

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

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, 2016

GOVERNMENT INFORMATION:

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I do hereby certify 17th day of May, 2017, 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:

A handwritten signature in cursive script, appearing to read "Karen Martin", is written over a horizontal line.

AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
FOR THE YEAR ENDED DECEMBER 31, 2016
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	60,340
Number of Acres Assessed	769,536
Taxable Valuation (2016 Rolls)	5,374,636,850
Registered Voters	33,538

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
Director of Corrections	Michael Bates
Emergency Management Director	Lizabeth Jessee
EMS Director	Heather Lee
Fair Manager	Daryl Hopson
Community Health Director	Meghan Debolt
Facilities Maintenance Supervisor	Thomas Byers
Public Works Director	Randy Glaeser
Technology Services Director	Kevin Gutierrez

INDEX

MANAGEMENT’S DISCUSSION AND ANALYSIS.....	1
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position.....	9
Statement of Activities.....	10
FUND FINANCIAL STATEMENTS	
Balance Sheet – Governmental Funds.....	11
Reconciliation of Governmental Balance Sheet to Net Position.....	12
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.....	13
Reconciliation of Governmental P&L to Statement of Activities.....	14
Budgetary Comparison Schedule – Major Governmental Funds.....	15
Statement of Net Position – Proprietary Funds.....	19
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds.....	20
Statement of Cash Flows – Proprietary Funds.....	21
Statement of Net Position – Fiduciary Funds.....	22
NOTES TO FINANCIAL STATEMENTS.....	23
REQUIRED SUPPLEMENTARY INFORMATION	56
OTHER SUPPLEMENTAL SCHEDULES	
Revenues (Schedule 01).....	59
Expenditures/Expenses (Schedule 01).....	74
Disbursement Activity (Schedule 07).....	122
Liabilities (Schedule 09).....	124
Cash Activity (Schedule 11).....	125
State Financial Assistance (Schedule 15).....	130

Expenditures of Federal Awards (Schedule 16).....	132
Public Works Projects (Schedule 17).....	137
Labor Relations Consultant(s) (Schedule 19).....	139
Sales and Use Tax for Public Facilities (Schedule 20).....	140

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, 2016](#), 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 [\\$159,984,158](#). Of this amount, [\\$1,038,925](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by [\\$1,291,968](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$26,038,990](#), an increase of [\\$625,354](#) in comparison with the prior year. Approximately 28%, [\\$7,318,619](#) is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was [\\$5,365,484](#), or [36%](#) of total general fund expenditures.
- The County's total long-term liabilities increased by [\\$728,873](#).

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

periods (e.g., uncollected taxes and earned but unused vacation leave.)

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

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

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

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

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

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

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

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

benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by [\\$159,984,158](#) at the close of the most recent fiscal year.

By far the largest portion of the County's net position ([89%](#)) 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

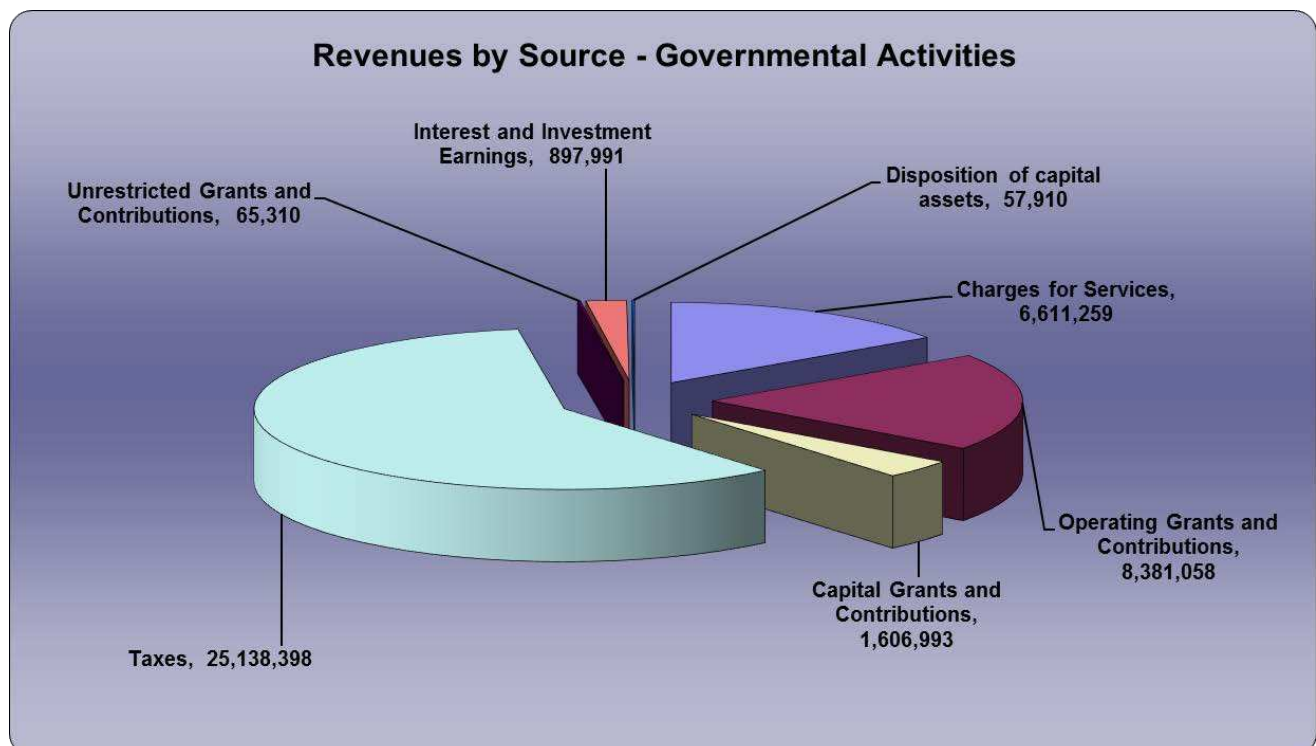
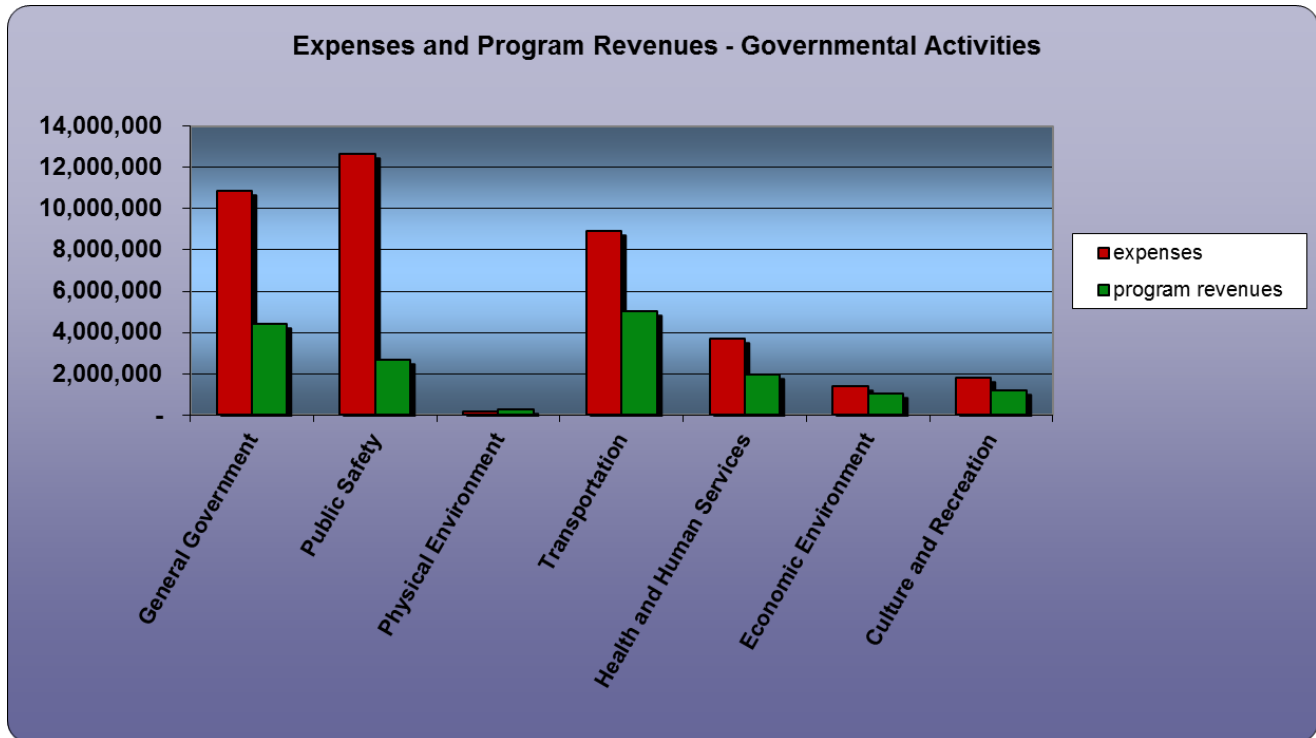
				Governmental Activities	
				2016	2015
Current and Other Assets				32,159,177	32,265,736
Capital Assets (Net of Depr.)				<u>141,995,661</u>	<u>144,613,734</u>
Total Assets				174,154,838	176,879,470
Deferred outflows of resources				2,394,571	1,455,166
Current Liabilities				1,454,906	1,240,704
Noncurrent Liabilities				<u>14,193,378</u>	<u>13,464,505</u>
Total Liabilities				15,648,284	14,705,209
Deferred inflows of resources				916,967	2,196,388
Net Position:					
Net investment in capital assets				141,995,661	144,613,734
Restricted				16,949,572	15,343,849
Unrestricted				<u>1,038,925</u>	<u>1,475,456</u>
Total Net Position				159,984,158	161,433,039

WALLA WALLA COUNTY'S CHANGE IN NET POSITION

					Governmental Activities	
					2016	2015
Revenues:						
Program Revenues:						
Charges for Services					6,611,259	6,402,841
Operating Grants and Contributions					8,381,058	8,194,657
Capital Grants and Contributions					1,606,993	5,498,583
General Revenues:						
Taxes					25,138,398	23,735,033
Unrestricted Grants and Contributions					65,310	53,721
Interest and Investment Earnings					897,991	956,049
Disposition of capital assets					57,910	(6,633)
Special Item - Annexed Infrastructure					<u>(4,535,786)</u>	<u>-</u>
Total Revenues					38,223,133	44,834,251
Program Expenses:						
General Government					10,851,727	10,489,463
Public Safety					12,645,125	12,469,175
Utilities					180,030	79,695
Transportation					8,921,635	9,176,871
Natural & Economic Environment					1,381,796	2,112,598
Social Services					3,721,259	4,552,277
Culture and Recreation					1,813,529	1,657,266
Interest on long-term debt					<u>-</u>	<u>-</u>
Total Expenses					<u>39,515,101</u>	<u>40,537,344</u>
Excess (Deficiency) Revenues Over (Under) Expenses					(1,291,968)	4,296,907
Transfers					-	-
Change in Net Position					(1,291,968)	4,296,907
Net Position - Beginning					161,433,039	169,146,842
Prior Period Adjustment					(156,913)	(12,010,710)
Net Position - Beginning, Restated					<u>161,276,126</u>	<u>157,136,132</u>
Net Position - Ending					159,984,158	161,433,039

Governmental activities. Governmental activities decreased the County's net position by \$1,291,968. Key elements of this decrease are as follows:

- Infrastructure completed and in progress in 2016.
- Land acquired for infrastructure projects in progress and completed in 2016.
- Land and infrastructure annexed by the cities.
- Construction in progress on the Jail Project.



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 69% 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 \$26,038,990, an increase of \$625,354 in comparison with the prior year. The majority of the fund balances are restricted to specific purposes by state law or contracts, which allows the funds to be available for spending within the designated funds.

The General fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, unassigned fund balance of the General fund was \$5,365,484. 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 36% of total General fund expenditures.

The fund balance of Walla Walla County's General fund decreased by \$444,177 during the current fiscal year. Total general fund revenues increased \$287,308 (2%). However, total expenditures increased \$933,473 (7%) and overall transfers increased \$438,248 (41%).

The fund balance of the County Road fund increased by \$589,507 during the current fiscal year. The Mill Creek Road project, CRP 10-04 right of way acquisition took longer than expected and is still not finalized as a result of condemnation. In addition, right of way acquisition was delayed for another Mill Creek Road project, CRPs 13-02 and 14-01 and the Pemberton Bridge project, CRP 14-02. The Cottonwood Road project, CRP 15-06 was also not completed due to the high cost of the project. These delays resulted in the fund balance increase.

The fund balance for Human Services fund decreased by \$43,665 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 \$716,437 during the current fiscal year.

The fund balance for the Current Expense Building fund decreased by \$787,320 during the current fiscal year. The key factor in this decrease is due to the construction in progress on the Walla Walla County Jail HVAC & Energy Efficiencies Upgrades project.

The fund balance for the Human Services Capital Projects fund increased by \$173,577 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$1,309,620 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Auditor	14,260	Increased for personnel, small tools & equipment, advertising, miscellaneous and major equipment.
Elections	3,750	Increased for small tools & equipment.
Licensing	5,500	Increased for communication.
Board of Equalization	500	Increased for travel.
Commissioners	4,200	Increased for travel & insurance.
Fair Manager	(21,401)	Decreased for personnel.
Maintenance	(3,000)	Decreased for repairs & maintenance.
Indigent Legal Services	25,000	Increased for professional services.
Law Library	4,307	Increased for supplies.
Miscellaneous	156,500	Increased for professional services.
Sheriff	12,639	Increased for personnel and supplies.
Sheriff	20,964	Increased for small tools & equipment.
Transfers	852,401	Increased for transfers to other funds.
Community Outreach	234,000	Increased for miscellaneous.
Total	1,309,620	

Of this budget increase, \$61,138 was funded out of miscellaneous increases in various revenue sources and \$334,000 was funded from transfers in. \$914,482 was an increase in the budget to the fund balance to better reflect the actual fund balance.

Actual General fund revenues were \$270,324 over budget, which represents a little less than a 2% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were \$1,317,697 under budget, which represents a little more than an 8% 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, 2016, amounts to **\$141,995,661** (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total decrease in the County's investment in capital assets for the current fiscal year was **less than 2%**.

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

- \$2,707,514 for infrastructure completed in 2016.
- \$2,176,015 for new construction in progress on infrastructure projects.
- \$1,259,119 for construction in progress on the Walla Walla County Jail HVAC & Energy Efficiencies Upgrades project.
- \$734,937 for land for completed and current infrastructure projects.
- \$4,535,786 for land and infrastructure annexed by the cities.

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

	Governmental Activities	
	<u>2016</u>	<u>2015</u>
Land	13,532,550	13,253,718
Buildings and Structures	41,895,063	42,287,907
Machinery and Equipment	9,342,721	8,786,689
Infrastructure	73,878,544	77,666,256
Construction in Progress	<u>3,346,783</u>	<u>2,619,164</u>
Total	141,995,661	144,613,734

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, 2016**

	Governmental Activities
ASSETS	
Cash and cash equivalents	6,428,761
Investments	22,695,873
Receivables (net)	1,677,027
Inventories	837,224
Net pension asset	520,292
Capital Assets:	
Land	13,532,550
Depreciable assets (net)	51,237,784
Infrastructure (net)	73,878,544
Construction in progress	3,346,783
Total Assets	174,154,838
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,394,571
 LIABILITIES	
Accounts payable and accrued exp.	1,355,906
Due to other governments	99,000
Noncurrent Liabilities:	
Due within one year	91,041
Due in more than one year	14,102,337
Total Liabilities	15,648,284
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	916,967
 NET POSITION	
Net investment in capital assets	141,995,661
Restricted for:	
Debt service	25,247
Transportation	6,481,505
Economic Environment	4,519,510
Mental & Physical Health	1,560,666
Other Purposes	4,362,644
Unrestricted	1,038,925
Total Net Position	159,984,158

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

			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	10,851,727	3,607,705	816,588	-	(6,427,434)
Public Safety	12,645,125	964,436	1,727,121	-	(9,953,568)
Utilities	180,030	230,279	25,000	-	75,248
Transportation	8,921,635	92,562	3,326,201	1,589,730	(3,913,142)
Natural & Economic Environment	1,381,796	600,077	429,539	9,085	(343,096)
Social Services	3,721,259	80,741	1,902,812	-	(1,737,707)
Culture and Recreation	1,813,529	1,035,460	153,797	8,178	(616,093)
Total Governmental Activities/ Primary Government	<u>39,515,101</u>	<u>6,611,259</u>	<u>8,381,058</u>	<u>1,606,993</u>	<u>(22,915,791)</u>
GENERAL REVENUES:					
Taxes:					
Property Taxes					15,990,558
Sales Taxes					8,581,771
B&O Taxes					2,406
Other Taxes					563,664
Unrestricted Grants and Contributions					65,310
Interest and Investment Earnings					897,991
Disposition of capital assets					57,910
Special Item - Annexed Infrastructure					(4,535,786)
TRANSFERS					-
Total General Revenues & Transfers					<u>21,623,823</u>
Change in Net Position					<u>(1,291,968)</u>
Net Position - Beginning					161,433,039
Prior Period Adjustment					<u>(156,913)</u>
Net Position - Beginning, Restated					<u>161,276,126</u>
Net Position - Ending					<u>159,984,158</u>

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

			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	1,697,496	1,450,958	262,887	799,967	411,151	7,601	5,791,643
Investments	6,002,428	5,136,843	932,645	2,838,039	1,458,639	26,967	20,435,571
Receivables (net)	596,558	176,669	213,609	360,000	-	-	1,677,027
Due from other funds	14,794	-	-	-	-	-	57,198
Interfund loan receivable	-	-	-	155,556	-	-	3,434,108
Total assets	8,311,277	6,764,470	1,409,141	4,153,562	1,869,790	34,569	31,395,547
LIABILITIES							
Accounts payable and accrued exp.	313,001	56,151	96,821	-	196,520	5,490	1,092,796
Due to other governments	-	-	99,000	-	-	-	99,000
Due to other funds	9,224	6,444	5,764	-	-	-	68,554
Interfund loan payable	-	-	-	-	2,081,945	1,156,391	3,434,108
Total liabilities	322,225	62,595	201,585	-	2,278,465	1,161,881	4,694,458
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	220,710	110,945	3,458	-	-	-	425,967
Unavailable revenue-court receivables	236,132	-	-	-	-	-	236,132
Total deferred inflows of resources	456,842	110,945	3,458	-	-	-	662,099
FUND BALANCE							
Restricted		6,590,930	1,204,098	4,153,562	-	-	17,812,287
Committed		-	-	-	-	-	908,084
Assigned	2,166,726	-	-	-	-	-	3,608,241
Unassigned	5,365,484	-	-	-	(408,675)	(1,127,312)	3,710,378
Total fund balances	7,532,210	6,590,930	1,204,098	4,153,562	(408,675)	(1,127,312)	26,038,990
Total liabilities, deferred inflows of resources, and fund balances	8,311,277	6,764,470	1,409,141	4,153,562	1,869,790	34,569	31,395,547

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, 2016

Total fund balances as shown of the Governmental Funds Balance Sheet	26,038,990
Capital assets used in governmental activities are not financial resources and are not reported in the funds	133,829,721
Capital Assets	183,160,524
Depreciation	(49,330,803)
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	662,099
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(11,554,432)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position.	<u>11,007,780</u>
Net position of governmental activities	<u>159,984,158</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, 2016

	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	11,377,862	5,298,322	134,044	886,199	298,834	-	7,014,312	25,009,573
Licenses and Permits	177,567	15,240	-	-	-	-	752,863	945,670
Intergovernmental Revenues	785,089	4,834,012	1,389,239	-	-	-	3,065,224	10,073,563
Charges for Service	2,248,093	166,131	12,771	-	-	-	2,000,584	4,427,579
Fees and Fines	385,601	-	-	-	-	-	4,561	390,163
Miscellaneous Revenues	860,070	22,990	11,787	9,333	12,208	323,772	510,947	1,751,108
Total revenues	<u>15,834,282</u>	<u>10,336,695</u>	<u>1,547,841</u>	<u>895,532</u>	<u>311,042</u>	<u>323,772</u>	<u>13,348,490</u>	<u>42,597,655</u>
EXPENDITURES								
Current:								
General Government	9,251,805	143,285	-	-	197,392	150,196	1,362,679	11,105,357
Public Safety	4,918,756	-	-	-	36,947	-	7,698,204	12,653,908
Utilities	-	-	-	-	-	-	180,030	180,030
Transportation	-	6,788,574	-	-	-	-	-	6,788,574
Natural & Economic Environment	3,125	-	355,417	-	-	-	1,067,561	1,426,104
Social Services	211,446	-	1,285,021	-	-	-	2,071,361	3,567,827
Culture and Recreation	282,480	-	-	-	-	-	1,422,370	1,704,850
Capital Outlay	94,077	2,815,329	-	-	1,259,119	-	202,128	4,370,652
Total expenditures	<u>14,761,689</u>	<u>9,747,188</u>	<u>1,640,438</u>	<u>-</u>	<u>1,493,457</u>	<u>150,196</u>	<u>14,004,333</u>	<u>41,797,301</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,072,593</u>	<u>589,507</u>	<u>(92,597)</u>	<u>895,532</u>	<u>(1,182,415)</u>	<u>173,577</u>	<u>(655,843)</u>	<u>800,354</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	404,000	-	97,528	-	395,095	-	1,460,489	2,357,112
Transfers out	(1,920,770)	-	(48,596)	(179,095)	-	-	(383,651)	(2,532,112)
Total other financing sources (uses)	<u>(1,516,770)</u>	<u>-</u>	<u>48,932</u>	<u>(179,095)</u>	<u>395,095</u>	<u>-</u>	<u>1,076,838</u>	<u>(175,000)</u>
Net change in fund balances	<u>(444,177)</u>	<u>589,507</u>	<u>(43,665)</u>	<u>716,437</u>	<u>(787,320)</u>	<u>173,577</u>	<u>420,995</u>	<u>625,354</u>
Fund balances--beginning	<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>
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>(156,913)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(156,913)</u>
Fund balances--beginning, Restated	<u>7,976,387</u>	<u>6,001,423</u>	<u>1,247,764</u>	<u>3,437,124</u>	<u>378,645</u>	<u>(1,300,889)</u>	<u>7,673,181</u>	<u>25,413,636</u>
Fund balances--ending	<u>7,532,210</u>	<u>6,590,930</u>	<u>1,204,098</u>	<u>4,153,562</u>	<u>(408,675)</u>	<u>(1,127,312)</u>	<u>8,094,176</u>	<u>26,038,990</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, 2016

Net changes in fund balances for governmental funds	625,354
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	(3,264,555)
Capital outlays	4,370,652
Depreciation	(3,062,366)
Cost of Disposed Assets	(4,572,841)
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.	20,933
Change in taxes receivable	36,176
Change in courts receivable	(15,243)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	1,009,064
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.	317,235
Change in net position of governmental activities, as reflected on the Statement of Activities	(1,291,968)

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

WALLA WALLA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	General Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	11,176,425	11,176,425	11,377,862	201,437
Licenses and Permits	265,380	265,380	177,567	(87,813)
Intergovernmental Revenues	787,378	809,195	785,089	(24,106)
Charges for Service	2,130,902	2,149,259	2,248,093	98,834
Fees and Fines	469,979	469,979	385,601	(84,378)
Miscellaneous Revenues	672,756	693,720	860,070	166,350
Total Revenues	15,502,820	15,563,958	15,834,282	270,324
EXPENDITURES				
Current:				
General Government	9,793,958	9,997,875	9,251,805	746,070
Public Safety	5,223,900	5,257,503	4,918,756	338,747
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	4,025	4,025	3,125	900
Social Services	229,301	229,301	211,446	17,855
Culture and Recreation	328,183	540,782	282,480	258,302
Capital Outlay	42,800	49,900	94,077	(44,177)
Total Expenditures	15,622,167	16,079,386	14,761,689	1,317,697
Excess (deficiency) of revenues over (under) expenditures	(119,347)	(515,428)	1,072,593	1,588,021
OTHER FINANCING SOURCES (USES)				
Transfers in	510,445	844,445	404,000	(440,445)
Transfers out	(1,512,814)	(2,365,215)	(1,920,770)	444,445
Total other financing sources (uses)	(1,002,369)	(1,520,770)	(1,516,770)	4,000
Net change in fund balances	(1,121,716)	(2,036,198)	(444,177)	1,592,021
Fund balances - beginning	6,742,296	7,742,296	7,976,387	234,091
Prior Period Adjustment	-	-	-	-
Fund balances - beginning, Restated	6,742,296	7,742,296	7,976,387	234,091
Fund balances - ending	5,620,580	5,706,098	7,532,210	1,826,112

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, 2016

	County Road Fund			Variance with
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
REVENUES				
Taxes	5,069,000	5,069,000	5,298,322	229,322
Licenses and Permits	15,300	15,300	15,240	(60)
Intergovernmental Revenues	4,951,500	4,951,500	4,834,012	(117,488)
Charges for Service	213,000	213,000	166,131	(46,869)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	8,000	8,000	22,990	14,990
Total Revenues	10,256,800	10,256,800	10,336,695	79,895
EXPENDITURES				
Current:				
General Government	186,000	186,000	143,285	42,715
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	7,518,700	7,585,000	6,788,574	796,426
Natural & Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	3,123,500	3,657,300	2,815,329	841,971
Total Expenditures	10,828,200	11,428,300	9,747,188	1,681,112
Excess (deficiency) of revenues over (under) expenditures	(571,400)	(1,171,500)	589,507	1,761,007
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(571,400)	(1,171,500)	589,507	1,761,007
Fund balances - beginning	4,450,000	5,917,800	6,001,423	83,623
Prior Period Adjustment	-	-	-	-
Fund balances - beginning, Restated	4,450,000	5,917,800	6,001,423	83,623
Fund balances - ending	3,878,600	4,746,300	6,590,930	1,844,630

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, 2016

	Human Services Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts Original	Final	Actual Amounts	
REVENUES				
Taxes	134,588	134,588	134,044	(544)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	1,613,965	1,660,081	1,389,239	(270,842)
Charges for Service	49,000	12,452	12,771	319
Fees and Fines	-	-	-	-
Miscellaneous Revenues	28,870	28,870	11,787	(17,083)
Total Revenues	1,826,423	1,835,991	1,547,841	(288,150)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	445,529	445,529	355,417	90,112
Social Services	1,547,109	1,727,522	1,285,021	442,501
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,992,638	2,173,051	1,640,438	532,613
Excess (deficiency) of revenues over (under) expenditures	(166,215)	(337,060)	(92,597)	244,463
OTHER FINANCING SOURCES (USES)				
Transfers in	-	97,528	97,528	-
Transfers out	-	(48,596)	(48,596)	-
Total other financing sources (uses)	-	48,932	48,932	-
Net change in fund balances	(166,215)	(288,128)	(43,665)	244,463
Fund balances - beginning	629,625	989,625	1,404,677	415,052
Prior Period Adjustment	-	-	(156,913)	(156,913)
Fund balances - beginning, Restated	629,625	989,625	1,247,764	258,139
Fund balances - ending	463,410	701,497	1,204,098	502,601

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, 2016

	WW Co Public Facilities Improv			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	700,000	700,000	886,199	186,199
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	27,333	27,333	9,333	(18,000)
Total Revenues	<u>727,333</u>	<u>727,333</u>	<u>895,532</u>	<u>168,199</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	950,000	950,000	-	950,000
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>950,000</u>	<u>950,000</u>	<u>-</u>	<u>950,000</u>
Excess (deficiency) of revenues over (under) expenditures	(222,667)	(222,667)	895,532	1,118,199
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	(401,762)	(401,762)	716,437	1,118,199
Fund balances - beginning	3,000,000	3,000,000	3,437,124	437,124
Prior Period Adjustment	-	-	-	-
Fund balances - beginning, Restated	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,437,124</u>	<u>437,124</u>
Fund balances - ending	<u>2,598,238</u>	<u>2,598,238</u>	<u>4,153,562</u>	<u>1,555,324</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	637,119
Investments	2,260,302
Due from other funds	11,356
Inventories	837,224
<i>Capital assets:</i>	
Depreciable assets (net)	8,165,940
Total assets	<u>11,911,941</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>111,111</u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	263,111
<i>Noncurrent liabilities:</i>	
Net pension liability	701,004
Total liabilities	<u>964,115</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>51,157</u>
NET POSITION	
Net investment in capital assets	8,165,940
Unrestricted	2,841,840
TOTAL net position	<u><u>11,007,780</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, 2016

	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$4,024,433
Miscellaneous	\$0
Total Operating Revenues	\$4,024,433
OPERATING EXPENSES:	
Personal Services	\$1,011,836
Supplies	\$782,492
Other Services and Charges	\$1,136,583
Depreciation	<u>\$1,055,671</u>
Total Operating Expenses	<u>\$3,986,582</u>
OPERATING INCOME (LOSS)	\$37,851
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$334
Gains (Losses) On Fixed Asset Disposition	<u>\$94,965</u>
Total Nonoperating Revenues (Expenses)	\$95,299
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>\$133,151</u>
Capital Contributions	\$9,085
Transfers In	\$175,000
Transfers Out	\$0
Change in Net Position	<u>\$317,235</u>
Net Position - Beginning	<u>\$10,690,545</u>
Net Position - Ending	<u>\$11,007,780</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, 2016**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$4,020,730
Payments to suppliers	(\$1,751,258)
Payments to employees	(\$1,080,715)
Other receipts (payments)	<u>\$107,123</u>
Net cash provided (used) by operating activities	<u>\$1,295,879</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	<u>\$175,000</u>
Net cash provided (used) by noncapital financing activities	<u>\$175,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,972,623)
Other receipts (payments)	<u>\$374,521</u>
Net cash provided (used) by capital and related financing activities	<u>(\$1,598,103)</u>
Cash Flows from Investing Activities	
Purchase of Investments	\$161,576
Interest and dividends	<u>\$334</u>
Net cash provided by investing activities	<u>\$161,910</u>
Net Increase (decrease) in cash and cash equivalents	\$34,686
Cash and Cash Equivalents at	
Beginning of the year	<u>\$602,432</u>
End of the year	<u><u>\$637,119</u></u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$37,851
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$1,055,671
Change in assets and liabilities:	
Receivables, net	(\$3,704)
Inventories	\$107,123
Accounts and other payables	\$167,817
Accrued liabilities	<u>(\$68,879)</u>
Net cash provided by operating activities	<u>\$1,295,879</u>
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	\$9,085
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, 2016**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	11,641,758
Investments	39,843,912
Deposits with Fiscal Agents	5,572,913
Taxes Receivable	<u>1,444,200</u>
Total assets	<u><u>58,502,783</u></u>
 LIABILITIES	
Accounts payable and accrued expenses	5,274,567
Deferred Revenue	1,444,200
Custodial Accounts	<u>51,784,016</u>
Total liabilities	<u><u>58,502,783</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, 2016

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 are two major governmental funds with a deficit fund balance at December 31, 2016:

The Current Expense Building fund reports a deficit of \$408,675 due to an interfund loan for jail improvements.

The Human Services Capital Projects fund reports a deficit of \$1,127,312 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, 2016:

The Fairground Properties fund reports a deficit of \$119,120 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, 2016:

The Technology Services fund reports a deficit of \$113,894 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, 2016, the treasurer was holding \$18,070,519 in short term residual investments of surplus cash. The county's portion of this amount, \$6,428,761, is classified on the Statement of Net Position as cash and cash equivalents. This amount is classified on the Governmental Funds Balance Sheet and the Proprietary Funds Statement of Net Position as cash and cash equivalents in various funds. The interest on these investments is credited to the General Fund.

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

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

3. Receivables

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

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments. As of December 31, 2016, \$4,737 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 at cost 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 acquisition value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund.

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

The costs of normal maintenance and repairs are not capitalized.

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

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

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

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							1,573,462	1,573,462
Juvenile Services							481,598	481,598
Transportation		6,590,930						6,590,930
Economic Environment							108,458	108,458
Mental & Physical Health			1,204,098				921,422	2,125,521
Public Facilities Improvement				4,153,562				4,153,562
Tourism							140,744	140,744
Archiving							317,478	317,478
Foreclosure costs							51,225	51,225
Veterans & Homeless Services							257,375	257,375
Legal Services							179,286	179,286
Stormwater Management							727,735	727,735
Natural Resources							792,057	792,057
Technology							73,236	73,236
Judicial							162,117	162,117
Debt Service							25,247	25,247
Treasurer's Services							52,257	52,257
Committed to:								
Community Development							276,333	276,333
Culture & Recreation							38,893	38,893
Elections							218,616	218,616
Public Safety							351,951	351,951
Other Capital Projects					-		22,292	22,292
Assigned to:								
Unanticipated Employee Benefits	1,243,661							1,243,661
Unanticipated Court Emergencies	486,453							486,453
Community Outreach	436,613							436,613
Other Capital Projects							1,441,515	1,441,515
Unassigned	<u>5,365,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(408,675)</u>	<u>(1,127,312)</u>	<u>(119,120)</u>	<u>3,710,378</u>
Total fund balances	7,532,210	6,590,930	1,204,098	4,153,562	(408,675)	(1,127,312)	8,094,176	26,038,990

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: \$26,038,990

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

	Capital Assets	183,160,524	
	Depreciation	<u>(49,330,803)</u>	
Capital assets net of depreciation			133,829,721

The focus of governmental funds is on short-term financing; long term assets are deferred in the funds. 662,099

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (11,554,432)

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. 11,007,780

Net position of governmental activities: \$159,984,158

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:	625,354
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.	(3,264,555)
Capital Outlays	4,370,652
Depreciation	(3,062,366)
Cost of Disposed Assets	(4,572,841)
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.	20,933
Change in Taxes Receivable	36,176
Change in Courts Receivable	(15,243)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.	1,009,064
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>317,235</u>
Change in net position of governmental activities:	(\$1,291,968)

NOTE 3 - DEPOSITS AND INVESTMENTS

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

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

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

Investments that are not measured at fair value

As of December 31, 2016, Walla Walla County had the following pooled investments at amortized cost:

<u>Investment</u>	<u>Investment Pool</u>
State Investment Pool	\$12,042,812
Deposit Accounts	<u>\$4,869,740</u>
Total	\$16,912,552

Investments measured at fair value

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

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

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

Level 3: Unobservable inputs for an asset or liability.

As of December 31, 2016, Walla Walla County had the following pooled fair value measurements:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
US Treasuries	\$6,001,230			\$6,001,230
Federal Agencies		\$41,347,484		\$41,347,484
Municipal Bonds		<u>\$15,191,071</u>		<u>\$15,191,071</u>
Total	\$6,001,230	\$56,538,555	\$0	\$62,539,785

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

Custodial Credit Risk of Bank Deposits

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

Custodial Credit Risk of Investments

Custodial credit risk of investments is the risk that, in the event of the failure of a counterparty, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The county investment policy requires that all deliverable securities will be settled delivery versus payment (DVP), which ensures that securities are deposited at a third party, such as safekeeping and custodian bank acting as an agent for the county. A signed safekeeping and custodial agreement(s) shall be entered into with a federally-regulated financial institution, currently Wells Fargo.

The custodian institution shall hold the securities as evidenced by a safekeeping receipt. Non-negotiable CD's, public funds deposit accounts and investments in the LGIP are not handled on a DVP basis, and therefore are exempt from this process. Certificates of deposit in the County Treasurer's name, or a copy thereof, will be delivered to and held by the Treasurer's Office.

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, 2016, the county had the following pooled investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1</u>	<u>Greater Than 1</u>
LGIP	\$12,042,812	\$12,042,812	\$
US Treasuries	6,001,230	997,660	5,003,570
Federal Agencies	41,347,484	13,292,605	28,054,879
Municipal Bonds	15,191,071	5,210,152	9,980,919
Public Funds Deposit	<u>4,869,740</u>	<u>4,869,740</u>	<u>0</u>
Total	\$79,452,337	\$36,412,969	\$43,039,368

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 12/31/16.

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, 2016, 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+	8%
Federal Farm Credit Bank	AA+	8%
Federal Home Loan Bank	AA+	16%
Federal Home Loan Mortgage	AA+	17%
Federal National Mortgage Assoc.	AA+	11%
Federal Agricultural Mortgage Corp.	N/A	1%
Municipal Bonds	AA	19%
LGIP	Not Rated	15%

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

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

Composition of Investments – December 31, 2016

	<u>Total Pooled Investments</u>
US Treasuries	\$6,001,230
Federal Agencies	41,347,484
Municipal Bonds	15,191,071
Total Reported Investments	\$62,539,785

Reconciliation of Investments to Statements – December 31, 2016

	<u>Total</u>	<u>Statement of Net Position – Primary Government</u>	<u>Statement of Net Position – Fiduciary Funds</u>
Pooled Investments – County Funds	\$22,695,873	\$22,695,873	\$ -
Non-Pooled Investments – County Funds	-	-	-
Pooled Investments – Agency Funds	39,843,912	-	39,843,912
Non-Pooled Investments – Agency Funds	-	-	-
Total Reported Investments	\$62,539,785	\$22,695,873	\$39,843,912

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.

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

The WWCIP did experience a net decrease in the fair value of the investments during 2016. At 12/31/16, the market value of investments was \$250,593 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, Wells Fargo, and Government Portfolio Advisors, the county's investment consultant.

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

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 2016 was \$1.4925567 for \$1,000 on an assessed valuation of \$5,374,636,850 for a total regular levy of \$8,021,950. Additionally, a special assessment for Mill Creek Flood Control totaled \$150,000.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2016 was \$2.042464 per \$1,000 on an assessed valuation of \$2,563,539,869 for a total road levy of \$5,235,939.

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, 2016 was as follows:

	Balance January 1, 2016	Increases	Decreases	Balance December 31, 2016
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 13,253,718	\$ 734,937	\$ (456,106)	\$ 13,532,550
Construction In Progress	<u>2,619,164</u>	<u>3,435,134</u>	<u>(2,707,514)</u>	<u>3,346,783</u>
Total capital assets, not being depreciated	<u>15,872,882</u>	<u>4,170,071</u>	<u>(3,163,620)</u>	<u>16,879,333</u>
Capital assets, being depreciated:				
Buildings	56,123,710	5,720	-	56,129,430
Machinery and Equipment	18,034,414	2,176,569	(1,970,820)	18,240,164
Infrastructure	<u>108,242,337</u>	<u>2,707,514</u>	<u>(4,390,574)</u>	<u>106,559,278</u>
Total capital assets, being depreciated:	<u>182,400,461</u>	<u>4,889,804</u>	<u>(6,361,394)</u>	<u>180,928,871</u>
Less accumulated depreciation for:				
Buildings	(13,835,803)	(398,563)	-	(14,234,366)
Machinery and Equipment	(9,247,725)	(1,303,928)	1,654,210	(8,897,443)
Infrastructure	<u>(30,576,081)</u>	<u>(2,415,546)</u>	<u>310,893</u>	<u>(32,680,733)</u>
Total accumulated depreciation	<u>(53,659,609)</u>	<u>(4,118,037)</u>	<u>1,965,103</u>	<u>(55,812,543)</u>
Total capital assets, being depreciated, net	<u>128,740,851</u>	<u>771,767</u>	<u>(4,396,290)</u>	<u>125,116,328</u>
Governmental activities capital assets, net	<u>\$ 144,613,734</u>	<u>\$ 4,941,838</u>	<u>\$ (7,559,911)</u>	<u>\$ 141,995,661</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 235,040
Public Safety	178,285
Transportation	2,442,507
Natural & Economic Environment	6,627
Social Services	59,233
Culture and Recreation	140,674
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>1,055,671</u>
Total depreciation-governmental activities	\$4,118,037

The Statement of Activities shows a Special Item – Annexed Infrastructure for the following infrastructure/land annexed by the City of Walla Walla in 2016:

	% Annexed	Amount Spent	Depreciation To Date	Land
Cottonwood Road	100%	\$1,678,079	\$167,808	\$377,560
Taumarson Rd/Plaza Way Intersection	25%	\$ 394,141	\$ 59,121	\$ 23,229
Reser Road	50%	\$1,119,52	\$ 83,964	\$ 26,045
Taumarson Road	50%	<u>\$1,198,833</u>	<u>\$ -0-</u>	<u>\$ 29,272</u>
Total		\$4,390,574	\$310,893	\$456,106

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 2016:

Aggregate Pension Amounts – All Plans	
Pension liabilities	(\$12,165,868)
Pension assets	\$520,292
Deferred outflows of resources	\$2,394,571
Deferred inflows of resources	(\$916,967)
Pension expense/expenditures	\$355,878

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 2016 were as follows:

PERS Plan 1			
Actual	Contribution	Employer	Employee*
Rates:			
PERS Plan 1		6.23%	6.00%
PERS Plan 1 UAAL		4.77%	6.00%
Administrative Fee		0.18%	
Total		11.18%	6.00%

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

PERS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for

retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

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

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

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

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2016 were as follows:

PERS Plan 2/3		
Actual Contribution Rates:	Employer 2/3	Employee 2*
PERS Plan 2/3	6.23%	6.12%
PERS Plan 1 UAAL	4.77%	
Administrative Fee	0.18%	
Employee PERS Plan 3		varies
Total	11.18%	6.12%

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

The county's actual PERS plan contributions were \$553,112 to PERS Plan 1 and \$673,327 to PERS Plan 2/3 for the year ended December 31, 2016.

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 2016 were as follows:

PSERS Plan 2			
Actual Contribution Rates:		Employer	Employee
PSERS Plan 2		6.59%	6.59%
PERS Plan 1 UAAL		4.77%	
Administrative Fee		0.18%	
Total		11.54%	6.59%

The county's actual plan contributions were \$107,611 to PSERS Plan 2 and \$77,891 to PERS Plan 1 for the year ended December 31, 2016.

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 2016. 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 2016 were as follows:

LEOFF Plan 2				
Actual Rates:	Contribution		Employer	Employee
State and local governments			5.05%	8.41%
Administrative Fee			0.18%	
	Total		5.23%	8.41%
Ports and Universities			8.41%	8.41%
Administrative Fee			0.18%	
	Total		8.59%	8.41%

The county's actual contributions to the plan were \$97,592 for the year ended December 31, 2016.

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, 2016, the state contributed \$60,375,158 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$63,362.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2016 with a valuation date of June 30, 2015. 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 2015 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2016. Plan liabilities were rolled forward from June 30, 2015, to June 30, 2016, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 3.0% 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.

- For all systems, except LEOFF Plan 2, the assumed valuation interest rate was lowered from 7.8% to 7.7%. Assumed administrative factors were updated.
- Valuation software was corrected on how the nonduty disability benefits for LEOFF Plan 2 active members is calculated.
- New LEOFF Plan 2 benefit definitions were added within the OSA valuation software to model legislation signed into law during the 2015 legislative session.

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, 2016, 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 the Net Pension Liability/(Asset)

The table below presents the county's proportionate share of the net pension liability calculated using the discount rate of 7.5 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	\$7,266,674	\$6,025,937	\$4,958,207
PERS 2/3	\$10,927,799	\$5,935,215	(\$3,089,622)
PSERS 2	\$888,908	\$204,716	(\$282,637)
LEOFF 1	(\$89,571)	(\$150,782)	(\$203,105)
LEOFF 2	\$1,036,207	(\$369,510)	(\$1,429,011)

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, 2016, the county reported a total pension liability of \$12,165,868 and a total pension asset of \$520,292 for its proportionate share of the net pension liabilities/(assets) as follows:

	Liability (or Asset)
PERS 1	\$6,025,937
PERS 2/3	\$5,935,215
PSERS 2	\$204,716
LEOFF 1	(\$150,782)
LEOFF 2	(\$369,510)

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

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(\$150,782)	(\$360,510)
State's proportionate share of the net pension asset associated with the employer	(\$1,019,888)	(\$240,893)
TOTAL	(\$1,170,670)	(\$610,403)

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

	Proportionate Share 6/30/15	Proportionate Share 6/30/16	Change in Proportion
PERS 1	0.127034%	0.112205%	(11.67%)
PERS 2/3	0.135031%	0.117881%	(12.70%)
PSERS 2	0.582268%	0.481707%	(17.27%)
LEOFF 1	0.014572%	0.014635%	0.43%
LEOFF 2	0.073621%	0.063530%	(13.71%)

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 2016. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2016, 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 2016, the state of Washington contributed 39.46 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 60.54 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2016, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2015, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2016, the county recognized pension expense as follows:

	Pension Expense
PERS 1	(\$498,089)
PERS 2/3	\$607,561
PSERS 2	\$145,176
LEOFF 1	(\$20,133)
LEOFF 2	\$121,363
TOTAL	\$355,878

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2016, 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	\$151,724	\$-0-
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	\$314,624	\$-0-
TOTAL	\$466,348	\$-0-

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$316,046	(\$195,931)
Net difference between projected and actual investment earnings on pension plan investments	\$726,299	\$-0-
Changes of assumptions	\$61,345	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	(\$659,875)
Contributions subsequent to the measurement date	\$336,846	\$-0-
TOTAL	\$1,440,536	(\$855,806)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$69,732	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$42,222	\$-0-
Changes of assumptions	\$795	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$2,766	(\$8,656)
Contributions subsequent to the measurement date	\$54,625	\$-0-
TOTAL	\$170,139	(\$8,656)

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	\$15,327	\$-0-
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	\$15,327	\$-0-

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$50,633	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$132,780	\$-0-
Changes of assumptions	\$1,393	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$68,038	(\$52,505)
Contributions subsequent to the measurement date	\$49,377	\$-0-
TOTAL	\$302,221	(\$52,505)

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, 2017. 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
2017	(\$37,358)	(\$214,480)	\$12,828	(\$3,167)	(\$696)
2018	(\$37,358)	(\$214,480)	\$12,828	(\$3,167)	(\$696)
2019	\$139,342	\$366,442	\$38,840	\$13,274	\$110,822
2020	\$87,097	\$310,401	\$30,232	\$8,387	\$76,644
2021	\$-0-	\$-0-	\$13,127	\$-0-	\$14,264
Thereafter	\$-0-	\$-0-	(\$996)	\$-0-	\$-0-

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, 2016, 79 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 \$5,419,315 in the plan at December 31, 2016, \$5,419,315 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, 2016, 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 2016, 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 2015-16, this “corridor” increased the SIR to \$2 million, but with an aggregated stop loss of \$3.45 million. Other reinsurance agreements respond 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 2015-16, 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 2015-16, the WCRP's assets decrease 4% to \$46.8 million while its liabilities increased slightly to \$29 million. The Pool's net position decreased slightly from \$18.9 million to \$17.9 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, 2016 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, 2016 was as follows:

Unemployment: \$15,081

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, 2016 was as follows:

	<u>Balance</u> <u>1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2016</u>
Fair Operations	\$0	\$298,161	\$298,161	\$0

NOTE 9 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2016 the following changes occurred in long-term liabilities:

<u>Governmental Activities:</u>	<u>Balance</u> <u>1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2016</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences	867,184	7,351		874,535	91,041
Net Pension Liability	11,576,071	589,797		12,165,868	0
OPEB Obligations	1,021,250	243,710	111,985	1,152,975	0
Governmental activity	\$13,464,505	\$840,858	\$111,985	\$14,193,378	\$91,041
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 \$26,189 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 \$16,949,572 of restricted net position, of which \$16,949,572 is restricted by enabling legislation.

NOTE 12 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

1. Interfund Due To & Due From

Interfund transactions usually involve the exchange of goods and services between funds in a normal business relationship. These amounts, which are reported in the fund financial statements, were eliminated in the government-wide statements. Interfund due to and due from as of December 31, 2016 were as follows:

<u>Due To</u>	<i>Due From</i>				<u>Total</u>
	<u>General Fund</u>	<u>County Road</u>	<u>Human Services</u>	<u>Non-Major Governmental</u>	
General Fund		6,444	5,730	2,621	14,794
Non-Major Governmental				42,404	42,404
Internal Service Funds	9,224		34	2,098	11,356
Total	\$9,224	\$6,444	\$5,764	\$47,123	\$68,554

2. Interfund Loan Balances

Interfund loan balances at December 31, 2016 were as follows:

<u>Due To</u>	<i>Due From</i>			<u>Total</u>
	<u>Current Exp Building</u>	<u>Human Svc Capital Proj</u>	<u>Non-Major Governmental</u>	
WW Co Public Facilities		155,556 ⁴		155,556
Non-Major Governmental	2,081,945 ^{1,5}	1,000,835 ²	195,772 ³	3,278,552
Total	\$2,081,945	\$1,156,391	\$195,772	\$3,434,108

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.

⁵An interfund loan was made in 2016 from the Investment Pool fund to the Current Expense Building fund for the Walla Walla County Jail HVAC & Energy Efficiencies Upgrades project. The loan is scheduled to be repaid November 1, 2021.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2016 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	404,000				404,000
Human Services				97,528	97,528
Current Expense Bldg	216,000		179,095		395,095
Non-Major Governmental	1,150,770	48,596		261,123	1,460,489
Internal Service Funds	150,000			25,000	175,000
Total	\$1,920,770	\$48,596	\$179,095	\$383,651	\$2,532,112

NOTE 13 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2016 were as follows:

<u>Governmental Activities:</u>	<u>Taxes</u>	<u>Courts Receivable</u>	<u>Due from Other Gov</u>	<u>Other</u>	<u>Total</u>
General Fund	220,710	236,132	139,716		596,558
County Road	110,945		65,724		176,669
Human Services	3,458		210,151		213,609
WW Co Public Fac Improv				360,000	360,000
Non-Major Governmental	90,854		239,337		330,191
Total Governmental Activities:	\$425,967	\$236,132	\$654,928	\$360,000	\$1,677,027

B. Payables

Payables at December 31, 2016 were as follows:

<u>Governmental Activities:</u>	<u>Vendors</u>
General Fund	313,001
County Road	56,151
Human Services	96,821
Current Expense Building	196,520
Human Service Capital Projects	5,490
Non-Major Governmental	424,813
Internal Service Funds	263,111
Total Governmental Activities:	\$1,355,906

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 seven 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, 2016:

Annual required contribution	\$294,713
Interest on net OPEB obligation	40,850
Adjustment to the ARC	<u>(91,853)</u>
Annual OPEB Cost	243,710
Contributions made	<u>111,985</u>
Increase in Net OPEB obligation	131,725
Net OPEB obligation, beginning of year	<u>1,021,250</u>
Net OPEB obligation, end of year	\$1,152,975

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 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>
2016	\$243,710	\$111,985	46.0%	\$1,152,975
2015	\$305,640	\$126,085	41.3%	\$1,021,250
2014	\$234,415	\$138,287	59.0%	\$841,695

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2016, was as follows:

Actuarial accrued liability (AAL)	\$3,276,729
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	3,276,729
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: Sup Court & Indigent Defense Emergency Fund (137), Community Outreach (151), CE Medical Insurance Reserve (153), and Leoff I Fund (154).

The statement of activities and the statement of revenues, expenditures, and changes in fund balances for governmental funds show a prior period adjustment of (\$156,913). The Human Services fund reports a net prior period adjustment decrease of \$156,913 to reflect the working advance funding from Washington State Department of Health and Human Services.

In 2016, the county changed the useful of bridges from 40 years to 70 years to more accurately reflect their life expectancy based on the last 30 years of history.

REQUIRED SUPPLEMENTARY INFORMATION

WALLA WALLA COUNTY
LEOFF I RETIREE HEALTH INSURANCE BENEFITS
SCHEDULE OF FUNDING PROGRESS
DECEMBER 31, 2016

Actuarial Valuation <u>Date</u>	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)
12/31/2016	-	3,276,729	3,276,729	0%	0	N/A
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, 2016

PERS 1	2016	2015	2014
County's proportion of the net pension liability	0.112205%	0.127034%	0.130198%
County's proportionate share of the net pension liability	6,025,937	6,645,060	6,558,785
County's covered employee payroll	12,872,823	14,077,522	13,756,028
County's proportionate share of the net pension liability as a percentage of covered employee payroll	46.81%	47.20%	47.68%
Plan fiduciary net position as a percentage of the total pension liability	57.03%	59.10%	61.19%
PERS 2/3	2016	2015	2014
County's proportion of the net pension liability	0.117881%	0.135031%	0.140259%
County's proportionate share of the net pension liability	5,935,215	4,824,735	2,835,141
County's covered employee payroll	10,941,914	11,983,896	11,936,785
County's proportionate share of the net pension liability as a percentage of covered employee payroll	54.24%	40.26%	23.75%
Plan fiduciary net position as a percentage of the total pension liability	85.82%	89.20%	93.29%
PSERS	2016	2015	2014
County's proportion of the net pension liability	0.481707%	0.582268%	0.527887%
County's proportionate share of the net pension liability	204,716	106,276	(76,443)
County's covered employee payroll	1,559,448	1,704,711	1,406,651
County's proportionate share of the net pension liability as a percentage of covered employee payroll	13.13%	6.23%	-5.43%
Plan fiduciary net position as a percentage of the total pension liability	90.41%	95.08%	105.01%
LEOFF 1	2016	2015	2014
County's proportion of the net pension liability	0.014635%	0.014572%	0.013012%
County's proportionate share of the net pension liability	(150,782)	(175,625)	(157,808)
County's covered employee payroll	-	2,182	48,680
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-	-8048.81%	-324.17%
Plan fiduciary net position as a percentage of the total pension liability	123.74%	127.36%	126.91%
LEOFF 2	2016	2015	2014
County's proportion of the net pension liability	0.063530%	0.073621%	0.061218%
County's proportionate share of the net pension liability	(369,510)	(756,677)	(812,389)
State's proportionate share of the net pension liability (asset) associated with the county	(240,893)	(500,314)	(530,796)
Total proportionate share of the net pension liability (asset)	(610,403)	(1,256,991)	(1,343,185)
County's covered employee payroll	1,924,593	2,136,641	1,703,911
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-19.20%	-35.41%	-47.68%
Plan fiduciary net position as a percentage of the total pension liability	106.04%	111.67%	116.75%

Notes: GASB 68 was implemented for the 2015 financial statements so only three 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, 2016

PERS 1	2016	2015	2014
Statutorily or contractually required contributions	631,003	586,104	576,530
Contributions in relation to the statutorily or contractually required contributions	(631,003)	(586,104)	(576,530)
Contribution deficiency (excess)	0	0	0
Covered County payroll	12,782,379	12,915,711	13,805,669
Contributions as a percentage of covered County payroll	4.94%	4.54%	4.18%
PERS 2/3	2016	2015	2014
Statutorily or contractually required contributions	673,327	619,994	591,188
Contributions in relation to the statutorily or contractually required contributions	(673,327)	(619,994)	(591,188)
Contribution deficiency (excess)	0	0	0
Covered County payroll	10,807,790	11,027,384	11,833,443
Contributions as a percentage of covered County payroll	6.23%	5.62%	5.00%
PSERS	2016	2015	2014
Statutorily or contractually required contributions	107,611	98,802	99,886
Contributions in relation to the statutorily or contractually required contributions	(107,611)	(98,802)	(99,886)
Contribution deficiency (excess)	0	0	0
Covered County payroll	1,632,939	1,526,271	1,575,133
Contributions as a percentage of covered County payroll	6.59%	6.47%	6.34%
LEOFF 2	2016	2015	2014
Statutorily or contractually required contributions	97,592	95,247	99,574
Contributions in relation to the statutorily or contractually required contributions	(97,592)	(95,247)	(99,574)
Contribution deficiency (excess)	0	0	0
Covered County payroll	1,932,511	1,886,085	1,971,635
Contributions as a percentage of covered County payroll	5.05%	5.05%	5.05%

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

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	6,000,000	6,140,604	-140,604
311.10.00	REAL & PERS PROP TAX	7,819,415	7,790,448	28,967
313.11.00	LOCAL SALES TAX	3,000,000	3,179,597	-179,597
313.71.00	SALES TAX CRIMINAL JUSTICE	305,000	339,187	-34,187
316.81.00	GAMBLING EXCISE TAXES	2,000	2,406	-406
317.20.00	LEASEHOLD EXCISE TAX	50,000	65,451	-15,451
317.40.00	PRIVATE TIMBER HARVEST TAXES	10	774	-764
321.60.00	PROCESS SERVER	80	130	-50
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	25,000	29,194	-4,194
322.20.00	DOMESTIC VIOLENCE	9,800	9,858	-58
322.90.00	RECORDS REQUEST FEES	9,000	16,536	-7,536
322.91.02	BURN PERMIT AG - ACREAGE/LOCAL	221,500	121,849	99,651
331.16.60	OJA - BULLET PROOF VESTS PROGRAM	21,000	18,444	2,556
332.12.10	FEDERAL FLOOD CONTROL LEASES	1,730	2,535	-805
332.15.23	IN LIEU TAXES FEDERAL - BLM	54,000	27,974	26,026
332.15.25	MINERAL LEASING	36	21	15
332.15.60	U S FISH & WILDLIFE SERVICE	680	718	-38
333.16.73	CITY OF WALLA WALLA-BJA	4,112	4,113	-1
333.90.40	HAVA FUNDING - TRAINING	0	2,844	-2,844
333.93.56	DSHS-PATERNITY CASES	33,150	38,615	-5,465
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	12,639	7,905	4,734
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	82,122	81,851	271
334.01.10	WASPC SEX OFFENDER MONITORING	79,978	79,653	325
334.01.20	BECCA BILL FUNDING	11,385	7,570	3,815
334.03.10	DEPT OF ECOLOGY SHORELINE	110,000	90,183	19,817
334.04.60	DEPENDENCY CASES	85,400	99,599	-14,199
335.00.91	PUD PRIVILEGE TAX	14,000	13,396	604
335.03.01	LEOFF I SPECIAL FUNDING	0	63,362	-63,362
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	74,500	84,488	-9,988
336.01.01	REIMB - WIT FEES	0	3,424	-3,424
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	4,022	4,022	0
336.01.28	PUBLIC DEFENSE SERVICES	76,756	67,597	9,159
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	20,000	0	20,000
336.06.31	ADULT COURT COST	5,000	5,551	-551
336.06.51	DUI - IMPACT	17,500	17,957	-457
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	30,000	28,141	1,859
336.06.94	STATE LIQUOR EXCISE TAX	16,300	32,156	-15,856
336.06.95	STATE LIQUOR PROFITS	54,680	65,236	-10,556
337.09.00	IN LIEU TAXES - LOCAL	205	200	5
337.73.00	WCIF LOYALTY PROGRAM	0	897	-897
341.21.00	RECORDING-LEGAL INSTRUMENTS	89,000	97,405	-8,405
341.22.00	DISTRICT COURT CIVIL FILING	0	1,085	-1,085
341.22.01	DOMESTIC VIOLENCE FILING FEE	0	976	-976
341.22.03	CIVIL FILING	70,307	61,826	8,481
341.22.05	ANTI-HAR FILING	3,702	3,103	599
341.22.06	CV COST & ADJ	6,492	3,625	2,867
341.23.07	CIVIL PROB FILINGS	0	432	-432
341.23.09	JUV EMANCIPATIO	0	50	-50

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.23.11	ANIT-HAR FILING	150	200	-50
341.23.14	CIV/PROB FILING	100	0	100
341.23.20	CTRCROSS3RD FIL	920	0	920
341.23.26	CLJ APPEAL FIL	0	125	-125
341.23.32	CIV/PROB FILING	42,500	39,578	2,922
341.23.34	DOM FAC FIL FEE	14,519	409	14,110
341.23.38	CLJ APPEAL FIL	0	91	-91
341.23.40	CTRCROSS3RD FIL	0	216	-216
341.23.42	UNLAW DET FIL	400	727	-327
341.23.44	UNLAW DET COMBO	5,000	6,894	-1,894
341.23.48	FACFIL-NO DVSUR	7,000	5,184	1,816
341.23.51	JST-SC	6,000	6,681	-681
341.23.52	DOM FAC FIL FEE	0	15,107	-15,107
341.23.73	CTRCROSS3RD FIL	0	108	-108
341.24.00	DISPUTE RES CVL	7,444	14,845	-7,401
341.24.01	DISPUTE RES SC	1,200	1,145	55
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,400	1,296	104
341.28.06	CIVIL-SUP PROCEEDS	156	3,768	-3,612
341.28.07	OTHER FILING FEE	476	84	392
341.28.08	CIVIL TSCRIPT	801	1,389	-588
341.28.09	OTHER FEES - SMALL CLAIMS	1,100	655	445
341.28.10	CTRCROS3D FM CL	0	47	-47
341.29.03	OTHER CASE FILINGS	500	465	35
341.29.04	TAX WARRANT FILING	4,000	4,390	-390
341.29.05	OTHER FIL-MOD FAC	1,200	1,868	-668
341.29.06	FEE TSCRIPT FIL	600	972	-372
341.29.07	FEE DETAIN ANS	300	302	-2
341.32.00	DIST COURT RECORDS SERVICES	0	5,059	-5,059
341.32.02	CERTIFIED DOCUMENTS	826	568	258
341.32.03	CIVIL FEES - APPEALS	0	27	-27
341.32.05	WRIT/GARN FEES	15,069	14,799	270
341.33.01	NAME CHANGE ADMIN COST	673	543	130
341.33.02	WARRANT PREP COSTS	882	260	622
341.34.00	SUP COURT-RECORD SERVICES	34,500	29,087	5,413
341.34.03	DOM FAC FIL FEE	40	93	-53
341.34.04	REIM-COLL COST	8,000	3,492	4,508
341.35.00	CERTIFICATION - CERTIFIED COPIES	7,750	6,653	1,097
341.37.00	RECORDS SEARCH	0	4	-4
341.37.02	CRIME LAB ANALYSIS	200	132	68
341.38.00	RECORDS SEARCH	300	96	204
341.41.00	OPEN SPACE FILING FEES	0	30	-30
341.42.00	T FEES ON FOREST PATROL	375	382	-7
341.42.10	TREASURER'S FEES ON EXCISE TAX	4,400	4,100	300
341.42.30	LOCAL REAL ESTATE EXCISE TAX	40,000	62,217	-22,217
341.43.01	CITY OF COLLEGE PLACE	386,332	399,666	-13,334
341.45.00	ELECTION SERVICES	154,050	232,243	-78,193
341.45.01	WALLA WALLA CITY	61,000	61,442	-442
341.45.02	COLLEGE PLACE	18,263	18,335	-72
341.45.03	WAITSBURG	2,793	2,776	17

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
341.45.04	PRESCOTT	653	659	-6
341.48.00	MOTOR VEHICLE LICENSE FEES	240,000	248,941	-8,941
341.62.00	DIST & MUNI COPY/TAPE FEES	54	55	-1
341.65.00	PRINTING/DUPLICATING CHARGES	6,000	8,945	-2,945
341.70.00	SALES OF MERCHANDISE	1,100	1,389	-289
341.91.00	CANDIDATE FEES	8,500	10,783	-2,283
341.95.00	PROS BAD CHECK PROGRAMS	100	0	100
341.96.00	PERSONNEL SERVICES - HS	41,000	55,329	-14,329
341.99.00	PASSPORTS	20,000	31,001	-11,001
342.10.00	LAW ENFORCEMENT SERVICES	3,000	5,658	-2,658
342.10.03	CIVIL FEES	113,000	109,728	3,272
342.10.04	PRESCOTT	19,000	19,074	-74
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	47,250	11,869	35,381
342.10.08	SEX OFFENDER REGISTRATION FEES	2,000	1,088	912
342.10.10	AIRPORT SECURITY	12,000	15,000	-3,000
342.10.11	DNA COLLECTION FEE	1,000	958	42
342.30.00	OUT OF COUNTY COMMITMENTS	1,000	723	277
342.30.01	CITY OF WALLA WALLA	185,000	92,878	92,122
342.30.02	CITY OF COLLEGE PLACE	25,000	12,896	12,104
342.30.06	COLUMBIA COUNTY	6,000	20,905	-14,905
342.30.08	WA DEPT OF CORRECTIONS	260,000	431,425	-171,425
342.30.20	SOC SECURITY REIMBURSEMENT	5,500	5,400	100
342.30.21	FINGERPRINT FEES	3,500	5,013	-1,513
342.33.00	ADULT PROBATION AND PAROLE	30,272	21,900	8,372
342.33.06	RECORD CHECK FEE	1,976	1,502	474
342.36.00	ELECTRONIC MONITORING PRISONERS	2,500	5,460	-2,960
342.36.03	ELECTRONIC MONITORING-DUI	0	5,051	-5,051
342.37.00	BOOKING FEES	2,000	1,796	204
346.50.01	OTHER FILING-MOD FAC	1,000	4,206	-3,206
346.50.04	DV PREV LOCAL	0	747	-747
346.52.01	DOM FAC FEES	6,000	530	5,470
346.52.04	DV PREV LOCAL	1,000	132	868
347.10.00	SEMINARS	1,000	0	1,000
349.90.00	REIMBURSEMENTS	102,134	0	102,134
351.31.00	SUPERIOR CT CRIMINAL FILINGS	2,400	2,132	268
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	9,000	8,182	819
351.80.00	CRIME VICTIM PENALTY	250	485	-235
351.80.01	CRIME VICTIM PENALTY	20,000	18,532	1,468
351.80.03	JUV CRIME VICTIM	2,000	1,982	18
351.90.02	PENALTY-DV	600	1,177	-577
351.91.00	OTHER SUPERIOR COURT PENALTIES	16,500	13,150	3,350
351.91.04	FINES-JUVENILE OFFENDER	0	3	-3
352.30.00	ADMIN COST MAND INSURANCE	2,018	1,252	766
352.40.00	BOAT SAFETY INFRACTION	0	9	-9
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	683	1,148	-465
353.10.02	TRAFFIC INFRACTIONS	3,044	42,586	-39,542
353.10.03	TRAFFIC INFRACTIONS	199,454	128,595	70,859
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	38,033	27,728	10,305
353.10.30	FAILINITREG VEH	275	0	275

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
353.10.41	SPEED DOUBLE ZONE 6-10<=40	0	31	-31
353.10.52	SPEED DOUBLE ZONE 6-10>40	0	101	-101
353.70.01	LITTER CONTROL VIOLATIONS	0	32	-32
353.70.02	NON PARKING INFRACTIONS PENA	0	148	-148
353.70.04	OTHER INFRACT	7,693	5,821	1,872
355.20.00	DRIVING WHILE INTOXICATED (DWI)	9,797	9,708	89
355.20.01	DUI-DP ACCT	2,377	1,262	1,115
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	743	3,549	-2,806
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	650	13,000	-12,350
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	29,405	12,950	16,455
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,819	1,616	203
356.40.00	BOATING SAFETY	0	24	-24
356.90.00	NON-TRAFFIC MISDEMEANOR	276	138	138
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	5,561	4,227	1,334
356.90.06	CITY CRIMINAL DOG VIOLATIONS	0	69	-69
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	280	486	-206
357.21.00	JURY DEMAND COST	700	759	-59
357.22.00	WITNESS COST	100	270	-170
357.23.00	PUBLIC DEFENSE COSTS	80,000	58,767	21,233
357.24.00	SUPERIOR COURT RESTITUTION	11,500	9,174	2,326
357.28.00	MISC SUPERIOR COURT COST RECOUPMENTS	0	708	-708
357.28.01	COURT COSTS RECOUPMENT	12,000	6,942	5,058
357.33.00	PUBLIC DEFENSE COST	12,696	8,020	4,676
357.34.00	DISTRICT COURT RESTITUTION	125	839	-714
361.10.00	INVESTMENT INTEREST	225,000	316,067	-91,067
361.40.00	SALES TAX INTEREST	1,200	4,706	-3,506
361.40.02	SUP INT INCOME	1,200	3,671	-2,471
361.40.16	PENALTIES ON REAL & PERSONAL PROPERTY	400,000	441,241	-41,241
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	100	180	-80
362.50.00	TWO RIVER RIDING CLUB RENT	1,348	1,350	-2
369.00.00	OTHER MISCELLANEOUS REVENUE	1,000	0	1,000
369.20.00	UNCLAIMED MONEY	0	2,677	-2,677
369.30.00	CONFISCATED AND FORFEITED PROPERTY	0	897	-897
369.40.00	JUDGEMENTS AND SETTLEMENTS	0	100	-100
369.81.00	CASHIERS OVER & SHORT	11	103	-92
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	-99	-1
369.91.00	OTHER MISC	55,848	76,430	-20,582
369.91.01	GUARDIAN AD LITEM REVENUE	428	201	227
369.91.03	NSF CHECK FEES	475	1,350	-875
369.91.90	MISC FEES CIVIL SERVICE TEST	0	75	-75
389.00.00	WORKFIRST REIMBURSEMENT	10	0	10
397.00.00	OPERATING TRANSFER IN (CE VEHICLE)	440,445	0	440,445
010	CURRENT EXPENSE REVENUE SUBTOTAL	21,997,203	22,027,128	-29,925
101	COMMUNITY DEVELOPMENT			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	500,000	497,012	2,988
321.30.00	FIREWORK PERMITS	700	700	0
322.10.00	BLDG-STRUCTURES PERMIT FEES	450,000	496,319	-46,319
322.91.01	BURN PERMIT RESIDENTIAL	28,000	21,655	6,345

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
334.03.10	DEPT OF ECOLOGY	12,000	52,775	-40,775
341.70.00	SALES OF MERCHANDISE	0	173	-173
345.81.00	COMP PLAN APP FEES	55,000	47,883	7,117
345.89.01	BUILDING PERMIT TECHNOLOGY FEE	0	545	-545
369.83.00	CREDIT CARD DISCOUNTS	-3,400	-6,706	3,306
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,042,300	1,110,357	-68,057
102	WASTE MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	45,000	62,629	-17,629
334.03.10	DEPT OF ECOLOGY PPG	37,625	12,790	24,835
369.90.00	OTHER MISC	200	0	200
397.00.00	OPERATING TRANSFERS IN	4,000	0	4,000
102	WASTE MANAGEMENT REVENUE SUBTOTAL	86,825	75,419	11,406
103	EMERGENCY MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	209,348	209,348	0
333.97.04	EMERGENCY MGMT PERFORMANCE GRANT(EMPG)	31,910	27,841	4,069
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	53,443	58,771	-5,328
334.01.80	EMERG PREPAREDNESS ASSIST (EMPAG)	50,434	50,434	0
342.50.01	WALLA WALLA CITY	32,410	32,410	0
342.50.02	COLLEGE PLACE	7,988	7,988	0
342.50.03	WAITSBURG	1,007	1,007	0
342.50.04	PRESCOTT	221	221	0
397.00.00	OPERATING TRANSFERS IN	39,344	39,344	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	426,105	427,364	-1,259
104	SHERIFFS BLOCK GRANTS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,834	7,845	-11
361.10.00	INVESTMENT INTEREST	0	5	-5
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,834	7,851	-17
105	HOTEL / MOTEL TAX			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	127,000	133,337	-6,337
313.31.00	HOTEL / MOTEL TAX LODGING	45,000	85,117	-40,117
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	172,000	218,454	-46,454
107	JUVENILE JUSTICE CENTER			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	236,000	368,020	-132,020
313.72.00	JUVENILE JUSTICE SALES TAX	840,000	979,817	-139,817
333.10.55	USDA/OSPI LUNCH REIMB	28,000	0	28,000
334.01.20	AOC - ITPPA	68,000	78,851	-10,851
341.70.00	SALES OF MERCHANDISE	3,000	3,552	-552
342.10.13	DNA COLLECTION FEE	0	30	-30
342.70.00	DETENTION PARENT PAY COL CO	60,500	65,308	-4,808
342.70.01	OTHER DETENTION BEDS	72,000	83,894	-11,894
349.90.00	INTERFUND MISC REVENUE	265,000	0	265,000
369.91.00	OTHER MISC	4,000	2,156	1,844
369.91.50	UA TESTING	1,000	1,334	-334

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
397.00.00	OPERATING TRANSFERS IN-CASA	530,000	530,000	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,107,500	2,112,962	-5,462
108	LAW & JUSTICE			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,107,972	1,107,973	-1
313.15.00	PUBLIC SAFETY .03%	1,500,000	1,636,832	-136,832
336.06.10	CRIMINAL JUSTICE-COUNTIES	600,000	718,932	-118,932
108	LAW & JUSTICE REVENUE SUBTOTAL	3,207,972	3,463,737	-255,765
109	AUDITORS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	266,500	315,365	-48,865
336.04.11	DOCUMENT PRESERVATION-STATE	50,000	54,678	-4,678
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	5,100	6,499	-1,399
341.36.00	HISTORICAL PRESERVATION SURCHARGE	30,000	31,075	-1,075
109	AUDITORS M & O REVENUE SUBTOTAL	351,600	407,617	-56,017
110	TREASURERS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	38,965	52,663	-13,698
341.42.00	TREAS FEES - TAX TITLE PROPERTY	38,900	23,105	15,795
361.10.00	INVESTMENT INTEREST	0	446	-446
110	TREASURERS M & O REVENUE SUBTOTAL	77,865	76,214	1,651
111	PROS VICTIM-WITNESS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	55,000	40,160	14,840
333.16.58	DOMESTIC VIOLENCE	15,581	15,851	-270
334.04.20	CTED-VICTIM WITNESS GRANT	33,972	46,584	-12,612
341.22.00	DISTRICT COURT CIVIL FILING	840	0	840
341.28.00	SMALL CLAIMS FILINGS	10	0	10
341.98.00	CO CRIME VICTIM & WITNESS PROG	300	19	281
341.98.01	PENALTY PERCENTAGES	7,000	6,302	698
341.98.02	CO CRIME/VICTIM WITNESS PROG	30,000	23,054	6,946
351.80.00	CRIME VICTIM PENALTY/PROS ATTORNEY	1,300	0	1,300
352.40.00	BOAT SAFETY INF	5	0	5
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	25	0	25
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	5	0	5
369.91.00	OTHER MISC	0	7	-7
386.12.00	TRAFIC INFRACTION	45	19	26
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	144,083	131,994	12,089
112	PUBLIC HEALTH			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	121,404	151,978	-30,574
321.20.01	PUMPER LICENSE RENEWAL	550	1,150	-600
321.20.02	INSTALLERS LICENSE INITIAL	1,150	4,275	-3,125
321.20.03	SW COMPOSTING RENEW	400	1,750	-1,350
321.20.04	MOBILE FOOD PERMIT	153,400	155,098	-1,698
321.20.05	FOOD HANDLERS PERMIT	20,810	21,019	-209
322.19.10	SEPTIC TANK SHOP PERMITS	51,130	50,898	232
333.10.55	WIC BREASTFEEDING	212,030	194,267	17,763

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
333.10.56	SNAP-ED	40,750	48,946	-8,196
333.10.57	W I C - PROGRAM	185	180	5
333.93.06	PHEPR LHJ FUNDING	42,000	18,834	23,166
333.93.26	IMMUNIZATION 317	0	9,642	-9,642
333.93.30	YOUTH TOBACCO PREVENTION-FED	0	2,800	-2,800
333.93.73	IMMUNIZATION ENHANCE IIS AND VTRCKS	0	451	-451
333.93.75	HEALTHY COMMUNITIES - FED	0	650	-650
333.93.77	MAA-MEDICAID ADMIN	9,800	48,776	-38,976
333.93.95	HELATHY COMMUNITIES - FED	3,000	0	3,000
333.93.99	MIH PHIP QUALITY IMPROVEMENT	50,457	52,441	-1,984
333.97.78	MAA-MEDICAID ADMIN	45,000	0	45,000
334.04.90	DOH - ESD105 - MARIJUANA	145,750	129,253	16,497
334.04.91	PHEPR INFLUENZA GFS	9,800	12,310	-2,510
334.04.93	HEP C PROVISIO	3,000	765	2,235
334.05.60	DEPT OF EARLY LEARNING CONTRACT	0	2,736	-2,736
336.04.24	PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS	302,173	302,173	0
337.62.50	EH SPECIALIST SERVICES	25,000	11,042	13,958
337.73.00	WCIF WELLNESS GRANT	10,000	0	10,000
341.81.00	PHOTO COPIES	10	1	9
346.20.11	SUMMER FOOD PROGRAM INSPECTIONS	1,600	0	1,600
346.20.24	DSHS DENTAL EDUCATION	0	41	-41
346.20.32	TYPHIM VI	0	14,668	-14,668
346.20.34	PPD	0	786	-786
346.20.39	PREGNANCY TEST PRIVATE	0	206	-206
346.20.52	WATER PROGRAM FEES	0	400	-400
346.20.59	SHORT PLATS	14,200	10,008	4,193
346.20.71	DEATH CERTIFICATES	33,125	28,824	4,301
346.20.90	SERVICE CHARGE	0	6,622	-6,622
346.26.64	DRINKING WATER GROUP A - SS	2,000	400	1,600
346.26.65	DRINKING WATER GROUP A - SS STATE	2,000	400	1,600
346.26.66	DRINKING WATER GROUP A - TA	4,000	0	4,000
367.11.00	CHILDREN'S HOME SOCIETY CONTRACT	4,000	0	4,000
367.11.22	FEEDING TEAM GRANT	0	2,366	-2,366
367.11.24	PRIVATE ORAL HEALTH DONATIONS	20,000	24,819	-4,819
369.83.00	CREDIT CARD DISCOUNTS	-3,500	-850	-2,650
369.91.00	SALARY REIMBURSEMENT	26,200	6,054	20,146
369.91.03	NSF CHECK FEES	0	75	-75
397.00.00	OPERATING TRANSFERS IN	443,596	443,596	0
112	PUBLIC HEALTH REVENUE SUBTOTAL	1,795,020	1,759,849	35,171
115	COUNTY ROAD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,917,800	6,001,423	-83,623
311.10.00	REAL & PERS PROP TAX	5,000,000	5,219,837	-219,837
317.20.00	LEASEHOLD EXCISE TAX	69,000	77,427	-8,427
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	1,058	-1,058
322.40.00	FRANCHISE FEES	15,300	15,240	60
331.20.20	FHWA-MILL CREEK ROAD SAFETY PROJECT	120,000	14,390	105,610
332.10.68	FEDERAL FOREST YIELD	0	1,587	-1,587
332.15.60	U S FISH & WILDLIFE SERVICE	0	982	-982

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
333.20.21	STPR - HARVEY SHAW ROAD	274,000	42,643	231,357
333.20.24	BRS - LOWDEN BRIDGE	142,000	84,941	57,059
333.20.28	HSIP - MIDDLE WAITSBURG RD	710,000	709,600	400
334.02.80	UTILITIES & TRANS COMMISSION-PORT OF KEN	0	50,000	-50,000
334.03.70	RAP - MILL CREEK RD AT 5 MILE RD	42,000	36,916	5,084
334.03.72	ARTERIAL PRESERVATION	689,000	528,116	160,884
334.03.80	TIB - TAUMARSON ROAD	8,500	0	8,500
336.00.75	MULTIMODAL TRANSPORTATION-COUNTIES	0	95,044	-95,044
336.00.89	MOTOR VEHICLE FUEL TAX-COUNTY ROADS	2,966,000	3,146,670	-180,670
337.07.10	CITY OF CP - MYRA RD	0	123,123	-123,123
341.70.00	SALES OF MERCHANDISE	3,000	1,557	1,443
341.82.00	ENGINEERING SERVICES - MSAG	71,500	82,820	-11,320
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	130,000	70,497	59,503
344.70.00	ADDRESS POST 911	4,500	6,825	-2,325
345.83.00	PLAN CHECKING FEES	500	0	500
345.83.01	PLAT CHECKING FEES	3,500	4,432	-932
361.10.00	INVESTMENT INTEREST	2,500	8,096	-5,596
369.10.00	SALE OF SURPLUS	500	196	304
369.91.00	OTHER MISC-L&I	5,000	14,698	-9,698
115	COUNTY ROAD REVENUE SUBTOTAL	16,174,600	16,338,118	-163,518
118	WALLA WALLA FAIR			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	16,981	-16,981
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	200	0	200
336.02.11	STATE RACE TAXES - SRM	57,000	63,797	-6,797
347.40.00	CONCERT	549,000	536,495	12,505
347.40.02	DEMO ENTRIES	7,500	140	7,360
347.40.03	LIVESTOCK ENTRIES	3,000	1,201	1,799
347.40.04	CONCESSION RENTAL	80,000	88,229	-8,229
347.40.05	PROGRAMS	750	0	750
347.40.06	COMMERCIAL RENTAL	39,000	34,063	4,938
347.40.07	MEMORABILIA SALES	4,000	24,619	-20,619
347.40.08	CARNIVAL	130,000	132,400	-2,400
347.40.09	FAIR ALLOCATIONS	145,000	100,000	45,000
347.40.10	MISCELLANEOUS FAIR	25,000	74,344	-49,344
347.40.11	SRM CONCESSION	3,500	1,875	1,625
347.40.12	SUMMER DEMO	11,000	19,408	-8,408
347.40.13	PARKING LOT SALES	11,000	10,100	900
347.40.14	GATE ADMISSION EXB	10,000	10,685	-685
362.40.00	COMMUNITY BUILDING	273,500	198,969	74,531
369.40.00	OTHER JUDGEMENTS AND SETTLEMENTS	0	124	-124
397.00.00	OPERATING TRANSFERS IN	21,401	21,401	0
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,370,851	1,334,832	36,019
119	HUMAN SERVICES			
308.30.00	BEGINNING FUND BAL-RESTRICTED-TRANS HOUS	989,625	1,404,677	-415,052
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	134,588	134,044	544
331.14.20	HUD SUPPORTED HOUSING	68,814	59,411	9,403

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
333.14.22	CTED/CDBG PUBLIC SERVICE	47,590	46,689	901
333.20.60	NATIONAL HIGHWAY TRAFFIC SAFETY	32,184	40,656	-8,472
333.93.24	DSHS BEHAVIORAL HEALTH	24,050	25,549	-1,499
333.93.95	MENTAL HEALTH FEDERAL RCL	47,142	56,791	-9,649
334.04.20	DOC HOUSING & ESSENTIAL NEEDS	384,869	317,285	67,584
334.04.66	DBHR - MARIJUANA PREV - STATE	120,650	73,387	47,263
334.04.68	DEVELOPMENTAL DISABILITIES PROGRAMS	910,639	726,676	183,963
336.06.94	PRESCOTT 2%	9,143	13,042	-3,899
337.07.00	BOCC WALLA WALLA GRANT	15,000	14,975	25
337.09.00	IN LIEU TAXES - LOCAL	0	3	-3
346.30.00	DWI VICTIMS PANEL	7,000	7,110	-110
346.40.00	MH INPATIENT SAVINGS	5,452	5,661	-209
361.10.00	INVESTMENT INTEREST	11,850	10,812	1,038
367.00.00	TRAFFIC SAFETY DONATIONS	2,000	1,304	696
367.40.00	LOCAL 2163 GRANT FUNDS	14,040	13,471	569
369.91.00	COMM CONN FLEX FUND REIMBURSEMENTS	980	975	5
397.00.00	OPERATING TRANSFERS IN	97,528	97,528	0
119	HUMAN SERVICES REVENUE SUBTOTAL	2,923,144	3,050,045	-126,901
120	COUNTY MENTAL HEALTH .01%			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	522,448	522,448	0
313.14.00	CHEMICAL DEP/MH SERVICES TAX	883,000	979,881	-96,881
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,405,448	1,502,329	-96,881
121	SOLDIER'S RELIEF			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	76,122	76,123	-1
311.10.00	REAL & PERS PROP TAX	83,878	83,564	314
337.09.00	IN LIEU TAXES - LOCAL	2	2	0
361.10.00	INVESTMENT INTEREST	500	861	-361
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	160,502	160,549	-47
122	PROS CHILD SUPPORT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	100,000	174,560	-74,560
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	196,144	178,521	17,623
334.04.60	CHILD SUPPORT-DSHS	95,810	83,805	12,005
397.00.00	OPERATING TRANSFERS IN	5,233	5,233	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	397,187	442,119	-44,932
123	FAIRGROUNDS PROPERTIES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	200,000	0	200,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-86,317	86,317
362.60.00	HOUSING RENTALS & LEASES	55,000	56,397	-1,397
369.90.00	OTHER MISC	5,000	0	5,000
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	260,000	-29,920	289,920
124	YOUTH SPECIAL SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	60,000	76,595	-16,595
333.16.50	JUV ACCT INCENT BLOCK GRANT	0	-659	659

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
333.93.55	STREET YOUTH SERVICES FUNDS	38,000	0	38,000
334.01.20	BECCA BILL FUNDING	59,700	56,379	3,321
334.04.20	DEPT OF COMMERCE - STREET YOUTH GRANT	0	40,637	-40,637
334.04.60	DEPT OF SOCIAL AND HEALTH SERVICES	204,600	198,543	6,057
342.70.00	COLUMBIA COUNTY	6,700	5,254	1,446
347.30.00	ROPES COURSE USE FEE	3,000	1,900	1,100
369.91.00	OTHER MISCELLANEOUS REVENUE	17,700	3,694	14,006
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	389,700	382,343	7,357
126	MILL CREEK FLOOD CONTROL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	570,000	605,810	-35,810
311.10.00	REAL & PERS PROP TAX	150,000	146,276	3,724
361.10.00	INVESTMENT INTEREST	500	697	-197
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	720,500	752,782	-32,282
127	STORMWATER MGMT UTILITY DIST			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	680,000	746,923	-66,923
334.03.10	DEPT OF ECOLOGY	100,000	25,000	75,000
343.10.00	STORMWATER UTILITY FEE	200,000	230,279	-30,279
361.10.00	INVESTMENT INTEREST	0	1,186	-1,186
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	980,000	1,003,388	-23,388
128	WW NOXIOUS WEED CNTL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	115,000	119,426	-4,426
311.10.00	REAL & PERS PROP TAX	32,000	32,170	-170
361.10.00	INVESTMENT INTEREST	930	1,078	-148
369.91.00	OTHER MISC	500	500	0
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	148,430	153,173	-4,743
132	ELECTION EQUIPMENT RES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	185,000	186,627	-1,627
369.91.00	OTHER MISC	20,000	33,001	-13,001
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	205,000	219,628	-14,628
134	R/E TAX ADMIN ASSISTANCE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	55,200	55,248	-48
318.36.00	REET - ONE HALF PERCENT	0	5,435	-5,435
336.00.97	REAL ESTATE AND PROPERTY TAX ADMIN	0	12,009	-12,009
341.42.00	TREASURERS' FEES - OTHER	15,000	0	15,000
361.10.00	INVESTMENT INTEREST	150	543	-393
134	R/E TAX ADMIN ASSISTANCE FUND REVENUE SUBTOTAL	70,350	73,236	-2,886
135	TRIAL COURT IMPROVEMENT FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	153,423	174,921	-21,498
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,876	28,339	537
341.43.01	CITY OF COLLEGE PLACE	62,300	41,753	20,547
397.00.00	OPERATING TRANSFERS IN	29,000	28,792	208

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	273,599	273,805	-206
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	545,296	543,838	1,458
010	SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE SUBTOTAL	545,296	543,838	1,458
146	EMERGENCY MEDICAL SERVICES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	115,908	115,908	0
369.91.01	EMS LEVY	160,060	120,901	39,159
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	275,968	236,810	39,158
147	EMS TAXES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	42,669	42,670	-1
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	2,791,106	2,547,841	122,363
317.20.00	LEASEHOLD EXCISE TAX	18,408	21,778	-3,370
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	258	-258
332.15.60	U S FISH & WILDLIFE SERVICE	250	239	11
337.09.00	IN LIEU TAXES - LOCAL	70	68	2
397.00.00	OPERATING TRANSFER IN - EMG MEDICAL	121,123	61,123	60,000
147	EMS TAXES REVENUE SUBTOTAL	2,973,626	2,673,977	299,649
148	911 ENHNCD/PUB COM BLDG			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	6,319	-6,319
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	100,320	69,427	30,893
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	333,930	362,849	-28,919
313.65.00	CO ENHANCED 911 - VOIP	50,500	62,865	-12,365
334.01.80	WIRELINE OPERATIONS	299,240	263,955	35,285
361.40.00	SALES TAX INTEREST - COUNTY	0	333	-333
369.91.00	OTHER MISC	0	239	-239
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	783,990	765,986	18,004
150	WWCO PUBLIC FAC IMPROV FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	3,000,000	3,437,124	-437,124
313.18.00	RURAL COUNTY SALES TAX-COUNTY	700,000	886,199	-186,199
361.40.00	INTEREST ON LOAN-PORT	5,333	9,333	-4,000
381.20.00	LOAN REPAYMENT RECEIVED	22,000	22,222	-222
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	3,727,333	4,354,879	-627,546
010	COMMUNITY OUTREACH			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	220,000	227,471	-7,471
361.10.00	INVESTMENT INTEREST	1,500	1,934	-434
397.00.00	OPERATING TRANSFERS IN	234,000	234,000	0
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	455,500	463,405	-7,905
152	INVESTMENT POOL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	35,323	34,951	372
361.19.00	INVESTMENT FEES	55,997	67,278	-11,281

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
381.20.00	LOAN REPAYMENT RECEIVED	0	564,914	-564,914
152	INVESTMENT POOL REVENUE SUBTOTAL	91,320	667,143	-575,823
010	CE MEDICAL INSURANCE RESERVE			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	760,000	765,893	-5,893
361.10.00	INVESTMENT INTEREST	4,500	6,608	-2,108
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	764,500	772,500	-8,000
010	LEOFF I FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	217,000	298,581	-81,581
361.10.00	INVESTMENT INTEREST	1,200	2,579	-1,379
397.00.00	OPERATING TRANSFERS IN	170,000	170,000	0
010	LEOFF I FUND REVENUE SUBTOTAL	388,200	471,160	-82,960
156	COUNTY TREASURER SERVICE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	3,229	-3,229
341.42.00	TREASURERS' FEES - OTHER	0	886	-886
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	0	4,115	-4,115
160	WW CO LOW INCOME HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	34,000	42,073	-8,073
341.26.00	CO PORTION LOW INCOME HOUSING FEE	44,150	46,187	-2,037
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	78,150	88,260	-10,110
161	HOMELESS HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	147,660	149,833	-2,173
341.27.00	COUNTY PORTION HOMELESS HOUSING	234,000	245,344	-11,344
161	HOMELESS HOUSING REVENUE SUBTOTAL	381,660	395,176	-13,516
190	JAIL INMATE WELFARE			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	288,000	292,370	-4,370
361.10.00	INVESTMENT INTEREST	50	2	48
367.00.00	PRIVATE CONTRIBUTIONS FEE	30,000	36,451	-6,451
369.90.00	FEE FOR SERVICE - WORK CREW	1,000	0	1,000
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	319,050	328,824	-9,774
191	REWARD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	11,000	11,000	0
367.19.00	DONATIONS & CONTRIBUTIONS	1,000	0	1,000
191	REWARD REVENUE SUBTOTAL	12,000	11,000	1,000
192	DARE/GREAT PROGRAMS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,100	3,079	-1,979
367.00.00	PRIVATE CONTRIBUTIONS FEE	1,750	0	1,750
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	2,850	3,079	-229
193	BOATING SAFETY			

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	41,000	51,357	-10,357
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	7,500	8,178	-678
193	BOATING SAFETY REVENUE SUBTOTAL	48,500	59,535	-11,035
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	15,308	23,570	-8,262
357.24.00	RESTITUTION	10,000	4,561	5,439
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	25,308	28,132	-2,824
203	JUVENILE DETENTION DEBT SERV			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	25,044	-25,044
311.10.00	REAL & PERS PROP TAX	0	203	-203
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	25,247	-25,247
300	LAW & JUSTICE BUILDING			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	400,000	375,977	24,023
362.50.00	PATHWAYS BLDG LEASE	10,000	6,000	4,000
397.00.00	OPERATING TRANSFERS IN - L & J	281,000	281,000	0
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	691,000	662,977	28,023
301	CURRENT EXPENSE BUILDING			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	1,300,000	378,645	921,355
318.34.00	REET	250,000	298,834	-48,834
361.10.00	INVESTMENT INTEREST	10,000	12,208	-2,208
381.10.00	LOANS RECEIVED FROM OTHER FUNDS	1,400,000	1,400,000	0
397.00.00	OPERATING TRANSFERS IN - WWCO - PUB FAC	395,095	395,095	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	3,355,095	2,484,783	870,312
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	26,834	108,960	-82,126
334.02.10	DEPT OF AG GRANT	100,000	90,000	10,000
361.10.00	INVESTMENT INTEREST	0	309	-309
397.00.00	OPERATING TRANSFERS IN	50,000	50,000	0
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	176,834	249,269	-72,435
305	PUBLIC COMMUNICATIONS BLDG			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	0	13,653	-13,653
362.50.00	911 PUB COM BLDG	10,000	10,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	10,000	23,653	-13,653
306	CAPITAL IMPROVEMENTS			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	656,000	696,542	-40,542
361.10.00	INVESTMENT INTEREST	5,000	6,009	-1,009
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	661,000	702,551	-41,551

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
307	CE VEHICLE			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	61,000	60,971	29
361.10.00	INVESTMENT INTEREST	500	286	214
307	CE VEHICLE REVENUE SUBTOTAL	61,500	61,258	242
319	HUMAN SERVICES CAPITAL PROJECTS			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	105,456	0	105,456
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-1,300,889	1,300,889
361.10.00	INVESTMENT INTEREST	2,395	1,188	1,207
362.50.00	LEASES - LONG TERM	320,091	322,584	-2,493
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	427,942	-977,116	1,405,058
502	EQUIP RENTAL & REVOLVING			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	7,103,348	-7,103,348
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	2,600,000	2,706,019	-106,019
348.00.01	EQUIPMENT RENTAL	2,642,300	2,351,020	291,280
348.00.03	CENTRAL STORES SERVICES	750,000	484,870	265,130
348.00.04	MECHANICAL SHOP	3,500	3,145	355
361.10.00	INVESTMENT INTEREST	1,000	334	666
369.10.00	SALE OF SURPLUS	0	63	-63
379.00.00	INTERFUND CAPITAL CONTRIBUTION	0	9,085	-9,085
395.10.00	DISPOSITION OF CAPITAL ASSETS	300,000	185,306	114,694
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	6,296,800	12,843,190	-6,546,390
503	RISK MANAGEMENT			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	400,000	437,463	-37,463
337.73.00	WA COUNTIES RISK POOL	0	1,274	-1,274
348.89.00	MISC NON-CE DEPT REIMBURSEMENT	150,000	103,932	46,068
372.00.00	INSURANCE RECOVERIES	440,000	382,579	57,421
369.91.00	OTHER NON-REVENUE-SPEC EVENT PREM	2,000	5,020	-3,020
503	RISK MANAGEMENT REVENUE SUBTOTAL	992,000	930,268	61,732
504	CO UNEMPLOYMENT COMP			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	5,500	5,505	-5
348.50.00	INTERFUND REIMBURSEMENTS	115,000	15,081	99,919
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	120,500	20,586	99,914
505	TECHNOLOGY SERVICES			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	165,706	-165,706
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	175,000	-247,039	422,039
348.80.01	CURRENT EXPENSE CHARGES	568,953	569,279	-326
348.80.12	NOXIOUS WEED CONTROL	524	524	0
348.80.25	COURT SERVICES	13,130	13,130	0
348.80.32	EMERGENCY MANAGEMENT	3,398	3,398	0
348.80.35	EMS	1,233	1,232	1
348.80.45	W W FRONTIER DAYS	3,728	3,728	0

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
348.80.50	PUBLIC HEALTH	16,428	18,681	-2,253
348.80.52	HUMAN SERVICES	2,254	0	2,254
348.80.55	COMMUNITY DEVELOPMENT	3,906	3,580	326
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	2,469	2,469	0
369.91.00	OTHER MISC	0	4,557	-4,557
395.10.00	DISPOSITION OF CAPITAL ASSETS	0	-90,341	90,341
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	791,023	448,903	342,120
506	TECHNOLOGY SERVICES CAP FUND			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	250,404	-250,404
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	220,000	269,138	-49,138
348.80.00	NON CE DEPT - MICRO SOFT LICENSE	56,872	56,872	0
397.00.00	OPERATING TRANSFERS IN - TECH SERVICES	175,000	175,000	0
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	451,872	751,414	-299,542
		81,804,435	87,570,176	-5,765,741

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
00058	58-CURRENT EXP END FUND BAL			
508.90.00	ENDING FUND BALANCE-UNASSIGNED	4,415,047	5,365,484	-950,437
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	4,415,047	5,365,484	-950,437
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	59,138	52,824	6,314
571.20.13	EXTRA LABOR	10,000	9,749	251
571.20.21	OTHER BENEFITS	25,533	23,006	2,527
571.20.31	OFFICE & OPERATING SUPPLIES	8,400	5,664	2,736
571.20.41	PROFESSIONAL SERVICES	83,123	74,622	8,501
571.20.42	COMMUNICATIONS	2,980	3,367	-387
571.20.43	TRAVEL	2,000	927	1,073
571.20.45	OPERATING RENTALS & LEASES	1,000	1,084	-84
571.20.48	REPAIRS & MAINTENANCE	2,600	2,674	-74
571.20.49	MISCELLANEOUS	4,000	1,762	2,238
594.71.64	MAJOR EQUIPMENT	0	1,598	-1,598
00100	100 - AGRICULTURIST SUBTOTAL	198,774	177,278	21,496
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	2,500	1,418	1,082
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	2,500	1,418	1,082
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	584,070	570,958	13,112
514.24.13	EXTRA LABOR	0	6,263	-6,263
514.24.21	OTHER BENEFITS	269,494	262,609	6,885
514.24.31	OFFICE & OPERATING SUPPLIES	7,000	2,741	4,259
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,148	-3,148
514.24.42	COMMUNICATIONS	9,000	14,202	-5,202
514.24.43	TRAVEL	5,000	4,656	344
514.24.44	ADVERTISING	0	491	-491
514.24.48	REPAIRS & MAINTENANCE	54,380	50,774	3,606
514.24.49	MISCELLANEOUS	9,500	7,446	2,054
594.14.64	MAJOR EQUIPMENT	0	2,609	-2,609
00400	400 - ASSESSOR SUBTOTAL	938,444	925,897	12,547
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	259,936	255,838	4,098
514.23.12	OVERTIME	1,500	1,438	62
514.23.21	OTHER BENEFITS	108,687	104,444	4,243
514.23.31	OFFICE & OPERATING SUPPLIES	8,000	6,961	1,039
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	4,150	5,007	-857
514.23.41	PROFESSIONAL SERVICES	300	284	16
514.23.42	COMMUNICATIONS	8,000	8,268	-268
514.23.43	TRAVEL	2,800	2,862	-62
514.23.44	ADVERTISING	310	306	4
514.23.45	OPERATING RENTALS & LEASES	300	298	2
514.23.48	REPAIRS & MAINTENANCE	5,300	5,482	-182
514.23.49	MISCELLANEOUS	2,640	2,631	9
594.14.64	MAJOR EQUIPMENT	7,100	7,078	22

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
00500	500 - AUDITOR SUBTOTAL	409,023	400,897	8,126
00510	510 - ELECTIONS			
514.40.11	REGULAR SALARIES & WAGES	64,571	64,617	-46
514.40.12	OVERTIME	0	1,310	-1,310
514.40.21	OTHER BENEFITS	30,855	30,406	449
514.40.31	OFFICE & OPERATING SUPPLIES	15,000	3,076	11,924
514.40.35	SMALL TOOLS AND MINOR EQUIPMENT	3,750	4,644	-894
514.40.41	PROFESSIONAL SERVICES	100,000	89,246	10,754
514.40.42	COMMUNICATIONS	30,000	22,536	7,464
514.40.43	TRAVEL	3,700	2,007	1,693
514.40.44	ADVERTISING	2,700	910	1,790
514.40.45	OPERATING RENTALS & LEASES	200	0	200
514.40.48	REPAIRS & MAINTENANCE	30,000	27,248	2,752
514.40.49	MISCELLANEOUS	41,000	40,593	407
00510	510 - ELECTIONS SUBTOTAL	321,776	286,595	35,182
00520	520 - VOTER REGISTRATION			
514.90.11	REGULAR SALARIES & WAGES	56,661	56,735	-74
514.90.13	EXTRA LABOR	7,600	1,171	6,429
514.90.21	OTHER BENEFITS	27,595	25,633	1,962
514.90.31	OFFICE & OPERATING SUPPLIES	3,000	1,243	1,757
514.90.41	PROFESSIONAL SERVICES	200	0	200
514.90.42	COMMUNICATIONS	6,000	5,969	31
514.90.43	TRAVEL	1,000	987	13
514.90.48	REPAIRS & MAINTENANCE	19,000	16,610	2,390
514.90.49	MISCELLANEOUS	700	758	-58
00520	520 - VOTER REGISTRATION SUBTOTAL	121,756	109,107	12,649
00530	530 - VEHICLE LICENSING			
514.81.11	REGULAR SALARIES & WAGES	149,627	149,901	-274
514.81.13	EXTRA LABOR	1,000	135	865
514.81.21	OTHER BENEFITS	77,441	76,087	1,354
514.81.31	OFFICE & OPERATING SUPPLIES	1,600	1,810	-210
514.81.42	COMMUNICATIONS	15,500	13,482	2,018
514.81.43	TRAVEL	500	289	211
514.81.49	MISCELLANEOUS	400	56	344
00530	530 - VEHICLE LICENSING SUBTOTAL	246,068	241,760	4,308
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	15,818	15,851	-33
514.24.21	OTHER BENEFITS	7,202	6,882	320
514.24.31	OFFICE & OPERATING SUPPLIES	100	0	100
514.24.42	COMMUNICATIONS	20	21	-1
514.24.43	TRAVEL	0	117	-117
514.24.53	EXTERNAL TAXES & OPERAT ASMNTS	500	0	500
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	23,640	22,871	769
00800	800 - CIVIL SERVICE COMMISSION			
521.10.11	REGULAR SALARIES & WAGES	2,200	2,319	-119
521.10.21	OTHER BENEFITS	190	196	-6
521.10.31	OFFICE & OPERATING SUPPLIES	225	0	225

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.41	PROFESSIONAL SERVICES	9,500	4,471	5,030
521.10.42	COMMUNICATIONS	25	0	25
521.10.43	TRAVEL	225	478	-253
521.10.44	ADVERTISING	310	0	310
521.10.49	MISCELLANEOUS	50	220	-170
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	12,725	7,683	5,042
00900	900 - CLERK			
512.30.11	REGULAR SALARIES & WAGES	356,630	353,992	2,638
512.30.13	EXTRA LABOR	4,815	4,248	567
512.30.21	OTHER BENEFITS	161,169	157,043	4,126
512.30.31	OFFICE & OPERATING SUPPLIES	10,000	13,228	-3,228
512.30.42	COMMUNICATIONS	12,500	11,080	1,420
512.30.43	TRAVEL	3,000	2,782	218
512.30.48	REPAIRS & MAINTENANCE	6,700	3,165	3,535
512.30.49	MISCELLANEOUS	3,700	3,290	410
594.12.64	MAJOR EQUIPMENT	12,000	11,010	990
00900	900 - CLERK SUBTOTAL	570,514	559,837	10,677
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	293,462	293,652	-190
511.60.21	OTHER BENEFITS	112,310	110,557	1,753
511.60.31	OFFICE & OPERATING SUPPLIES	1,000	1,440	-440
511.60.42	COMMUNICATIONS	1,000	694	306
511.60.43	TRAVEL	9,500	7,653	1,847
511.60.45	OPERATING RENTALS & LEASES	100	0	100
511.60.46	INSURANCE	700	340	360
511.60.48	REPAIRS & MAINTENANCE	2,500	2,131	369
511.60.49	MISCELLANEOUS	1,000	1,021	-21
01000	1000 - COMMISSIONERS SUBTOTAL	421,572	417,488	4,084
01010	1010-COMMISS CDBG GRANT			
511.60.41	PROFESSIONAL SERVICES	110,000	90,183	19,817
01010	1010-COMMISS CDBG GRANT SUBTOTAL	110,000	90,183	19,817
01015	1015 - FAIR MANAGER			
573.70.11	REGULAR SALARIES & WAGES	59,712	59,712	0
573.70.21	OTHER BENEFITS	20,296	20,296	0
01015	1015 - FAIR MANAGER SUBTOTAL	80,008	80,007	1
01020	1020-PERSONNEL			
518.10.11	REGULAR SALARIES & WAGES	118,908	107,939	10,969
518.10.21	OTHER BENEFITS	47,600	41,534	6,066
518.10.31	OFFICE & OPERATING SUPPLIES	1,500	1,372	128
518.10.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	310	690
518.10.41	PROFESSIONAL SERVICES	88,000	43,791	44,209
518.10.42	COMMUNICATIONS	500	674	-174
518.10.43	TRAVEL	1,750	3,980	-2,230
518.10.44	ADVERTISING	500	1,115	-615
518.10.48	REPAIRS & MAINTENANCE	1,749	1,759	-10
518.10.49	MISCELLANEOUS	2,435	1,180	1,255
01020	1020-PERSONNEL SUBTOTAL	263,942	203,655	60,287

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	85,000	86,640	-1,640
521.10.31	OFFICE & OPERATING SUPPLIES	15,000	14,849	151
521.10.41	PROFESSIONAL SERVICES	115,000	10,493	104,507
521.10.42	COMMUNICATIONS	0	3	-3
01030	1030 - COMM - LEOFF I SUBTOTAL	215,000	111,985	103,015
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	221,500	122,449	99,051
01100	1100 - BURN CONTROL SUBTOTAL	221,500	122,449	99,051
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	75,559	75,559	0
563.20.13	EXTRA LABOR	36,311	23,764	12,547
563.20.21	OTHER BENEFITS	33,431	31,266	2,165
563.20.31	OFFICE & OPERATING SUPPLIES	4,000	10,936	-6,936
563.20.41	PROFESSIONAL SERVICES	71,650	63,482	8,168
563.20.42	COMMUNICATIONS	2,000	1,428	572
563.20.43	TRAVEL	1,450	507	943
563.20.48	REPAIRS & MAINTENANCE	1,750	1,759	-9
563.20.49	MISCELLANEOUS	650	1,328	-678
01200	1200 - CORONER SUBTOTAL	226,801	210,028	16,773
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	241,895	217,471	24,424
518.30.12	OVERTIME	2,500	922	1,578
518.30.13	EXTRA LABOR	4,800	3,503	1,297
518.30.21	OTHER BENEFITS	117,190	105,715	11,475
518.30.31	OFFICE & OPERATING SUPPLIES	29,000	23,330	5,670
518.30.32	FUEL CONSUMED	1,000	189	811
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	1,651	849
518.30.42	COMMUNICATIONS	9,325	7,215	2,110
518.30.47	PUBLIC UTILITIES SERVICES	225,000	214,427	10,573
518.30.48	REPAIRS & MAINTENANCE	98,000	97,890	110
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	731,210	672,312	58,898
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	565,555	565,699	-144
512.40.12	OVERTIME	2,800	559	2,241
512.40.13	EXTRA LABOR	3,300	380	2,920
512.40.21	OTHER BENEFITS	210,323	207,996	2,327
512.40.31	OFFICE & OPERATING SUPPLIES	7,700	6,661	1,039
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	0	1,500
512.40.41	PROFESSIONAL SERVICES	19,844	27,867	-8,023
512.40.42	COMMUNICATIONS	5,000	3,378	1,622
512.40.43	TRAVEL	4,000	2,323	1,677
512.40.44	ADVERTISING	0	491	-491
512.40.45	OPERATING RENTALS & LEASES	8,000	7,754	246
512.40.48	REPAIRS & MAINTENANCE	3,000	3,022	-22
512.40.49	MISCELLANEOUS	7,900	4,426	3,474
01600	1600 - DISTRICT COURT-WW SUBTOTAL	838,922	830,557	8,365

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
01700	1700 - HORTI PEST/DISEASE BRD			
553.10.31	OFFICE & OPERATING SUPPLIES	1,225	350	875
553.10.41	PROFESSIONAL SERVICES	2,000	2,597	-597
553.10.42	COMMUNICATIONS	200	0	200
553.10.43	TRAVEL	400	178	222
553.10.44	ADVERTISING	100	0	100
553.10.49	MISCELLANEOUS	100	0	100
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	4,025	3,125	900
03000	3000 - INDIGENT LEGAL SERVICES			
515.91.41	PROFESSIONAL SERVICES	919,552	878,771	40,781
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	919,552	878,771	40,781
03100	3100 - LAW LIBRARY			
512.21.11	REGULAR SALARIES & WAGES	11,851	11,851	0
512.21.21	OTHER BENEFITS	2,295	2,284	11
512.21.31	OFFICE & OPERATING SUPPLIES	30,407	30,274	133
512.21.42	COMMUNICATIONS	50	0	50
03100	3100 - LAW LIBRARY SUBTOTAL	44,603	44,408	195
03200	3200 - MISCELLANEOUS			
511.60.21	OTHER BENEFITS	30,000	14,968	15,032
511.60.31	OFFICE & OPERATING SUPPLIES	1,250	109	1,141
511.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	936	-936
511.60.41	PROFESSIONAL SERVICES	653,478	508,651	144,827
511.60.44	ADVERTISING	2,000	1,158	842
511.60.45	OPERATING RENTALS & LEASES	410,844	406,847	3,997
511.60.46	INSURANCE	410,000	296,362	113,638
511.60.48	REPAIRS & MAINTENANCE	4,350	683	3,667
511.60.49	MISCELLANEOUS	149,985	153,232	-3,247
521.22.21	OTHER BENEFITS	0	63,362	-63,362
03200	3200 - MISCELLANEOUS SUBTOTAL	1,661,907	1,446,308	215,599
03300	3300 - PROSECUTING ATTORNEY			
515.30.11	REGULAR SALARIES & WAGES	765,964	752,104	13,860
515.30.13	EXTRA LABOR	32,000	6,707	25,293
515.30.21	OTHER BENEFITS	295,577	278,114	17,463
515.30.31	OFFICE & OPERATING SUPPLIES	12,000	10,876	1,124
515.30.41	PROFESSIONAL SERVICES	15,000	17,614	-2,614
515.30.42	COMMUNICATIONS	7,000	10,647	-3,647
515.30.43	TRAVEL	5,000	7,413	-2,413
515.30.44	ADVERTISING	500	0	500
515.30.45	OPERATING RENTALS & LEASES	1,000	674	326
515.30.46	INSURANCE	340	0	340
515.30.48	REPAIRS & MAINTENANCE	10,000	4,895	5,105
515.30.49	MISCELLANEOUS	11,000	5,587	5,413
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,155,381	1,094,631	60,750
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	319,079	316,511	2,568
521.10.12	OVERTIME	506	12,198	-11,692

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.21	OTHER BENEFITS	129,744	124,812	4,932
521.10.22	UNIFORM & CLOTHING	1,500	803	697
521.10.31	OFFICE & OPERATING SUPPLIES	7,500	11,558	-4,058
521.10.41	PROFESSIONAL SERVICES	22,132	8,875	13,257
521.10.42	COMMUNICATIONS	5,950	2,925	3,025
521.10.43	TRAVEL	2,000	3,730	-1,730
521.10.45	OPERATING RENTALS & LEASES	300	0	300
521.10.46	INSURANCE	850	0	850
521.10.48	REPAIRS & MAINTENANCE	1,000	454	546
521.10.49	MISCELLANEOUS	4,500	926	3,575
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	495,061	482,791	12,270
03409	3409-SHERIFF-PATROL ADMIN			
521.10.11	REGULAR SALARIES & WAGES	83,009	99,179	-16,170
521.10.21	OTHER BENEFITS	24,496	23,521	975
521.10.49	MISCELLANEOUS	1,000	0	1,000
03409	3409-SHERIFF-PATROL ADMIN SUBTOTAL	108,505	122,700	-14,195
03410	3410-SHERIFF-PATROL INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	203,565	166,328	37,237
521.21.12	OVERTIME	4,075	6,876	-2,801
521.21.21	OTHER BENEFITS	83,122	60,054	23,068
521.21.49	MISCELLANEOUS	250	0	250
03410	3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL	291,012	233,257	57,755
03420	3420-SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	926,805	892,917	33,888
521.22.12	OVERTIME	66,463	81,704	-15,241
521.22.21	OTHER BENEFITS	373,906	329,925	43,981
521.22.22	UNIFORM & CLOTHING	5,270	14,927	-9,657
521.22.31	OFFICE & OPERATING SUPPLIES	23,000	46,822	-23,822
521.22.32	FUEL CONSUMED	1,000	553	447
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	24,464	12,682	11,782
521.22.41	PROFESSIONAL SERVICES	9,000	17,994	-8,994
521.22.42	COMMUNICATIONS	28,700	36,807	-8,107
521.22.43	TRAVEL	3,000	19	2,981
521.22.48	REPAIRS & MAINTENANCE	6,500	14,209	-7,709
521.22.49	MISCELLANEOUS	3,000	2,363	637
594.21.64	MAJOR EQUIPMENT	0	61,803	-61,803
594.22.64	MAJOR EQUIPMENT	30,800	0	30,800
03420	3420-SHERIFF-PATROL SUBTOTAL	1,501,908	1,512,725	-10,817
03430	3430-SHERIFF-PATROL SPECIAL UNITS			
521.23.11	REGULAR SALARIES & WAGES	38,345	14,991	23,354
521.23.12	OVERTIME	506	4,319	-3,813
521.23.21	OTHER BENEFITS	18,652	7,685	10,967
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	57,503	26,995	30,508
03440	3440-SHERIFF-SAFE BOATING PROGRAM			
521.22.12	OVERTIME	10,946	12,464	-1,518
521.22.21	OTHER BENEFITS	1,643	1,873	-230
521.22.31	OFFICE & OPERATING SUPPLIES	50	82	-32

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	12,639	14,419	-1,780
03450	3450-SHERIFF-PATROL TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	9,500	933	8,567
521.40.41	PROFESSIONAL SERVICES	1,000	7,935	-6,935
521.40.43	TRAVEL	3,500	2,714	786
521.40.49	MISCELLANEOUS	4,500	4,512	-12
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	18,500	16,094	2,406
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM			
521.22.21	OTHER BENEFITS	500	1,410	-910
521.22.22	UNIFORM & CLOTHING	0	1,348	-1,348
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	8,750	196	8,554
521.22.45	OPERATING RENTALS & LEASES	0	1,524	-1,524
521.22.49	MISCELLANEOUS	0	675	-675
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	9,250	5,153	4,097
03493	3493 - SHERIFF CANINE			
521.22.31	OFFICE & OPERATING SUPPLIES	1,500	2,139	-639
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
521.22.41	PROFESSIONAL SERVICES	1,500	207	1,293
03493	3493 - SHERIFF CANINE SUBTOTAL	4,000	2,346	1,654
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM			
521.40.31	OFFICE & OPERATING SUPPLIES	1,000	124	876
521.40.43	TRAVEL	0	302	-302
521.40.49	MISCELLANEOUS	500	0	500
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	1,500	426	1,074
03500	3500 - CORRECTIONS			
523.60.11	REGULAR SALARIES & WAGES	1,032,376	974,486	57,890
523.60.12	OVERTIME	62,794	93,835	-31,041
523.60.13	EXTRA LABOR	0	1,095	-1,095
523.60.21	OTHER BENEFITS	503,056	468,259	34,797
523.60.22	UNIFORM & CLOTHING	4,030	7,395	-3,365
523.60.31	OFFICE & OPERATING SUPPLIES	57,500	89,233	-31,733
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	8,198	-6,198
523.60.41	PROFESSIONAL SERVICES	179,000	129,420	49,580
523.60.42	COMMUNICATIONS	5,000	6,991	-1,991
523.60.43	TRAVEL	0	7,755	-7,755
523.60.44	ADVERTISING	1,000	2,509	-1,509
523.60.48	REPAIRS & MAINTENANCE	20,000	60,230	-40,230
523.60.49	MISCELLANEOUS	2,000	11,743	-9,743
594.23.64	MAJOR EQUIPMENT	0	7,588	-7,588
03500	3500 - CORRECTIONS SUBTOTAL	1,868,756	1,868,737	19
03510	3510 - CORRECTIONS ADMIN			
523.10.11	REGULAR SALARIES & WAGES	156,391	153,470	2,921
523.10.21	OTHER BENEFITS	57,525	54,355	3,170
523.10.41	PROFESSIONAL SERVICES	1,000	7,258	-6,258
523.10.49	MISCELLANEOUS	500	275	225

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
03510	3510 - CORRECTIONS ADMIN SUBTOTAL	215,416	215,358	58
03520	3520 - CORRECTIONS KITCHEN			
523.90.11	REGULAR SALARIES & WAGES	51,931	52,451	-520
523.90.12	OVERTIME	2,532	400	2,132
523.90.21	OTHER BENEFITS	22,065	23,459	-1,394
523.90.31	OFFICE & OPERATING SUPPLIES	160,000	160,217	-217
03520	3520 - CORRECTIONS KITCHEN SUBTOTAL	236,528	236,528	0
03530	3530 - CORRECTIONS TRAINING			
523.40.31	OFFICE & OPERATING SUPPLIES	2,500	3,145	-645
523.40.43	TRAVEL	5,000	4,344	656
523.40.49	MISCELLANEOUS	1,000	1,010	-10
03530	3530 - CORRECTIONS TRAINING SUBTOTAL	8,500	8,500	0
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	324,607	321,038	3,569
512.21.13	EXTRA LABOR	0	6,410	-6,410
512.21.21	OTHER BENEFITS	50,278	49,963	315
512.21.31	OFFICE & OPERATING SUPPLIES	25,000	20,689	4,311
512.21.41	PROFESSIONAL SERVICES	140,600	143,057	-2,457
512.21.42	COMMUNICATIONS	3,751	2,154	1,597
512.21.43	TRAVEL	4,240	3,725	515
512.21.46	INSURANCE	706	500	206
512.21.48	REPAIRS & MAINTENANCE	8,480	6,846	1,634
512.21.49	MISCELLANEOUS	56,691	35,269	21,422
03700	3700 - SUPERIOR COURT SUBTOTAL	614,353	589,649	24,704
03710	3710 - COURTHOUSE FACILITATOR			
512.22.41	PROFESSIONAL SERVICES	15,000	15,000	0
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	15,000	15,000	0
03800	3800 - TREASURER			
514.22.11	REGULAR SALARIES & WAGES	261,624	249,792	11,832
514.22.13	EXTRA LABOR	8,220	4,650	3,570
514.22.21	OTHER BENEFITS	113,543	107,517	6,026
514.22.31	OFFICE & OPERATING SUPPLIES	8,309	7,812	497
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	8,424	-8,424
514.22.41	PROFESSIONAL SERVICES	5,600	5,755	-155
514.22.42	COMMUNICATIONS	12,500	15,169	-2,669
514.22.43	TRAVEL	4,000	3,042	958
514.22.44	ADVERTISING	50	976	-926
514.22.48	REPAIRS & MAINTENANCE	43,716	42,805	911
514.22.49	MISCELLANEOUS	1,750	2,612	-862
594.14.64	MAJOR EQUIPMENT	0	2,391	-2,391
03800	3800 - TREASURER SUBTOTAL	459,312	450,944	8,368
03900	3900 - TRANSFERS			
597.00.00	TECH SERVICES RESERVE	1,924,770	1,920,770	4,000
03900	3900 - TRANSFERS SUBTOTAL	1,924,770	1,920,770	4,000
010	CURRENT EXPENSE EXPENDITURE TOTAL	21,997,203	22,027,128	-29,925

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
101	COMMUNITY DEVELOPMENT			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	464,955	476,620	-11,665
558.60.12	OVERTIME	1,000	0	1,000
558.60.13	EXTRA LABOR	3,480	2,146	1,334
558.60.21	OTHER BENEFITS	187,640	185,841	1,799
558.60.31	OFFICE & OPERATING SUPPLIES	10,900	8,348	2,552
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	1,176	-176
558.60.41	PROFESSIONAL SERVICES	73,500	78,019	-4,519
558.60.42	COMMUNICATIONS	6,500	5,267	1,233
558.60.43	TRAVEL	4,000	2,607	1,393
558.60.44	ADVERTISING	24,000	25,732	-1,732
558.60.45	OPERATING RENTALS & LEASES	15,560	14,128	1,432
558.60.46	INSURANCE	5,000	0	5,000
558.60.48	REPAIRS & MAINTENANCE	24,000	22,325	1,676
558.60.49	MISCELLANEOUS	11,000	9,786	1,214
594.58.64	MAJOR EQUIPMENT	1,500	2,030	-530
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	834,035	834,024	11
10198	10100-COMMUNITY DEVELOPMENT END FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	208,265	276,333	-68,068
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	208,265	276,333	-68,068
	SUBTOTAL			
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,042,300	1,110,357	-68,057
102	WASTE MANAGEMENT			
10200	10200 - WASTE MANAGEMENT			
553.70.31	OFFICE & OPERATING SUPPLIES	3,000	1,001	1,999
553.70.32	FUEL CONSUMED	3,000	0	3,000
553.70.48	REPAIRS & MAINTENANCE	1,000	1,107	-107
553.70.49	MISCELLANEOUS	500	51	449
594.53.64	MAJOR EQUIPMENT	20,000	11,262	8,738
10200	10200 - WASTE MANAGEMENT SUBTOTAL	27,500	13,421	14,079
10201	COMMUNITY LITTER CLEANUP PROGRAM			
553.70.11	REGULAR SALARIES & WAGES	2,500	1,226	1,274
553.70.21	OTHER BENEFITS	800	173	627
553.70.41	PROFESSIONAL SERVICES	11,500	0	11,500
553.70.48	REPAIRS & MAINTENANCE	0	2,128	-2,128
553.70.49	MISCELLANEOUS	2,000	0	2,000
10201	COMMUNITY LITTER CLEANUP PROGRAM	16,800	3,526	13,274
	SUBTOTAL			
10298	10200 WASTE MANAGEMENT			
508.30.00	ENDING FUND BALANCE-RESTRICTED	42,525	58,472	-15,947
10298	10200 WASTE MANAGEMENT SUBTOTAL	42,525	58,472	-15,947
102	WASTE MANAGEMENT EXPENDITURE TOTAL	86,825	75,419	11,406
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
525.60.11	REGULAR SALARIES & WAGES	93,957	84,698	9,259
525.60.12	OVERTIME	2,000	0	2,000
525.60.13	EXTRA LABOR	0	447	-447
525.60.21	OTHER BENEFITS	40,023	35,225	4,798
525.60.31	OFFICE & OPERATING SUPPLIES	2,800	2,296	504
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	11,887	11,379	508
525.60.41	PROFESSIONAL SERVICES	26,735	23,930	2,805
525.60.42	COMMUNICATIONS	2,440	1,801	639
525.60.43	TRAVEL	4,000	3,136	864
525.60.44	ADVERTISING	1,500	524	976
525.60.45	OPERATING RENTALS & LEASES	5,330	5,200	130
525.60.46	INSURANCE	1,750	2,086	-336
525.60.48	REPAIRS & MAINTENANCE	2,200	1,759	441
525.60.49	MISCELLANEOUS	147,773	144,397	3,376
594.25.64	MAJOR EQUIPMENT	12,059	11,059	1,000
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	354,454	327,938	26,516
10398	10300 -EMER MNGMT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	71,651	99,425	-27,774
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	71,651	99,425	-27,774
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	426,105	427,364	-1,259
104	SHERIFFS BLOCK GRANTS			
10400	10400 - SHERIFFS BLOCK GRANTS			
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	7,834	0	7,834
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	7,834	0	7,834
10498	10498 SHERF BLCK GRNT END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	7,851	-7,851
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	0	7,851	-7,851
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	7,834	7,851	-17
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
557.30.40	SERVICES	65,000	35,607	29,393
557.30.41	PROFESSIONAL SERVICES	10,000	0	10,000
557.30.49	MISCELLANEOUS	42,500	42,103	397
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	117,500	77,710	39,790
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	54,500	140,744	-86,244
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	54,500	140,744	-86,244
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	172,000	218,454	-46,454
107	JUVENILE JUSTICE CENTER			
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,202,753	936,167	266,586
527.80.12	OVERTIME	40,100	45,264	-5,164
527.80.13	EXTRA LABOR	6,000	3,353	2,647

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.80.14	SHIFT DIFFERENTIAL	4,500	5,924	-1,424
527.80.21	OTHER BENEFITS	532,425	418,985	113,440
527.80.22	UNIFORM & CLOTHING	1,500	1,276	224
527.80.31	OFFICE & OPERATING SUPPLIES	45,000	38,262	6,738
527.80.32	FUEL CONSUMED	100	12	88
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	850	150
527.80.41	PROFESSIONAL SERVICES	94,603	102,137	-7,534
527.80.42	COMMUNICATIONS	5,200	4,776	424
527.80.43	TRAVEL	7,500	3,409	4,091
527.80.44	ADVERTISING	1,500	1,401	99
527.80.45	OPERATING RENTALS & LEASES	31,155	29,048	2,107
527.80.46	INSURANCE	37,000	34,560	2,440
527.80.47	PUBLIC UTILITIES SERVICES	52,000	51,658	342
527.80.48	REPAIRS & MAINTENANCE	20,000	12,481	7,519
527.80.49	MISCELLANEOUS	7,500	5,201	2,299
594.27.62	BUILDINGS	0	5,720	-5,720
594.27.64	MAJOR EQUIPMENT	2,000	0	2,000
10700	JUVENILE JUSTICE CNTR SUBTOTAL	2,091,836	1,700,484	391,352
10798	10700-JUV JUSTICE END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	15,664	412,478	-396,814
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	15,664	412,478	-396,814
107	JUVENILE JUSTICE CENTER EXPENDITURE TOTAL	2,107,500	2,112,962	-5,462
108	LAW & JUSTICE			
10809	10809 - LAW & JUSTICE-CLERK			
512.30.11	REGULAR SALARIES & WAGES	14,225	14,260	-35
512.30.21	OTHER BENEFITS	7,787	7,767	20
512.30.31	OFFICE & OPERATING SUPPLIES	0	1,768	-1,768
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,290	-1,290
512.30.48	REPAIRS & MAINTENANCE	4,500	36,083	-31,583
594.12.64	MAJOR EQUIPMENT	42,800	3,522	39,278
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	69,312	64,689	4,623
10810	10810 - LAW & JUSTICE-COURT SERVICES			
527.80.11	REGULAR SALARIES & WAGES	210,341	210,922	-581
527.80.12	OVERTIME	4,500	2,769	1,731
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	1,000	1,577	-577
527.80.21	OTHER BENEFITS	93,694	92,450	1,244
527.80.31	OFFICE & OPERATING SUPPLIES	0	174	-174
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.80.48	REPAIRS & MAINTENANCE	100	0	100
594.27.64	MAJOR EQUIPMENT	3,000	1,479	1,521
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	313,135	309,372	3,763
10811	10811 - LAW & JUSTICE-CORRECTIONS			
523.10.11	REGULAR SALARIES & WAGES	21,336	15,936	5,400
523.10.21	OTHER BENEFITS	12,086	9,071	3,015
523.10.31	OFFICE & OPERATING SUPPLIES	0	1,650	-1,650
523.10.41	PROFESSIONAL SERVICES	0	3,442	-3,442

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
523.10.42	COMMUNICATIONS	0	329	-329
523.10.48	REPAIRS & MAINTENANCE	0	331	-331
523.10.49	MISCELLANEOUS	0	787	-787
10811	10811 - LAW & JUSTICE-CORRECTIONS SUBTOTAL	33,422	31,547	1,875
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY			
515.30.11	REGULAR SALARIES & WAGES	143,149	140,546	2,603
515.30.21	OTHER BENEFITS	56,020	55,224	796
515.30.35	SMALL TOOLS AND MINOR EQUIPMENT	60,000	50,813	9,187
515.30.41	PROFESSIONAL SERVICES	70,000	50,000	20,000
515.30.48	REPAIRS & MAINTENANCE	17,000	11,399	5,601
594.15.64	MAJOR EQUIPMENT	10,000	10,909	-909
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	356,169	318,892	37,277
10834	10834 - LAW & JUSTICE-SHERIFF			
521.22.11	REGULAR SALARIES & WAGES	582,511	578,862	3,649
521.22.12	OVERTIME	95,388	73,608	21,780
521.22.21	OTHER BENEFITS	254,291	238,360	15,931
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,349	-3,349
521.22.41	PROFESSIONAL SERVICES	290,600	307,071	-16,471
594.21.64	MAJOR EQUIPMENT	24,653	15,782	8,871
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,247,443	1,217,032	30,411
10835	10835 - LAW & JUSTICE-COURT SECURITY			
521.70.11	REGULAR SALARIES & WAGES	56,965	43,436	13,529
521.70.21	OTHER BENEFITS	7,418	6,057	1,361
521.70.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.70.42	COMMUNICATIONS	480	488	-8
521.70.48	REPAIRS & MAINTENANCE	500	0	500
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	66,363	49,981	16,382
10837	10837 - LAW & JUSTICE-SUPERIOR COURT			
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0	12,564	-12,564
594.12.64	MAJOR EQUIPMENT	15,000	1,044	13,956
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	15,000	13,608	1,392
10856	10856 - LAW & JUSTICE-TRANSFERS			
597.00.00	TRANSFER TO TECH SERVICES RESERVE FUND	200,000	175,000	25,000
10856	10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL	200,000	175,000	25,000
10898	10898 L & J ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	907,128	1,283,617	-376,489
10898	10898 L & J ENDING FUND BAL SUBTOTAL	907,128	1,283,617	-376,489
108	LAW & JUSTICE EXPENDITURE TOTAL	3,207,972	3,463,737	-255,765
109	AUDITORS M & O			
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	6,100	6,092	8
514.23.13	EXTRA LABOR	13,700	9,671	4,029
514.23.21	OTHER BENEFITS	3,845	3,457	388

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.23.31	OFFICE & OPERATING SUPPLIES	1,500	568	932
514.23.41	PROFESSIONAL SERVICES	20,500	5,029	15,471
514.23.48	REPAIRS & MAINTENANCE	44,000	38,270	5,730
594.14.64	MAJOR EQUIPMENT	10,000	16,000	-6,000
10900	AUDITORS M & O SUBTOTAL	99,645	79,086	20,559
10910	AUDITOR'S M&O CO PORTION			
514.23.41	PROFESSIONAL SERVICES	7,500	0	7,500
514.23.48	REPAIRS & MAINTENANCE	1,500	1,052	448
514.23.49	MISCELLANEOUS	10,000	10,000	0
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	19,000	11,052	7,948
10998	10900 - AUD M & O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	232,955	317,478	-84,523
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	232,955	317,478	-84,523
109	AUDITORS M & O EXPENDITURE TOTAL	351,600	407,617	-56,017
110	TREASURERS M & O			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	18,047	15,788	2,259
514.22.21	OTHER BENEFITS	9,568	8,450	1,118
514.22.41	PROFESSIONAL SERVICES	5,000	0	5,000
514.22.43	TRAVEL	1,000	81	919
514.22.44	ADVERTISING	4,000	45	3,955
514.22.49	MISCELLANEOUS	250	625	-375
11000	TREASURERS M & O SUBTOTAL	37,865	24,989	12,876
11098	11000 - TREAS M&O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	40,000	51,225	-11,225
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	40,000	51,225	-11,225
110	TREASURERS M & O EXPENDITURE TOTAL	77,865	76,214	1,651
111	PROS VICTIM-WITNESS			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	59,767	59,926	-159
515.70.21	OTHER BENEFITS	35,626	30,978	4,648
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	646	2,354
515.70.41	PROFESSIONAL SERVICES	13,000	260	12,740
515.70.42	COMMUNICATIONS	1,000	631	369
515.70.43	TRAVEL	8,000	150	7,850
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	120,393	92,591	27,802
11198	11100-PROS VIC-WIT END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	23,690	39,403	-15,713
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	23,690	39,403	-15,713
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	144,083	131,994	12,089
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	209,054	188,517	20,537

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.21	OTHER BENEFITS	114,098	77,718	36,380
562.00.31	OFFICE & OPERATING SUPPLIES	1,100	6,251	-5,151
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
562.00.41	PROFESSIONAL SERVICES	25,964	14,524	11,440
562.00.42	COMMUNICATIONS	6,522	4,631	1,891
562.00.43	TRAVEL	1,000	1,431	-431
562.00.44	ADVERTISING	1,000	1,597	-597
562.00.45	OPERATING RENTALS & LEASES	47,739	20,218	27,521
562.00.46	INSURANCE	29,377	16,215	13,162
562.00.48	REPAIRS & MAINTENANCE	38,898	22,763	16,135
562.00.49	MISCELLANEOUS	5,425	11,331	-5,906
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	480,677	365,197	115,480
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	423,771	376,651	47,120
562.00.21	OTHER BENEFITS	194,241	163,039	31,202
562.00.31	OFFICE & OPERATING SUPPLIES	0	1,088	-1,088
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	50	0	50
562.00.41	PROFESSIONAL SERVICES	0	2,016	-2,016
562.00.42	COMMUNICATIONS	259	1,481	-1,222
562.00.43	TRAVEL	200	492	-292
562.00.45	OPERATING RENTALS & LEASES	81	3,634	-3,553
562.00.48	REPAIRS & MAINTENANCE	0	241	-241
562.00.49	MISCELLANEOUS	600	344	256
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	619,202	548,987	70,215
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	206,397	175,376	31,021
562.00.21	OTHER BENEFITS	98,954	81,166	17,788
562.00.31	OFFICE & OPERATING SUPPLIES	200	689	-489
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	37	63
562.00.41	PROFESSIONAL SERVICES	0	2,016	-2,016
562.00.42	COMMUNICATIONS	4,128	5,069	-941
562.00.43	TRAVEL	75	1,369	-1,294
562.00.44	ADVERTISING	25	1,809	-1,784
562.00.45	OPERATING RENTALS & LEASES	800	7,284	-6,484
562.00.48	REPAIRS & MAINTENANCE	8,287	7,068	1,219
562.00.49	MISCELLANEOUS	175	703	-528
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	319,141	282,585	36,556
11222	MICAH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	15	0	15
562.00.42	COMMUNICATIONS	661	24	637
562.00.43	TRAVEL	100	119	-19
562.00.45	OPERATING RENTALS & LEASES	539	582	-43
562.00.49	MISCELLANEOUS	120	369	-249
11222	MICAH PROGRAM SUBTOTAL	1,435	1,094	341
11224	ORAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	3,050	5,858	-2,808
562.00.41	PROFESSIONAL SERVICES	2,592	2,760	-168

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.42	COMMUNICATIONS	391	204	187
562.00.43	TRAVEL	1,000	937	63
562.00.45	OPERATING RENTALS & LEASES	314	382	-68
562.00.49	MISCELLANEOUS	500	137	363
11224	ORAL HEALTH PROGRAM SUBTOTAL	7,847	10,278	-2,431
11228	W I C PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	60	51	9
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	10	0	10
562.00.42	COMMUNICATIONS	640	634	6
562.00.43	TRAVEL	500	543	-43
562.00.45	OPERATING RENTALS & LEASES	25	171	-146
562.00.49	MISCELLANEOUS	1,453	295	1,158
11228	W I C PROGRAM SUBTOTAL	2,688	1,694	994
11232	IMMUNIZATION PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	0	905	-905
562.00.42	COMMUNICATIONS	0	35	-35
562.00.45	OPERATING RENTALS & LEASES	0	29	-29
562.00.49	MISCELLANEOUS	0	394	-394
11232	IMMUNIZATION PROGRAM SUBTOTAL	0	1,363	-1,363
11233	STD PROGRAM			
562.00.41	PROFESSIONAL SERVICES	0	146	-146
11233	STD PROGRAM SUBTOTAL	0	146	-146
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	0	122	-122
562.00.41	PROFESSIONAL SERVICES	0	454	-454
11234	TUBERCULOSIS PROGRAM SUBTOTAL	0	576	-576
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	10	236	-226
562.00.42	COMMUNICATIONS	20	118	-98
562.00.43	TRAVEL	50	20	30
562.00.45	OPERATING RENTALS & LEASES	13	185	-172
562.00.49	MISCELLANEOUS	30	0	30
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	123	559	-436
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	2,025	4,301	-2,276
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	29	11	18
562.00.43	TRAVEL	500	183	317
562.00.45	OPERATING RENTALS & LEASES	124	285	-161
562.00.49	MISCELLANEOUS	500	1,785	-1,285
11242	OBESITY SUBTOTAL	3,193	6,565	-3,372
11244	TOBACCO PREVENTION & CONTROL			
562.00.31	OFFICE & OPERATING SUPPLIES	42,600	2,535	40,065
562.00.41	PROFESSIONAL SERVICES	50,000	67,603	-17,603
562.00.43	TRAVEL	9,350	3,300	6,050
562.00.44	ADVERTISING	5,000	0	5,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.45	OPERATING RENTALS & LEASES	6	211	-205
562.00.49	MISCELLANEOUS	0	23,249	-23,249
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	106,956	96,897	10,059
11252	WATER PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	25	0	25
562.00.42	COMMUNICATIONS	31	39	-8
562.00.43	TRAVEL	200	36	164
562.00.45	OPERATING RENTALS & LEASES	490	871	-381
562.00.49	MISCELLANEOUS	45	0	45
11252	WATER PROGRAM SUBTOTAL	791	946	-155
11253	SOLID & HAZARDOUS WASTE PROG			
562.00.31	OFFICE & OPERATING SUPPLIES	30	14	16
562.00.42	COMMUNICATIONS	3	0	3
562.00.43	TRAVEL	25	0	25
562.00.45	OPERATING RENTALS & LEASES	185	0	185
562.00.49	MISCELLANEOUS	70	0	70
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	313	14	299
11254	ON SITE SEWAGE PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	30	146	-116
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	96	41	55
562.00.43	TRAVEL	100	30	70
562.00.45	OPERATING RENTALS & LEASES	25	3,133	-3,108
562.00.49	MISCELLANEOUS	4,325	0	4,325
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	4,591	3,351	1,240
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	30	2	28
562.00.42	COMMUNICATIONS	66	123	-57
562.00.45	OPERATING RENTALS & LEASES	25	4	21
562.00.49	MISCELLANEOUS	196	0	196
11255	VECTOR SUBTOTAL	317	128	189
11256	FOOD PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	620	0	620
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	15	0	15
562.00.42	COMMUNICATIONS	972	440	532
562.00.43	TRAVEL	25	0	25
562.00.45	OPERATING RENTALS & LEASES	25	1,677	-1,652
562.00.49	MISCELLANEOUS	3,531	1,230	2,301
11256	FOOD PROGRAM SUBTOTAL	5,188	3,347	1,841
11258	LIVING ENVIRONMENT PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	115	193	-78
562.00.41	PROFESSIONAL SERVICES	0	2,100	-2,100
562.00.42	COMMUNICATIONS	80	59	21
562.00.43	TRAVEL	500	0	500
562.00.45	OPERATING RENTALS & LEASES	25	279	-254
562.00.49	MISCELLANEOUS	434	100	334

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	1,154	2,732	-1,578
11271	VITAL RECORDS			
562.00.31	OFFICE & OPERATING SUPPLIES	30	251	-221
562.00.42	COMMUNICATIONS	310	199	111
562.00.49	MISCELLANEOUS	75	17	58
11271	VITAL RECORDS SUBTOTAL	415	466	-51
11273	HEALTH EDUCATION			
562.00.31	OFFICE & OPERATING SUPPLIES	10,530	7,532	2,998
562.00.41	PROFESSIONAL SERVICES	0	653	-653
562.00.42	COMMUNICATIONS	25	101	-76
562.00.43	TRAVEL	400	983	-583
562.00.45	OPERATING RENTALS & LEASES	25	134	-109
562.00.49	MISCELLANEOUS	600	1,856	-1,256
11273	HEALTH EDUCATION SUBTOTAL	11,580	11,260	320
11281	ASSESSMENT			
562.00.31	OFFICE & OPERATING SUPPLIES	115	0	115
562.00.42	COMMUNICATIONS	36	39	-3
562.00.43	TRAVEL	1,000	0	1,000
562.00.45	OPERATING RENTALS & LEASES	25	367	-342
562.00.49	MISCELLANEOUS	1,179	45	1,134
11281	ASSESSMENT SUBTOTAL	2,355	451	1,904
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	30	0	30
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	25	0	25
562.00.42	COMMUNICATIONS	4	0	4
562.00.43	TRAVEL	250	1,446	-1,196
562.00.45	OPERATING RENTALS & LEASES	25	224	-199
11288	BIOTERRORISM SUBTOTAL	334	1,670	-1,336
11298	11200 - PUB HLTH END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	226,720	419,545	-192,825
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	226,720	419,545	-192,825
112	PUBLIC HEALTH EXPENDITURE TOTAL	1,795,020	1,759,849	35,171
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			
519.70.00	REIMBURSABLE WORK	186,000	0	186,000
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	0	47,650	-47,650
519.70.12	REIMBURSABLE WORK-OVERTIME	0	265	-265
519.70.21	REIMBURSABLE WORK-BENEFITS	0	25,874	-25,874
519.70.30	REIMBURSABLE WORK-SUPPLIES	0	30,130	-30,130
519.70.31	REIMBURSABLE WORK-MATERIAL USED	0	3,262	-3,262
519.70.40	REIMBURSABLE WORK-SERVICES	0	13,715	-13,715
519.70.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	0	22,390	-22,390
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	186,000	143,285	42,715
11502	CONSTRUCTION			
595.11.00	CONSULTANT-NON-REIMBURSABLE	573,000	0	573,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
595.11.11	DESIGN-SALARY & WAGES	0	205,706	-205,706
595.11.21	DESIGN-BENEFITS	0	110,945	-110,945
595.11.30	DESIGN-SUPPLIES	0	3,283	-3,283
595.11.40	CONSULTANT-NON-REIMBURSABLE-SERVICES	0	52,561	-52,561
595.11.45	DESIGN-EQUIPMENT RENTAL	0	7,546	-7,546
595.12.00	CONSULTANT NON-REIMBURSABLE	150,000	0	150,000
595.12.11	SURVEYING-SALARY & WAGES	0	63,363	-63,363
595.12.12	ADMINISTRATION-OVERTIME	0	158	-158
595.12.14	INSPECTION-COMPTIME USED	0	350	-350
595.12.21	ADMINISTRATION-BENEFITS	0	34,491	-34,491
595.12.31	ADMINISTRATION- MATERIAL USED	0	287	-287
595.12.40	SURVEYING-SERVICES	0	16,990	-16,990
595.12.45	ADMINISTRATION-EQUIPMENT RENTAL	0	5,728	-5,728
595.22.00	APPRAISAL R/W	40,000	0	40,000
595.23.00	ACQUISITION R/W	934,300	0	934,300
595.23.11	ACQUISITION R/W-SALARY & WAGES	0	51,676	-51,676
595.23.12	ACQUISITION R/W OVERTIME	0	118	-118
595.23.21	NON-REIMB ACQUISITION R/W-BENEFITS	0	27,969	-27,969
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	0	655,016	-655,016
595.23.45	NON-REIMB ACQUISITION R/W EQUIP RTL	0	156	-156
595.24.00	CITY OF WALLA WALLA - UTILITIES	160,000	0	160,000
595.30.00	HAUL ROCK	1,800,000	0	1,800,000
595.30.11	DETOUR - SALARY & WAGES	0	1,374	-1,374
595.30.21	HAUL ROCK	0	742	-742
595.30.30	ROADWAY NON-REIMBURSABLE-SUPPLIES	0	296	-296
595.30.40	ROADWAY NON-REIMBURSABLE-SERVICES	0	1,532,782	-1,532,782
595.30.45	HAUL ROCK-EQUIPMENT RENTAL	0	1,009	-1,009
595.51.40	BRIDGES 20' AND OVER-NON-REIMB-SERVICES	0	42,788	-42,788
11502	CONSTRUCTION SUBTOTAL	3,657,300	2,815,334	841,966
11504	CELLULAR PHONE			
543.30.42	CELLULAR PHONE	2,600	2,057	543
11504	CELLULAR PHONE SUBTOTAL	2,600	2,057	543
11505	11505 - CRACK SEALING			
542.34.00	CRACK SEALING	130,000	0	130,000
542.34.11	CRACK SEALING-SALARY & WAGES	0	29,646	-29,646
542.34.21	CRACK SEALING-BENEFITS	0	16,009	-16,009
542.34.30	CRACK SEALING- SUPPLIES	0	85	-85
542.34.31	CRACK SEALING - MATERIAL USED	0	29,558	-29,558
542.34.40	CRACK SEALING - SERVICES	0	10	-10
542.34.45	CRACK SEALING - EQUIP RENTAL	0	17,407	-17,407
11505	11505 - CRACK SEALING SUBTOTAL	130,000	92,714	37,286
11506	ROAD REPAIR			
542.35.00	ROAD REPAIR	40,000	0	40,000
542.35.11	SALARY & WAGES	0	15,239	-15,239
542.35.14	COMPTIME USED	0	66	-66
542.35.21	BENEFITS	0	8,265	-8,265
542.35.30	SUPPLIES	0	174	-174
542.35.31	MATERIAL USED	0	2,569	-2,569

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
542.35.45	EQUIPMENT USED	0	20,817	-20,817
11506	ROAD REPAIR SUBTOTAL	40,000	47,131	-7,131
11509	TRAVELED WAY			
542.31.00	GRADING/ROLLER & BLADE	1,345,500	0	1,345,500
542.31.11	PATCH & PRELEVEL F/C 09 SALARY & WAGES	0	206,027	-206,027
542.31.12	PATCH & PRELEVEL F/C 08-OVERTIME	0	124	-124
542.31.21	ANIMAL REMOVAL-BENEFITS	0	111,321	-111,321
542.31.30	PATCHING-POTHOLE-SUPPLIES	0	198,868	-198,868
542.31.31	PATCH & PRELEVEL F/C 19- MATERIAL USED	0	149,534	-149,534
542.31.40	PATCHING-POTHOLE-SERVICES	0	1,655	-1,655
542.31.45	TRAVELED WAY-GRAVEL REPLACE-EQUIP RENT	0	383,292	-383,292
11509	TRAVELED WAY SUBTOTAL	1,345,500	1,050,823	294,677
11511	SHOULDERS			
542.32.00	BLADING	370,000	0	370,000
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	0	106,572	-106,572
542.32.12	SHOULDERS-BLADING-OVERTIME	0	86	-86
542.32.21	SHOULDERS-BENEFITS	0	57,596	-57,596
542.32.30	SHOULDERS - REPAIR - SUPPLIES	0	249	-249
542.32.31	SHOULDERS-REPAIR MATERIAL USED	0	9,684	-9,684
542.32.45	SHOULDERS-BLADING-EQUIPMENT RENTAL	0	149,401	-149,401
11511	SHOULDERS SUBTOTAL	370,000	323,588	46,412
11512	SEALING			
542.33.00	SEALING	1,500,000	0	1,500,000
542.33.11	SEALING-SALARY & WAGES	0	120,904	-120,904
542.33.12	SEALING-OVERTIME	0	893	-893
542.33.14	SEALING-COMPTIME USED	0	1,192	-1,192
542.33.21	SEALING	0	66,414	-66,414
542.33.30	SEALING - SUPPLIES	0	968,082	-968,082
542.33.31	SEALING-MATERIAL USED	0	16,695	-16,695
542.33.40	SEALING - SERVICES	0	62,256	-62,256
542.33.45	SEALING-EQUIP RENTAL	0	219,382	-219,382
11512	SEALING SUBTOTAL	1,500,000	1,455,819	44,181
11513	BRIDGES UNDER 20'			
542.41.00	BRIDGES UNDER 20'	5,000	0	5,000
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	0	2,236	-2,236
542.41.21	BRIDGES UNDER 20' - BENEFITS	0	1,207	-1,207
542.41.30	BRIDGES UNDER 20' - SUPPLIES	0	248	-248
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	0	2,080	-2,080
11513	BRIDGES UNDER 20' SUBTOTAL	5,000	5,771	-771
11514	CULVERTS			
542.42.00	PLACEMENT	90,000	0	90,000
542.42.11	CULVERTS - CLEANING -SALARY & WAGES	0	24,393	-24,393
542.42.14	CULVERTS-PLACEMENT-COMPTIME USED	0	141	-141
542.42.21	PLACEMENT	0	13,249	-13,249
542.42.30	CULVERTS - CLEANING - SUPPLIES	0	13	-13
542.42.31	CULVERTS-PLACEMENT-MATERIAL USED	0	1,026	-1,026
542.42.45	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	0	29,696	-29,696

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11514	CULVERTS SUBTOTAL	90,000	68,518	21,482
11515	DITCHES			
542.43.00	DITCHES	305,000	0	305,000
542.43.11	DITCHES-SALARY & WAGES	0	61,108	-61,108
542.43.21	DITCHES-BENEFITS	0	32,998	-32,998
542.43.30	DITCHES - SUPPLIES	0	615	-615
542.43.31	DITCHES-MATERIAL USED	0	620	-620
542.43.45	DITCHES-EQUIPMENT RENTAL	0	86,530	-86,530
11515	DITCHES SUBTOTAL	305,000	181,872	123,128
11516	BRIDGES 20' & OVER			
542.51.00	BRIDGES 20' & OVER	5,000	0	5,000
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	0	1,340	-1,340
542.51.21	BRIDGES 20' AND OVER-BENEFITS	0	724	-724
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	0	883	-883
11516	BRIDGES 20' & OVER SUBTOTAL	5,000	2,947	2,053
11518	ROAD LIGHTING			
542.63.40	ROAD LIGHTING - SERVICES	6,100	5,357	743
11518	ROAD LIGHTING SUBTOTAL	6,100	5,357	743
11519	TRAFFIC CONTROL			
542.64.00	NEW ROAD SIGNS	275,000	0	275,000
542.64.11	OTHER TRAFFIC CONTROL-SALARY & WAGES	0	76,565	-76,565
542.64.12	GUARDRAIL-OVERTIME	0	1,011	-1,011
542.64.14	OTHER TRAFFIC CONTROL-COMPTIME USED	0	1,514	-1,514
542.64.21	SIGNING-BENEFITS	0	42,660	-42,660
542.64.30	PRIVATE ROAD NAME SIGNS 911-SUPPLIES	0	2,676	-2,676
542.64.31	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	0	80,439	-80,439
542.64.40	GUARDRAIL	0	428	-428
542.64.45	NEW ROAD NAME SIGNS-EQUIP RENTAL	0	49,008	-49,008
11519	TRAFFIC CONTROL SUBTOTAL	275,000	254,301	20,699
11520	SNOW & ICE			
542.66.00	SNOW & ICE	250,000	0	250,000
542.66.11	SNOW & ICE-SALARY & WAGES	0	64,089	-64,089
542.66.12	SNOW & ICE-OVERTIME	0	3,414	-3,414
542.66.14	SNOW & ICE - COMPTIME USED	0	757	-757
542.66.21	SNOW & ICE-BENEFITS	0	36,825	-36,825
542.66.30	SNOW & ICE-SUPPLIES	0	312	-312
542.66.31	SNOW & WAGES-MATERIAL USED	0	56,897	-56,897
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	0	144,469	-144,469
11520	SNOW & ICE SUBTOTAL	250,000	306,764	-56,764
11521	STREET CLEANING			
542.67.00	STREET CLEANING	60,000	0	60,000
542.67.11	STREET CLEANING-SALARY & WAGES	0	10,594	-10,594
542.67.21	STREET CLEANING-BENEFITS	0	5,721	-5,721
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	0	14,800	-14,800
11521	STREET CLEANING SUBTOTAL	60,000	31,115	28,885
11523	CHEMICAL WEED CONTROL			

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
542.71.00	CHEMICAL WEED CONTROL	220,000	0	220,000
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	0	34,445	-34,445
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	0	18,601	-18,601
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	0	2,787	-2,787
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	0	129,614	-129,614
542.71.40	CHEMICAL WEED CONTROL-SERVICES	0	18	-18
542.71.45	WEED CONTROL-EQUIP RENTAL	0	24,433	-24,433
11523	CHEMICAL WEED CONTROL SUBTOTAL	220,000	209,898	10,102
11524	OTHER VEGETATION CONTROL			
542.71.00	OTHER VEGETATION CONTROL	190,000	0	190,000
542.71.11	OTHER VEGETATION CONTROL - S&W	0	97,070	-97,070
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	1,301	-1,301
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	0	1,309	-1,309
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	0	53,794	-53,794
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	0	1,248	-1,248
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	0	69	-69
542.71.40	OTHER VEGETATION CONTROL-SERVICES	0	1,922	-1,922
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	0	84,177	-84,177
11524	OTHER VEGETATION CONTROL SUBTOTAL	190,000	240,891	-50,891
11526	LITTER CLEAN-UP			
542.75.00	LITTER CLEAN-UP	8,000	0	8,000
542.75.11	LITTER CLEAN UP-SALARY & WAGES	0	2,159	-2,159
542.75.21	LITTER CLEAN-UP-BENEFITS	0	1,166	-1,166
542.75.30	LITTER CLEAN-UP-SUPPLIES	0	28	-28
542.75.40	LITTER CLEAN-UP-SERVICES	0	467	-467
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	0	1,005	-1,005
11526	LITTER CLEAN-UP SUBTOTAL	8,000	4,826	3,174
11528	MAINTENANCE ADMINISTRATION			
542.90.00	MAINTENANCE ADMINISTRATION	531,000	0	531,000
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	0	301,071	-301,071
542.90.12	MAINTENANCE ADMIN-OVERTIME	0	72	-72
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	182	-182
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	0	162,633	-162,633
542.90.30	MAINTENANCE ADMIN-SUPPLIES	0	134	-134
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	0	20	-20
542.90.40	MAINTENANCE ADMIN-SERVICES	0	5,323	-5,323
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	0	47,889	-47,889
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	531,000	517,323	13,677
11529	DISTRICT 1			
542.72.00	SLIDE CLEANUP	40,000	0	40,000
542.72.11	SALARY & WAGES	0	7,276	-7,276
542.72.14	COMPTIME USED	0	51	-51
542.72.21	BENEFITS	0	3,957	-3,957
542.72.45	EQUIPMENT USED	0	8,981	-8,981
11529	DISTRICT 1 SUBTOTAL	40,000	20,265	19,735
11533	COMPUTER MAINT/ADMIN			
543.30.00	TECH SERVICES MEETINGS/SUPPORT	5,400	0	5,400

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
543.30.30	COMPUTER MAINT/ADMIN-SUPPLIES	0	251	-251
11533	COMPUTER MAINT/ADMIN SUBTOTAL	5,400	251	5,149
11539	GPS/GIS			
544.40.00	GIS WEB SERVICES	39,000	0	39,000
544.40.11	GIS SERVICES - SALARY & WAGES	0	26,857	-26,857
544.40.21	GIS HARDWARE/SOFTWARE INST	0	14,503	-14,503
544.40.45	GIS PROJECT REQUESTS- EQUIPMENT USED	0	236	-236
11539	GPS/GIS SUBTOTAL	39,000	41,596	-2,596
11540	MANAGEMENT			
543.11.00	MANAGEMENT	204,000	0	204,000
543.11.11	ADMINISTRATIVE LEAVE-DIRECTOR	0	96,798	-96,798
543.11.21	RECORDS MANAGEMENT-BENEFITS	0	52,271	-52,271
543.11.30	MANAGEMENT-SUPPLIES	0	40	-40
543.11.40	RECORDS MANAGEMENT-SERVICES	0	9,027	-9,027
543.11.45	MANAGEMENT-EQUIP RENTAL	0	4,023	-4,023
11540	MANAGEMENT SUBTOTAL	204,000	162,160	41,840
11541	UNDISTRIBUTED ENGINEERING			
544.21.00	MISCELLANEOUS ENGINEERING	54,400	0	54,400
544.21.11	SURVEYING-SALARY & WAGES	0	32,769	-32,769
544.21.21	MISC ENGINEERING-BENEFITS	0	17,695	-17,695
544.21.30	MEETINGS-SUPPLIES	0	1,899	-1,899
544.21.40	SURVEYING-SERVICES	0	47	-47
544.21.45	SURVEYING-EQUIP RENTAL	0	489	-489
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	54,400	52,899	1,501
11546	ACCOUNTING			
543.30.00	ACCOUNTING	180,500	0	180,500
543.30.11	ACCOUNTING	0	111,035	-111,035
543.30.21	ACCOUNTING-BENEFITS	0	59,959	-59,959
543.30.30	ADMIN SERVICES-SUPPLIES	0	114	-114
543.30.40	ACCOUNTING-SERVICES	0	330	-330
543.30.45	ACCOUNTING- EQUIP RENTAL	0	4,891	-4,891
11546	ACCOUNTING SUBTOTAL	180,500	176,329	4,171
11547	LABOR NEGOTIATIONS			
543.30.00	LABOR NEGOTIATIONS	20,000	0	20,000
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	0	909	-909
543.30.21	LABOR NEGOTIATIONS-BENEFITS	0	491	-491
543.30.45	LABOR NEGOTIATIONS-EQUIP RENTAL	0	33	-33
11547	LABOR NEGOTIATIONS SUBTOTAL	20,000	1,433	18,567
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	3,000	1,679	1,321
11548	OFFICE EQUIPMENT SUBTOTAL	3,000	1,679	1,321
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	7,000	5,165	1,835
11549	OFFICE SUPPLIES SUBTOTAL	7,000	5,165	1,835
11550	OPERATING SUPPLIES			
543.30.45	OFFICE EQUIPMENT RENTAL	189,000	194,538	-5,538

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11550	OPERATING SUPPLIES SUBTOTAL	189,000	194,538	-5,538
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	125,000	143,549	-18,549
11551	PROFESSIONAL SERVICES SUBTOTAL	125,000	143,549	-18,549
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	32,000	29,075	2,925
11552	COMMUNICATIONS SUBTOTAL	32,000	29,075	2,925
11553	ADVERTISING			
543.30.44	ADVERTISING	6,000	3,487	2,513
11553	ADVERTISING SUBTOTAL	6,000	3,487	2,513
11554	INSURANCE			
543.30.46	INSURANCE	60,000	54,894	5,106
11554	INSURANCE SUBTOTAL	60,000	54,894	5,106
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	120	880
11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	120	880
11557	ROAD INVENTORY			
544.41.00	MOBILITY	179,900	0	179,900
544.41.11	STRIPING-SALARY & WAGES	0	38,419	-38,419
544.41.21	MISC ROAD INVENTORY-BENEFITS	0	20,746	-20,746
544.41.30	TRAFFIC ANALYSIS - SUPPLIES	0	613	-613
544.41.40	PAVEMENT MGMT SYSTEM (PMS)-SERVICES	0	12,746	-12,746
544.41.45	MOBILITY- EQUIPMENT USED	0	9,596	-9,596
11557	ROAD INVENTORY SUBTOTAL	179,900	82,121	97,779
11558	PROFESSIONAL DEVELOPMENT			
543.30.00	PROFESSIONAL DEVELOPMENT	84,000	0	84,000
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	0	31,027	-31,027
543.30.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	0	135	-135
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	0	16,828	-16,828
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	0	11,377	-11,377
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	0	2,371	-2,371
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	84,000	61,738	22,262
11559	FIRST AID-SAFETY			
543.30.00	FIRST AID & SAFETY	30,000	0	30,000
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	0	16,027	-16,027
543.30.21	FIRST AID & SAFETY-BENEFITS	0	8,655	-8,655
543.30.30	FIRST AID SAFETY-SUPPLIES	0	3,978	-3,978
543.30.40	FIRST AID SAFETY-SERVICES	0	1,144	-1,144
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	0	571	-571
11559	FIRST AID-SAFETY SUBTOTAL	30,000	30,374	-374
11560	VACATION LEAVE			
543.31.11	VACATION LEAVE-SALARY & WAGES	237,600	227,873	9,727
543.31.21	VACATION LEAVE-BENEFITS	127,400	123,052	4,348
11560	VACATION LEAVE SUBTOTAL	365,000	350,925	14,075
11561	SICK LEAVE			

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
543.31.11	SICK LEAVE-SALARY & WAGES	139,450	135,801	3,649
543.31.21	SICK LEAVE-BENEFITS	55,550	73,333	-17,783
11561	SICK LEAVE SUBTOTAL	195,000	209,134	-14,134
11562	HOLIDAY			
543.31.11	HOLIDAY-SALARY & WAGES	130,000	111,922	18,078
543.31.21	HOLIDAY-BENEFITS	55,000	60,438	-5,438
11562	HOLIDAY SUBTOTAL	185,000	172,361	12,639
11563	FLOATING HOLIDAY			
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	35,508	25,570	9,938
543.31.21	FLOATING HOLIDAY-BENEFITS	7,492	13,808	-6,316
11563	FLOATING HOLIDAY SUBTOTAL	43,000	39,378	3,622
11564	BEREAVEMENT			
543.31.11	BEREAVEMENT-SALARY & WAGES	3,400	3,080	320
543.31.21	BEREAVEMENT	2,600	1,663	937
11564	BEREAVEMENT SUBTOTAL	6,000	4,744	1,256
11565	JURY LEAVE			
543.31.11	JURY LEAVE-SALARY & WAGES	1,500	873	627
543.31.21	JURY DUTY-BENEFITS	500	471	29
11565	JURY LEAVE SUBTOTAL	2,000	1,344	656
11566	STATE RETIREMENT			
543.35.21	STATE RETIREMENT	322,000	324,415	-2,415
11566	STATE RETIREMENT SUBTOTAL	322,000	324,415	-2,415
11567	F I C A			
543.35.21	FICA	226,000	223,538	2,462
11567	F I C A SUBTOTAL	226,000	223,538	2,462
11568	INDUSTRIAL INSURANCE			
543.35.21	INDUSTRIAL INSURANCE	75,000	57,329	17,671
11568	INDUSTRIAL INSURANCE SUBTOTAL	75,000	57,329	17,671
11569	HEALTH INSURANCE			
543.35.01	HEALTH INSURANCE	581,000	0	581,000
543.35.21	HEALTH INSURANCE	0	546,475	-546,475
11569	HEALTH INSURANCE SUBTOTAL	581,000	546,475	34,525
11570	LIFE INSURANCE			
543.35.21	LIFE INSURANCE	2,600	2,177	423
11570	LIFE INSURANCE SUBTOTAL	2,600	2,177	423
11571	DENTAL INSURANCE			
543.35.21	DENTAL INSURANCE	50,000	45,703	4,297
11571	DENTAL INSURANCE SUBTOTAL	50,000	45,703	4,297
11575	MAINTENANCE OF FACILITIES			
543.50.00	MAINTENANCE OF FACILITIES #8	150,000	0	150,000
543.50.11	MAINT OF FACILITIES#1-SALARY & WAGES	0	20,894	-20,894
543.50.12	MAINT OF FACILITIES#8-OVERTIME	0	65	-65
543.50.21	MAINT OF FACILITIES #1-BENEFITS	0	11,318	-11,318
543.50.30	MAINT OF FACILITIES #2-SUPPLIES	0	8,243	-8,243

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
543.50.31	MAINT OF FACILITIES#4-MATERIAL USED	0	24	-24
543.50.40	MAINT OF FACILITIES #4-SERVICES	0	70,968	-70,968
543.50.45	MAINT OF FACILITIES#4-EQUIP RENTAL	0	3,130	-3,130
11575	MAINTENANCE OF FACILITIES SUBTOTAL	150,000	114,642	35,358
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	500	186	314
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	186	314
11577	VISION INSURANCE			
543.35.21	VISION INSURANCE	7,000	6,666	334
11577	VISION INSURANCE SUBTOTAL	7,000	6,666	334
11578	PLATS/ROADS/DRIVEWAYS			
544.22.00	DRIVEWAYS	57,000	0	57,000
544.22.11	PLAN REVIEW - SALARY & WAGES	0	28,027	-28,027
544.22.21	RURAL ROAD-BENEFITS	0	15,135	-15,135
544.22.45	PLAT REVIEW-EQUIPMENT USED	0	45	-45
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	57,000	43,207	13,793
11579	PERMITS			
544.24.00	MISC UTILITIES	100,000	0	100,000
544.24.11	PERMIT INSPECTION-SALARY & WAGES	0	57,407	-57,407
544.24.21	FRANCHISES-BENEFITS	0	31,000	-31,000
544.24.40	PPM MEETINGS-SERVICES	0	3,652	-3,652
544.24.45	FRANCHISES - EQUIPMENT RENTAL	0	9,074	-9,074
11579	PERMITS SUBTOTAL	100,000	101,133	-1,133
11580	R/W INVESTIGATION			
544.26.00	R/W INVESTIGATION	9,500	0	9,500
544.26.11	R/WINVESTIGATION-SALARY & WAGES	0	3,732	-3,732
544.26.21	R/W INVESTIGATION-BENEFITS	0	2,016	-2,016
544.26.40	R/W INVESTIGATION-SERVICES	0	152	-152
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	0	0	0
11580	R/W INVESTIGATION SUBTOTAL	9,500	5,900	3,600
11581	PLANNING			
544.42.00	ENVIRONMENTAL	14,000	0	14,000
544.42.11	ENVIRONMENTAL-SALARY & WAGES	0	557	-557
544.42.21	TRANSPORTATION PLANNING-BENEFITS	0	301	-301
544.42.40	TRANSPORTATION PLANNING-SERVICES	0	380	-380
11581	PLANNING SUBTOTAL	14,000	1,237	12,763
11582	EMERGENCY MANAGEMENT			
544.70.00	EMERGENCY MANAGEMENT	5,000	0	5,000
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	0	352	-352
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	0	190	-190
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	542	4,458
11584	PRIVATE ROADS			
544.90.00	ENGINEERING ADMINISTRATION	83,000	0	83,000
544.90.11	PROGRAMS/PROJECTS ADMIN - SALARY & WAGES	0	57,555	-57,555
544.90.21	ENGINEERING ADMINISTRATION	0	31,080	-31,080
544.90.45	ENGINEERING ADMIN-EQUIPMENT USED	0	100	-100

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11584	PRIVATE ROADS SUBTOTAL	83,000	88,735	-5,735
11585	UNDIST LABOR-COUNTY ROAD			
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,553,000	-1,471,299	-81,701
543.39.11	RETRO PAY	4,000	1,653	2,347
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,549,000	-1,469,646	-79,354
11592	11592 - COUNTY RD LONGEVITY			
543.35.11	LONGEVITY	62,000	55,059	6,941
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	62,000	55,059	6,941
11598	COUNTY RD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	4,746,300	6,590,930	-1,844,630
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	4,746,300	6,590,930	-1,844,630
115	COUNTY ROAD EXPENDITURE TOTAL	16,174,600	16,338,118	-163,518
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	192,000	191,235	765
573.70.44	ADVERTISING	1,200	319	881
573.70.48	REPAIRS & MAINTENANCE	2,000	7,300	-5,300
573.70.49	MISCELLANEOUS	12,000	6,015	5,985
11801	11801 - RODEO SUBTOTAL	207,200	204,868	2,332
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	20,350	29,887	-9,537
573.70.12	OVERTIME	1,500	5,119	-3,619
573.70.13	EXTRA LABOR	6,875	12,009	-5,134
573.70.21	OTHER BENEFITS	10,025	20,216	-10,191
573.70.31	OFFICE & OPERATING SUPPLIES	300	2,011	-1,711
573.70.41	PROFESSIONAL SERVICES	5,500	4,956	544
573.70.43	TRAVEL	200	0	200
573.70.44	ADVERTISING	250	0	250
573.70.45	OPERATING RENTALS & LEASES	350	0	350
573.70.48	REPAIRS & MAINTENANCE	0	550	-550
573.70.49	MISCELLANEOUS	40,000	37,281	2,719
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	85,350	112,031	-26,681
11805	11805 - SPECIAL EVENTS			
573.70.31	OFFICE & OPERATING SUPPLIES	0	19	-19
573.70.41	PROFESSIONAL SERVICES	0	9,353	-9,353
573.70.44	ADVERTISING	0	4,877	-4,877
573.70.45	OPERATING RENTALS & LEASES	0	692	-692
573.70.49	MISCELLANEOUS	0	7,204	-7,204
11805	11805 - SPECIAL EVENTS SUBTOTAL	0	22,145	-22,145
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	123,771	0	123,771
573.70.12	OVERTIME	15,000	3,475	11,525
573.70.13	EXTRA LABOR	45,500	25,337	20,163
573.70.21	OTHER BENEFITS	84,692	3,807	80,885
573.70.31	OFFICE & OPERATING SUPPLIES	13,500	1,492	12,008

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
573.70.32	FUEL CONSUMED	7,000	450	6,550
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	55,000	63,912	-8,912
573.70.41	PROFESSIONAL SERVICES	69,900	107,765	-37,865
573.70.42	COMMUNICATIONS	3,000	0	3,000
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	10,000	18,717	-8,717
573.70.45	OPERATING RENTALS & LEASES	6,000	18,320	-12,320
573.70.47	PUBLIC UTILITIES SERVICES	55,000	7,229	47,771
573.70.48	REPAIRS & MAINTENANCE	20,000	5,627	14,373
573.70.49	MISCELLANEOUS	39,601	14,431	25,170
11806	11806 - FAIR-GENERAL SUBTOTAL	548,214	270,562	277,652
11807	11807 - CONCERT			
573.70.41	PROFESSIONAL SERVICES	94,000	87,618	6,382
573.70.44	ADVERTISING	15,000	11,659	3,341
573.70.45	OPERATING RENTALS & LEASES	2,000	269	1,731
573.70.46	INSURANCE	1,000	0	1,000
573.70.48	REPAIRS & MAINTENANCE	0	1,416	-1,416
573.70.49	MISCELLANEOUS	500	2,270	-1,770
11807	11807 - CONCERT SUBTOTAL	112,500	103,232	9,268
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	14,000	10,473	3,527
573.70.21	OTHER BENEFITS	2,700	1,840	860
11808	11808 - SECURITY SUBTOTAL	16,700	12,313	4,387
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	119,480	108,231	11,249
573.70.12	OVERTIME	1,000	19,378	-18,378
573.70.13	EXTRA LABOR	8,000	16,653	-8,653
573.70.21	OTHER BENEFITS	53,007	63,716	-10,709
573.70.31	OFFICE & OPERATING SUPPLIES	6,500	12,872	-6,372
573.70.32	FUEL CONSUMED	8,000	4,603	3,397
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
573.70.41	PROFESSIONAL SERVICES	55,900	65,582	-9,682
573.70.42	COMMUNICATIONS	5,000	16,062	-11,062
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	150	0	150
573.70.45	OPERATING RENTALS & LEASES	2,000	11,805	-9,805
573.70.46	INSURANCE	33,000	24,923	8,077
573.70.47	PUBLIC UTILITIES SERVICES	55,000	119,909	-64,909
573.70.48	REPAIRS & MAINTENANCE	15,000	36,035	-21,035
573.70.49	MISCELLANEOUS	2,000	38,904	-36,904
594.73.63	OTHER IMPROVEMENTS	1,500	0	1,500
594.73.64	MAJOR EQUIPMENT	22,000	21,027	973
11810	11810 - GENERAL GROUNDS SUBTOTAL	388,787	559,699	-170,912
11813	11813 - DEMO			
573.70.41	PROFESSIONAL SERVICES	6,000	4,000	2,000
573.70.44	ADVERTISING	500	0	500
573.70.45	OPERATING RENTALS & LEASES	400	0	400

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
573.70.48	REPAIRS & MAINTENANCE	200	0	200
573.70.49	MISCELLANEOUS	5,000	7,088	-2,088
11813	11813 - DEMO SUBTOTAL	12,100	11,088	1,012
11898	11898 - WW FAIR END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	0	38,893	-38,893
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	0	38,893	-38,893
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,370,851	1,334,832	36,019
119	HUMAN SERVICES			
11905	11905 - PERSONNEL EXPENSE			
564.30.11	REGULAR SALARIES & WAGES	181,732	170,080	11,652
564.30.21	OTHER BENEFITS	81,163	67,502	13,661
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	262,895	237,582	25,313
11910	11910 - SUBSTANCE ABUSE			
566.10.11	REGULAR SALARIES & WAGES	32,950	31,537	1,413
566.10.21	OTHER BENEFITS	18,396	17,974	422
566.10.31	OFFICE & OPERATING SUPPLIES	500	5,689	-5,189
566.10.41	PROFESSIONAL SERVICES	0	142,629	-142,629
566.10.42	COMMUNICATIONS	250	178	72
566.10.43	TRAVEL	750	673	77
566.10.44	ADVERTISING	0	103	-103
566.10.45	OPERATING RENTALS & LEASES	0	6,360	-6,360
566.10.46	INSURANCE	0	1,738	-1,738
566.10.48	REPAIRS & MAINTENANCE	0	908	-908
566.10.49	MISCELLANEOUS	99,851	581	99,270
566.21.31	OFFICE & OPERATING SUPPLIES	3,000	0	3,000
566.21.41	PROFESSIONAL SERVICES	77,366	0	77,366
566.21.49	MISCELLANEOUS	24,050	0	24,050
566.22.41	PROFESSIONAL SERVICES	11,406	0	11,406
566.30.45	OPERATING RENTALS & LEASES	7,200	0	7,200
566.31.41	PROFESSIONAL SERVICES	7,056	0	7,056
566.36.41	PROFESSIONAL SERVICES	12,000	0	12,000
566.41.41	PROFESSIONAL SERVICES	3,610	0	3,610
566.42.41	PROFESSIONAL SERVICES	4,500	0	4,500
566.44.41	PROFESSIONAL SERVICES	1,000	0	1,000
566.53.41	PROFESSIONAL SERVICES	9,000	0	9,000
566.54.41	PROFESSIONAL SERVICES	1,496	0	1,496
566.57.41	PROFESSIONAL SERVICES	255	0	255
566.58.41	PROFESSIONAL SERVICES	365	0	365
566.62.41	PROFESSIONAL SERVICES	2,575	0	2,575
566.64.41	PROFESSIONAL SERVICES	496	0	496
566.66.41	PROFESSIONAL SERVICES	50	0	50
566.72.41	PROFESSIONAL SERVICES	705	0	705
566.74.41	PROFESSIONAL SERVICES	50	0	50
566.77.41	PROFESSIONAL SERVICES	3,875	0	3,875
566.78.41	PROFESSIONAL SERVICES	715	0	715
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	323,467	208,369	115,098

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11920	11920 - DEVELOPMENTAL DISABLT			
568.10.11	REGULAR SALARIES & WAGES	35,571	35,651	-80
568.10.21	OTHER BENEFITS	19,743	18,767	976
568.10.31	OFFICE & OPERATING SUPPLIES	500	865	-365
568.10.41	PROFESSIONAL SERVICES	18,000	645,184	-627,184
568.10.42	COMMUNICATIONS	200	383	-183
568.10.43	TRAVEL	1,250	1,968	-718
568.10.44	ADVERTISING	250	232	18
568.10.45	OPERATING RENTALS & LEASES	7,200	6,360	840
568.10.46	INSURANCE	0	1,431	-1,431
568.10.48	REPAIRS & MAINTENANCE	0	908	-908
568.10.49	MISCELLANEOUS	73,994	890	73,104
568.30.49	MISCELLANEOUS	0	685	-685
568.31.41	PROFESSIONAL SERVICES	1,000	0	1,000
568.40.41	PROFESSIONAL SERVICES	9,000	0	9,000
568.61.41	PROFESSIONAL SERVICES	9,000	0	9,000
568.62.41	PROFESSIONAL SERVICES	388,860	0	388,860
568.64.41	PROFESSIONAL SERVICES	150,630	0	150,630
568.67.41	PROFESSIONAL SERVICES	195,500	0	195,500
11920	11920 - DEVELOPMENTAL DISABLT	910,698	713,322	197,376
11930	11930 - MENTAL HEALTH			
564.10.21	OTHER BENEFITS	1,500	72	1,428
564.10.31	OFFICE & OPERATING SUPPLIES	0	10,891	-10,891
564.10.41	PROFESSIONAL SERVICES	25,000	104,837	-79,837
564.10.42	COMMUNICATIONS	0	36	-36
564.10.43	TRAVEL	0	374	-374
564.10.44	ADVERTISING	0	103	-103
564.10.45	OPERATING RENTALS & LEASES	0	4,312	-4,312
564.10.46	INSURANCE	0	1,533	-1,533
564.10.48	REPAIRS & MAINTENANCE	0	367	-367
564.10.49	MISCELLANEOUS	0	105	-105
564.27.41	PROFESSIONAL SERVICES	68,814	0	68,814
564.27.49	MISCELLANEOUS	0	70	-70
564.30.31	OFFICE & OPERATING SUPPLIES	13,197	0	13,197
564.30.41	PROFESSIONAL SERVICES	85,000	0	85,000
564.30.42	COMMUNICATIONS	500	0	500
564.30.43	TRAVEL	1,500	0	1,500
564.30.45	OPERATING RENTALS & LEASES	9,240	0	9,240
564.30.46	INSURANCE	1,100	0	1,100
564.30.49	MISCELLANEOUS	2,111	0	2,111
597.00.00	OPERATING TRANSFER OUT	48,596	48,596	0
11930	11930 - MENTAL HEALTH	256,558	171,297	85,261
11931	11931 - TRANSITIONAL HOUSING			
508.30.00	ENDING FUND BAL-RESTRICTED-TRANS HOUSING	0	75,231	-75,231
564.27.46	INSURANCE	1,000	0	1,000
564.27.48	REPAIRS & MAINTENANCE	14,500	3,046	11,454
11931	11931 - TRANSITIONAL HOUSING	15,500	78,277	-62,777
11932	11932 - PERMANENT (PHP) HOUSING			

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.30.00	ENDING FUND BAL-RESTRICTED-PERM HOUSING	0	101,600	-101,600
564.27.46	INSURANCE	1,000	0	1,000
564.27.48	REPAIRS & MAINTENANCE	6,000	0	6,000
11932	11932 - PERMANENT (PHP) HOUSING SUBTOTAL	7,000	101,600	-94,600
11970	11970 - OTHER SERVICES			
551.20.11	REGULAR SALARIES & WAGES	3,554	4,145	-591
551.20.21	OTHER BENEFITS	1,892	1,477	415
551.20.31	OFFICE & OPERATING SUPPLIES	0	88	-88
551.20.41	PROFESSIONAL SERVICES	438,603	339,824	98,779
551.20.42	COMMUNICATIONS	0	148	-148
551.20.43	TRAVEL	0	677	-677
551.20.44	ADVERTISING	0	96	-96
551.20.45	OPERATING RENTALS & LEASES	0	6,147	-6,147
551.20.48	REPAIRS & MAINTENANCE	0	908	-908
551.20.49	MISCELLANEOUS	1,480	1,907	-427
11970	11970 - OTHER SERVICES SUBTOTAL	445,529	355,417	90,112
11998	11998 -HUMAN SVCS END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	701,497	1,027,267	-325,770
588.10.00	PRIOR PERIOD ADJUSTMENTS	0	156,913	-156,913
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	701,497	1,184,180	-482,683
119	HUMAN SERVICES EXPENDITURE TOTAL	2,923,144	3,050,045	-126,901
120	COUNTY MENTAL HEALTH .01%			
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE			
512.22.11	REGULAR SALARIES & WAGES	106,179	106,386	-207
512.22.12	OVERTIME	4,500	5,732	-1,232
512.22.14	SHIFT DIFFERENTIAL	200	115	85
512.22.21	OTHER BENEFITS	51,909	49,606	2,303
512.22.31	OFFICE & OPERATING SUPPLIES	6,000	3,553	2,447
512.22.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
512.22.41	PROFESSIONAL SERVICES	24,000	8,744	15,256
512.22.42	COMMUNICATIONS	1,100	948	152
512.22.43	TRAVEL	3,000	16,392	-13,392
512.22.45	OPERATING RENTALS & LEASES	1,100	2,447	-1,347
512.22.47	PUBLIC UTILITIES SERVICES	1,800	1,281	520
512.22.48	REPAIRS & MAINTENANCE	500	340	160
512.22.49	MISCELLANEOUS	5,100	3,030	2,070
594.12.64	MAJOR EQUIPMENT	1,000	0	1,000
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	206,888	198,573	8,315
12009	12009 - CO MTL HLTH-CLERK			
512.22.11	REGULAR SALARIES & WAGES	5,000	1,247	3,753
512.22.21	OTHER BENEFITS	1,508	596	912
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	6,508	1,843	4,665
12019	12019 - CO MTL HLTH-HUMAN SERVICES			
564.30.11	REGULAR SALARIES & WAGES	50,532	37,206	13,326
564.30.21	OTHER BENEFITS	16,702	12,664	4,038

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.30.42	COMMUNICATIONS	5	17	-12
564.30.43	TRAVEL	4,500	2,786	1,714
564.30.48	REPAIRS & MAINTENANCE	0	541	-541
564.46.31	OFFICE & OPERATING SUPPLIES	88	170	-82
564.46.41	PROFESSIONAL SERVICES	682,472	585,490	96,982
564.46.45	OPERATING RENTALS & LEASES	610	3,281	-2,671
564.46.49	MISCELLANEOUS	563	579	-16
597.00.00	TRANSFER OUT - HS RESERVE	97,528	97,528	0
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	853,000	740,262	112,738
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE			
512.22.41	PROFESSIONAL SERVICES	55,000	19,031	35,969
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE SUBTOTAL	55,000	19,031	35,969
12033	12033 - CO MTL HLTH-PROS ATTY			
512.22.11	REGULAR SALARIES & WAGES	29,503	29,212	291
512.22.21	OTHER BENEFITS	11,687	11,530	157
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	41,190	40,742	448
12098	12098 - CO MTL HLTH-ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	242,862	501,878	-259,016
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	242,862	501,878	-259,016
120	COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL	1,405,448	1,502,329	-96,881
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
565.20.31	OFFICE & OPERATING SUPPLIES	60	357	-297
565.20.41	PROFESSIONAL SERVICES	4,000	4,000	0
565.20.42	COMMUNICATIONS	0	8	-8
565.20.43	TRAVEL	0	216	-216
565.20.45	OPERATING RENTALS & LEASES	1,300	1,720	-420
565.20.49	MISCELLANEOUS	96,815	39,600	57,215
12101	12101 - SOLDIERS RELIEF SUBTOTAL	102,175	45,901	56,274
12198	12198-SOLDR RELIEF END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	58,327	114,648	-56,321
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	58,327	114,648	-56,321
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	160,502	160,549	-47
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	202,446	186,563	15,883
515.80.21	OTHER BENEFITS	96,001	86,793	9,208
515.80.31	OFFICE & OPERATING SUPPLIES	12,000	2,549	9,451
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	10,386	-5,386
515.80.41	PROFESSIONAL SERVICES	7,200	6,286	914
515.80.42	COMMUNICATIONS	3,000	2,312	688
515.80.43	TRAVEL	2,000	979	1,021
515.80.44	ADVERTISING	0	197	-197

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
515.80.45	OPERATING RENTALS & LEASES	3,000	2,402	598
515.80.48	REPAIRS & MAINTENANCE	3,000	2,343	657
515.80.49	MISCELLANEOUS	500	1,427	-927
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	334,147	302,236	31,911
12298	PROS CHILD SUPPORT ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	63,040	139,882	-76,842
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	63,040	139,882	-76,842
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	397,187	442,119	-44,932
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
575.40.11	REGULAR SALARIES & WAGES	7,704	14,438	-6,734
575.40.12	OVERTIME	0	315	-315
575.40.13	EXTRA LABOR	2,000	0	2,000
575.40.21	OTHER BENEFITS	3,227	7,200	-3,973
575.40.41	PROFESSIONAL SERVICES	10,000	6,400	3,600
575.40.45	OPERATING RENTALS & LEASES	0	90	-90
575.40.47	PUBLIC UTILITIES SERVICES	2,000	567	1,433
575.40.48	REPAIRS & MAINTENANCE	14,000	3,581	10,419
575.40.49	MISCELLANEOUS	14,000	32	13,968
581.20.00	INTERFUND LOAN REPAYMENT	14,512	15,940	-1,428
592.75.80	DEBT SERVICE-INTEREST	7,987	6,575	1,412
597.00.00	TRANSFER OUT - FAIRGROUNDS BLDG	50,000	50,000	0
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	125,430	105,139	20,291
12398	12300 - FAIR PROP END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	134,570	0	134,570
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-119,120	119,120
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	134,570	-119,120	253,690
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	260,000	-13,980	273,980
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	500	239	261
527.40.32	FUEL CONSUMED	100	47	53
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.40.41	PROFESSIONAL SERVICES	2,000	4,230	-2,230
527.40.42	COMMUNICATIONS	1,000	421	579
527.40.43	TRAVEL	500	594	-94
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	3,200	2,285	915
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	600	17	583
527.40.49	MISCELLANEOUS	38,600	41,970	-3,370
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	48,300	49,804	-1,504

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	352	648
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	100	0	100
527.40.42	COMMUNICATIONS	200	0	200
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	500	0	500
527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	7,700	1,856	5,844
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	10,100	2,208	7,892
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500	70	430
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	1,500	1,500	0
527.40.42	COMMUNICATIONS	500	368	132
527.40.43	TRAVEL	500	770	-270
527.40.45	OPERATING RENTALS & LEASES	1,400	591	809
527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	54,900	55,684	-784
12420	12420 - BECCA BILL SUBTOTAL	59,700	58,983	717
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	713	787
527.40.32	FUEL CONSUMED	100	12	88
527.40.41	PROFESSIONAL SERVICES	3,200	1,405	1,795
527.40.42	COMMUNICATIONS	1,700	1,800	-100
527.40.43	TRAVEL	1,000	597	403
527.40.44	ADVERTISING	200	0	200
527.40.45	OPERATING RENTALS & LEASES	3,200	2,623	577
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	1,100	718	382
527.40.49	MISCELLANEOUS	66,200	112,511	-46,311
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	79,500	120,379	-40,879
12430	12430 - OPTION B			
527.40.30	SUPPLIES	100	0	100
527.40.41	PROFESSIONAL SERVICES	300	0	300
527.40.45	OPERATING RENTALS & LEASES	100	0	100
527.40.49	MISCELLANEOUS	3,100	0	3,100
12430	12430 - OPTION B SUBTOTAL	3,600	0	3,600
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	300	82	218
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	8,000	9,147	-1,147
527.40.42	COMMUNICATIONS	400	50	350
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	600	0	600

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.47	PUBLIC UTILITIES SERVICES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	20,400	14,074	6,326
12435	12435 - SSODA SUBTOTAL	30,500	23,353	7,147
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500	1,781	719
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	800	0	800
527.40.42	COMMUNICATIONS	400	4	396
527.40.43	TRAVEL	500	15	485
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	200	0	200
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	23,400	24,783	-1,383
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	28,200	26,583	1,617
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	372	628
527.40.32	FUEL CONSUMED	100	6	94
527.40.41	PROFESSIONAL SERVICES	2,900	1,040	1,860
527.40.42	COMMUNICATIONS	800	560	241
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	1,400	1,498	-98
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	500	15	485
527.40.49	MISCELLANEOUS	45,500	17,667	27,833
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	52,700	21,156	31,544
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	4,000	3,006	994
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	200	0	200
527.40.41	PROFESSIONAL SERVICES	500	0	500
527.40.42	COMMUNICATIONS	200	54	146
527.40.43	TRAVEL	2,500	2,651	-151
527.40.45	OPERATING RENTALS & LEASES	1,100	1,013	87
527.40.48	REPAIRS & MAINTENANCE	500	340	160
527.40.49	MISCELLANEOUS	2,500	3,693	-1,193
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	11,500	10,757	743
12498	12498 - YTH SPEC SVC END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	65,600	69,120	-3,520
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	65,600	69,120	-3,520
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	389,700	382,343	7,357
126	MILL CREEK FLOOD CONTROL			
12600	12600-MILL CREEK FLOOD CNTL MT			
553.30.00	RIPRAP CHANNEL MAINTENANCE	514,000	0	514,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
553.30.11	REGULAR SALARIES & WAGES	0	32,746	-32,746
553.30.21	OTHER BENEFITS	0	17,683	-17,683
553.30.30	SUPPLIES	0	7,057	-7,057
553.30.31	OFFICE & OPERATING SUPPLIES	0	2,818	-2,818
553.30.40	SERVICES	0	15,511	-15,511
553.30.45	OPERATING RENTALS & LEASES	0	13,689	-13,689
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	514,000	89,504	424,496
12698	12698 - MILLCRK FLD CNTRL END			
508.30.00	ENDING FUND BALANCE-RESTRICTED	206,500	663,278	-456,778
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	206,500	663,278	-456,778
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	720,500	752,782	-32,282
127	STORMWATER MGMT UTILITY DIST			
12701	ADMINISTRATION			
531.32.00	STORMWATER/ADMINISTRATION	55,000	0	55,000
531.32.11	REGULAR SALARIES & WAGES	0	22,006	-22,006
531.32.21	OTHER BENEFITS	0	11,883	-11,883
531.32.40	SERVICES	0	5,230	-5,230
531.32.45	OPERATING RENTALS & LEASES	0	1,439	-1,439
12701	ADMINISTRATION SUBTOTAL	55,000	40,557	14,443
12702	TRAINING			
531.34.00	STORMWATER/TRAINING	4,000	0	4,000
531.34.11	REGULAR SALARIES & WAGES	0	2,005	-2,005
531.34.21	OTHER BENEFITS	0	1,083	-1,083
531.34.40	SERVICES	0	1,140	-1,140
531.34.45	OPERATING RENTALS & LEASES	0	157	-157
12702	TRAINING SUBTOTAL	4,000	4,384	-384
12703	MAINTENANCE			
531.35.00	STORMWATER/MAINTENANCE	63,700	0	63,700
531.35.11	REGULAR SALARIES & WAGES	0	36,581	-36,581
531.35.21	OTHER BENEFITS	0	19,754	-19,754
531.35.30	SUPPLIES	0	664	-664
531.35.31	OFFICE & OPERATING SUPPLIES	0	158	-158
531.35.45	OPERATING RENTALS & LEASES	0	14,502	-14,502
12703	MAINTENANCE SUBTOTAL	63,700	71,658	-7,958
12704	STORMWATER FEES			
531.39.40	SERVICES	3,500	3,182	318
12704	STORMWATER FEES SUBTOTAL	3,500	3,182	318
12705	STORMWATER CONSTRUCTION			
531.36.00	STORMWATER/CONSTRUCTION	400,000	0	400,000
531.36.11	REGULAR SALARIES & WAGES	0	7,007	-7,007
531.36.21	OTHER BENEFITS	0	3,784	-3,784
531.36.30	SUPPLIES	0	125	-125
531.36.31	OFFICE & OPERATING SUPPLIES	0	420	-420
531.36.40	SERVICES	0	3,494	-3,494
531.36.45	OPERATING RENTALS & LEASES	0	9,262	-9,262

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12705	STORMWATER CONSTRUCTION SUBTOTAL	400,000	24,091	375,909
12706	STORMWATER DESIGN			
531.37.11	REGULAR SALARIES & WAGES	140,000	53,702	86,298
531.37.21	OTHER BENEFITS	75,600	28,999	46,601
531.37.30	SUPPLIES	400	6,395	-5,995
531.37.31	OFFICE & OPERATING SUPPLIES	200	230	-30
531.37.40	SERVICES	400	7,308	-6,908
531.37.45	OPERATING RENTALS & LEASES	2,000	35,147	-33,147
12706	STORMWATER DESIGN SUBTOTAL	218,600	131,781	86,819
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE - EMERGENCY RESERVE	235,200	727,735	-492,535
12798	STORMWATER MGMT-ENDING FUND BALANCE	235,200	727,735	-492,535
	SUBTOTAL			
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	980,000	1,003,388	-23,388
128	WW NOXIOUS WEED CNTL			
12800	W W NOXIOUS WEED CNTL			
553.60.11	REGULAR SALARIES & WAGES	26,100	17,041	9,059
553.60.21	OTHER BENEFITS	3,230	2,004	1,226
553.60.31	OFFICE & OPERATING SUPPLIES	6,500	1,267	5,233
553.60.41	PROFESSIONAL SERVICES	2,000	1,000	1,000
553.60.42	COMMUNICATIONS	1,500	233	1,267
553.60.43	TRAVEL	5,000	1,028	3,972
553.60.44	ADVERTISING	500	229	271
553.60.46	INSURANCE	700	428	272
553.60.49	MISCELLANEOUS	6,000	685	5,315
553.60.50	INTERGOVERNMENTAL SERVICES	1,000	480	520
12800	W W NOXIOUS WEED CNTL SUBTOTAL	52,530	24,394	28,136
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	95,900	128,779	-32,879
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	95,900	128,779	-32,879
	SUBTOTAL			
128	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	148,430	153,173	-4,743
132	ELECTION EQUIPMENT RES			
13200	13200 - ELECTION EQUIPMENT RES			
514.89.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,013	-1,013
594.14.64	MAJOR EQUIPMENT	125,000	0	125,000
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	125,000	1,013	123,987
13298	13200 - ELEC EQUIP RES FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	80,000	218,616	-138,616
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	80,000	218,616	-138,616
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	205,000	219,628	-14,628
134	R/E TAX ADMIN ASSISTANCE FUND			
13400	R/E TAX ADMIN ASSISTANCE FUND			
514.22.41	PROFESSIONAL SERVICES	20,000	0	20,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.22.48	REPAIRS & MAINTENANCE	10,200	0	10,200
13400	R/E TAX ADMIN ASSISTANCE FUND SUBTOTAL	30,200	0	30,200
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	40,150	73,236	-33,086
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL	40,150	73,236	-33,086
	SUBTOTAL			
134	R/E TAX ADMIN ASSISTANCE FUND EXPENDITURE TOTAL	70,350	73,236	-2,886
135	TRIAL COURT IMPROVEMENT FUND			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	83,136	75,306	7,830
512.40.21	OTHER BENEFITS	40,322	32,400	7,922
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	543	-543
512.40.43	TRAVEL	2,300	1,216	1,084
512.40.49	MISCELLANEOUS	1,000	1,000	0
594.12.64	MAJOR EQUIPMENT	0	1,224	-1,224
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	126,758	111,689	15,070
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	146,841	162,117	-15,276
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	146,841	162,117	-15,276
	SUBTOTAL			
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	273,599	273,805	-206
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			
13700	SUP CT & INDIGENT DEFENSE EMERG FUND			
512.21.41	PROFESSIONAL SERVICES	150,000	57,385	92,615
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	150,000	57,385	92,615
	SUBTOTAL			
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	395,296	486,453	-91,157
13798	EMERGENCY FUND ENDING FUND BALANCE	395,296	486,453	-91,157
	SUBTOTAL			
010	SUP COURT & INDIGENT DEFENSE EMERG FUND	545,296	543,838	1,458
EXPENDITURE TOTAL				
146	EMERGENCY MEDICAL SERVICES			
14600	EMERGENCY MEDICAL SERVICES			
522.10.11	REGULAR SALARIES & WAGES	71,842	70,805	1,037
522.10.21	OTHER BENEFITS	30,529	25,564	4,965
522.10.31	OFFICE & OPERATING SUPPLIES	1,000	218	782
522.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	0	100
522.10.41	PROFESSIONAL SERVICES	10,574	10,267	307
522.10.42	COMMUNICATIONS	500	310	190
522.10.43	TRAVEL	3,200	218	2,982
522.10.44	ADVERTISING	200	0	200
522.10.46	INSURANCE	2,300	1,876	424
522.10.48	REPAIRS & MAINTENANCE	2,000	1,759	241
522.10.49	MISCELLANEOUS	600	544	56
526.00.64	MAJOR EQUIPMENT	2,000	0	2,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
597.00.00	OPERATING TRANSFER OUT - EMS TAXES	121,123	61,123	60,000
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	245,968	172,684	73,284
14698	14600-EMG MED SVC END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	30,000	64,126	-34,126
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	30,000	64,126	-34,126
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	275,968	236,810	39,158
147	EMS TAXES			
14700	EMS TAXES			
522.10.49	MISCELLANEOUS	2,943,626	2,588,102	355,524
14700	EMS TAXES SUBTOTAL	2,943,626	2,588,102	355,524
14798	EMS TAXES ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	30,000	85,875	-55,875
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	30,000	85,875	-55,875
147	EMS TAXES EXPENDITURE TOTAL	2,973,626	2,673,977	299,649
148	911 ENHNCD/PUB COM BLDG			
14800	911 ENHNCD/PUB COM BLDG			
522.20.41	PROFESSIONAL SERVICES	783,990	759,140	24,850
522.20.49	MISCELLANEOUS	0	1,457	-1,457
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	783,990	760,596	23,394
14898	14800 -911 ENHNCD END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	5,390	-5,390
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	0	5,390	-5,390
148	911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL	783,990	765,986	18,004
150	WWCO PUBLIC FAC IMPROV FUND			
15000	15000 -WW PUB FAC IMPROV FUND			
558.70.49	MISCELLANEOUS	950,000	0	950,000
597.00.00	OPERATING TRANSFER TO CE BLDG FUND	179,095	179,095	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	1,129,095	179,095	950,000
15098	15000 -PUB FAC IMPROV END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,598,238	4,153,562	-1,555,324
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	2,598,238	4,153,562	-1,555,324
150	WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL	3,727,333	4,332,657	-605,324
010	COMMUNITY OUTREACH			
15100	COMMUNITY OUTREACH			
571.10.49	MISCELLANEOUS	262,000	26,792	235,208
15100	COMMUNITY OUTREACH SUBTOTAL	262,000	26,792	235,208
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	193,500	436,613	-243,113
15198	COMMUNITY OUTREACH ENDING FUND BALANCE SUBTOTAL	193,500	436,613	-243,113
010	COMMUNITY OUTREACH EXPENDITURE TOTAL	455,500	463,405	-7,905

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
152	INVESTMENT POOL			
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	20,541	19,972	569
514.22.21	OTHER BENEFITS	8,172	7,910	262
514.22.41	PROFESSIONAL SERVICES	13,750	13,960	-210
514.22.42	COMMUNICATIONS	1,500	1,200	300
514.22.43	TRAVEL	3,000	2,144	856
514.22.48	REPAIRS & MAINTENANCE	8,607	7,979	628
514.22.49	MISCELLANEOUS	750	920	-170
581.10.00	LOANS TO OTHER FUNDS	0	1,400,000	-1,400,000
15200	INVESTMENT POOL SUBTOTAL	56,320	1,454,086	-1,397,766
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	35,000	48,143	-13,143
15298	INVESTMENT POOL ENDING FUND BALANCE	35,000	48,143	-13,143
	SUBTOTAL			
152	INVESTMENT POOL EXPENDITURE TOTAL	91,320	1,502,229	-1,410,909
010	CE MEDICAL INSURANCE RESERVE			
15300	CE MEDICAL INSURANCE RESERVE			
597.00.00	TRANSFERS OUT	440,445	0	440,445
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	440,445	0	440,445
15398	CE MED INS RES ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	324,055	772,500	-448,445
15398	CE MED INS RES ENDING FUND BALANCE	324,055	772,500	-448,445
	SUBTOTAL			
010	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	764,500	772,500	-8,000
010	LEOFF I FUND			
15400	LEOFF I FUND			
521.10.41	PROFESSIONAL SERVICES	10,000	0	10,000
15400	LEOFF I FUND SUBTOTAL	10,000	0	10,000
15498	LEOFF I FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	378,200	471,160	-92,960
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	378,200	471,160	-92,960
010	LEOFF I FUND EXPENDITURE TOTAL	388,200	471,160	-82,960
156	COUNTY TREASURER SERVICE FUND			
15698	CTY TREAS SERV FUND ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	4,115	-4,115
15698	CTY TREAS SERV FUND ENDING FUND BAL	0	4,115	-4,115
	SUBTOTAL			
156	COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL	0	4,115	-4,115
160	WW CO LOW INCOME HOUSING			
16000	WW CO LOW INCOME HOUSING			
551.20.49	MISCELLANEOUS	40,000	38,274	1,726

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
16000	WW CO LOW INCOME HOUSING SUBTOTAL	40,000	38,274	1,726
16098	16098 LOW INC HOUSING END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	38,150	49,986	-11,836
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	38,150	49,986	-11,836
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	78,150	88,260	-10,110
161	HOMELESS HOUSING			
16100	HOMELESS HOUSING			
565.40.11	REGULAR SALARIES & WAGES	29,617	29,237	380
565.40.21	OTHER BENEFITS	15,763	12,018	3,745
565.40.31	OFFICE & OPERATING SUPPLIES	0	201	-201
565.40.41	PROFESSIONAL SERVICES	230,000	193,950	36,050
565.40.42	COMMUNICATIONS	0	1	-1
565.40.43	TRAVEL	0	1,593	-1,593
565.40.49	MISCELLANEOUS	24,040	15,449	8,592
16100	HOMELESS HOUSING SUBTOTAL	299,420	252,449	46,971
16198	16100-HOMELESS HOUSING END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	82,240	142,727	-60,487
16198	16100-HOMELESS HOUSING END FUND BAL	82,240	142,727	-60,487
	SUBTOTAL			
161	HOMELESS HOUSING EXPENDITURE TOTAL	381,660	395,176	-13,516
190	JAIL INMATE WELFARE			
19000	JAIL INMATE WELFARE			
523.61.11	REGULAR SALARIES & WAGES	20,464	16,618	3,846
523.61.21	OTHER BENEFITS	9,996	8,797	1,199
523.61.31	OFFICE & OPERATING SUPPLIES	6,000	3,229	2,771
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	21,500	6,772	14,728
523.61.48	REPAIRS & MAINTENANCE	23,000	5,581	17,419
19000	JAIL INMATE WELFARE SUBTOTAL	80,960	40,999	39,962
19098	19000-JAIL INMATE END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	238,090	287,825	-49,735
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	238,090	287,825	-49,735
190	JAIL INMATE WELFARE EXPENDITURE TOTAL	319,050	328,824	-9,774
191	REWARD			
19100	19100 - REWARD			
521.30.31	OFFICE & OPERATING SUPPLIES	11,000	0	11,000
19100	19100 - REWARD SUBTOTAL	11,000	0	11,000
19198	REWARD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,000	11,000	-10,000
19198	REWARD ENDING FUND BALANCE SUBTOTAL	1,000	11,000	-10,000
191	REWARD EXPENDITURE TOTAL	12,000	11,000	1,000
192	DARE/GREAT PROGRAMS			
19200	19200 - DARE/GREAT PROGRAMS			

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.30.31	OFFICE & OPERATING SUPPLIES	1,750	947	803
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,750	947	803
19298	19298 - DARE/GRT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,100	2,132	-1,032
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	1,100	2,132	-1,032
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	2,850	3,079	-229
193	BOATING SAFETY			
19300	BOATING SAFETY			
521.22.12	OVERTIME	3,000	6,062	-3,062
521.22.21	OTHER BENEFITS	445	910	-465
521.22.22	UNIFORM & CLOTHING	1,500	144	1,356
521.22.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.22.32	FUEL CONSUMED	500	110	390
521.22.43	TRAVEL	1,000	1,125	-125
521.22.48	REPAIRS & MAINTENANCE	1,500	349	1,151
521.22.49	MISCELLANEOUS	0	245	-245
19300	BOATING SAFETY SUBTOTAL	8,945	8,945	0
19398	BOATING SAFETY ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	39,555	50,590	-11,035
19398	BOATING SAFETY ENDING FUND BALANCE	39,555	50,590	-11,035
	SUBTOTAL			
193	BOATING SAFETY EXPENDITURE TOTAL	48,500	59,535	-11,035
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
19400	SHERIFF'S DRUG INVESTIGATIVE FUND			
521.10.31	OFFICE & OPERATING SUPPLIES	3,000	0	3,000
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	0	2,000
521.10.43	TRAVEL	5,000	550	4,450
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	10,000	550	9,450
19498	19498-SHER DRUG INVEST FUND END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	15,308	27,582	-12,274
19498	19498-SHER DRUG INVEST FUND END FUND BAL	15,308	27,582	-12,274
	SUBTOTAL			
194	SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL	25,308	28,132	-2,824
203	JUVENILE DETENTION DEBT SERV			
20300	20300 - JUV DET DEBT SERV			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	25,247	-25,247
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	25,247	-25,247
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	0	25,247	-25,247
300	LAW & JUSTICE BUILDING			
30000	30000 - LAW & JUSTICE BLDG			
521.50.48	REPAIRS & MAINTENANCE	50,000	59,579	-9,579
594.21.62	BUILDINGS	125,000	0	125,000
594.21.64	MAJOR EQUIPMENT	0	5,445	-5,445

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	175,000	65,024	109,976
30098	30098 L&J BLDG FUND END BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	516,000	597,953	-81,953
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	516,000	597,953	-81,953
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	691,000	662,977	28,023
301	CURRENT EXPENSE BUILDING			
30100	CURRENT EXPENSE BUILDING			
511.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	1,171	-1,171
511.60.41	PROFESSIONAL SERVICES	6,000	6,000	0
511.60.48	REPAIRS & MAINTENANCE	150,000	190,221	-40,221
581.20.00	DEBT SERVICE PRINCIPAL	321,243	321,243	0
592.21.80	DEBT SERVICE-INTEREST	36,947	36,947	0
594.11.62	BUILDINGS	1,565,000	1,259,119	305,881
30100	CURRENT EXPENSE BUILDING SUBTOTAL	2,079,190	1,814,700	264,490
30198	30100- C.E. BLDG END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	1,275,905	0	1,275,905
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-408,675	408,675
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	1,275,905	-408,675	1,684,580
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	3,355,095	1,406,026	1,949,069
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG EXPENDITURE TOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
30400	FAIRGROUNDS BUILDING FUND			
575.40.48	REPAIRS & MAINTENANCE	50,000	108,258	-58,258
594.75.62	BUILDINGS	100,000	0	100,000
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	150,000	108,258	41,742
30498	30498 FAIR BLDG END FUND BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	141,011	-141,011
508.90.00	ENDING FUND BALANCE-UNASSIGNED	26,834	0	26,834
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	26,834	141,011	-114,177
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	176,834	249,269	-72,435
305	PUBLIC COMMUNICATIONS BLDG			
30500	PUBLIC COMMUNICATIONS BLDG			
522.50.48	REPAIRS & MAINTENANCE	5,000	1,362	3,638
594.22.62	BUILDINGS	5,000	0	5,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	10,000	1,362	8,638
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	0	22,292	-22,292
30598	PUB COMM BLDG-ENDING FUND BALANCE	0	22,292	-22,292
	SUBTOTAL			
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	10,000	23,653	-13,653

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
306	CAPITAL IMPROVEMENTS			
30600	CAPITAL IMPROVEMENTS			
594.11.64	MAJOR EQUIPMENT	25,000	0	25,000
594.22.64	MAJOR EQUIPMENT	15,000	0	15,000
30600	CAPITAL IMPROVEMENTS SUBTOTAL	40,000	0	40,000
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	621,000	702,551	-81,551
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	621,000	702,551	-81,551
	SUBTOTAL			
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	661,000	702,551	-41,551
307	CE VEHICLE			
30700	CE VEHICLE			
511.60.45	OPERATING RENTALS & LEASES	61,500	61,258	242
30700	CE VEHICLE SUBTOTAL	61,500	61,258	242
307	CE VEHICLE EXPENDITURE TOTAL	61,500	61,258	242
319	HUMAN SERVICES CAPITAL PROJECTS			
31901	COMMUNITY SOCIAL SERVICE CENTER			
581.20.00	LOAN REPAYMENTS - PRINCIPAL	227,731	227,731	0
581.20.01	DEPRECIATION	22,222	22,222	0
592.64.80	DEBT SERVICE-INTEREST	45,246	45,246	0
592.64.82	INTEREST ON INTERFUND DEBT	5,333	5,333	0
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	300,532	300,532	0
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS			
518.30.31	OFFICE & OPERATING SUPPLIES	5,445	3,905	1,540
518.30.41	PROFESSIONAL SERVICES	25,000	13,058	11,942
518.30.46	INSURANCE	3,800	3,713	87
518.30.47	PUBLIC UTILITIES SERVICES	54,445	53,643	802
518.30.48	REPAIRS & MAINTENANCE	13,236	25,298	-12,062
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	101,926	99,617	2,309
	SUBTOTAL			
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	25,484	0	25,484
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-1,127,312	1,127,312
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	25,484	-1,127,312	1,152,796
	SUBTOTAL			
319	HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL	427,942	-727,163	1,155,105
502	EQUIP RENTAL & REVOLVING			
50200	50200-EQUIP RENTAL & REVOLVING			
501.48.00	DEPRECIATION EXPENSE	0	994,779	-994,779
548.38.21	OTHER BENEFITS	0	-33,518	33,518
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	0	107,123	-107,123
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	1,068,384	-1,068,384
50201	EQUIPMENT MAINTENANCE			
548.65.00	MAINTENANCE OF EQUIPMENT	230,000	0	230,000

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.65.30	SUPPLIES	0	181,901	-181,901
548.65.40	SERVICES	54,000	97,178	-43,178
50201	EQUIPMENT MAINTENANCE SUBTOTAL	284,000	279,078	4,922
50202	EQUIPMENT PURCHASE			
548.60.00	EQUIPMENT PURCHASES	6,500	0	6,500
548.60.11	REGULAR SALARIES & WAGES	0	79	-79
548.60.21	OTHER BENEFITS	0	43	-43
594.48.64	MAJOR EQUIPMENT	1,745,000	0	1,745,000
50202	EQUIPMENT PURCHASE SUBTOTAL	1,751,500	122	1,751,378
50211	CENTRAL STORES			
518.55.00	CENTRAL STORES - MAINT OF FACILITIES	5,000	0	5,000
518.55.11	REGULAR SALARIES & WAGES	0	1,337	-1,337
518.55.21	OTHER BENEFITS	0	722	-722
518.55.31	OFFICE & OPERATING SUPPLIES	0	376	-376
518.55.45	OPERATING RENTALS & LEASES	0	2,928	-2,928
518.58.00	CENTRAL STORES - OPERATIONS	127,000	0	127,000
518.58.11	REGULAR SALARIES & WAGES	0	25,746	-25,746
518.58.21	OTHER BENEFITS	0	13,903	-13,903
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	387,000	249,770	137,230
518.58.40	SERVICES	0	5,401	-5,401
518.58.45	OPERATING RENTALS & LEASES	0	45,786	-45,786
50211	CENTRAL STORES SUBTOTAL	519,000	345,967	173,034
50221	MECHANICAL SHOP			
548.35.00	MECHANICAL SHOP - MAINT OF FACILITIES	51,000	0	51,000
548.35.11	REGULAR SALARIES & WAGES	0	12,043	-12,043
548.35.21	OTHER BENEFITS	0	6,503	-6,503
548.35.30	SUPPLIES	0	1,915	-1,915
548.35.31	OFFICE & OPERATING SUPPLIES	0	77	-77
548.35.40	SERVICES	0	28,682	-28,682
548.35.45	OPERATING RENTALS & LEASES	0	371	-371
548.38.00	MECHANICAL SHOP - FLEET MANAGEMENT	707,000	0	707,000
548.38.11	REGULAR SALARIES & WAGES	0	341,032	-341,032
548.38.12	OVERTIME	0	147	-147
548.38.21	OTHER BENEFITS	0	184,237	-184,237
548.38.30	SUPPLIES	0	9,145	-9,145
548.38.31	OFFICE & OPERATING SUPPLIES	0	41	-41
548.38.40	SERVICES	0	11,297	-11,297
548.38.45	OPERATING RENTALS & LEASES	0	29,922	-29,922
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	6,885	3,115
548.48.00	PARTS OPERATIONS-GENERAL	80,000	0	80,000
548.48.11	REGULAR SALARIES & WAGES	0	44,182	-44,182
548.48.21	OTHER BENEFITS	0	23,859	-23,859
548.48.30	SUPPLIES	0	31	-31
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	65,000	53,676	11,324
548.48.45	OPERATING RENTALS & LEASES	0	2,087	-2,087
548.55.11	REGULAR SALARIES & WAGES	0	5,903	-5,903
548.55.21	OTHER BENEFITS	0	3,188	-3,188
548.55.30	SUPPLIES	0	2,263	-2,263

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
548.55.31	OFFICE & OPERATING SUPPLIES	0	165	-165
548.55.40	SERVICES	25,000	13,852	11,148
548.55.45	OPERATING RENTALS & LEASES	0	3,583	-3,583
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	460,000	269,853	190,147
50221	MECHANICAL SHOP SUBTOTAL	1,398,000	1,054,939	343,061
50223	PROFESSIONAL DEVELOPMENT			
548.38.00	PROFESSIONAL DEVELOPMENT	6,000	0	6,000
548.38.11	REGULAR SALARIES & WAGES	0	2,969	-2,969
548.38.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	0	146	-146
548.38.21	OTHER BENEFITS	0	1,682	-1,682
548.38.40	SERVICES	0	1,512	-1,512
548.38.45	OPERATING RENTALS & LEASES	0	290	-290
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	6,000	6,599	-599
50224	FIRST AID & SAFETY			
548.38.00	FIRST AID & SAFETY	2,500	0	2,500
548.38.11	REGULAR SALARIES & WAGES	0	1,075	-1,075
548.38.21	OTHER BENEFITS	0	580	-580
548.38.45	OPERATING RENTALS & LEASES	0	66	-66
50224	FIRST AID & SAFETY SUBTOTAL	2,500	1,721	779
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	21,000	20,745	255
548.39.21	OTHER BENEFITS	12,000	11,203	797
50260	VACATION LEAVE SUBTOTAL	33,000	31,948	1,052
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	15,000	11,823	3,177
548.39.21	OTHER BENEFITS	8,000	6,384	1,616
50261	SICK LEAVE SUBTOTAL	23,000	18,208	4,792
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	12,000	12,791	-791
548.39.21	OTHER BENEFITS	6,500	6,907	-407
50262	HOLIDAY SUBTOTAL	18,500	19,697	-1,197
50263	FLOATING HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	5,000	2,657	2,343
548.39.21	OTHER BENEFITS	1,000	1,435	-435
50263	FLOATING HOLIDAY SUBTOTAL	6,000	4,092	1,908
50264	BEREAVEMENT			
548.39.11	REGULAR SALARIES & WAGES	1,000	733	267
548.39.21	OTHER BENEFITS	500	396	104
50264	BEREAVEMENT SUBTOTAL	1,500	1,129	371
50265	JURY LEAVE			
548.39.11	REGULAR SALARIES & WAGES	350	0	350
548.39.21	OTHER BENEFITS	150	0	150
50265	JURY LEAVE SUBTOTAL	500	0	500
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	35,000	34,963	37

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50266	STATE RETIREMENT SUBTOTAL	35,000	34,963	37
50267	F I C A			
548.39.21	OTHER BENEFITS	24,000	23,073	927
50267	F I C A SUBTOTAL	24,000	23,073	927
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	14,000	10,204	3,796
50268	INDUSTRIAL INSURANCE SUBTOTAL	14,000	10,204	3,796
50269	HEALTH INSURANCE			
548.39.21	OTHER BENEFITS	68,000	66,347	1,653
50269	HEALTH INSURANCE SUBTOTAL	68,000	66,347	1,653
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	500	263	237
50270	LIFE INSURANCE SUBTOTAL	500	263	237
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	8,000	5,293	2,707
50271	DENTAL INSURANCE SUBTOTAL	8,000	5,293	2,707
50276	EMPLOYEE ASSISTANCE PROGRAM			
548.39.21	OTHER BENEFITS	500	23	477
50276	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	23	477
50277	VISION INSURANCE			
548.39.21	OTHER BENEFITS	1,000	674	326
50277	VISION INSURANCE SUBTOTAL	1,000	674	326
50285	UNDIST LABOR-ER&R			
548.39.11	REGULAR SALARIES & WAGES	1,000	331	669
548.39.21	OTHER BENEFITS	-225,000	-261,041	36,041
50285	UNDIST LABOR-ER&R SUBTOTAL	-224,000	-260,710	36,710
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	5,200	5,113	87
50292	LONGEVITY SUBTOTAL	5,200	5,113	87
50298	50200 EQUIP R&R END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	7,804,990	-7,804,990
508.89.00	ENDING FUND BALANCE-UNRESERVED	2,321,100	2,321,075	25
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	2,321,100	10,126,065	-7,804,965
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	6,296,800	12,843,190	-6,546,390
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
519.66.46	INSURANCE	443,000	387,471	55,529
519.67.41	PROFESSIONAL SERVICES	95,000	78,850	16,150
519.68.46	INSURANCE	75,000	25,070	49,930
519.69.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,242	-2,242
50300	RISK MANAGEMENT SUBTOTAL	613,000	493,634	119,366
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	379,000	436,634	-57,634

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	379,000	436,634	-57,634
503	RISK MANAGEMENT EXPENDITURE TOTAL	992,000	930,268	61,732
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	115,000	15,081	99,919
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	115,000	15,081	99,919
50498	50400 UNEMP COMP END FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	5,500	5,505	-5
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	5,500	5,505	-5
504	CO UNEMPLOYMENT COMP EXPENDITURE TOTAL	120,500	20,586	99,914
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
501.18.00	DEPRECIATION EXPENSE	0	2,503	-2,503
518.88.11	REGULAR SALARIES & WAGES	344,130	332,750	11,380
518.88.12	OVERTIME	8,000	2,258	5,742
518.88.21	OTHER BENEFITS	120,117	80,654	39,463
518.88.31	OFFICE & OPERATING SUPPLIES	4,000	1,440	2,560
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	500	4,954	-4,454
518.88.41	PROFESSIONAL SERVICES	6,250	794	5,456
518.88.42	COMMUNICATIONS	24,524	22,632	1,892
518.88.43	TRAVEL	2,500	1,562	938
518.88.44	ADVERTISING	500	471	29
518.88.45	OPERATING RENTALS & LEASES	0	210	-210
518.88.46	INSURANCE	5,000	4,665	335
518.88.48	REPAIRS & MAINTENANCE	92,775	104,538	-11,763
518.88.49	MISCELLANEOUS	6,225	3,365	2,860
594.18.64	MAJOR EQUIPMENT	1,500	0	1,500
50500	TECHNOLOGY SERVICES SUBTOTAL	616,021	562,797	53,224
50598	50500-TECH SVCS END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	72,862	-72,862
508.89.00	ENDING FUND BALANCE-UNRESERVED	175,002	-186,756	361,758
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	175,002	-113,894	288,896
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	791,023	448,903	342,120
506	TECHNOLOGY SERVICES CAP FUND			
50600	TECHNOLOGY SERVICES CAP FUND			
501.18.00	DEPRECIATION EXPENSE	0	58,389	-58,389
518.80.41	PROFESSIONAL SERVICES	0	6,050	-6,050
518.80.48	REPAIRS & MAINTENANCE	150,000	133,507	16,493
594.18.64	MAJOR EQUIPMENT	115,000	0	115,000
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	265,000	197,945	67,055
50698	50698-TECH SVC CAP END FN BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	288,088	-288,088
508.89.00	ENDING FUND BALANCE-UNRESERVED	186,872	265,381	-78,509

WALLA WALLA COUNTY

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	186,872	553,469	-366,597
506	TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL	451,872	751,414	-299,542
		81,804,435	87,570,176	-5,765,741

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

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>	
115 COUNTY ROAD	0.00	869.10	869.10		0.00			869.10
147 EMS TAXES	0.00	1,704,279.09	1,704,279.09		0.00			1,704,279.09
600 STATE SCHOOL	0.00	15,868,985.85	15,868,985.85		0.00			15,868,985.85
601 STATE GENERAL	0.00	1,108,829.79	1,108,829.79		0.00			1,108,829.79
603 STATE G T E REFUND LEVY	0.00	514.92	514.92		0.00			514.92
608 FOREST PATROL	0.00	19,455.61	19,455.61		0.00			19,455.61
609 LEASEHOLD EXCISE	0.00	7,381.80	7,381.80		0.00			7,381.80
612 WW TIMBER TAX	0.00	3,271.93	3,271.93		0.00			3,271.93
622 SUSPENSE FUND	0.00	102,517.46	102,517.46		0.00			102,517.46
623 RURAL LIBRARY	0.00	200.10	200.10		0.00			200.10
630 COL CO HOSPITAL REG	0.00	75,008.88	75,008.88		0.00			75,008.88
631 CITY OF WALLA WALLA	0.00	6,360,259.53	6,360,259.53		0.00			6,360,259.53
632 CITY OF COLLEGE PLACE	0.00	1,467,285.84	1,467,285.84		0.00			1,467,285.84
633 CITY OF PRESCOTT	0.00	37,253.90	37,253.90		0.00			37,253.90
634 CITY OF WAITSBURG	0.00	167,217.49	167,217.49		0.00			167,217.49
640 PORT GENERAL FUND	0.00	2,032,068.26	2,032,068.26		0.00			2,032,068.26
643 CITY OF WALLA WALLA BOND	0.00	1,498,394.27	1,498,394.27		0.00			1,498,394.27
644 CITY OF CP BOND	0.00	489,569.71	489,569.71		0.00			489,569.71
647 COL CO HOSPITAL BOND	0.00	57,661.36	57,661.36		0.00			57,661.36
648 COL CO HOSPITAL CAP	0.00	60,506.39	60,506.39		0.00			60,506.39
650 AUDITOR'S WARRANT CLEARING	1,271,219.21	57,956,980.11	56,981,686.07		2,246,513.25			57,956,980.11
686 FIRE DIST 4 EXPENSE	0.00	149.54	149.54		0.00			149.54
689 FIRE DIST 5 EXPENSE	844.99	0.00	0.00		844.99			0.00
697 FIRE DIST 8 EXPENSE	0.00	221.76	221.76		0.00			221.76
715 IRRIGATION DIST 4 BOND	0.00	7,525.00	7,525.00		0.00			7,525.00
723 IRRIGATION DIST 9 BOND	0.00	37,132.11	37,132.11		0.00			37,132.11
736 IRRIGATION #11 DEBT SERVICE	0.00	44,044.62	44,044.62		0.00			44,044.62
740 BLUE MOUNTAIN INS CO-OP FUND	87.88	0.00	0.00		87.88			0.00
741 EASTERN WA SCHOOL DENTAL	0.00	122,916.00	122,916.00		0.00			122,916.00
750 SCH DIST 101 GENERAL	15,870.51	674,027.37	667,160.83		22,737.05			674,027.37
752 SCH DIST 101 CAPITAL PROJECTS	0.00	18,000.00	18,000.00		0.00			18,000.00
760 SCH DIST 140 GENERAL	1,652,443.59	72,139,379.88	72,081,280.44	62,820.99	1,647,722.04			72,076,558.89
761 SCH DIST 140 ASB	3,465.26	926,771.49	909,998.49	10,441.09	9,797.17			916,330.40
762 SCH DIST 140 CAPITAL	0.00	696,971.76	696,971.76		0.00			696,971.76
764 SCH DIST 140 BOND	0.00	3,802,950.00	3,802,950.00		0.00			3,802,950.00
766 SCH DIST 140 TRANS VEHICLE	0.00	262,044.38	262,044.38		0.00			262,044.38

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

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>
769 SCH 140 NON EXPENDABLE TRUST	0.00	260.00	260.00		0.00			260.00
770 SCH DIST 250 GENERAL	312,620.16	14,884,719.45	14,468,885.73	83,943.96	644,509.92			14,800,775.49
771 SCH DIST 250 ASB	46.00	69,303.88	63,100.15	725.71	5,524.02			68,578.17
772 SCH DIST 250 CAPITAL	674,998.66	1,770,019.19	2,340,914.37	54,663.01	49,440.47			1,715,356.18
773 SCH DIST 250 BOND	0.00	2,433,443.76	2,433,443.76		0.00			2,433,443.76
774 SCH DIST 250 TRANS VEHICLE	0.00	132,235.09	132,235.09		0.00			132,235.09
780 SCH DIST 300 GENERAL	35,805.44	3,517,887.59	3,409,172.39	1,709.79	142,810.85			3,516,177.80
781 SCH DIST 300 ASB	4,037.49	37,846.61	41,324.68		559.42			37,846.61
782 SCH DIST 300 CAPITAL PROJECTS	19,661.20	138,544.18	156,110.79	603.20	1,491.39			137,940.98
783 SCH DIST 300 BOND	0.00	604,600.00	604,600.00		0.00			604,600.00
790 SCH DIST 400 GENERAL	410,485.09	9,936,599.04	9,946,920.64	61,368.11	338,795.38			9,875,230.93
791 SCH DIST 400 ASB	11,441.28	162,405.34	163,116.71	1,791.58	8,938.33			160,613.76
792 SCH DIST 400 CAPITAL	2,331.25	507,799.66	507,976.64	2,154.27	(0.00)			505,645.39
793 SCH DIST 400 BOND	0.00	1,421,423.08	1,421,423.08		0.00			1,421,423.08
796 SCH DIST 400 TRANS VEHICLE	0.00	175,752.24	175,752.24		0.00			175,752.24
800 SCH DIST 401 GENERAL	81,961.63	4,030,247.71	4,015,027.49	4,443.69	92,738.16			4,025,804.02
801 SCH DIST 401 ASB	0.00	108,029.70	103,060.04	4,324.00	645.66			103,705.70
804 SCH DIST 401 TRANS VEHICLE	0.00	62,372.49	62,372.49		0.00			62,372.49
805 SCH DIST 401 CAPITAL PROJECTS	0.00	6,752.98	6,752.98		0.00			6,752.98
806 SCH DIST 401 BOND	0.00	328,825.00	328,825.00		0.00			328,825.00
810 SCH DIST 402 GENERAL	261,430.85	4,471,364.48	4,578,547.15	93,943.40	60,304.78			4,377,421.08
811 SCH DIST 402 ASB	340.00	15,225.43	14,459.65		1,105.78			15,225.43
812 SCH DIST 402 TRANS VEHICLE	141,652.77	141,976.18	283,628.95		(0.00)			141,976.18
813 SCH DIST 402 CAPITAL	0.00	30,007.32	30,007.32		0.00			30,007.32
814 SCH DIST 402 BOND	0.00	331,147.50	331,147.50		0.00			331,147.50
TOTALS	4,900,743.26	213,069,433.20	212,312,677.12	382,932.80	5,274,566.54	0.00	0.00	212,686,500.40

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		\$867,184	\$7,351	\$0	\$874,535
264.30	Pension Liabilities		\$11,576,071	\$589,797	\$0	\$12,165,868
264.40	OPEB Payable		<u>\$1,021,250</u>	<u>\$243,710</u>	<u>\$111,985</u>	<u>\$1,152,975</u>
Total Revenue and Other (non G.O.) Debt/Liabilities:			<u>\$13,464,505</u>	<u>\$840,858</u>	<u>\$111,985</u>	<u>\$14,193,378</u>
Total Liabilities:			\$13,464,505	\$840,858	\$111,985	\$14,193,378

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

<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	6,465,515.96	15,823,333.66	0.00	0.00	14,853,204.86	1,920,770.00	0.00	5,514,874.76
010	SUP COURT & INDIGENT DEI	544,400.14	0.00	0.00	0.00	45,066.71	0.00	0.00	499,333.43
010	COMMUNITY OUTREACH	232,095.90	1,934.24	234,000.00	0.00	25,974.57	0.00	0.00	442,055.57
010	CE MEDICAL INSURANCE RE	765,892.83	6,607.62	0.00	0.00	0.00	0.00	0.00	772,500.45
010	LEOFF I FUND	298,581.46	2,578.66	170,000.00	0.00	0.00	0.00	0.00	471,160.12
101	COMMUNITY DEVELOPMEN	493,464.55	615,299.78	0.00	0.00	826,049.21	0.00	0.00	282,715.12
102	WASTE MANAGEMENT	62,268.93	360.00	0.00	0.00	16,287.22	0.00	0.00	46,341.71
103	EMERGENCY MANAGEMEN	192,497.55	172,303.87	39,344.00	0.00	238,310.91	0.00	0.00	165,834.51
104	SHERIFFS BLOCK GRANTS	7,845.29	5.37	0.00	0.00	0.00	0.00	0.00	7,850.66
105	HOTEL / MOTEL TAX	135,837.10	85,117.27	0.00	0.00	79,602.53	0.00	0.00	141,351.84
107	JUVENILE JUSTICE CENTER	330,477.40	1,485,849.49	530,000.00	0.00	1,969,414.67	0.00	0.00	376,912.22
108	LAW & JUSTICE	1,192,489.39	2,355,764.40	0.00	0.00	2,026,957.94	175,000.00	0.00	1,346,295.85
109	AUDITORS M & O	332,558.65	92,251.95	0.00	0.00	63,659.49	0.00	0.00	361,151.11
110	TREASURERS M & O	52,663.24	23,550.73	0.00	0.00	24,988.55	0.00	0.00	51,225.42
111	PROS VICTIM-WITNESS	31,299.17	85,620.84	0.00	0.00	92,529.80	0.00	0.00	24,390.21
112	PUBLIC HEALTH	88,354.94	1,136,830.87	492,192.00	0.00	1,336,472.84	48,596.00	0.00	332,308.97
115	COUNTY ROAD	5,981,151.92	10,353,214.28	0.00	0.00	9,746,565.10	0.00	0.00	6,587,801.10
118	WALLA WALLA FAIR	25,141.08	1,296,450.17	21,401.00	0.00	1,283,835.64	0.00	0.00	59,156.61
119	HUMAN SERVICES	1,337,479.78	1,651,342.81	97,528.00	0.00	1,842,222.64	48,596.00	0.00	1,195,531.95
120	COUNTY MENTAL HEALTH .	535,603.11	979,880.71	0.00	0.00	882,638.62	97,528.00	0.00	535,317.20
121	SOLDIER'S RELIEF	78,677.91	84,426.03	0.00	0.00	43,266.68	0.00	0.00	119,837.26
122	PROS CHILD SUPPORT	130,744.80	263,004.00	5,233.00	0.00	302,368.81	0.00	0.00	96,612.99
123	FAIRGROUNDS PROPERTIES	125,608.96	56,397.17	0.00	0.00	55,353.10	50,000.00	0.00	76,653.03
124	YOUTH SPECIAL SERVICES	98,170.62	303,749.69	0.00	0.00	311,826.58	0.00	0.00	90,093.73
126	MILL CREEK FLOOD CONTR	607,809.73	146,972.75	0.00	0.00	91,504.44	0.00	0.00	663,278.04
127	STORMWATER MGMT UTILI	746,923.44	256,464.54	0.00	0.00	272,159.55	0.00	0.00	731,228.43
128	WW NOXIOUS WEED CNTL	119,436.80	33,747.60	0.00	0.00	23,934.35	0.00	0.00	129,250.05
132	ELECTION EQUIPMENT RES	186,627.15	33,001.27	0.00	0.00	1,012.84	0.00	0.00	218,615.58
134	R/E TAX ADMIN ASSISTANC	55,248.28	17,987.64	0.00	0.00	0.00	0.00	0.00	73,235.92
135	TRIAL COURT IMPROVEMEN	174,921.22	70,092.19	28,792.00	0.00	111,688.50	0.00	0.00	162,116.91
146	EMERGENCY MEDICAL SER	116,133.13	0.00	0.00	120,901.49	111,762.98	61,123.00	0.00	64,148.64
147	EMS TAXES	42,669.97	2,691,085.89	61,123.00	0.00	1,704,279.09	0.00	1,004,724.72	85,875.05
148	911 ENHNCD/PUB COM BLDC	47,563.44	759,667.41	0.00	0.00	760,085.73	0.00	0.00	47,145.12
150	WWCO PUBLIC FAC IMPROV	2,859,346.38	957,754.25	0.00	0.00	0.00	179,095.00	0.00	3,638,005.63
152	INVESTMENT POOL	-2,405,890.53	640,371.21	0.00	0.00	61,515.31	0.00	1,400,000.00	-3,227,034.63
156	COUNTY TREASURER SERVI	3,228.76	885.75	0.00	0.00	0.00	0.00	0.00	4,114.51

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

<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>
160	WW CO LOW INCOME HOUSI	45,966.04	46,187.10	0.00	0.00	35,346.28	0.00	0.00	56,806.86
161	HOMELESS HOUSING	164,391.11	246,083.06	0.00	0.00	250,632.30	0.00	0.00	159,841.87
190	JAIL INMATE WELFARE	292,610.82	36,453.28	0.00	0.00	35,586.48	0.00	0.00	293,477.62
191	REWARD	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00
192	DARE/GREAT PROGRAMS	3,232.75	0.00	0.00	0.00	1,100.73	0.00	0.00	2,132.02
193	BOATING SAFETY	51,356.78	8,178.29	0.00	0.00	8,945.00	0.00	0.00	50,590.07
194	SHERIFF'S DRUG INVESTIGA	23,570.42	4,561.47	0.00	0.00	550.00	0.00	0.00	27,581.89
203	JUVENILE DETENTION DEBT	25,043.84	202.66	0.00	0.00	0.00	0.00	0.00	25,246.50
300	LAW & JUSTICE BUILDING	402,989.49	6,000.00	281,000.00	0.00	46,950.38	0.00	0.00	643,039.11
301	CURRENT EXPENSE BUILDIN	1,597,322.70	311,042.40	395,095.00	1,400,000.00	1,833,669.88	0.00	0.00	1,869,790.22
304	FAIRGROUNDS BUILDING FU	108,960.22	90,309.01	50,000.00	0.00	108,258.26	0.00	0.00	141,010.97
305	PUBLIC COMMUNICATIONS	14,431.62	10,000.00	0.00	0.00	2,139.85	0.00	0.00	22,291.77
306	CAPITAL IMPROVEMENTS	696,541.72	6,009.29	0.00	0.00	0.00	0.00	0.00	702,551.01
307	CE VEHICLE	60,971.38	286.17	0.00	0.00	61,257.55	0.00	0.00	0.00
319	HUMAN SERVICES CAPITAL	125,279.47	327,243.54	0.00	0.00	417,954.27	0.00	0.00	34,568.74
502	EQUIP RENTAL & REVOLVIN	2,132,635.81	3,213,464.52	0.00	0.00	3,470,803.82	0.00	0.00	1,875,296.51
503	RISK MANAGEMENT	448,675.32	494,702.77	0.00	0.00	506,743.72	0.00	0.00	436,634.37
504	CO UNEMPLOYMENT COMP	5,505.48	9,967.55	0.00	0.00	9,967.55	0.00	0.00	5,505.48
505	TECHNOLOGY SERVICES	158,849.50	620,577.42	0.00	0.00	630,888.70	0.00	0.00	148,538.22
506	TECHNOLOGY SERVICES CA	278,644.13	56,872.32	175,000.00	0.00	79,070.25	0.00	0.00	431,446.20
600	STATE SCHOOL	18,534.46	15,887,865.47	0.00	0.00	15,868,985.85	0.00	0.00	37,414.08
601	STATE GENERAL	105,421.14	1,089,291.79	0.00	0.00	1,108,829.79	0.00	0.00	85,883.14
603	STATE G T E REFUND LEVY	431.41	507.16	0.00	0.00	514.92	0.00	0.00	423.65
608	FOREST PATROL	197.23	19,293.69	0.00	0.00	19,455.61	0.00	0.00	35.31
609	LEASEHOLD EXCISE	2,168.29	7,453.08	0.00	0.00	7,381.80	0.00	0.00	2,239.57
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	1,222.81	3,739.04	0.00	0.00	3,271.93	0.00	0.00	1,689.92
615	SHERIFFS DRUG INVESTIGA'	1,099.03	0.67	0.00	0.00	0.00	0.00	0.00	1,099.70
621	ADVANCE TAX	16,793.31	0.00	0.00	0.00	0.00	0.00	0.00	16,793.31
622	SUSPENSE FUND	360,948.85	100,167.26	0.00	0.00	102,517.46	0.00	0.00	358,598.65
623	RURAL LIBRARY	3,431,970.10	1,277,660.52	0.00	0.00	1,129,833.28	0.00	0.00	3,579,797.34
624	TOUCHET LOWDEN MOSQUI	1,618.25	45,854.65	0.00	0.00	40,505.37	0.00	0.00	6,967.53
625	COLUMBIA MOSQUITO CON'	304,115.03	517,645.81	0.00	0.00	400,404.99	0.00	0.00	421,355.85
626	WW CEMETERY DISTRICT	44,446.55	6,567.91	0.00	0.00	9,170.46	0.00	0.00	41,844.00
629	VALLEY TRANSIT	3,064,818.09	5,635,383.23	500,000.00	0.00	5,632,931.69	491,200.00	0.00	3,076,069.63
630	COL CO HOSPITAL REG	1,026.66	74,185.46	0.00	0.00	75,008.88	0.00	0.00	203.24

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Other Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Other Expenditures</u>	<u>Ending Cash and Investment</u>
631	CITY OF WALLA WALLA	133,606.58	6,290,598.32	0.00	0.00	6,360,259.53	0.00	0.00	63,945.37
632	CITY OF COLLEGE PLACE	27,904.36	1,456,029.71	0.00	0.00	1,467,285.84	0.00	0.00	16,648.23
633	CITY OF PRESCOTT	523.44	37,492.70	0.00	0.00	37,253.90	0.00	0.00	762.24
634	CITY OF WAITSBURG	2,912.67	167,060.18	0.00	0.00	167,217.49	0.00	0.00	2,755.36
635	PRESCOTT PARK & REC	53,689.02	163,958.36	0.00	0.00	170,420.14	8,665.00	0.00	38,562.24
636	VALLEY TRAN VEHICLE AQI	2,419,033.12	6,868.58	491,200.00	0.00	0.00	0.00	0.00	2,917,101.70
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	2,524,398.64	5,488.98	0.00	0.00	0.00	500,000.00	0.00	2,029,887.62
640	PORT GENERAL FUND	22,961.74	2,018,782.99	0.00	0.00	2,032,068.26	0.00	0.00	9,676.47
643	CITY OF WALLA WALLA BOI	9,053.36	1,494,819.09	0.00	0.00	1,498,394.27	0.00	0.00	5,478.18
644	CITY OF CP BOND	4,859.44	487,140.88	0.00	0.00	489,569.71	0.00	0.00	2,430.61
647	COL CO HOSPITAL BOND	917.95	56,814.54	0.00	0.00	57,661.36	0.00	0.00	71.13
648	COLUMBIA CO HOSP CAP PR	695.89	59,934.07	0.00	0.00	60,506.39	0.00	0.00	123.57
650	AUDITOR'S WARRANT CLEA	1,271,219.21	0.00	0.00	0.00	-975,294.04	0.00	0.00	2,246,513.25
660	WALLULA WATER DIST 1	73,346.41	36,276.22	0.00	0.00	26,068.79	0.00	0.00	83,553.84
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	8,159.10	34,611.01	0.00	0.00	33,301.77	0.00	0.00	9,468.34
666	W W WATER 2 '79 REVENUE I	208,891.66	11,537.03	0.00	0.00	0.00	0.00	0.00	220,428.69
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	46,764.43	134,640.45	0.00	0.00	136,271.06	0.00	0.00	45,133.82
669	BOLLES PRESCOTT FLOOD	8,599.19	5.71	0.00	0.00	0.00	0.00	0.00	8,604.90
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	257,991.39	90,960.91	0.00	18,827.90	68,563.17	0.00	0.00	299,217.03
681	FIRE DIST 1 RESERVE	17,502.56	151.00	0.00	0.00	0.00	0.00	0.00	17,653.56
683	FIRE DIST 2 EXPENSE	22,112.63	110,268.30	0.00	64,150.83	117,246.28	0.00	0.00	79,285.48
684	FIRE DIST 3 EXPENSE	158,912.42	202,440.37	0.00	42,094.59	197,549.29	0.00	0.00	205,898.09
685	FIRE DIST 3 RESERVE	113,764.52	981.49	0.00	0.00	0.00	0.00	0.00	114,746.01
686	FIRE DIST 4 EXPENSE	398,716.20	1,872,948.42	142,500.00	351,354.21	2,192,363.38	0.00	0.00	573,155.45
687	FIRE 4 DEBT SERVICE FISCAI	1,171.74	56.76	0.00	0.00	0.00	0.00	0.00	1,228.50
688	FIRE DIST 4 RESERVE	3,570,807.24	30,479.27	0.00	0.00	0.00	142,500.00	0.00	3,458,786.51
689	FIRE DIST 5 EXPENSE	737,545.23	1,092,638.84	0.00	290,259.99	1,064,428.38	0.00	0.00	1,056,015.68
692	FIRE DIST 5 RESERVE	403,017.61	361.90	0.00	0.00	0.00	0.00	0.00	403,379.51
693	FIRE DIST 6 EXPENSE	437,482.90	253,443.63	0.00	66,956.21	241,870.62	100,000.00	0.00	416,012.12
694	FIRE DIST 6 RESERVE	208,069.48	695.64	100,000.00	0.00	0.00	0.00	0.00	308,765.12

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund No</u>	<u>Fund Title</u>	<u>Beginning Cash and Investment</u>	<u>Receipts</u>	<u>Transfers-In</u>	<u>Other Revenue</u>	<u>Disbursements</u>	<u>Transfers-Out</u>	<u>Other Expenditures</u>	<u>Ending Cash and Investment</u>
695	FIRE DIST 7 EXPENSE	96,554.37	60,217.04	0.00	15,280.41	86,063.87	0.00	0.00	85,987.95
696	FIRE DIST 7 RESERVE	33,864.43	292.16	0.00	0.00	0.00	0.00	0.00	34,156.59
697	FIRE DIST 8 EXPENSE	180,947.18	165,506.81	0.00	34,899.09	152,733.52	0.00	0.00	228,619.56
698	FIRE DIST 8 RESERVE	194.16	1.68	0.00	0.00	0.00	0.00	0.00	195.84
710	IRRIGATION DIST 2 MAINT	8,329.83	9,945.70	0.00	0.00	16,039.10	0.00	0.00	2,236.43
711	IRRIGATION DIST 3 MAINT	30,534.74	38,724.11	0.00	0.00	39,309.37	0.00	0.00	29,949.48
712	IRRIGATION DIST 3 CONST	3,100.33	1.75	0.00	0.00	0.00	0.00	0.00	3,102.08
713	IRRIGATION DIST 4 MAINT	59,483.05	89,719.09	0.00	0.00	73,710.20	6,300.00	0.00	69,191.94
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	395.18	983.17	6,300.00	0.00	7,525.00	0.00	0.00	153.35
716	IRRIGATIONS DIST 4 BOND F	1,092.97	0.73	0.00	0.00	0.00	0.00	0.00	1,093.70
717	IRRIGATION DIST 5 MAINT	17,089.93	55,556.00	0.00	0.00	36,162.16	0.00	0.00	36,483.77
718	IRRIGATION DIST 6 MAINT	12,570.32	31,016.26	0.00	0.00	29,983.65	0.00	0.00	13,602.93
719	IRRIGATION DIST 7 MAINT	6,502.27	4,438.96	0.00	0.00	9,015.35	0.00	0.00	1,925.88
720	IRRIGATION DIST 8 MAINT	255,439.23	103,884.33	0.00	0.00	85,059.86	0.00	0.00	274,263.70
721	IRRIGATION DIST 9 MAINT	51,360.67	80,253.39	0.00	0.00	28,976.12	25,000.00	0.00	77,637.94
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	13,569.56	0.00	25,000.00	0.00	37,132.11	0.00	0.00	1,437.45
724	IRRIGATION DIST 10 MAINT	6,124.07	30,471.00	10,000.00	0.00	37,740.11	0.00	0.00	8,854.96
725	IRRIGATION DIST 10 CONST	86,568.93	20,061.51	0.00	0.00	39,699.05	10,000.00	0.00	56,931.39
726	IRRIGATION DIST 11 MAINT	21,298.27	135,010.01	0.00	0.00	68,997.23	44,044.62	0.00	43,266.43
727	IRRIGATION DIST 11 CONST	368,985.95	0.00	0.00	0.00	0.00	0.00	0.00	368,985.95
728	IRRIGATION DIST 12 MAINT	11,361.80	36,691.52	0.00	0.00	30,258.94	0.00	0.00	17,794.38
729	IRRIGATION DIST 13 MAINT	583,509.15	380,954.06	0.00	0.00	444,284.63	0.00	0.00	520,178.58
731	IRRIGATION DIST 14 MAINT	588,370.82	342,163.54	0.00	0.00	316,091.84	0.00	0.00	614,442.52
733	IRRIGATION DIST 16 MAINT	80,618.73	45.17	0.00	0.00	0.00	0.00	0.00	80,663.90
736	IRRIGATION #11 DEBT SERV	0.00	0.00	44,044.62	0.00	44,044.62	0.00	0.00	0.00
737	IRRIGATION DIST 20 MAINT	49,628.25	43,849.80	0.00	0.00	3,241.75	0.00	0.00	90,236.30
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	456,500.60	3,521.89	0.00	0.00	122,916.00	0.00	0.00	337,106.49
750	SCH DIST 101 GENERAL	215,268.01	687,316.84	0.00	0.00	667,160.83	0.00	0.00	235,424.02
752	SCH DIST 101 CAPITAL PROJ	66,815.36	75,789.97	0.00	0.00	18,000.00	0.00	0.00	124,605.33
753	SCH DIST 101 TRANSP VEHIC	134,295.43	31,854.88	0.00	0.00	0.00	0.00	0.00	166,150.31
760	SCH DIST 140 GENERAL	9,140,889.90	72,949,707.72	0.00	0.00	72,081,280.44	519,350.00	0.00	9,489,967.18
761	SCH DIST 140 ASB	573,746.90	809,379.70	0.00	0.00	909,998.49	0.00	0.00	473,128.11
762	SCH DIST 140 CAPITAL PROJ	568,557.81	85,796.57	380,850.00	0.00	696,971.76	0.00	0.00	338,232.62

WALLA WALLA COUNTY
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2016

<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>
764	SCH DIST 140 BOND FISCAL	930,953.31	3,796,494.74	0.00	0.00	3,802,950.00	0.00	0.00	924,498.05
766	SCH DIST 140 TRANS VEHICI	40,050.75	267,230.88	138,500.00	0.00	262,044.38	0.00	0.00	183,737.25
769	SCH 140 NON EXPENDABLE '	6,802.04	58.02	0.00	0.00	260.00	0.00	0.00	6,600.06
770	SCH DIST 250 GENERAL	2,953,835.30	14,902,046.05	0.00	0.00	14,468,885.73	0.00	0.00	3,386,995.62
771	SCH DIST 250 ASB	32,870.53	96,394.83	0.00	0.00	63,100.15	0.00	0.00	66,165.21
772	SCH DIST 250 CAPITAL PROJ	1,081,032.06	1,803,281.14	0.00	0.00	2,340,914.37	0.00	0.00	543,398.83
773	SCH DIST 250 BOND FISCAL	210,138.35	2,416,356.17	0.00	0.00	2,433,443.76	0.00	0.00	193,050.76
774	SCH DIST 250 TRANS VEHICI	149,612.51	64,827.79	0.00	0.00	132,235.09	0.00	0.00	82,205.21
780	SCH DIST 300 GENERAL	254,861.72	3,770,515.50	0.00	0.00	3,409,172.39	0.00	0.00	616,204.83
781	SCH DIST 300 ASB	67,816.33	51,763.71	0.00	0.00	41,324.68	0.00	0.00	78,255.36
782	SCH DIST 300 CAPITAL PROJ	154,537.43	119,288.14	0.00	0.00	156,110.79	0.00	0.00	117,714.78
783	SCH DIST 300 BOND FISCAL	141,026.81	604,257.50	0.00	0.00	604,600.00	0.00	0.00	140,684.31
786	SCH DIST 300 TRANS VEHICI	152,247.81	23,574.94	0.00	0.00	0.00	0.00	0.00	175,822.75
790	SCH DIST 400 GENERAL	1,287,484.70	10,128,933.48	0.00	0.00	9,946,920.64	173,347.04	0.00	1,296,150.50
791	SCH DIST 400 ASB	164,312.18	124,837.19	0.00	0.00	163,116.71	0.00	0.00	126,032.66
792	SCH DIST 400 CAPITAL PROJ	163,752.76	324,632.92	800.00	0.00	507,976.64	0.00	0.00	-18,790.96
793	SCH DIST 400 BOND FISCAL	141,287.91	1,271,174.96	170,906.49	0.00	1,421,423.08	800.00	0.00	161,146.28
796	SCH DIST 400 TRANS VEHICI	99,114.42	130,568.18	40,000.00	0.00	175,752.24	37,559.45	0.00	56,370.91
800	SCH DIST 401 GENERAL	623,712.71	4,089,187.33	0.00	0.00	4,015,027.49	11,500.00	0.00	686,372.55
801	SCH DIST 401 ASB	143,408.36	80,417.79	0.00	0.00	103,060.04	0.00	0.00	120,766.11
804	SCH DIST 401 TRANS VEHICI	136,902.71	44,407.16	0.00	0.00	62,372.49	0.00	0.00	118,937.38
805	SCH DIST 401 CAPITAL PROJ	44,098.57	3,800,702.10	11,500.00	0.00	6,752.98	0.00	0.00	3,849,547.69
806	SCH DIST 401 BOND FISCAL	41,454.22	344,186.95	0.00	0.00	328,825.00	0.00	0.00	56,816.17
810	SCH DIST 402 GENERAL	1,487,786.85	4,604,733.19	0.00	0.00	4,578,547.15	0.00	0.00	1,513,972.89
811	SCH DIST 402 ASB	41,747.73	11,883.08	0.00	0.00	14,459.65	0.00	0.00	39,171.16
812	SCH DIST 402 TRANS VEHICI	723,220.99	88,465.25	0.00	0.00	283,628.95	0.00	0.00	528,057.29
813	SCH DIST 402 CAPITAL PROJ	68,335.06	26,594.12	0.00	0.00	30,007.32	0.00	0.00	64,921.86
814	SCH DIST 402 BOND FISCAL	130,035.54	375,068.97	0.00	0.00	331,147.50	0.00	0.00	173,957.01
830	PRESCOTT PARK & REC RES	45,723.24	0.00	8,665.00	0.00	0.00	0.00	0.00	54,388.24
TOTALS		74,532,798.37	218,390,183.49	4,650,974.11	2,404,724.72	212,312,677.12	4,650,974.11	2,404,724.72	80,610,304.74

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2016

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	<u>\$92,786</u>
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$83,805
Child Support Enforcement	2110-80334	\$6,043
Child Support Enforcement	0763-15058	\$651
CJAA	1563-43107	\$2,108
CDDA	1563-43107	\$12,624
CDDA	1563-43107	\$14,016
CJS - At Risk	1563-43107	\$62,273
CJS - At Risk	1563-43107	\$58,035
SSODA	1563-43107	\$10,534
SSODA	1563-43107	\$12,321
Evidence Based Expansion	1563-42671	\$12,770
Evidence Based Expansion	1563-42671	\$13,863
Substance Abuse & Behavioral Treatment	1563-43896	\$45,351
Prevention	1563-42498	\$3,536
Marijuana	1563-42498	\$24,500
Development Disabilities County Services	1563-44903	<u>\$726,676</u>
Total WA Dept. of Social & Health Services		<u>\$1,089,106</u>
WA STATE DEPT OF ECOLOGY:		
Community Litter Cleanup Program	W2RCLCP-1517	\$12,790
Solid Waste Enforcement Program	W2RCPG-1517	\$52,770
Stormwater Capacity Building Grant	WQSWCAP-1517	\$25,000
Shoreline Master Program	G1400495	<u>\$90,183</u>
Total WA State Dept. of Ecology		<u>\$180,743</u>
WA STATE COUNTY ROAD ADMINISTRATION BOARD:		
RAP - Mill Creek Road	3613-01	\$36,916
Arterial Preservation	Arterial Preservation	<u>\$528,116</u>
Total WA State County Road Administration Board		<u>\$565,032</u>
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA17417	\$30,805
BECCA Bill	IAA16069	\$33,144
CASA	IAA16120	\$42,863
CASA	IAA17465	<u>\$35,988</u>
Total WA State Office of Administrator of the Courts		<u>\$142,800</u>
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement	PA Salary	<u>\$81,851</u>
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project	Letter of Agreement	<u>\$2,736</u>
WA STATE DEPARTMENT OF AGRICULTURE:		
Remodel Community Center Building	K1881	<u>\$90,000</u>

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2016

<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>\$12,310</u>
WA STATE DEPARTMENT OF COMMERCE:		
Victim-Witness Grant	S17-31102-532	\$30,406
Victim-Witness Grant	S16-31102-532	\$16,178
Street Youth Services	16-46117-105	\$19,635
Street Youth Services	17-46117-105	\$21,002
Consolidated Homeless Grant	16-46108-34	\$317,285
Homeless Management Information System	S08-46108-817	<u>\$3,394</u>
Total WA State Department of Commerce		<u>\$407,900</u>
WA STATE DEPARTMENT OF HEALTH:		
PHBG CBP Tobacco PPHF	Letter of Agreement	\$765
Youth Marijuana Prevention Education Program	9001600003	\$24,016
Youth Marijuana Prevention Education Program	9001500066	\$105,237
State Vaccine	C17131	\$4,871
Total WA State Department of Health		<u>\$134,889</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E16-006	\$37,831
Energy Facility Site Evaluation Council	E17-032	\$12,603
Wireline & Wireless Operations	E16-009	\$152,213
Wireline & Wireless Operations	E17-037	<u>\$111,743</u>
Total WA State Military Dept.		<u>\$314,390</u>
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 16-17 Walla Walla	\$39,664
Registered Sex Offender Verification	RSO 15-16 Walla Walla	<u>\$39,989</u>
Total WA State Criminal Justice Training Commission		<u>\$79,653</u>
WA STATE UTILITIES AND TRANSPORTATION COMMISSION:		
Port Kelley Road	TR-160186	<u>\$50,000</u>
TOTAL STATE ASSISTANCE		<u>\$3,244,196</u>

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2016

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Agriculture/ WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C17131	\$194,267		\$194,267	\$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	\$48,946		\$48,946	\$0	2
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program (FMNP)	10.572	C17131	\$180		\$180	\$0	2
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	16-62210-014	\$22,753		\$22,753	\$21,001	
	Block Grants/States Program	14.228	15-62210-014	<u>\$23,936</u>		<u>\$23,936</u>	<u>\$22,188</u>	
	Total CFDA 14.228			\$46,689		\$46,689	\$43,189	
U.S. Dept of Housing and Urban Development	Continuum of Care Program	14.267	WA0093L0T011508		\$29,774	\$29,774	\$28,196	2
		14.267	WA0093L0T011407		<u>\$29,637</u>	<u>\$29,637</u>	<u>\$28,061</u>	2
	Total CFDA 14.267				\$59,411	\$59,411	\$56,257	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F15-31103-063	\$15,851		\$15,851	\$0	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606	NA		\$6,654	\$6,654	\$0	
U.S. Dept of Justice	Bulletproof Vest Partnership Program	16.607	NA		\$11,790	\$11,790	\$0	
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	\$4,113		\$4,113	\$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, 2016

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7927	\$22,531		\$22,531	\$0	6
		20.205	LA-8441	\$20,112		\$20,112	\$0	
		20.205	LA-8041	\$1,398		\$1,398	\$0	
		20.205	LA-8699	\$84,941		\$84,941	\$0	
		20.205	LA-8701	\$500		\$500	\$0	
		20.205	LA-8875	\$216,200		\$216,200	\$0	
		20.205	LA-8873	\$151,600		\$151,600	\$0	
		20.205	LA-8923	\$341,300		\$341,300	\$0	
		20.205	DTFH70-13-E-00028		<u>\$14,390</u>	<u>\$14,390</u>	<u>\$0</u>	
	Total CFDA 20.205			\$838,582	\$14,390	\$852,972	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	State and Community	20.600	Recognition	\$460		\$460	\$0	
	Highway Safety	20.600	16ST-12	<u>\$32,177</u>		<u>\$32,177</u>	<u>\$0</u>	
	Total CFDA 20.600			\$32,637		\$32,637	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	National Priority Safety Programs	20.616	Car Seat Mini Grant	\$8,019		\$8,019	\$0	
U.S. Election Assistance Commission/WA Secretary of State	Help America Vote Act Requirements Payments	90.401	G-3857	\$2,844		\$2,844	\$0	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	C17131	\$18,834		\$18,834	\$0	2
U.S. Dept of Health and Human Services/ WA St DSHS	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1563-42498	\$25,549		\$25,549	\$22,695	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Cooperative	93.268	C17131	\$9,642		\$9,642	\$0	2
	Agreements	93.268	C17131	<u>\$27,172</u>		<u>\$27,172</u>	<u>\$0</u>	2,4
	Total CFDA 93.268			\$36,814		\$36,814	\$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, 2016

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	National State Based Tobacco Control Programs	93.305	Letter of Agreement	\$2,800		\$2,800	\$0	2
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement	93.563	2110-80334	\$178,521		\$178,521	\$0	5
		93.563	0763-15058	\$3,797		\$3,797	\$0	5
		93.563	2110-80334	<u>\$34,937</u>		<u>\$34,937</u>	<u>\$0</u>	5
	Total CFDA 93.563			\$217,255		\$217,255	\$0	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.733	C17131	\$451		\$451	\$0	2
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	\$650		\$650	\$0	2
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	K1421	\$36,466		\$36,466	\$0	2
		93.778	K777	<u>\$12,310</u>		<u>\$12,310</u>	<u>\$1,380</u>	
	Total CFDA 93.778			\$48,776		\$48,776	\$1,380	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1563-42498	\$50,253		\$50,253	\$50,253	
		93.959	1563-43896	<u>\$6,539</u>		<u>\$6,539</u>	<u>\$3,144</u>	
	Total CFDA 93.959			\$56,792		\$56,792	\$53,397	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Maternal and Child Health Services Block Grant to the States	93.994	C17131	\$52,441		\$52,441	\$0	2
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	Letter of Award	\$7,905		\$7,905	\$0	2

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, 2016

<u>Federal Agency/ Pass-Through Agency</u>	<u>Federal Program</u>	<u>CFDA #</u>	<u>Other Award ID #</u>	<u>Expenditures</u>			<u>Passed through to Subrecipients</u>	<u>Foot- Note Ref.</u>
				<u>From Pass- Through Awards</u>	<u>From Direct Awards</u>	<u>Total</u>		
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management	97.042	E17-125	\$9,306		\$9,306	\$0	
	Performance Grants	97.042	E16-116	<u>\$18,535</u>		<u>\$18,535</u>	<u>\$0</u>	
	Total CFDA 97.042			<u>\$27,841</u>		<u>\$27,841</u>	<u>\$0</u>	
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E15-120	\$37,710		\$37,710	\$0	
	Program	97.067	E16-061	<u>\$21,061</u>		<u>\$21,061</u>	<u>\$0</u>	
	Total CFDA 97.067			<u>\$58,771</u>		<u>\$58,771</u>	<u>\$0</u>	
TOTAL FEDERAL AWARDS EXPENDED				<u>\$1,747,007</u>	<u>\$92,245</u>	<u>\$1,839,252</u>	<u>\$176,918</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, 2016

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 \$19,231 claimed as an indirect cost recovery using an approved indirect cost rate of 15.47 percent. The county has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 6 – UNDER REPORTED 2015 EXPENDITURES

Expenditures of \$1,398, reported under CFDA 20.205 "Highway Planning and Construction" on the 2015 Schedule of Expenditures of Federal Awards, were expenditures incurred in 2015 but not included on the 2015 Schedule of Expenditures of Federal Awards.

For the Year Ended December 31, 2016

[illegible]

Walla Walla County

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2016

Total current public work construction budget as amended (annual or biennial as applicable)	3,657,300.00
Allowable portion of total public works (10 percent of line 1)	365,730.00
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	365,730.00
Total public works projects performed by public employees during the current year (include work performed by a county)	-
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	365,730.00

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, 2016**

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: \$24,352.01

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, 2016 through December 31, 2016.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**For The Year Ended December 31, 2016**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$886,199					
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