement Program (NCHIP)	16.554	K10493	\$10,769		\$10,769	\$0	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F14-31103-066	\$15,851		\$15,851	\$0	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606	NA		\$6,267	\$6,267	\$0	

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2015

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$8,966		\$8,966	\$0	6
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7927	\$10,083		\$10,083	\$0	
		20.205	LA-8441	\$21,152		\$21,152	\$0	
		20.205	LA-8041	\$486,213		\$486,213	\$0	
		20.205	LA-8699	\$89,459		\$89,459	\$0	
		20.205	LA-8701	\$73,100		\$73,100	\$0	
		20.205	DTFH70-13-E-00028		<u>\$76,858</u>	<u>\$76,858</u>	<u>\$0</u>	
	Total CFDA 20.205			\$680,007	\$76,858	\$756,865	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	State and Community	20.600	14ST-20	\$25,921		\$25,921	\$0	
	Highway Safety	20.600	16ST-12	<u>\$8,044</u>		<u>\$8,044</u>	<u>\$0</u>	
	Total CFDA 20.600			\$33,965		\$33,965	\$0	
U.S. Dept of Transportation/WA Assoc of Police Chiefs	State and Community Highway Safety	20.600	NA	\$982		\$982	\$0	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	C17131	\$8,912		\$8,912	\$0	2
U.S. Dept of Health and Human Services/ WA St DSHS	Substance Abuse and Mental	93.243	1363-90050	\$10,100		\$10,100	\$9,351	
	Health Services - Projects of	93.243	1563-42498	<u>\$23,669</u>		<u>\$23,669</u>	<u>\$21,916</u>	
	Regional and National Significance			\$33,769		\$33,769	\$31,267	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Grants	93.268	C17131	\$14,504		\$14,504	\$0	2
		93.268	C17131	<u>\$53,686</u>		<u>\$53,686</u>	<u>\$0</u>	2,4
	Total CFDA 93.268			\$68,190		\$68,190	\$0	
U.S. Dept of Health and Human Services/ WA St DSHS	Promoting Safe and Stable	93.556	1563-42823	\$19,636		\$19,636	\$0	
	Families	93.556	1463-14154	<u>\$19,635</u>		<u>\$19,635</u>	<u>\$0</u>	
	Total CFDA 93.556			\$39,271		\$39,271	\$0	
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$172,210		\$172,210	\$0	5
		93.563	0763-15058	\$3,791		\$3,791	\$0	5
		93.563	2110-80334	<u>\$27,082</u>		<u>\$27,082</u>	<u>\$0</u>	5
	Total CFDA 93.563			\$203,083		\$203,083	\$0	

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

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2015

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Health and Human Services/ Grant County Health District	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	Letter of Agreement	\$4,075		\$4,075	\$0	2
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	1166-35275	\$53,029		\$53,029	\$0	2
		93.778	K777	<u>\$11,864</u>		<u>\$11,864</u>	<u>\$1,418</u>	
	Total CFDA 93.778			\$64,893		\$64,893	\$1,418	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance	93.959	1163-27331	\$37,332		\$37,332	\$33,685	
	Abuse	93.959	1563-42498	\$7,608		\$7,608	\$7,608	
		93.959	1563-43896	<u>\$26,467</u>		<u>\$26,467</u>	<u>\$24,206</u>	
	Total CFDA 93.959			\$71,407		\$71,407	\$65,499	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Maternal and Child Health Services Block Grant to States	93.994	C17131	\$67,323		\$67,323	\$0	2
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	Letter of Award	\$13,069		\$13,069	\$0	2
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management	97.042	E15-158	\$32		\$32	\$0	
	Performance Grants	97.042	E16-116	<u>\$11,668</u>		<u>\$11,668</u>	<u>\$0</u>	
	Total CFDA 97.042			\$11,700		\$11,700	\$0	
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E15-120	\$27,378		\$27,378	\$0	
	Program	97.067	E15-245	\$4,066		\$4,066	\$0	
		97.067	E14-155	<u>\$26,290</u>		<u>\$26,290</u>	<u>\$0</u>	
	Total CFDA 97.067			\$57,734		\$57,734	\$0	
TOTAL FEDERAL AWARDS EXPENDED				<u>\$1,693,733</u>	<u>\$139,392</u>	<u>\$1,833,125</u>	<u>\$195,353</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, 2015

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

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

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

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

NOTE 4 - NONCASH AWARDS - VACCINATIONS

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

NOTE 5 – INDIRECT COST RATE

The amount expended includes \$11,349 claimed as an indirect cost recovery using an approved indirect cost rate of 9.2 percent. The county has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6 – UNDER REPORTED 2014 EXPENDITURES

Expenditures of \$4,854, reported under CFDA 16.738 "Edward Byrne Memorial Justice Assistance Grant Program" on the 2015 Schedule of Expenditures of Federal Awards, were expenditures incurred in 2014 but not included on the 2014 Schedule of Expenditures of Federal Awards.

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Walla Walla County

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2015

Total current public work construction budget as amended (annual or biennial as applicable)	11,490,000.00
Allowable portion of total public works (10 percent of line 1)	1,149,000.00
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	1,149,000.00
Total public works projects performed by public employees during the current year (include work performed by a county)	92,631.00
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)	1,056,369.00

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

**WALLA WALLA COUNTY
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)
For The Year Ended December 31, 2015**

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: \$32,637.23

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, 2015 through December 31, 2015.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES

For The Year Ended December 31, 2015

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$847,743					
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
Laon for Broadband Fiber Projects for the Cities of Walla Walla and College Place	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$400,000.00	\$400,000 Loan (Port's monies)		10
Grant to City of Walla Walla for Alder Street Improvements	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$1,108,000	\$200,000 Grant (Port's monies)		
Grant to the Port of Walla Walla for Prurchase and remodel of Alder Street office building .	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$860,000	\$200,000 Grant (Port's monies)	5 to 10	
Loan and Grant to the City of Prescott for Pedestrian Improvements	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$199,028	\$199,028.00 (Port's monies)		