

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

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, 2017

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I do hereby certify 17th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature:



AUDITOR'S ANNUAL REPORT
WALLA WALLA COUNTY, WASHINGTON
THIRD CLASS
FOR THE YEAR ENDED DECEMBER 31, 2017
KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	60,567
Number of Acres Assessed	769,536
Taxable Valuation (2017 Rolls)	5,678,615,548
Registered Voters	33,558

WALLA WALLA COUNTY

PRINCIPAL OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Term Expiration</u>
<u>Elected Officials</u>		
Commissioner District #1	James K. Johnson	2020
Commissioner District #2	Todd L. Kimball	2020
Commissioner District #3	James Duncan	2018
Superior Court Judge Dept #1	John W Lohrmann	2021
Superior Court Judge Dept #2	Scott M Wolfram	2021
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	William Ogg
Community Health Director	Meghan Debolt
Facilities Maintenance Supervisor	Thomas Byers
Public Works Director	Randy Glaeser
Technology Services Director	Kevin Gutierrez

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WALLA WALLA COUNTY, WASHINGTON

MANAGEMENT'S DISCUSSION AND ANALYSIS

Walla Walla County's discussion and analysis offers readers of the County's financial statements, for the year ended [December 31, 2017](#), 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 [\\$153,180,893](#). Of this amount, [\\$2,739,338](#) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by [\\$1,483,553](#).
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of [\\$27,721,295](#), an increase of [\\$1,682,305](#) in comparison with the prior year. Approximately 28%, [\\$7,827,725](#) 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 [\\$4,554,477](#), or 29% of total general fund expenditures.
- The County's total long-term liabilities decreased by [\\$2,386,104](#).

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 [\\$153,180,893](#) at the close of the most recent fiscal year.

By far the largest portion of the County's net position ([86%](#)) 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	
				2017	2016
Current and Other Assets				34,111,042	32,159,177
Capital Assets (Net of Depr.)				<u>133,144,100</u>	<u>141,995,661</u>
Total Assets				167,255,142	174,154,838
Deferred outflows of resources				1,611,191	2,394,571
Current Liabilities				1,304,226	1,454,906
Noncurrent Liabilities				<u>11,807,274</u>	<u>14,193,378</u>
Total Liabilities				13,111,500	15,648,284
Deferred inflows of resources				2,573,939	916,967
Net Position:					
Net investment in capital assets				131,859,341	141,995,661
Restricted				18,582,215	16,949,572
Unrestricted				<u>2,739,338</u>	<u>1,038,925</u>
Total Net Position				153,180,893	159,984,158

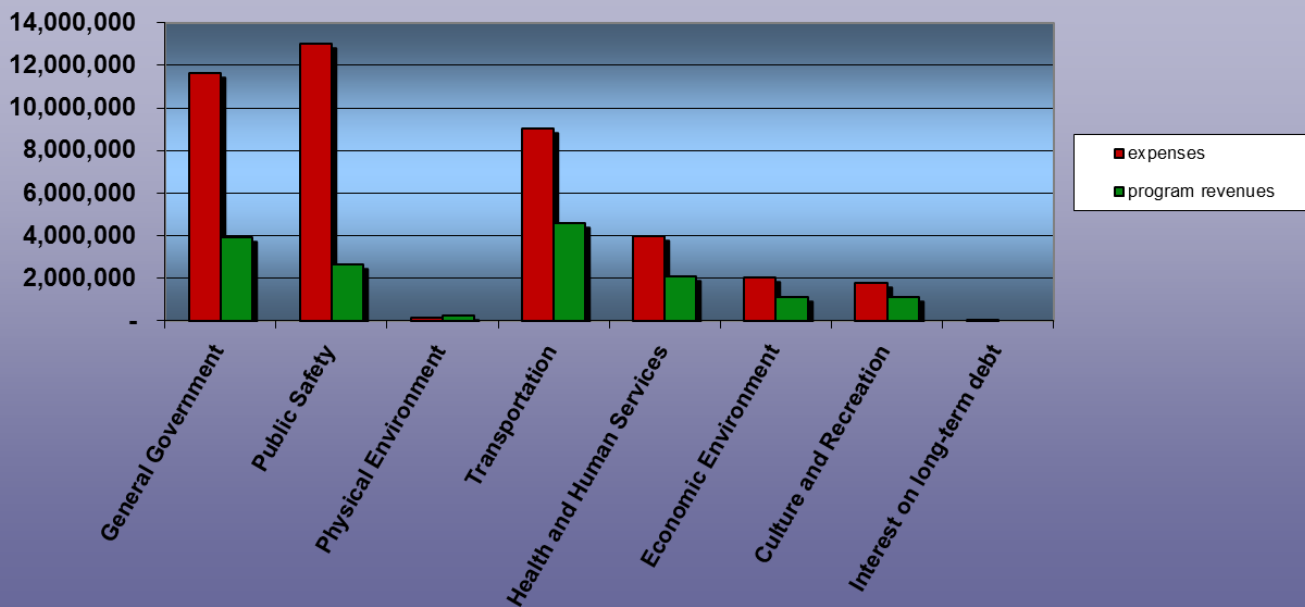
WALLA WALLA COUNTY'S CHANGE IN NET POSITION

					Governmental Activities	
					2017	2016
Revenues:						
Program Revenues:						
Charges for Services					6,278,418	6,611,259
Operating Grants and Contributions					8,089,279	8,381,058
Capital Grants and Contributions					1,304,040	1,606,993
General Revenues:						
Taxes					26,426,025	25,138,398
Unrestricted Grants and Contributions					64,405	65,310
Interest and Investment Earnings					945,612	897,991
Disposition of capital assets					45,862	57,910
Special Item - Annexed Infrastructure					<u>(51,681)</u>	<u>(4,535,786)</u>
Total Revenues					43,101,961	38,223,133
Program Expenses:						
General Government					11,658,136	10,851,727
Public Safety					13,002,222	12,645,125
Utilities					135,213	180,030
Transportation					9,008,139	8,921,635
Natural & Economic Environment					2,028,379	1,381,796
Social Services					3,978,255	3,721,259
Culture and Recreation					1,784,072	1,813,529
Interest on long-term debt					<u>23,990</u>	<u>-</u>
Total Expenses					<u>41,618,408</u>	<u>39,515,101</u>
Excess (Deficiency) Revenues Over (Under) Expenses					1,483,553	(1,291,968)
Transfers					-	-
Change in Net Position					1,483,553	(1,291,968)
Net Position - Beginning					159,984,158	161,433,039
Prior Period Adjustment					(8,286,818)	(156,913)
Net Position - Beginning, Restated					<u>151,697,340</u>	<u>161,276,126</u>
Net Position - Ending					153,180,893	159,984,158

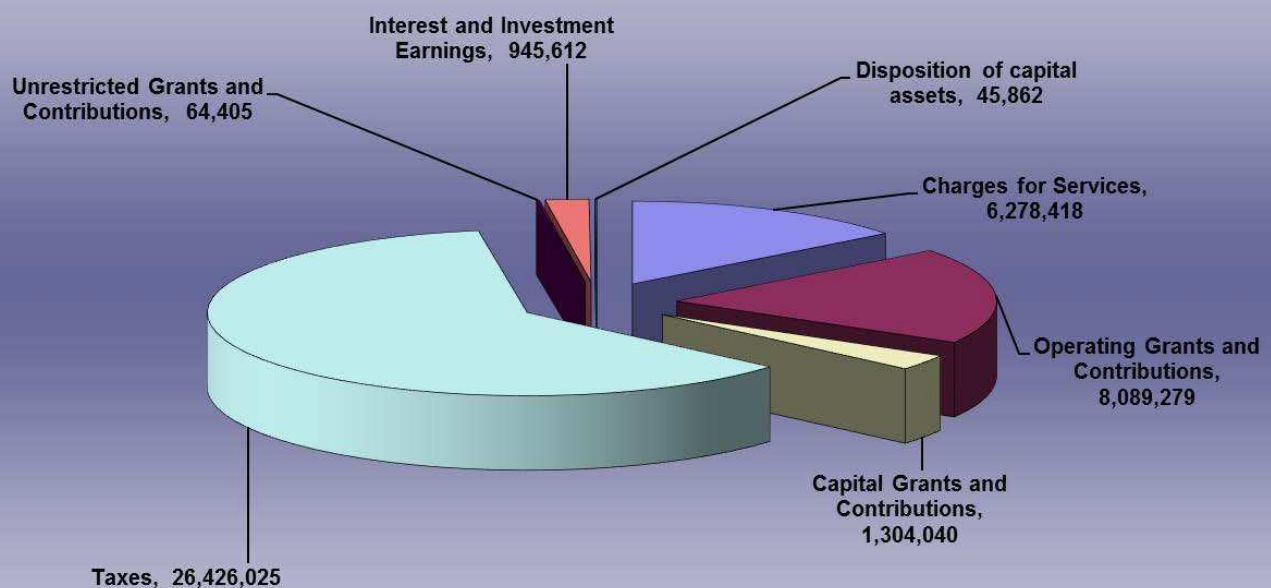
Governmental activities. Governmental activities increased the County's net position by \$1,483,553. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2017.
- Land acquired for infrastructure projects in progress and completed in 2017.
- Decrease in net pension liability in 2017.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds. The General fund, County Road fund, Human Services fund, WW Co Public Facilities Improvement fund, Current Expense Building fund, and Human Services Capital Projects fund make up the County's major funds during the most recent fiscal year. Together these six funds account for 71% of total governmental fund assets and 70% of the total government fund balance.

The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$27,721,295, an increase of \$1,682,305 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 \$4,554,477. 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 29% of total General fund expenditures.

The fund balance of Walla Walla County's General fund decreased by \$988,007 during the current fiscal year. Total general fund revenues increased \$292,027 (2%). However, total expenditures increased \$774,365 (5%) and overall transfers increased \$61,492 (4%).

The fund balance of the County Road fund increased by \$314,383 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. These delays resulted in the fund balance increase.

The fund balance for Human Services fund decreased by \$3,427 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 \$205,760 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by \$601,119 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by \$1,269,998 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a \$92,205 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Licensing	12,000	Increased for personnel.
Civil Service	4,000	Increased for professional services.
Clerk	2,000	Increased for smalls tools & minor equipment.
Commissioners	4,341	Increased for travel.
Maintenance	15,000	Increased for repairs & maintenance.
Sheriff	49,134	Increased for personnel.
Sheriff	230	Increased for supplies.
Sheriff	10,500	Increased for professional services.
Sheriff	10,000	Increased for cell phones.
Corrections	(15,000)	Decreased for repairs & maintenance.
Total	92,205	

Of this budget increase, \$41,454 was funded out of miscellaneous increases in various revenue sources. The remaining \$50,751 was budgeted from the available ending fund balance.

Actual General fund revenues were \$305,363 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 \$628,554 under budget, which represents a little less than a 4% 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, 2017, amounts to **\$133,144,100** (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total decrease in the County's investment in capital assets for the current fiscal year was **less than 1%**.

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

- \$3,194,839 for infrastructure completed in 2017.
- \$2,473,684 for new construction in progress on infrastructure projects.
- \$333,841 for land for completed and current infrastructure projects.
- \$51,681 for land and infrastructure annexed by the cities.

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

	Governmental Activities	
	2017	2016
Land	13,895,386	13,562,848
Buildings and Structures	34,299,839	34,837,067
Machinery and Equipment	9,063,569	9,342,721
Infrastructure	74,518,797	73,878,544
Construction in Progress	<u>1,366,509</u>	<u>2,087,664</u>
Total	133,144,100	133,708,843

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

Long-term Debt. At the end of the current fiscal year, the County had a total loans and contracts payable of \$1,284,759. This was an increase of \$1,284,759 during the current fiscal year. The key factor in this increase was a loan agreement with Baker Boyer Bank in 2017 to refinance the interfund loan for the property located at 1520 Kelly Place.

Additional information will be under the County's long-term debt found in Notes 9 and 10 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, 2017**

	Governmental Activities
ASSETS	
Cash and cash equivalents	4,640,471
Investments	26,214,248
Receivables (net)	1,556,086
Inventories	690,846
Net pension asset	1,009,392
Capital Assets:	
Land	13,895,386
Depreciable assets (net)	43,363,407
Infrastructure (net)	74,518,797
Construction in progress	1,366,509
Total Assets	167,255,142
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,611,191
 LIABILITIES	
Accounts payable and accrued exp.	1,205,226
Due to other governments	99,000
Noncurrent Liabilities:	
Due within one year	117,341
Due in more than one year	11,689,933
Total Liabilities	13,111,500
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	2,573,939
 NET POSITION	
Net investment in capital assets	131,859,341
Restricted for:	
Debt service	25,355
Transportation	6,799,926
Economic Environment	5,508,476
Mental & Physical Health	2,435,030
Other Purposes	3,813,428
Unrestricted	2,739,338
Total Net Position	153,180,893

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

**WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental Activities:					
General Government	11,658,136	3,256,916	657,742	-	(7,743,477)
Public Safety	13,002,222	973,140	1,671,916	-	(10,357,166)
Utilities	135,213	220,096	10,985	-	95,868
Transportation	9,008,139	93,466	3,210,705	1,296,718	(4,407,250)
Natural & Economic Environment	2,028,379	601,155	490,925	-	(936,300)
Social Services	3,978,255	112,489	1,984,145	-	(1,881,621)
Culture and Recreation	1,784,072	1,021,155	62,861	7,322	(692,735)
Interest on long-term debt	23,990	-	-	-	(23,990)
Total Governmental Activities/ Primary Government	41,618,408	6,278,418	8,089,279	1,304,040	(25,946,671)
GENERAL REVENUES:					
Taxes:					
Property Taxes					16,493,974
Sales Taxes					9,292,217
B&O Taxes					2,036
Other Taxes					637,798
Unrestricted Grants and Contributions					64,405
Interest and Investment Earnings					945,612
Disposition of capital assets					45,862
Special Item - Annexed Infrastructure					(51,681)
Total General Revenues & Transfers					27,430,224
Change in Net Position					1,483,553
Net Position - Beginning					159,984,158
Prior Period Adjustment					(8,286,818)
Net Position - Beginning, Restated					151,697,340
Net Position - Ending					153,180,893

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

**WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017**

			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	1,024,688	1,026,452	181,230	598,026	258,634	38,502	4,214,396
Investments	5,796,258	5,820,807	1,030,755	3,401,296	1,470,990	218,982	23,790,931
Receivables (net)	487,455	202,646	173,585	360,000	-	-	1,556,086
Due from other funds	6,479	-	-	-	-	-	6,479
Interfund loan receivable	-	-	-	-	-	-	1,657,103
Total assets	7,314,880	7,049,905	1,385,571	4,359,322	1,729,623	257,484	31,224,994
LIABILITIES							
Accounts payable and accrued exp.	313,704	27,421	82,589	-	59,403	114,798	1,096,087
Due to other governments	-	-	99,000	-	-	-	99,000
Due to other funds	4,520	6,479	-	-	-	-	12,948
Interfund loan payable	-	-	-	-	1,477,777	-	1,657,103
Total liabilities	318,224	33,900	181,589	-	1,537,179	114,798	2,865,138
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue-property taxes	213,681	110,692	3,310	-	-	-	399,789
Unavailable revenue-court receivables	238,772	-	-	-	-	-	238,772
Total deferred inflows of resources	452,453	110,692	3,310	-	-	-	638,561
FUND BALANCE							
Restricted		6,905,313	1,200,672	4,359,322	-	-	18,790,045
Committed		-	-	-	192,444	142,686	1,103,525
Assigned	1,989,726	-	-	-	-	-	3,331,646
Unassigned	4,554,477	-	-	-	-	-	4,496,079
Total fund balances	6,544,203	6,905,313	1,200,672	4,359,322	192,444	142,686	27,721,295
Total liabilities, deferred inflows of resources, and fund balances	7,314,880	7,049,905	1,385,571	4,359,322	1,729,623	257,484	31,224,994

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, 2017

Total fund balances as shown of the Governmental Funds Balance Sheet	27,721,295
Capital assets used in governmental activities are not financial resources and are not reported in the funds	125,112,550
<div style="float: right;"> Capital Assets 184,414,860 Depreciation (59,302,310) </div>	
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds	638,561
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(3,488,455)
Pension amounts reported in government-wide statements, but not in the governmental funds	(7,736,549)
Internal service funds are used by management to charge the costs of certain activities to individual funds. These assets and liabilities are included in governmental activities in the statement of net position.	<u>10,933,492</u>
Net position of governmental activities	<u>153,180,893</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, 2017

	General	County	Human	WW Co Public Facilities	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
	Fund	Road	Services	Improv				
REVENUES								
Taxes	12,056,083	5,487,176	140,383	929,901	349,326	-	7,396,070	26,358,939
Licenses and Permits	187,453	11,755	-	-	-	-	738,815	938,023
Intergovernmental Revenues	633,294	4,448,215	1,347,251	-	-	-	3,063,145	9,491,905
Charges for Service	2,027,023	170,469	666	-	-	-	2,093,371	4,291,529
Fees and Fines	372,179	-	-	-	-	-	4,103	376,281
Miscellaneous Revenues	850,277	20,910	13,200	4,954	15,104	324,362	377,844	1,606,652
Total revenues	<u>16,126,309</u>	<u>10,138,525</u>	<u>1,501,500</u>	<u>934,855</u>	<u>364,430</u>	<u>324,362</u>	<u>13,673,347</u>	<u>43,063,329</u>
EXPENDITURES								
Current:								
General Government	9,703,042	125,573	-	-	334,371	315,133	1,332,840	11,810,959
Public Safety	5,135,647	-	-	-	-	-	7,792,700	12,928,347
Utilities	-	-	-	-	-	-	135,213	135,213
Transportation	-	6,882,233	-	-	-	-	-	6,882,233
Natural & Economic Environment	3,399	-	345,217	550,000	-	-	1,189,813	2,088,429
Social Services	228,337	-	1,159,710	-	-	-	2,715,165	4,103,213
Culture and Recreation	425,064	-	-	-	-	-	1,278,670	1,703,734
Debt Service:								
Principal	-	-	-	-	-	15,241	-	15,241
Interest	-	-	-	-	-	23,990	-	23,990
Capital Outlay	40,564	2,816,335	-	-	8,036	-	49,729	2,914,664
Total expenditures	<u>15,536,054</u>	<u>9,824,142</u>	<u>1,504,927</u>	<u>550,000</u>	<u>342,407</u>	<u>354,364</u>	<u>14,494,130</u>	<u>42,606,024</u>
Excess (deficiency) of revenues over (under) expenditures	<u>590,255</u>	<u>314,383</u>	<u>(3,427)</u>	<u>384,855</u>	<u>22,024</u>	<u>(30,002)</u>	<u>(820,783)</u>	<u>457,305</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	579,095	-	1,433,262	2,012,357
Transfers out	(1,578,262)	-	-	(179,095)	-	-	(330,000)	(2,087,357)
Debt proceeds	-	-	-	-	-	1,300,000	-	1,300,000
Total other financing sources (uses)	<u>(1,578,262)</u>	<u>-</u>	<u>-</u>	<u>(179,095)</u>	<u>579,095</u>	<u>1,300,000</u>	<u>1,103,262</u>	<u>1,225,000</u>
Net change in fund balances	<u>(988,007)</u>	<u>314,383</u>	<u>(3,427)</u>	<u>205,760</u>	<u>601,119</u>	<u>1,269,998</u>	<u>282,479</u>	<u>1,682,305</u>
Fund balances--beginning	<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>
Fund balances--ending	<u>6,544,203</u>	<u>6,905,313</u>	<u>1,200,672</u>	<u>4,359,322</u>	<u>192,444</u>	<u>142,686</u>	<u>8,376,655</u>	<u>27,721,295</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, 2017

Net changes in fund balances for governmental funds		1,682,305
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		(430,354)
Capital outlays	2,914,664	
Depreciation	(3,288,305)	
Cost of Disposed Assets	(56,713)	
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.		(1,284,759)
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		(23,538)
Change in taxes receivable	(26,178)	
Change in courts receivable	2,640	
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.		1,614,187
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.		(74,288)
Change in net position of governmental activities, as reflected on the Statement of Activities		1,483,553

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	11,540,925	11,540,925	12,056,083	515,158
Licenses and Permits	271,325	271,325	187,453	(83,872)
Intergovernmental Revenues	712,302	736,915	633,294	(103,621)
Charges for Service	2,104,893	2,104,893	2,027,023	(77,870)
Fees and Fines	435,558	435,558	372,179	(63,379)
Miscellaneous Revenues	714,489	731,330	850,277	118,947
Total Revenues	15,779,492	15,820,946	16,126,309	305,363
EXPENDITURES				
Current:				
General Government				
Assessor	992,240	992,240	987,681	4,559
Auditor	422,146	422,146	413,384	8,762
Elections	214,148	214,148	210,801	3,347
Voter Registration	129,887	129,887	116,957	12,930
Vehicle Licensing	256,630	268,630	248,488	20,142
Board of Equalization	24,493	24,493	23,229	1,264
Clerk	629,065	631,065	593,891	37,174
Commissioners	458,636	462,977	462,405	572
Commissioners-CDBG Grant	2,500	2,500	-	2,500
Personnel/Risk Management	277,011	277,011	266,201	10,810
Facilities Maintenance	731,325	746,325	744,109	2,216
District Court	877,725	877,725	875,767	1,958
Indigent Legal Services	950,471	950,471	933,906	16,565
Law Library	40,388	40,388	40,225	163
Miscellaneous	1,675,288	1,675,288	1,499,601	175,687
Prosecuting Attorney	1,198,642	1,198,642	1,162,254	36,388
Superior Court	608,166	608,166	587,255	20,911
Courthouse Facilitator	15,000	15,000	15,000	-
Treasurer	474,306	474,306	467,996	6,311
Public Safety				
Civil Service Commission	5,147	9,147	7,587	1,560
Commissioners-LEOFF I	215,010	215,010	93,568	121,442
Burn Control	221,500	221,500	132,462	89,038
Sheriff-Administration	548,197	543,197	541,144	2,053
Sheriff-Patrol Administration	111,965	111,965	110,646	1,319
Sheriff-Patrol Investigation	461,817	480,454	479,947	507
Sheriff-Patrol	1,285,117	1,318,231	1,327,675	(9,444)
Sheriff-Patrol Special Units	59,445	59,445	56,155	3,290
Sheriff-Safe Boating Program	-	12,613	12,457	156
Sheriff-Patrol Training	33,000	33,000	26,688	6,312
Sheriff-Reserve Deputy Program	3,500	3,500	2,552	948
Sheriff-Canine	4,000	14,500	10,798	3,702
Sheriff-Search and Rescue Program	1,500	1,500	277	1,223
Corrections	1,902,244	1,887,244	1,867,231	20,013
Corrections Administration	226,351	226,351	223,609	2,742
Corrections Kitchen	236,741	236,741	232,919	3,822
Corrections Training	12,500	12,500	9,930	2,570

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Natural & Economic Environment				
Holticultural Pest/Disease Board	4,025	4,025	3,399	626
Social Services				
Alcoholic Treatment	2,500	2,500	1,684	816
Coroner	231,641	231,641	226,653	4,988
Culture and Recreation				
Agriculturist	204,687	204,687	181,940	22,747
Fair Manager	104,954	104,954	103,523	1,431
Capital Outlay				
Assessor	-	-	1,487	(1,487)
Vehicle Licensing	-	-	5,767	(5,767)
Clerk	-	-	1,811	(1,811)
Treasurer	-	-	1,401	(1,401)
Sheriff-Patrol	15,000	15,000	5,473	9,527
Sheriff-Patrol Training	-	-	6,000	(6,000)
Sheriff-Canine	-	-	1,025	(1,025)
Corrections	10,000	10,000	9,760	240
Agriculturist	-	-	7,840	(7,840)
Total General Fund Expenditures	15,878,908	15,971,113	15,342,559	628,554
Reconciliation of Budgetary Perspective Differences Due to GASB 54:				
General Government				
Sup Court & Indigent Defense Emerg Fund	150,000	150,000	53,895	96,105
Public Safety				
Leoff I Fund	10,000	10,000	-	10,000
Culture and Recreation				
Community Outreach	9,000	259,000	139,600	119,400
Total GASB 54 Expenditures	169,000	419,000	193,495	225,505
Total Reported General Fund Expenditures	16,047,908	16,390,113	15,536,054	854,059
Excess (deficiency) of revenues over (under) expenditures	(268,416)	(569,167)	590,255	1,159,422
OTHER FINANCING SOURCES (USES)				
Transfers in	451,456	451,456	-	(451,456)
Transfers out	(2,029,718)	(2,029,718)	(1,578,262)	451,456
Total other financing sources (uses)	(1,578,262)	(1,578,262)	(1,578,262)	-
Net change in fund balances	(1,846,678)	(2,147,429)	(988,007)	1,159,422
Fund balances - beginning	7,697,484	7,337,821	7,532,210	194,389
Fund balances - ending	5,850,806	5,190,392	6,544,203	1,353,811

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	5,175,000	5,175,000	5,487,176	312,176
Licenses and Permits	14,600	14,600	11,755	(2,845)
Intergovernmental Revenues	11,038,769	11,038,769	4,448,215	(6,590,554)
Charges for Service	226,000	226,000	170,469	(55,531)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	7,500	7,500	20,910	13,410
Total Revenues	16,461,869	16,461,869	10,138,525	(6,323,344)
EXPENDITURES				
Current:				
General Government	167,000	167,000	125,573	41,427
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	7,707,800	7,707,800	6,882,233	825,567
Natural & Economic Environment	-	-	-	-
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	12,527,000	12,527,000	2,816,335	9,710,665
Total Expenditures	20,401,800	20,401,800	9,824,142	10,577,658
Excess (deficiency) of revenues over (under) expenditures	(3,939,931)	(3,939,931)	314,383	4,254,314
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(3,939,931)	(3,939,931)	314,383	4,254,314
Fund balances - beginning	6,700,000	6,700,000	6,590,930	(109,070)
Fund balances - ending	2,760,069	2,760,069	6,905,313	4,145,244

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	135,000	135,000	140,383	5,383
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	1,483,818	1,483,818	1,347,251	(136,567)
Charges for Service	11,452	11,452	666	(10,786)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	23,334	23,334	13,200	(10,134)
Total Revenues	1,653,604	1,653,604	1,501,500	(152,104)
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	384,445	384,445	345,217	39,228
Social Services	1,606,045	1,606,045	1,159,710	446,335
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,990,490	1,990,490	1,504,927	485,563
Excess (deficiency) of revenues over (under) expenditures	(336,886)	(336,886)	(3,427)	333,459
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(336,886)	(336,886)	(3,427)	333,459
Fund balances - beginning	701,497	701,497	1,204,098	502,601
Fund balances - ending	364,611	364,611	1,200,672	836,061

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	750,000	750,000	929,901	179,901
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	95,000	95,000	4,954	(90,046)
Total Revenues	<u>845,000</u>	<u>845,000</u>	<u>934,855</u>	<u>89,855</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Natural & Economic Environment	1,200,000	1,200,000	550,000	650,000
Social Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,200,000</u>	<u>1,200,000</u>	<u>550,000</u>	<u>650,000</u>
Excess (deficiency) of revenues over (under) expenditures	(355,000)	(355,000)	384,855	739,855
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	(534,095)	(534,095)	205,760	739,855
Fund balances - beginning	<u>2,900,000</u>	<u>2,900,000</u>	<u>4,153,562</u>	<u>1,253,562</u>
Fund balances - ending	<u>2,365,905</u>	<u>2,365,905</u>	<u>4,359,322</u>	<u>1,993,417</u>

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017**

	Governmental Activities Internal Service Funds
ASSETS	
<i>Current assets:</i>	
Cash and cash equivalents	426,075
Investments	2,423,317
Due from other funds	6,469
Inventories	690,846
<i>Capital assets:</i>	
Depreciable assets (net)	8,031,550
Total assets	<u>11,578,257</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u>73,951</u>
LIABILITIES	
<i>Current liabilities:</i>	
Accounts payable and accrued exp.	109,139
<i>Noncurrent liabilities:</i>	
Net pension liability	475,789
Total liabilities	<u>584,928</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u>133,788</u>
NET POSITION	
Net investment in capital assets	8,031,550
Unrestricted	2,901,942
TOTAL net position	<u><u>10,933,492</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, 2017

	<u>Governmental Activities</u> <u>Internal Service Funds</u>
OPERATING REVENUES:	
Charges for Services	\$4,410,349
Miscellaneous	<u>\$0</u>
Total Operating Revenues	\$4,410,349
OPERATING EXPENSES:	
Personal Services	\$1,102,860
Supplies	\$1,191,306
Other Services and Charges	\$1,167,179
Depreciation	<u>\$1,152,401</u>
Total Operating Expenses	<u>\$4,613,747</u>
OPERATING INCOME (LOSS)	(\$203,398)
NONOPERATING REVENUES (EXPENSES):	
Investment Income	\$3,215
Gains (Losses) On Fixed Asset Disposition	<u>\$50,895</u>
Total Nonoperating Revenues (Expenses)	\$54,110
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(\$149,288)</u>
Transfers In	\$75,000
Transfers Out	<u>\$0</u>
Change in Net Position	<u>(\$74,288)</u>
Net Position - Beginning	<u>\$11,007,780</u>
Net Position - Ending	<u><u>\$10,933,492</u></u>

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

**WALLA WALLA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017**

	Governmental Activities <u>Internal Service Funds</u>
Cash Flows from Operating Activities	
Receipts from customers	\$4,415,236
Payments to suppliers	(\$2,512,458)
Payments to employees	(\$1,208,284)
Other receipts (payments)	\$146,378
Net cash provided (used) by operating activities	<u>\$840,873</u>
Cash Flows from Noncapital Financing Activities	
Interfund Loan	\$0
Operating subsidies and transfers to other funds	\$75,000
Net cash provided (used) by noncapital financing activities	<u>\$75,000</u>
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	(\$1,175,823)
Other receipts (payments)	\$208,707
Net cash provided (used) by capital and related financing activities	<u>(\$967,117)</u>
Cash Flows from Investing Activities	
Purchase of Investments	(\$163,015)
Interest and dividends	\$3,215
Net cash provided by investing activities	<u>(\$159,800)</u>
Net Increase (decrease) in cash and cash equivalents	<u>(\$211,044)</u>
Cash and Cash Equivalents at	
Beginning of the year	\$637,119
End of the year	<u>\$426,075</u>
*Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	(\$203,398)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	\$1,152,401
Change in assets and liabilities:	
Receivables, net	\$4,887
Inventories	\$146,378
Accounts and other payables	(\$153,972)
Accrued liabilities	<u>(\$105,424)</u>
Net cash provided by operating activities	<u>\$840,873</u>
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	\$0
Increase in fair value of investments	\$0

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

**WALLA WALLA COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2017**

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	8,683,374
Investments	46,777,627
Deposits with Fiscal Agents	6,273,150
Taxes Receivable	<u>1,327,706</u>
Total assets	<u><u>63,061,857</u></u>
 LIABILITIES	
Accounts payable and accrued expenses	4,201,317
Deferred Revenue	1,327,706
Custodial Accounts	<u>57,532,834</u>
Total liabilities	<u><u>63,061,857</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, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

Walla Walla County was incorporated on April 16, 1854 and operates under the laws of the State of Washington applicable to a third-class county with commissioner form of government. The present boundaries were established in 1875. The County is a general-purpose government and provides public safety (police and emergency services), roads and bridges, health and social services, culture and recreation, and general administrative services. As required by the generally accepted accounting principles the financial statements present county – the primary government. The County Commissioners appoint the board of the Walla Walla County Housing Authority, but it is not a component unit of Walla Walla County. There is no legal or financial interdependency. According to GASB Statement 14 Walla Walla County and the Walla Walla County Housing Authority are related organizations. However, the Walla Walla County Housing Authority Board of Trustees has been inactive and entered into a Memorandum of Agreement with the Housing Authority of the City of Walla Walla on May 30, 2012 to allow them to function as one entity, with the City Housing Authority as the lead, responsible agency for both entities. To date the County Housing Authority has not been formally deactivated.

B. Basis of Presentation - Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

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

statements.

The County reports the following major governmental funds:

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

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

The Human Services (special revenue) Fund accounts for the health and well-being programs for the community by the human services department.

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

The Current Expense Building (capital projects) Fund accounts for the capital improvements to current expense buildings.

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.

C. Measurement Focus, Basis of Accounting

1. Government-Wide and Governmental Funds

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are

recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

2. Proprietary Funds

The proprietary statements are reported using the economic resources measurement focus and full-accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred regardless of the timing of cash flows.

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

D. Budgetary Information

1. Scope of Budget

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

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

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

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

2. Amending the Budget

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

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

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

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

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

3. Deficit Fund Net Position

There is one non-major governmental fund with a deficit fund balance at December 31, 2017:

The Fairground Properties fund reports a deficit of \$58,398 due to interfund loans to purchase property adjacent to the fairgrounds. The interfund loan balance of \$179,326 will be repaid with rents and lease payments within the fifteen-year loan term.

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, 2017, the treasurer was holding \$13,323,845 in short term residual investments of surplus cash. The county's portion of this amount, \$4,640,471, 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 consists of current and delinquent assessments. As of December 31, 2017, \$3,864 of special assessments receivable were delinquent.

Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

4. Amounts Due to and from Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either *interfund loans receivable/payable* or *advances to/from other funds*. All other outstanding balances between funds are reported as *due to/from other funds*. A separate schedule of interfund loans receivable and payable is furnished in Note 13, *Interfund Balances and Transfers*.

5. Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Inventories in proprietary funds are valued at cost by the LIFO/weighted average method.

6. Capital Assets – See Note 5, *Capital Assets*.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund.

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

The costs of normal maintenance and repairs are not capitalized.

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

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

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

7. Deferred Outflows/Inflows of Resources

Deferred outflows/inflows of resources in the government-wide financial statements include pension related items that are earned, but not yet available under the modified accrual basis of accounting.

Deferred inflows of resources in the governmental fund financial statements include property taxes and court receivables that are earned, but not yet available under the modified accrual basis of accounting.

8. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation leave. Also included in compensated absences is compensated time.

Vacation pay, which may be accumulated up to 30 days, is payable upon resignation, retirement or death. Sick leave may accumulate with no limit. Fifty percent of outstanding sick leave is payable upon retirement and one hundred percent is payable to the employee's heirs upon death of County Road employees. Twenty-five percent of outstanding sick leave is payable upon retirement to all other employees.

9. Pensions

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

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

11. Unearned Revenues

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

12. Fund Balance Details

	General Fund	County Road	Human Services	WW Co Public Facilities Improv	Current Expense Buiding	Human Services Capital Projects	Nonmajor Governmental Funds	Total
FUND BALANCES:								
Restricted for:								
Public Safety							1,639,126	1,639,126
Juvenile Services							536,410	536,410
Transportation		6,905,313						6,905,313
Economic Environment							122,439	122,439
Mental & Physical Health			1,200,672				1,078,425	2,279,097
Public Facilities Improvement				4,359,322				4,359,322
Tourism							145,894	145,894
Archiving							326,005	326,005
Foreclosure costs							42,682	42,682
Veterans & Homeless Services							229,886	229,886
Legal Services							153,625	153,625
Stormwater Management							825,764	825,764
Natural Resources							888,668	888,668
Technology							90,944	90,944
Judicial							157,521	157,521
Debt Service							25,355	25,355
Treasurer's Services							61,994	61,994
Committed to:								
Community Development							148,302	148,302
Culture & Recreation							87,583	87,583
Elections							223,069	223,069
Public Safety							282,350	282,350
Other Capital Projects					192,444	142,686	27,091	362,221
Assigned to:								
Unanticipated Employee Benefits	1,257,013							1,257,013
Unanticipated Court Emergencies	432,558							432,558
Community Outreach	300,155							300,155
Other Capital Projects							1,341,920	1,341,920
Unassigned	<u>4,554,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,398)</u>	<u>4,496,079</u>
Total fund balances	6,544,203	6,905,313	1,200,672	4,359,322	192,444	142,686	8,376,655	27,721,295

13. 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.

14. Minimum Fund Balance

The Board of County Commissioners, as the county legislative authority, deem it to be fiscally responsible to maintain an ending fund balance in the general (current expense) fund budget equal to the amount of three months of expenditures, in the event of unforeseen circumstances that could adversely affect the budget and the county's operations. For the past several years, the county has been able to meet this goal.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Position

The governmental funds' balance sheet includes reconciliation between fund balance – total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains, "Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds," as detailed below:

Compensated absences	(919,023)
Loans payable	(1,284,759)
Net OPEB obligations	<u>(1,284,673)</u>
Net adjustment to reduce total governmental funds to arrive at net position of governmental funds	(\$3,488,455)

Another element of the reconciliation explains, "Pension amounts reported in government-wide statements, but not in the governmental funds," as detailed below (not including internal service fund amounts):

Restricted net pension asset	1,009,392
Deferred outflows of resources	1,537,240
Net pension liability	(7,843,030)
Deferred inflows of resources	<u>(2,440,151)</u>
Net adjustment to reduce total governmental Funds to arrive at net position of governmental funds	(\$7,736,549)

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

The governmental funds' statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of the reconciliation explains, "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds," as detailed below:

Change in compensated absences	44,488
Change in net OPEB obligation	131,698
Pension expenses	<u>(1,790,373)</u>
Net adjustment to increase net changes in fund balances –	
Total governmental funds to determine changes in	
Net position of governmental activities	(\$1,614,187)

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, 2017, Walla Walla County had the following pooled investments at amortized cost:

<u>Investment</u>	<u>Investment Pool</u>
State Investment Pool	\$6,051,547
Deposit Accounts	\$5,880,354
Nonnegotiable CD's	<u>\$2,000,000</u>
Total	\$13,931,901

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, 2017, 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	\$4,981,289			\$4,981,289
Federal Agencies		\$52,873,486		\$52,873,486
Municipal Bonds		<u>\$13,137,100</u>		<u>\$13,137,100</u>
Total	\$4,981,289	\$66,010,586	\$0	\$70,991,875

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

Custodial Credit Risk of Bank Deposits

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

Custodial Credit Risk of Investments

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

As of December 31, 2017, the county had the following pooled investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Yr</u>	<u>Greater Than 1 Yr</u>
LGIP	\$6,051,547	\$6,051,547	\$
US Treasuries	4,981,289	4,981,289	
Federal Agencies	52,873,486	20,195,323	32,678,163
Municipal Bonds	13,137,100	4,120,662	9,016,438
Public Funds Deposit	5,880,354	5,880,354	
Certificates of Deposit	<u>2,000,000</u>	<u>0</u>	<u>2,000,000</u>
Total	\$84,923,776	\$41,229,175	\$43,694,601

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 12/31/17.

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, 2017, 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+	6%
Federal Farm Credit Bank	AA+	13%
Federal Home Loan Bank	AA+	14%
Federal Home Loan Mortgage	AA+	20%
Federal National Mortgage Assoc.	AA+	12%
Federal Agricultural Mortgage Corp.	N/A	3%
Municipal Bonds	AA	15%
LGIP	Not Rated	7%

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 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, 2017

	<u>Total Pooled Investments</u>
US Treasuries	\$4,981,289
Federal Agencies	52,873,486
Municipal Bonds	13,137,100
Certificates of Deposit	2,000,000
Total Reported Investments	\$72,991,875

Reconciliation of Investments to Statements – December 31, 2017

	<u>Total</u>	<u>Statement of Net Position – Primary Government</u>	<u>Statement of Net Position – Fiduciary Funds</u>
Pooled Investments – County Funds	\$26,214,248	\$26,214,248	\$ -
Non-Pooled Investments – County Funds	-	-	-
Pooled Investments – Agency Funds	46,777,627	-	46,777,627
Non-Pooled Investments – Agency Funds	-	-	-
Total Reported Investments	\$72,991,875	\$26,214,248	\$46,777,627

INVESTMENTS IN LOCAL GOVERNMENT INVESTMENT POOL

Walla Walla County is a participant in the Local Government Investment Pool as authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP Advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, on at <http://www.tre.wa.gov>.

INVESTMENTS IN WALLA WALLA COUNTY INVESTMENT POOL (WWCIP)

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

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 2017. At 12/31/17, the market value of investments was \$497,677 less than on 12/31/16. This change in fair market value 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. The WWCIP does not have a credit rating and had a weighted average maturity of 1.26 years as of December 31, 2017.

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 2017 was \$1.4573418714 for \$1,000 on an assessed valuation of \$5,678,615,548 for a total regular levy of \$8,275,684. 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 2017 was \$2.0092922693 per \$1,000 on an assessed valuation of \$2,681,116,875 for a total road levy of \$5,387,147.

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, 2017 was as follows:

	Balance January 1, 2017	Increases	Decreases	Balance December 31, 2017
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 13,562,848	\$ 333,841	\$ (1,302)	\$ 13,895,386
Construction In Progress	<u>2,087,664</u>	<u>2,473,684</u>	<u>(3,194,839)</u>	<u>1,366,509</u>
Total capital assets, not being depreciated	<u>15,650,512</u>	<u>2,807,525</u>	<u>(3,196,141)</u>	<u>15,261,896</u>
Capital assets, being depreciated:				
Buildings	55,801,213	-	-	55,801,213
Machinery and Equipment	18,240,164	1,282,963	(558,232)	18,964,894
Infrastructure	<u>106,559,278</u>	<u>3,194,839</u>	<u>(55,976)</u>	<u>109,698,141</u>
Total capital assets, being depreciated:	<u>180,600,655</u>	<u>4,477,802</u>	<u>(614,208)</u>	<u>184,464,248</u>
Less accumulated depreciation for:				
Buildings	(20,964,147)	(537,228)	-	(21,501,375)
Machinery and Equipment	(8,897,443)	(1,399,270)	395,388	(9,901,326)
Infrastructure	<u>(32,680,733)</u>	<u>(2,504,208)</u>	<u>5,598</u>	<u>(35,179,344)</u>
Total accumulated depreciation	<u>(62,542,323)</u>	<u>(4,440,706)</u>	<u>400,985</u>	<u>(66,582,044)</u>
Total capital assets, being depreciated, net	<u>118,058,331</u>	<u>37,095</u>	<u>(213,223)</u>	<u>117,882,204</u>
Governmental activities capital assets, net	<u>\$ 133,708,843</u>	<u>\$ 2,844,620</u>	<u>\$ (3,409,364)</u>	<u>\$ 133,144,100</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 301,297
Public Safety	242,486
Transportation	2,541,513
Natural & Economic Environment	11,402
Social Services	64,679
Culture and Recreation	126,928
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>1,152,401</u>
Total depreciation-governmental activities	<u>\$4,440,706</u>

The Statement of Activities shows a Special Item – Annexed Infrastructure for the following infrastructure/land annexed by the City of Walla Walla in 2017:

	% Annexed	Amount Spent	Depreciation To Date	Land
Reser Road	5%	\$55,976	\$5,598	\$1,302

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 2017:

Aggregate Pension Amounts – All Plans	
Pension liabilities	(\$8,318,819)
Pension assets	\$1,009,392
Deferred outflows of resources	\$1,611,191
Deferred inflows of resources	(\$2,573,939)
Pension expense/expenditures	(\$161,277)

State Sponsored Pension Plans

Substantially all county's full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

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

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

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

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 2017 were as follows:

PERS Plan 1		
Actual Contribution Rates	Employer	Employee*
January - June 2017:		
PERS Plan 1	6.23%	6.00%
PERS Plan 1 UAAL	4.77%	
Administrative Fee	0.18%	
Total	11.18%	6.00%
July - December 2017:		
PERS Plan 1	7.49%	6.00%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Total	12.70%	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 2017 were as follows:

PERS Plan 2/3			
Actual	Contribution	Employer 2/3	Employee 2*
Rates			
January – June 2017:			
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%
July – December 2017:			
PERS Plan 2/3		7.49%	7.38%
PERS Plan 1 UAAL		5.03%	
Administrative Fee		0.18%	
Employee PERS Plan 3			Varies
Total		12.70%	7.38%

* For employees participating in JBM, the contribution rate was 15.30% for January – June 2017 and 18.45% for July - December 2017.

The county's actual PERS plan contributions were \$596,275 to PERS Plan 1 and \$781,734 to PERS Plan 2/3 for the year ended December 31, 2017.

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. In addition to the regular change in contribution rates on July 1, 2017, PSERS contribution rates changed again September 1, 2017 due to HB 1709, which allows PERS members meeting specific criteria to

transfer service credit into PSERS as long as they and their employer pay the difference between the PERS and PSERS contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2017 were as follows:

PSERS Plan 2		
Actual Contribution Rates	Employer	Employee
January – June 2017:		
PSERS Plan 2	6.59%	6.59%
PERS Plan 1 UAAL	4.77%	
Administrative Fee	0.18%	
Total	11.54%	6.59%
July – August 2017:		
PSERS Plan 2	6.73%	6.73%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Total	11.94%	6.73%
September – December 2017		
PSERS Plan 2	6.74%	6.74%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Total	11.95%	6.74%

The county's actual plan contributions were \$109,118 to PSERS Plan 2 and \$80,201 to PERS Plan 1 for the year ended December 31, 2017.

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 2017. 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 2017 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
January – June 2017:		
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%
July – December 2017:		
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
Total	5.43%	8.75%
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
Total	8.93%	8.75%

The county's actual contributions to the plan were \$108,111 for the year ended December 31, 2017.

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, 2017, the state contributed \$62,155,262 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$59,083.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2017 with a valuation date of June 30, 2016. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study* and the *2015 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2016 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2017. Plan liabilities were rolled forward from June 30, 2016, to June 30, 2017, 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 changes in methods and assumptions since the last valuation.

- For all plans except LEOFF Plan 1, how terminated and vested member benefits are valued was corrected.
- How the basic minimum COLA in PERS Plan 1 is valued for legal order payees was improved.
- For all plans, the average expected remaining service lives calculation was revised.

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. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017, 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%	4.90%
Real Estate	15%	5.80%
Global Equity	37%	6.30%
Private Equity	23%	9.30%
	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	\$5,653,994	\$4,641,303	\$3,764,096
PERS 2/3	\$9,679,365	\$3,592,795	(\$1,394,247)
PSERS 2	\$568,868	\$84,721	(\$294,879)
LEOFF 1	(\$155,252)	(\$209,300)	(\$255,716)
LEOFF 2	\$173,139	(\$800,092)	(\$1,593,040)

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, 2017, the county reported a total pension liability of \$8,318,819 and a total pension asset of \$1,009,392 for its proportionate share of the net pension liabilities/(assets) as follows:

	Liability (or Asset)
PERS 1	\$4,641,303
PERS 2/3	\$3,592,795
PSERS 2	\$84,721
LEOFF 1	(\$209,300)
LEOFF 2	(\$800,092)

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	(\$209,300)	(\$800,092)
State's proportionate share of the net pension asset associated with the employer	(\$1,415,703)	(\$519,005)
TOTAL	(\$1,625,003)	(\$1,319,097)

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

	Proportionate Share 6/30/16	Proportionate Share 6/30/17	Change in Proportion
PERS 1	0.112205%	0.097813%	(0.014392%)
PERS 2/3	0.117881%	0.103404%	(0.014477%)
PSERS 2	0.481707%	0.432405%	(0.049302%)
LEOFF 1	0.014635%	0.013795%	(0.00084%)
LEOFF 2	0.063530%	0.057657%	(0.005873%)

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 2017. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2017, 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 2017, the state of Washington contributed 39.35 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 60.65 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2017, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2016, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2017, the county recognized pension expense as follows:

	Pension Expense
PERS 1	(\$471,336)
PERS 2/3	\$184,897
PSERS 2	\$115,980
LEOFF 1	(\$23,742)
LEOFF 2	\$32,924
TOTAL	(\$161,277)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2017, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$173,200)
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	\$402,726	\$-0-
TOTAL	\$402,726	(\$173,200)

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$364,035	(\$118,161)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$957,753)
Changes of assumptions	\$38,162	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	(\$974,140)
Contributions subsequent to the measurement date	\$487,002	\$-0-
TOTAL	\$889,199	(\$2,050,054)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$50,107	(\$6,019)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$59,421)
Changes of assumptions	\$718	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$2,213	(\$15,825)
Contributions subsequent to the measurement date	\$62,853	\$-0-
TOTAL	\$115,891	(\$81,265)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$-0-	\$-0-
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$19,449)
Changes of assumptions	\$-0-	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$-0-	\$-0-
Contributions subsequent to the measurement date	\$-0-	\$-0-
TOTAL	\$-0-	(\$19,449)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$35,166	(\$30,341)
Net difference between projected and actual investment earnings on pension plan investments	\$-0-	(\$179,626)
Changes of assumptions	\$963	\$-0-
Changes in proportion and differences between contributions and proportionate share of contributions	\$100,839	(\$40,004)
Contributions subsequent to the measurement date	\$66,407	\$-0-
TOTAL	\$203,375	(\$249,971)

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, 2018. 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
2018	(\$117,072)	(\$684,773)	(\$14,236)	(\$12,206)	(\$77,069)
2019	\$36,962	(\$171,548)	\$9,109	\$3,292	\$24,140
2020	(\$8,582)	(\$201,663)	\$1,382	(\$1,315)	(\$6,879)
2021	(\$84,507)	(\$469,789)	(\$13,971)	(\$9,220)	(\$62,567)
2022	\$-0-	(\$52,210)	(\$2,283)	\$-0-	\$1,674
Thereafter	\$-0-	(\$67,873)	(\$8,228)	\$-0-	\$7,698

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, 2017, 81 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 \$5,914,789 in the plan at December 31, 2017, \$5,914,789 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, 2017, 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 2017, 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 2016-17, the “corridor” increased the SIR to \$2 million, with an aggregated stop loss of \$4.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

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

automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

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

During 2016-17, 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 2016-17, the WCRP's assets remained stable at \$46.8 million while its liabilities decreased slightly to \$28.6 million. The Pool's net position increased slightly from \$17.9 million to \$18.1 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, 2017 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, 2017 was as follows:

Unemployment: \$14,779

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, 2017 was as follows:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2017</u>
Fair Operations	\$0	\$278,549	\$278,549	\$0

NOTE 9 – LONG-TERM DEBT

A. Loans Payable

The County entered into a loan agreement with Baker Boyer Bank in 2017 to refinance the interfund loan for the property located at 1520 Kelly Place. The principal of loan is \$1,300,000 with an interest rate of 3.490%. Loan payments are due on June 1 and December 1 in the amount of \$39,231. The term of the loan is for seven years with a balloon payment at 25 years amortization. The county reserves the right and option to pay the loan in full at any time. The balance as of December 31, 2017 was \$1,284,759.

NOTE 10 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2017 the following changes occurred in long-term liabilities:

<i>Governmental Activities:</i>	<i>Balance 1/1/2017</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance 12/31/2017</i>	<i>Due Within One Year</i>
Compensated Absences	874,535	44,488		919,023	83,422
Other Liabilities	0	1,300,000	15,241	1,284,759	33,919
Net Pension Liability	12,165,868		3,847,049	8,318,819	0
OPEB Obligations	1,152,975	225,266	93,568	1,284,673	0
Governmental activity Long-term liabilities:	\$14,193,378	\$1,569,754	\$3,955,858	\$11,807,274	\$117,341

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 \$16,159 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 11 – CONTINGENCIES AND LITIGATIONS

The county has recorded in its financial statements all material liabilities. There are no material contingent liabilities to record.

The County participates in a number of federal- and state-assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. County management believes that such disallowances, if any, will be immaterial.

NOTE 12 – RESTRICTED NET POSITION

The government-wide statement of net position reports \$18,582,215 of restricted net position, of which \$18,582,215 is restricted by enabling legislation.

NOTE 13 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

1. Interfund Due To & Due From

Interfund transactions usually involve the exchange of goods and services between funds in a normal business relationship. These amounts, which are reported in the fund financial statements, were eliminated in the government-wide statements. Interfund due to and due from as of December 31, 2017 were as follows:

<u>Due To</u>	<i>Due From</i>			<u>Total</u>
	<u>General Fund</u>	<u>County Road</u>	<u>Non-Major Governmental</u>	
General Fund		6,479		6,479
Internal Service Funds	4,520		1,949	6,469
Total	\$4,520	\$6,479	\$1,949	\$12,948

2. Interfund Loan Balances

Interfund loan balances at December 31, 2017 were as follows:

<u>Due To</u>	<i>Due From</i>		<u>Total</u>
	<u>Current Exp Building</u>	<u>Non-Major Governmental</u>	
Non-Major Governmental	1,477,777 ^{1,3}	179,326 ²	\$1,657,103

¹ An interfund loan of \$2,684,997 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 balance due as of the end of the year is \$347,724. The loan is scheduled to be repaid October 1, 2018.

² An interfund loan was made in 2011 for \$136,036 and 2012 for \$131,172 from the Investment Pool fund to the Fairground Properties fund to purchase property adjacent to the fairgrounds. The balance due as of the end of the year is \$179,326. The loans are scheduled to be repaid April 30, 2027.

³ An interfund loan of \$1,400,000 was made in 2016 from the Investment Pool fund to the Current Expense Building fund for the Walla Walla County Jail HVAC & Energy Efficiencies Upgrades project. The balance due as of the end of the year is \$1,130,053. The loan is scheduled to be repaid November 1, 2021.

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2017 were as follows:

<u>Transfer To</u>	<i>Transfer From</i>			<u>Total</u>
	<u>General Fund</u>	<u>WW Co Pub Fac</u>	<u>Non-Major Governmental</u>	
Current Expense Building	400,000	179,095		579,095
Non-Major Governmental	1,178,262		255,000	1,433,262
Internal Service Funds			75,000	75,000
Total	\$1,578,262	\$179,095	\$330,000	\$2,087,357

NOTE 14 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2017 were as follows:

<u>Governmental Activities:</u>	<u>Taxes</u>	<u>Courts</u> <u>Receivable</u>	<u>Due from</u> <u>Other Gov</u>	<u>Other</u>	<u>Total</u>
General Fund	213,681	238,772	35,002		487,455
County Road	110,692		91,954		202,646
Human Services	3,310		170,275		173,585
WW Co Public Fac Improv				360,000	360,000
Non-Major Governmental	72,106		260,294		332,400
Total Governmental Activities:	\$399,789	\$238,772	\$557,525	\$360,000	\$1,556,086

B. Payables

Payables at December 31, 2017 were as follows:

<u>Governmental Activities:</u>	<u>Vendors</u>
General Fund	313,704
County Road	27,421
Human Services	82,589
Current Expense Building	59,403
Human Service Capital Projects	114,798
Non-Major Governmental	498,172
Internal Service Funds	109,139
Total Governmental Activities:	\$1,205,226

NOTE 15 – 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, 2017:

Annual required contribution	\$282,847
Interest on net OPEB obligation	46,119
Adjustment to the ARC	<u>(103,700)</u>
Annual OPEB Cost	225,266
Contributions made	<u>93,568</u>

Increase in Net OPEB obligation	131,698
Net OPEB obligation, beginning of year	<u>1,152,975</u>
Net OPEB obligation, end of year	\$1,284,673

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 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>
2017	\$225,266	\$ 93,568	41.5%	\$1,284,673
2016	\$243,710	\$111,985	46.0%	\$1,152,975
2015	\$305,640	\$126,085	41.3%	\$1,021,250

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2017, was as follows:

Actuarial accrued liability (AAL)	\$3,144,805
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	3,144,805
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 16 – TAX ABATEMENT

Multi-Family Housing Property Tax Exemption

The Multi-Family Housing Property Tax Exemption Program encourages the creation of affordable and improved housing quality and prevents displacement for citizens that are in the most need under RCW 84.14, Preservation Tax Exemption Program. This program was established under City of Walla Walla Ordinance 2005-11. The tax abatement did not result in a reduction or loss of revenue because, pursuant to state law, these taxes were reallocated to other property tax payers. The following are totals of abated taxes for this program for 2017 by taxing district:

<u>Taxing District</u>	<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated</u>
Walla Walla County	Multi-Family Housing	\$6,122
State of Washington-State School	Multi-Family Housing	\$8,274
City of Walla Walla	Multi-Family Housing	\$13,350
Port of Walla Walla	Multi-Family Housing	\$1,511
EMS Levy	Multi-Family Housing	\$2,042
Walla Walla School District #140	Multi-Family Housing	<u>\$19,872</u>
Total		\$51,171

High Unemployment County Sales and Use Tax Deferral for Manufacturing Facilities

The High Unemployment County Sales and Use Tax Deferral for Manufacturing Facilities Program promotes economic stimulation and new employment opportunities in distressed areas under RCW 82.60, Tax Deferrals for Investment Projects in Rural Counties. Walla Walla County sales and use tax revenue was reduced under agreements entered into by the Washington State Department of Revenue for this program. The forgone tax revenue for 2017 cannot be disclosed due to the fact that tax information is for less than three taxpayers.

NOTE 17 – ACCOUNTING AND REPORTING CHANGES

- A. 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).
- B. The statement of activities shows a prior period adjustment of (\$8,286,818) to correct capital asset balances for governmental activities as detailed below. This decreases the net position at the government-wide level for the governmental activities.
 1. During the 2016 audit, it was found that the county incorrectly capitalized the 2013 Energy Efficiency Project which was to replace old fixtures and should have been expensed. The net impact on depreciable assets is (\$637,227).
 2. Construction in progress on the jail project should have been expensed in 2016 as it was repairs and maintenance on the jail building not an improvement to the building. The net adjustment is (\$1,259,119) to construction in progress.
 3. During the 2016 audit, it was found the county incorrectly expensed in 2012 some expenditures for the 1520 Kelly Place remodel that should have been capitalized. The net impact on depreciable assets is \$260,281.
 4. As a result of the 2016 audit, the county updated the estimated useful life of buildings and improvements of county owned properties. The building useful life is still 100 – 200 years. However, the useful life is based on the year built instead of the type of construction. The major change was to buildings that had a useful life of 200 years are now 100 to 150 years. The net impact to depreciable assets is (\$6,684,649).

5. The county found additional assets not previously included in the land and buildings asset list. There were also buildings included on the asset list that were leased by another entity and not owned by the county. The net adjustment to land is \$30,298 and the net adjustment to depreciable assets is \$3,598.

REQUIRED SUPPLEMENTARY INFORMATION

WALLA WALLA COUNTY
LEOFF I RETIREE HEALTH INSURANCE BENEFITS
SCHEDULE OF FUNDING PROGRESS
DECEMBER 31, 2017

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)
12/31/2017	-	3,144,805	3,144,805	0%	0	N/A
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

REQUIRED SUPPLEMENTARY INFORMATION
WALLA WALLA COUNTY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2017

PERS 1	2017	2016	2015	2014
County's proportion of the net pension liability	0.097813%	0.112205%	0.127034%	0.130198%
County's proportionate share of the net pension liability	4,641,303	6,025,937	6,645,060	6,558,785
County's covered employee payroll	11,957,594	12,872,823	14,077,522	13,756,028
County's proportionate share of the net pension liability as a percentage of covered employee payroll	38.81%	46.81%	47.20%	47.68%
Plan fiduciary net position as a percentage of the total pension liability	61.24%	57.03%	59.10%	61.19%
PERS 2/3	2017	2016	2015	2014
County's proportion of the net pension liability	0.103404%	0.117881%	0.135031%	0.140259%
County's proportionate share of the net pension liability	3,592,795	5,935,215	4,824,735	2,835,141
County's covered employee payroll	10,137,655	10,941,914	11,983,896	11,936,785
County's proportionate share of the net pension liability as a percentage of covered employee payroll	35.44%	54.24%	40.26%	23.75%
Plan fiduciary net position as a percentage of the total pension liability	90.97%	85.82%	89.20%	93.29%
PSERS	2017	2016	2015	2014
County's proportion of the net pension liability	0.432405%	0.481707%	0.582268%	0.527887%
County's proportionate share of the net pension liability	84,721	204,716	106,276	(76,443)
County's covered employee payroll	1,530,962	1,559,448	1,704,711	1,406,651
County's proportionate share of the net pension liability as a percentage of covered employee payroll	5.53%	13.13%	6.23%	-5.43%
Plan fiduciary net position as a percentage of the total pension liability	96.26%	90.41%	95.08%	105.01%
LEOFF 1	2017	2016	2015	2014
County's proportion of the net pension liability	0.013795%	0.014635%	0.014572%	0.013012%
County's proportionate share of the net pension liability	(209,300)	(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	135.96%	123.74%	127.36%	126.91%
LEOFF 2	2017	2016	2015	2014
County's proportion of the net pension liability	0.057657%	0.063530%	0.073621%	0.061218%
County's proportionate share of the net pension liability	(800,092)	(369,510)	(756,677)	(812,389)
State's proportionate share of the net pension liability (asset) associated with the county	(519,005)	(240,893)	(500,314)	(530,796)
Total proportionate share of the net pension liability (asset)	(1,319,097)	(610,403)	(1,256,991)	(1,343,185)
County's covered employee payroll	1,803,596	1,924,593	2,136,641	1,703,911
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-44.36%	-19.20%	-35.41%	-47.68%
Plan fiduciary net position as a percentage of the total pension liability	113.36%	106.04%	111.67%	116.75%

Notes: GASB 68 was implemented for the 2015 financial statements so only four 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, 2017

PERS 1	2017	2016	2015	2014
Statutorily or contractually required contributions	676,476	631,003	586,104	576,530
Contributions in relation to the statutorily or contractually required contributions	(676,476)	(631,003)	(586,104)	(576,530)
Contribution deficiency (excess)	0	0	0	0
Covered County payroll	13,365,584	12,782,379	12,915,711	13,805,669
Contributions as a percentage of covered County payroll	5.06%	4.94%	4.54%	4.18%
PERS 2/3	2017	2016	2015	2014
Statutorily or contractually required contributions	781,734	673,327	619,994	591,188
Contributions in relation to the statutorily or contractually required contributions	(781,734)	(673,327)	(619,994)	(591,188)
Contribution deficiency (excess)	0	0	0	0
Covered County payroll	11,408,761	10,807,790	11,027,384	11,833,443
Contributions as a percentage of covered County payroll	6.85%	6.23%	5.62%	5.00%
PSERS	2017	2016	2015	2014
Statutorily or contractually required contributions	109,118	107,611	98,802	99,886
Contributions in relation to the statutorily or contractually required contributions	(109,118)	(107,611)	(98,802)	(99,886)
Contribution deficiency (excess)	0	0	0	0
Covered County payroll	1,638,087	1,632,939	1,526,271	1,575,133
Contributions as a percentage of covered County payroll	6.66%	6.59%	6.47%	6.34%
LEOFF 2	2017	2016	2015	2014
Statutorily or contractually required contributions	108,111	97,592	95,247	99,574
Contributions in relation to the statutorily or contractually required contributions	(108,111)	(97,592)	(95,247)	(99,574)
Contribution deficiency (excess)	0	0	0	0
Covered County payroll	2,078,465	1,932,511	1,886,085	1,971,635
Contributions as a percentage of covered County payroll	5.20%	5.05%	5.05%	5.05%

Notes: GASB 68 was implemented for the 2015 financial statements so only four 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, 2017

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CURRENT EXPENSE			
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	5,204,337	5,365,484	-161,147
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	7,944,415	7,970,832	-26,417
313.11.00	SALES TAX REVENUE RAMPING-CITY OF WW	3,200,000	3,657,732	-457,732
313.71.00	SALES TAX CRIMINAL JUSTICE	330,000	352,472	-22,472
316.81.00	GAMBLING EXCISE TAXES	2,500	2,036	464
317.20.00	LEASEHOLD EXCISE TAX	64,000	68,835	-4,835
317.40.00	PRIVATE TIMBER HARVEST TAXES	10	4,176	-4,166
321.60.00	PROCESS SERVER	80	60	20
321.91.00	FRANCHISE FEES - TCI CABLEVISION OF WA	27,000	30,403	-3,403
322.20.00	DOMESTIC VIOLENCE	9,745	10,385	-640
322.90.00	RECORDS REQUEST FEES	13,000	12,061	939
322.91.02	SPOT BURN PERMIT WWCD	221,500	134,544	86,956
331.16.60	SCAAP - INS REIMBURSEMENT	6,000	0	6,000
332.12.10	FEDERAL FLOOD CONTROL LEASES	2,000	1,881	119
332.15.23	IN LIEU TAXES FEDERAL - BLM	54,000	28,725	25,275
332.15.25	MINERAL LEASING	25	0	25
332.15.60	U S FISH & WILDLIFE SERVICE	720	830	-110
333.93.56	DSHS CHILD SUPPORT ENFORCEMENT	39,091	37,298	1,793
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	12,613	12,457	156
333.97.04	FIRE MGMT ASST GRANT(2015 BLUE CRK FIRE)	0	10,038	-10,038
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	82,935	83,488	-553
334.01.10	WASPC SEX OFFENDER MONITORING	79,327	79,064	263
334.01.20	OFFICE OF PUBLIC DEFENSE GRANT	6,102	6,202	-100
334.03.10	DEPT OF ECOLOGY SHORELINE	2,500	35,567	-33,067
334.04.60	DEPT OF SOCIAL AND HEALTH SERVICES	86,174	87,319	-1,145
335.00.91	PUD PRIVILEGE TAX	14,000	15,891	-1,891
335.03.01	LEOFF I SPECIAL FUNDING	0	59,083	-59,083
336.00.93	MOTOR VEH LIC FEES - STATE REIMBURSEMENT	94,000	60,586	33,414
336.01.20	COURT COST REIMB-CO CLERK LFO COLL	4,022	4,935	-913
336.01.28	PUBLIC DEFENSE SERVICES	63,146	0	63,146
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	23,729	3,772	19,957
336.06.31	ADULT COURT COST	5,000	5,537	-537
336.06.51	DUI - IMPACT	17,500	17,765	-265
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	30,000	32,760	-2,760
336.06.94	STATE LIQUOR EXCISE TAX	32,185	33,696	-1,511
336.06.95	STATE LIQ PROFITS - ENHANCED PUB SAFETY	74,533	64,405	10,128
337.09.00	IN LIEU TAXES - LOCAL	200	0	200
337.73.00	WCIF LOYALTY PROGRAM	3,000	1,078	1,922
339.21.68	CITY OF WW - BJA - ARRA	4,113	0	4,113
341.21.00	RECORDING-LEGAL INSTRUMENTS	94,000	92,978	1,022
341.22.00	DISTRICT COURT CIVIL FILING	0	2,417	-2,417
341.22.01	DOMESTIC VIOLENCE FILING FEE	0	3,211	-3,211
341.22.03	CIVIL FILING	69,770	56,200	13,570
341.22.04	CNTRCROS3RD FIL	0	1,013	-1,013
341.22.05	ANTI-HAR FILING	1,390	177	1,213
341.22.06	CV COST & ADJ	6,638	1,158	5,480
341.23.07	CIVIL PROB FILINGS	108	864	-756
341.23.09	JUV EMANCIPATIO	34	50	-16

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341.23.11	ANIT-HAR FILING	138	86	52
341.23.16	DOM FAC FIL FEE	17	0	17
341.23.20	CTRCROSS3RD FIL	34	0	34
341.23.26	CLJ APPEAL FIL	100	0	100
341.23.30	CRCTR3RD UNLDET	17	0	17
341.23.32	CIV/PROB FILING	40,755	41,089	-334
341.23.34	DOM FAC FIL FEE	2,442	208	2,235
341.23.38	CLJ APPEAL FIL	0	108	-108
341.23.40	CTRCROSS3RD FIL	0	972	-972
341.23.42	UNLAW DET FIL	389	972	-583
341.23.44	UNLAW DET COMBO	6,037	6,867	-830
341.23.48	FACFIL-NO DVSUR	5,026	7,452	-2,426
341.23.51	JST-SC	7,018	7,304	-286
341.23.52	DOM FAC FIL FEE	11,000	14,979	-3,979
341.23.73	CTRCROSS3RD FIL	108	0	108
341.24.00	DISPUTE RES CVL	14,391	15,730	-1,339
341.24.01	DISPUTE RES SC	1,200	855	345
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,300	1,240	60
341.28.06	CIVIL-SUP PROCEEDS	2,405	8,511	-6,106
341.28.07	OTHER FILING FEE	450	0	450
341.28.08	CIVIL TSCRIPT	1,050	908	142
341.28.09	OTHER FEES - SMALL CLAIMS	725	534	191
341.28.10	CTRCROS3D FM CL	0	9	-9
341.29.03	OTHER CASE FILINGS	500	594	-94
341.29.04	TAX WARRANT FILING	5,000	4,514	487
341.29.05	OTHER FIL-MOD FAC	2,000	1,908	92
341.29.06	FEE TSCRIPT FIL	600	972	-372
341.29.07	FEE DETAIN ANS	100	605	-505
341.29.08	NON JUD PRO FIL	0	11	-11
341.32.00	DIST COURT RECORDS SERVICES	5,055	3,587	1,468
341.32.02	CERTIFIED DOCUMENTS	650	607	43
341.32.05	WRIT/GARN FEES	14,582	15,616	-1,034
341.32.06	ABSTRACT RECORD FEE	0	3	-3
341.33.01	NAME CHANGE ADMIN COST	745	668	77
341.33.02	WARRANT PREP COSTS	0	498	-498
341.34.00	SUP COURT-RECORD SERVICES	31,300	36,136	-4,836
341.34.03	DOM FAC FIL FEE	68	43	25
341.34.04	REIM-COLL COST	3,500	3,306	195
341.35.00	COPIES - RECORDS REQUESTS	7,700	6,537	1,163
341.37.02	CRIME LAB ANALYSIS	75	121	-46
341.38.00	RECORDS SEARCH	100	0	100
341.41.00	OPEN SPACE FILING FEES	0	30	-30
341.42.00	T FEES ON FOREST PATROL	385	370	15
341.42.10	TREASURER'S FEES ON EXCISE TAX	4,300	4,435	-135
341.42.30	LOCAL REAL ESTATE EXCISE TAX	50,000	70,921	-20,921
341.43.01	CITY OF COLLEGE PLACE	400,712	378,429	22,283
341.45.00	ELECTION SERVICES	45,000	29,692	15,308
341.45.01	WALLA WALLA CITY	65,487	66,069	-582
341.45.02	COLLEGE PLACE	19,888	19,811	77

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341.45.03	WAITSBURG	2,963	2,935	28
341.45.04	PRESCOTT	709	691	18
341.48.00	MOTOR VEHICLE LICENSE FEES	240,000	259,900	-19,900
341.62.00	DIST & MUNI COPY/TAPE FEES	54	2	52
341.65.00	PRINTING/DUPLICATING CHARGES	7,500	7,851	-351
341.70.00	SALES OF MERCHANDISE	1,100	2,114	-1,014
341.91.00	CANDIDATE FEES	200	954	-754
341.95.00	PROS BAD CHECK PROGRAMS	50	0	50
341.96.00	PERSONNEL SERVICES	55,000	47,427	7,573
341.99.00	PASSPORTS	20,000	28,560	-8,560
342.10.00	LAW ENFORCEMENT DUI	3,000	6,170	-3,170
342.10.03	WAITSBURG	113,000	111,962	1,038
342.10.04	PRESCOTT	19,000	19,074	-74
342.10.07	WW SCHOOL DIST - RESOURCE OFFICER	74,398	84,262	-9,864
342.10.08	SEX OFFENDER REGISTRATION FEES	2,000	1,216	784
342.10.10	AIRPORT SECURITY	12,000	12,000	0
342.10.11	DNA COLLECTION FEE	1,800	940	860
342.21.05	WALLA WALLA COUNTY	0	33	-33
342.30.00	OUT OF COUNTY COMMITMENTS	1,000	1,394	-394
342.30.01	CITY OF WALLA WALLA	110,000	73,814	36,186
342.30.02	CITY OF COLLEGE PLACE	11,500	13,431	-1,931
342.30.06	COLUMBIA COUNTY	5,000	19,876	-14,876
342.30.08	WA DEPT OF CORRECTIONS	330,000	363,887	-33,887
342.30.20	SOC SECURITY REIMBURSEMENT	5,600	4,400	1,200
342.30.21	FINGERPRINT FEES	4,500	3,715	785
342.33.00	ADULT PROBATION AND PAROLE	22,839	15,115	7,724
342.33.06	RECORD CHECK FEE	1,787	3,578	-1,791
342.33.07	SENTENCE COMPLIANCE MONITORING FEE	0	300	-300
342.33.16	DOM VIO CRT FEE - THERAPEUTIC COURT	7,100	2,825	4,275
342.36.00	ELECTRONIC MONITORING PRISIONERS	4,000	5,655	-1,655
342.36.03	ELECTRONIC MONITORING-DUI (OTHER)	6,631	13,062	-6,431
342.37.00	BOOKING FEES	2,000	1,448	552
346.50.01	DOM FAC FEES	740	5,141	-4,401
346.50.04	DV PREV LOCAL	0	799	-799
346.52.01	DOM FAC FEES	3,579	60	3,519
346.80.00	CORONER'S FEES	0	25	-25
347.10.00	SEMINARS	1,000	1,035	-35
349.90.00	REIMBURSEMENT	110,554	0	110,554
351.31.00	SUPERIOR CT CRIMINAL FILINGS	2,000	1,528	472
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	7,600	9,744	-2,144
351.50.01	DRUG FUND/LOCAL	0	2	-2
351.80.00	CRIME VICTIM PENALTY	250	284	-34
351.80.01	CRIME VICTIM PENALTY	19,400	17,925	1,475
351.80.03	JUV CRIME VICTIM	2,000	898	1,102
351.90.02	PENALTY-DV	600	624	-24
351.91.00	OTHER SUPERIOR COURT PENALTIES	16,000	10,759	5,241
351.91.04	FINES-JUVENILE OFFENDER	0	61	-61
352.20.00	CRUELTY TO ANIMALS PENALTIES	0	1,000	-1,000
352.30.00	ADMIN COST MAND INSURANCE	1,727	914	813

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353.10.00	TRAFFIC INFRACTIONS & NON PARKING	683	37,099	-36,416
353.10.02	TRAFFIC INFRACTIONS	3,166	94,629	-91,463
353.10.03	TRAFFIC INFRACTIONS	195,454	59,144	136,310
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	37,500	33,268	4,232
353.70.01	LITTER CONTROL VIOLATIONS	0	136	-136
353.70.04	OTHER INFRACT	5,906	5,315	591
355.20.00	DRIVING WHILE INTOXICATED (DWI)	16,642	10,297	6,345
355.20.01	DUI-DP ACCT	1,564	565	999
355.20.03	DRIVING UNDER INFLUENCE (DUI) FINES	796	443	353
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	22,242	128	22,114
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	9,220	18,200	-8,980
355.80.02	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	1,896	1,327	569
356.80.00	FELONY FINES	0	49	-49
356.90.00	NON-TRAFFIC MISDEMEANOR	0	294	-294
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	4,200	3,287	913
356.90.14	OTHER NON TRAFFIC MISDEMEANORS	280	329	-49
357.21.00	JURY DEMAND COST	600	527	73
357.22.00	WITNESS COST	100	170	-70
357.23.00	PUBLIC DEFENSE COSTS	62,000	47,150	14,850
357.24.00	SUPERIOR COURT RESTITUTION	6,500	6,061	439
357.28.00	MISC SUPERIOR COURT COST RECOUPMENTS	712	659	53
357.28.01	COURT COSTS RECOUPMENT	6,000	3,205	2,795
357.32.00	WITNESS FEES	0	452	-452
357.33.00	PUBLIC DEFENSE COST	10,020	5,709	4,311
357.34.00	LAW ENFORC SERV-CIVIL PROCESS	500	0	500
361.10.00	INVESTMENT INTEREST	225,000	304,441	-79,441
361.40.00	SALES TAX INTEREST	3,000	6,855	-3,855
361.40.02	SUP INT INCOME	1,200	2,300	-1,100
361.40.16	INTEREST/PENALTY ON REET	450,000	471,814	-21,814
361.40.50	INTEREST-PENALTIES SPECIAL ASSESSMENTS	150	485	-335
362.50.00	FARM RENT	1,348	1	1,347
367.00.00	PRIVATE CONTRIBUTIONS FEE	10,000	10,000	0
369.00.00	OTHER MISCELLANEOUS REVENUE	100	0	100
369.20.00	UNCLAIMED MONEY	0	2,171	-2,171
369.30.00	CONFISCATED AND FORFEITED PROPERTY	0	291	-291
369.81.00	CASHIERS OVER & SHORT	20	-57	77
369.81.10	AUDITOR SUSPENSE ACCOUNT	-100	142	-242
369.91.00	OTHER MISC	30,912	43,085	-12,173
369.91.01	OTHER NON-REVENUES - DOL POSTAGE REIMBUR	200	969	-769
369.91.03	NSF CHECK FEES	650	1,284	-634
369.91.90	MISC FEES CIVIL SERVICE TEST	100	0	100
397.00.00	OPERATING TRANSFER IN - COMM OUTREACH	451,456	0	451,456
010	CURRENT EXPENSE REVENUE SUBTOTAL	21,467,989	21,534,381	-66,392
101	COMMUNITY DEVELOPMENT			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	266,500	276,333	-9,833
321.30.00	FIREWORK PERMITS	700	600	100
321.99.00	OTHER BUSINESS LICENSES & PERMITS	500	0	500
322.10.00	BLDG-STRUCTURES PERMIT FEES	465,000	457,458	7,542

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322.91.01	BURN PERMIT RESIDENTIAL	27,195	21,270	5,925
334.03.10	DEPT OF ECOLOGY SHORELINE	42,000	13,318	28,682
334.04.20	DEPT OF COMMERCE	100,000	99,989	11
341.70.00	SALES OF MERCHANDISE	0	5	-5
345.81.00	ZONING -SUBDIVISION FEES - PLANNING FEES	50,000	64,070	-14,070
345.89.01	BUILDING PERMIT TECHNOLOGY FEE	0	13,543	-13,543
369.83.00	CREDIT CARD DISCOUNTS	-5,700	-9,373	3,673
397.00.00	OPERATING TRANSFERS IN	169,439	169,439	0
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,115,634	1,106,652	8,982
102	WASTE MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	42,000	58,472	-16,472
334.03.10	DEPT OF ECOLOGY PPG	42,000	19,836	22,164
102	WASTE MANAGEMENT REVENUE SUBTOTAL	84,000	78,309	5,691
103	EMERGENCY MANAGEMENT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	99,425	99,425	0
333.97.04	FIRE MANAGEMENT ASSISTANCE GRANT (FMAG)	69,050	36,178	32,872
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	56,875	59,339	-2,464
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	25,353	25,959	-606
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
369.91.00	OTHER MISC	6,675	7,011	-336
397.00.00	OPERATING TRANSFERS IN	39,344	39,344	0
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	338,348	308,883	29,465
104	SHERIFFS BLOCK GRANTS			
308.00.00	BEGINNING FUND BALANCE	7,845	0	7,845
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	7,851	-7,851
361.10.00	INVESTMENT INTEREST	0	5	-5
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,845	7,856	-11
105	HOTEL / MOTEL TAX			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	105,000	140,744	-35,744
313.31.00	HOTEL / MOTEL TAX LODGING	55,000	89,618	-34,618
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	160,000	230,363	-70,363
107	JUVENILE JUSTICE CENTER			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	300,000	412,478	-112,478
313.72.00	JUVENILE JUSTICE SALES TAX	955,000	1,024,230	-69,230
334.01.20	AOC - ITPPA	70,000	69,733	267
341.70.00	SALES OF MERCHANDISE	3,000	4,167	-1,167
342.10.13	DNA COLLECTION FEE	0	124	-124
342.70.00	DIVERSION - PARENT PAY	60,500	59,866	634
342.70.01	OTHER DETENTION BEDS	72,000	110,852	-38,852
369.91.00	OTHER MISC	3,500	743	2,757

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369.91.50	UA TESTING	1,500	1,370	130
397.00.00	OPERATING TRANSFERS IN	530,000	530,000	0
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	1,995,500	2,213,562	-218,062
108	LAW & JUSTICE			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,200,000	1,283,617	-83,617
313.15.00	PUBLIC SAFETY .03%	1,500,000	1,711,771	-211,771
336.06.10	CRIMINAL JUSTICE-COUNTIES	748,299	748,300	-1
108	LAW & JUSTICE REVENUE SUBTOTAL	3,448,299	3,743,687	-295,388
109	AUDITORS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	310,000	317,478	-7,478
336.04.11	DOCUMENT PRESERVATION-STATE	50,000	58,172	-8,172
341.21.00	AUDITOR'S PORTION HOMELESS HOUSING	5,100	6,223	-1,123
341.36.00	HISTORICAL PRESERVATION SURCHARGE	31,000	30,047	953
109	AUDITORS M & O REVENUE SUBTOTAL	396,100	411,921	-15,821
110	TREASURERS M & O			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	35,000	51,225	-16,225
341.42.00	MISC TREAS FEES	59,223	41,853	17,370
361.10.00	INVESTMENT INTEREST	100	512	-412
110	TREASURERS M & O REVENUE SUBTOTAL	94,323	93,591	732
111	PROS VICTIM-WITNESS			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	55,000	39,403	15,597
333.16.57	CTED-VICTIM WITNESS GRANT	0	62,048	-62,048
333.16.58	DOMESTIC VIOLENCE	15,581	15,851	-270
334.04.20	CTED-VICTIM WITNESS GRANT	65,000	0	65,000
341.98.00	CO CRIME VICTIM & WITNESS PROG	50	9	41
341.98.01	PENALTY PERCENTAGES	7,397	6,330	1,067
341.98.02	CO CRIME/VICTIM WITNESS PROG	32,000	20,872	11,128
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	0	2	-2
386.12.00	TRAFIC INFRACTION	50	0	50
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	175,078	144,516	30,562
112	PUBLIC HEALTH			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	195,000	419,545	-224,545
321.20.01	PUMPER LICENSE RENEWAL	550	1,320	-770
321.20.02	INSTALLER LICENSE RENEWAL	1,500	3,960	-2,460
321.20.03	SOLID WASTE OTHER PERMITS	1,700	1,750	-50
321.20.04	BARS, TAVERNS, WINERIES & COFFEE PERMITS	163,258	168,037	-4,779
321.20.05	FOOD CARD RENEWAL 5 YEAR	20,800	22,005	-1,205
322.19.10	SEPTIC TANK REPLACEMENT PERMITS	52,130	62,275	-10,145
333.10.55	WIC NUTRITION & LOCAL SUPPORT	202,700	205,895	-3,195
333.10.56	SNAP-ED	45,500	44,996	504
333.10.57	WIC BF PEER COUNSEL	185	0	185
333.20.60	NATIONAL HIGHWAY TRAFFIC SAFETY	32,184	16,769	15,415
333.93.06	PHER H1N1 PAN FLU FOCUS 3	50,243	57,224	-6,981

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333.93.26	VFC ORDERING	5,500	5,723	-223
333.93.30	YOUTH TOBACCO PREVENTION-FED	2,000	0	2,000
333.93.53	VTREKS-HS INTERFACE	0	2,363	-2,363
333.93.73	IMMUNIZATION ENHANCE IIS AND VTRCKS	500	0	500
333.93.75	HEALTHY COMMUNITIES - FED	1,000	3,441	-2,441
333.93.77	MAA-MEDICAID ADMIN	10,000	62,227	-52,227
333.93.95	HEALTHY COMMUNITIES - FED	3,000	0	3,000
333.93.99	CSHCN REGIONAL REP	67,276	76,958	-9,682
333.97.78	MAA-MEDICAID ADMIN	40,000	0	40,000
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	0	18,544	-18,544
334.04.90	DOH - ESD105 - MARIJUANA	240,000	1,797	238,203
334.04.91	ADULT VIRAL HEPATITIS PROGRAM	9,800	32,311	-22,511
334.04.93	HEALTHY COMMUNITIES - STATE	3,000	42,569	-39,569
334.05.60	DEPT OF EARLY LEARNING CONTRACT	9,800	3,750	6,050
336.04.24	PUBLIC HEALTH ASSISTANCE-APPROPRIATIONS	300,000	302,173	-2,173
336.04.25	FOUNDATIONAL PUBLIC HEALTH SERVICES	0	42,000	-42,000
337.62.50	EH SPECIALIST SERVICES	20,000	7,955	12,045
337.73.00	WCIF WELLNESS GRANT	0	4,500	-4,500
341.81.00	PHOTO COPIES	10	22	-12
346.20.00	HEALTHIER WA LHJ-ACH ENGAGEMENT	0	37,340	-37,340
346.20.11	SUMMER FOOD PROGRAM INSPECTIONS	0	900	-900
346.20.32	VACCINE ADMIN FEES/DSHS	0	1,493	-1,493
346.20.34	TB FEES PPD'S	0	1,623	-1,623
346.20.39	CD FEES	0	563	-563
346.20.59	LONG PLAT FEES	13,000	12,585	415
346.20.71	VITAL RECORDS SEARCH FEES	33,000	32,518	482
346.20.90	SERVICE CHARGE	3,000	6,121	-3,121
346.26.64	DRINKING WATER GROUP A - SS	2,000	1,000	1,000
346.26.65	DRINKING WATER GROUP A - SS STATE	2,000	1,000	1,000
346.26.66	DRINKING WATER GROUP A - TA	4,000	0	4,000
346.30.00	DWI VICTIMS PANEL	7,000	10,655	-3,655
367.00.00	TRAFFIC SAFETY DONATIONS	2,000	3,172	-1,172
367.11.00	CHILDREN'S HOME SOCIETY CONTRACT	2,000	0	2,000
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	2,000	3,223	-1,223
367.11.24	ABCD DENTAL GRANT	8,000	19,913	-11,913
367.11.45	SUICIDE PREVENTION PRIVATE DONATION	0	15,000	-15,000
369.83.00	CREDIT CARD DISCOUNTS	0	-3,045	3,045
369.91.00	MISC OVERAGE	5,000	1,358	3,643
369.91.03	NSF CHECK FEES	0	75	-75
397.00.00	OPERATING TRANSFER IN-HS	395,000	395,000	0
112	PUBLIC HEALTH REVENUE SUBTOTAL	1,955,636	2,150,601	-194,965
115	COUNTY ROAD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	6,700,000	6,590,930	109,070
311.10.00	REAL & PERS PROP TAX	5,100,000	5,394,941	-294,941
317.20.00	LEASEHOLD EXCISE TAX	75,000	86,485	-11,485
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	5,750	-5,750
322.40.00	ROAD CONSTRUCTION PERMIT FEES	14,600	11,755	2,845
331.20.20	FHWA-MILL CREEK ROAD SAFETY PROJECT	5,000,000	43,305	4,956,695

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332.10.68	FEDERAL FOREST YIELD	0	234	-234
332.15.60	U S FISH & WILDLIFE SERVICE	0	1,144	-1,144
333.20.21	STPR - RAILEX ROAD	210,000	31,690	178,310
333.20.24	BRS-BLUE CREEK BRIDGE	1,715,000	0	1,715,000
333.97.03	DISASTER GRANT	0	148,002	-148,002
334.03.70	RAP - BUSSELL ROAD	0	16,747	-16,747
334.03.72	ARTERIAL PRESERVATION	695,000	526,937	168,063
336.00.75	MULTIMODAL TRANSPORTATION-COUNTIES	63,363	99,502	-36,139
336.00.89	MOTOR VEHICLE FUEL TAX-COUNTY ROADS	3,025,406	3,050,617	-25,211
337.07.00	GOBLE BRIDGE - WW CONSERVATION DIST	330,000	530,036	-200,036
341.70.00	SALES OF MERCHANDISE	1,000	1,009	-9
341.82.00	ENGINEERING SERVICES	95,000	84,080	10,920
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	120,000	77,121	42,879
344.70.00	ADDRESS POST 911	4,500	4,450	50
345.83.00	PLAN CHECKING FEES	500	0	500
345.83.01	PLAT CHECKING FEES	5,000	3,809	1,191
361.10.00	INVESTMENT INTEREST	2,000	19,148	-17,148
369.10.00	SALE OF SURPLUS	500	111	389
369.91.00	OTHER MISC	5,000	1,652	3,348
115	COUNTY ROAD REVENUE SUBTOTAL	23,161,869	16,729,455	6,432,414
118	WALLA WALLA FAIR			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	2,000	38,893	-36,893
336.02.11	PARIMUTEL	57,000	62,861	-5,861
347.40.00	GATE ADMISSION	549,000	536,722	12,279
347.40.02	DEMO ENTRIES	7,500	6,860	640
347.40.03	LIVESTOCK ENTRIES	3,000	1,433	1,567
347.40.04	CONCESSION RENTAL	80,000	89,502	-9,502
347.40.05	PROGRAMS	0	370	-370
347.40.06	COMMERCIAL RENTAL	39,000	39,226	-226
347.40.07	MEMORABILIA SALES	4,000	6,651	-2,651
347.40.08	CARNIVAL	130,000	157,900	-27,900
347.40.09	FAIR ALLOCATIONS (FOUNDATION)	100,000	50,000	50,000
347.40.10	MISCELLANEOUS FAIR	25,000	88,173	-63,173
347.40.11	SRM CONCESSION	3,500	1,830	1,670
347.40.12	SUMMER DEMO	11,000	18,300	-7,300
347.40.13	PARKING LOT SALES	11,000	10,600	400
347.40.14	FALL EVENT	10,000	10,720	-720
362.40.00	MISC GROUNDS	293,500	197,339	96,161
369.91.00	OTHER MISC	0	854	-854
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,325,500	1,318,232	7,268
119	HUMAN SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	701,497	1,204,098	-502,601
311.10.00	REAL & PERS PROP TAX	135,000	140,383	-5,383
331.14.20	HUD SUPPORTED HOUSING	68,814	70,366	-1,552
333.14.22	CTED/CDBG PUBLIC SERVICE	45,961	46,704	-743
333.93.24	DSHS BEHAVIORAL HEALTH	48,100	43,300	4,800

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333.93.95	MENTAL HEALTH FEDERAL RCL	35,735	36,727	-992
334.04.20	DCD/COMMUNITY MOBILIZATION	340,000	311,077	28,923
334.04.66	DBHR - STATE MH PROJECT	26,165	53,257	-27,092
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	906,541	753,903	152,638
336.06.94	COLLEGE PLACE 2%	12,497	10,587	1,910
337.07.00	BOCC WALLA WALLA GRANT	0	5,443	-5,443
337.09.00	IN LIEU TAXES - LOCAL	5	0	5
346.40.00	MENTAL HEALTH SERVICES	5,452	108	5,345
346.60.00	COL COUNTY DEVELOPMENTAL DISAB SERV	0	558	-558
349.52.00	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	6,000	0	6,000
361.10.00	INVESTMENT INTEREST	9,234	13,200	-3,966
367.00.00	TRAFFIC SAFETY DONATIONS	0	564	-564
367.40.00	LOCAL 2163 GRANT FUNDS	14,100	15,324	-1,224
119	HUMAN SERVICES REVENUE SUBTOTAL	2,355,101	2,705,599	-350,498
120	COUNTY MENTAL HEALTH .01%			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	500,000	501,878	-1,878
313.14.00	CHEMICAL DEP/MH SERVICES TAX	955,000	1,025,379	-70,379
120	COUNTY MENTAL HEALTH .01% REVENUE SUBTOTAL	1,455,000	1,527,257	-72,257
121	SOLDIER'S RELIEF			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	58,328	114,648	-56,320
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	85,000	87,551	-2,551
337.09.00	IN LIEU TAXES - LOCAL	2	0	2
361.10.00	INVESTMENT INTEREST	500	1,332	-832
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	143,830	203,531	-59,701
122	PROS CHILD SUPPORT			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	125,000	139,882	-14,882
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	224,286	153,796	70,490
334.04.60	CHILD SUPPORT-DSHS	100,062	71,513	28,549
397.00.00	OPERATING TRANSFERS IN	15,479	15,479	0
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	464,827	380,670	84,157
123	FAIRGROUNDS PROPERTIES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	200,000	0	200,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-119,120	119,120
362.60.00	HOUSING RENTALS & LEASES	55,000	58,742	-3,742
369.91.00	OTHER MISC	5,000	0	5,000
397.00.00	OPERATING TRANSFERS IN	50,000	50,000	0
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	310,000	-10,377	320,377
124	YOUTH SPECIAL SERVICES			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	60,000	69,120	-9,120
334.01.20	BECCA BILL FUNDING	57,300	49,960	7,340
334.04.20	DEPT OF COMMERCE - STREET YOUTH GRANT	38,000	37,905	95
334.04.60	MENTAL HEALTH DISP ALT (MHDA)	220,700	158,749	61,951
342.70.00	DIAGNOSTIC DETENTION	7,500	2,517	4,983

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347.30.00	ROPES COURSE USE FEE	1,500	1,835	-335
367.00.00	PRIVATE CONTRIBUTIONS FEE	0	3,000	-3,000
369.91.00	OTHER MISC	16,200	16,242	-42
397.00.00	OPERATING TRANSFERS IN	50,000	50,000	0
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	451,200	389,327	61,873
126	MILL CREEK FLOOD CONTROL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	506,000	663,278	-157,278
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	150,000	150,873	-873
322.40.00	MILL CREEK ACCESS PERMIT FEES	0	140	-140
361.10.00	INVESTMENT INTEREST	500	1,029	-529
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	656,500	815,320	-158,820
127	STORMWATER MGMT UTILITY DIST			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	453,800	727,735	-273,935
337.07.00	PORT OF WW-PRESCOTT RAILROAD AVE	0	10,985	-10,985
343.10.00	STORMWATER UTILITY FEE	200,000	220,096	-20,096
361.10.00	INVESTMENT INTEREST	500	2,161	-1,661
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	654,300	960,977	-306,677
128	WW NOXIOUS WEED CNTL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	122,250	128,779	-6,529
311.10.00	REAL & PERS PROP TAX	32,000	44,949	-12,949
361.10.00	INVESTMENT INTEREST	950	1,507	-557
369.91.00	OTHER MISC	500	750	-250
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	155,700	175,985	-20,285
132	ELECTION EQUIPMENT RES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	222,000	218,616	3,384
369.91.00	OTHER MISC	8,000	4,454	3,546
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	230,000	223,069	6,931
134	R/E TAX ADMIN ASSISTANCE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	70,000	73,236	-3,236
318.36.00	REET - ONE HALF PERCENT	0	5,668	-5,668
336.00.97	REAL ESTATE AND PROPERTY TAX ADMIN	16,000	11,164	4,836
361.10.00	INVESTMENT INTEREST	300	876	-576
134	R/E TAX ADMIN ASSISTANCE FUND REVENUE SUBTOTAL	86,300	90,944	-4,644
135	TRIAL COURT IMPROVEMENT FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	122,129	162,117	-39,988
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,092	29,311	-1,219
341.43.01	CITY OF WALLA WALLA REIMBURSEMENT	38,000	65,213	-27,213
397.00.00	OPERATING TRANSFERS IN	29,000	29,000	0
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	217,221	285,641	-68,420
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			

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308.50.00	BEGINNING FUND BALANCE-ASSIGNED	465,300	486,453	-21,153
010	SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE	465,300	486,453	-21,153
	SUBTOTAL			
146	EMERGENCY MEDICAL SERVICES			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	30,000	64,126	-34,126
369.91.00	OTHER MISC	0	957	-957
369.91.01	EMS LEVY	131,616	119,705	11,911
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	161,616	184,788	-23,172
147	EMS TAXES			
308.00.00	BEGINNING FUND BALANCE	30,000	0	30,000
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	85,875	-85,875
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	2,628,826	2,730,514	-101,688
317.20.00	LEASEHOLD EXCISE TAX	21,841	22,902	-1,061
317.40.00	PRIVATE TIMBER HARVEST TAXES	0	1,393	-1,393
332.15.60	U S FISH & WILDLIFE SERVICE	250	277	-27
337.09.00	IN LIEU TAXES - LOCAL	70	0	70
369.91.01	EMS LEVY	0	-119,705	119,705
147	EMS TAXES REVENUE SUBTOTAL	2,680,987	2,721,256	-40,269
148	911 ENHNCD/PUB COM BLDG			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,389	5,390	-1
313.63.00	ENHNCD 911/WIRELINE ACCESS LINES	83,590	62,504	21,086
313.64.00	ENHNCD 911/WIRELESS ACCESS LINES	350,600	371,768	-21,168
313.65.00	CO ENHANCED 911 - VOIP	56,510	66,841	-10,331
334.01.80	CPD WIRELINE	300,270	273,265	27,005
361.40.00	SALES TAX INTEREST - COUNTY	0	430	-430
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	796,359	780,198	16,161
150	WWCO PUBLIC FAC IMPROV FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	2,900,000	4,153,562	-1,253,562
313.18.00	RURAL COUNTY SALES TAX-PORT	750,000	929,901	-179,901
361.40.00	INTEREST ON LOAN-PORT	10,000	4,955	5,045
381.20.00	LOAN REPAYMENT RECEIVED	85,000	155,555	-70,555
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	3,745,000	5,243,973	-1,498,973
010	COMMUNITY OUTREACH			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	436,000	436,613	-613
361.10.00	INVESTMENT INTEREST	1,750	3,142	-1,392
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	437,750	439,755	-2,005
152	INVESTMENT POOL			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	30,000	48,143	-18,143
361.19.00	INVESTMENT FEES	59,696	67,693	-7,997
381.20.00	LOAN REPAYMENT RECEIVED	0	1,621,449	-1,621,449
152	INVESTMENT POOL REVENUE SUBTOTAL	89,696	1,737,284	-1,647,588

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010	CE MEDICAL INSURANCE RESERVE			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	772,184	772,500	-316
361.10.00	INVESTMENT INTEREST	5,500	8,294	-2,794
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	777,684	780,794	-3,110
010	LEOFF I FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	460,000	471,160	-11,160
361.10.00	INVESTMENT INTEREST	1,500	5,059	-3,559
010	LEOFF I FUND REVENUE SUBTOTAL	461,500	476,219	-14,719
156	COUNTY TREASURER SERVICE FUND			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	4,115	-4,115
341.42.00	TREASURERS' FEES - OTHER	0	857	-857
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	0	4,972	-4,972
160	WW CO LOW INCOME HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	40,000	49,986	-9,986
341.26.00	CO PORTION LOW INCOME HOUSING FEE	45,000	44,181	819
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	85,000	94,167	-9,167
161	HOMELESS HOUSING			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	106,078	142,727	-36,649
341.27.00	COUNTY PORTION HOMELESS HOUSING	235,000	234,979	21
161	HOMELESS HOUSING REVENUE SUBTOTAL	341,078	377,707	-36,629
190	JAIL INMATE WELFARE			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	245,000	287,825	-42,825
361.10.00	INVESTMENT INTEREST	0	2	-2
367.00.00	PRIVATE CONTRIBUTIONS FEE	30,000	8,806	21,194
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	275,000	296,633	-21,633
191	REWARD			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	11,000	11,000	0
367.19.00	CONTRIBUTIONS - K9	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	2,000	2,132	-132
367.00.00	PRIVATE CONTRIBUTIONS FEE	3,000	3,007	-7
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	5,000	5,139	-139
193	BOATING SAFETY			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	51,000	50,590	410
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	7,500	7,322	178
193	BOATING SAFETY REVENUE SUBTOTAL	58,500	57,912	588
194	SHERIFF'S DRUG INVESTIGATIVE FUND			

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308.30.00	BEGINNING FUND BALANCE-RESTRICTED	23,570	27,582	-4,012
357.24.00	RESTITUTION	5,000	4,101	899
194	SHERIFF'S DRUG INVESTIGATIVE FUND REVENUE SUBTOTAL	28,570	31,682	-3,112
203	JUVENILE DETENTION DEBT SERV			
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	0	25,247	-25,247
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	0	109	-109
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	0	25,355	-25,355
300	LAW & JUSTICE BUILDING			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	300,000	597,953	-297,953
362.50.00	PATHWAYS BLDG LEASE	10,000	6,000	4,000
397.00.00	OPERATING TRANSFER IN - CE	150,000	150,000	0
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	460,000	753,953	-293,953
301	CURRENT EXPENSE BUILDING			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	1,541,000	0	1,541,000
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-408,675	408,675
318.34.00	REET	200,000	349,326	-149,326
361.10.00	INVESTMENT INTEREST	10,000	15,104	-5,104
397.00.00	OPERATING TRANSFER IN - CE	579,095	579,095	0
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	2,330,095	534,851	1,795,244
303	JUVENILE DETENTION BLDG			
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0	0	0
304	FAIRGROUNDS BUILDING FUND			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	76,834	141,011	-64,177
334.02.10	DEPT OF AG GRANT	100,000	0	100,000
361.10.00	INVESTMENT INTEREST	0	1,276	-1,276
397.00.00	OPERATING TRANSFERS IN	50,000	0	50,000
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	226,834	142,287	84,547
305	PUBLIC COMMUNICATIONS BLDG			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	10,000	22,292	-12,292
362.50.00	911 PUB COM BLDG	10,000	10,000	0
397.00.00	OPERATING TRANSFERS IN - 14800	5,000	5,000	0
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	25,000	37,292	-12,292
306	CAPITAL IMPROVEMENTS			
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	699,000	702,551	-3,551
361.10.00	INVESTMENT INTEREST	5,000	7,543	-2,543
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	704,000	710,094	-6,094
307	CE VEHICLE			
307	CE VEHICLE REVENUE SUBTOTAL	0	0	0

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319	HUMAN SERVICES CAPITAL PROJECTS			
308.40.00	BEGINNING FUND BALANCE-COMMITTED	29,079	0	29,079
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	0	-1,127,312	1,127,312
361.10.00	INVESTMENT INTEREST	1,450	3,234	-1,784
362.50.00	LEASES - LONG TERM	413,346	321,128	92,218
391.90.00	PROCEEDS/OTHER GENERAL LONG TERM DEBT	1,300,000	1,300,000	0
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	1,743,875	497,050	1,246,825
502	EQUIP RENTAL & REVOLVING			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	7,804,990	-7,804,990
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	2,300,000	2,321,075	-21,075
348.00.01	EQUIPMENT RENTAL	2,400,000	2,314,188	85,812
348.00.03	CENTRAL STORES SERVICES	700,000	815,013	-115,013
348.00.04	MECHANICAL SHOP	3,500	861	2,639
361.10.00	INVESTMENT INTEREST	1,000	3,215	-2,215
369.10.00	SALE OF SURPLUS	0	41	-41
395.10.00	DISPOSITION OF CAPITAL ASSETS	250,000	50,895	199,105
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	5,654,500	13,310,278	-7,655,778
503	RISK MANAGEMENT			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	400,000	436,634	-36,634
337.73.00	WA COUNTIES RISK POOL	0	359	-359
348.89.00	MISC NON-CE DEPT REIMBURSEMENT	100,000	91,488	8,512
369.91.00	OTHER NON-REVENUE-SPEC EVENT PREM	4,000	5,640	-1,640
372.00.00	INSURANCE RECOVERIES	440,000	416,389	23,611
503	RISK MANAGEMENT REVENUE SUBTOTAL	944,000	950,509	-6,509
504	CO UNEMPLOYMENT COMP			
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	5,500	5,505	-5
348.50.00	INTERFUND REIMBURSEMENTS	115,000	14,779	100,221
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	120,500	20,284	100,216
505	TECHNOLOGY SERVICES			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	72,862	-72,862
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	100,000	-186,756	286,756
348.80.01	CURRENT EXPENSE CHARGES	671,066	671,066	0
348.80.12	NOXIOUS WEED CONTROL	888	888	0
348.80.25	COURT SERVICES	24,248	24,248	0
348.80.32	EMERGENCY MANAGEMENT	4,917	4,917	0
348.80.35	EMS	2,238	2,238	0
348.80.45	W W FRONTIER DAYS	6,280	6,280	0
348.80.50	PUBLIC HEALTH	26,925	26,925	0
348.80.52	HUMAN SERVICES	3,129	3,129	0
348.80.55	COMMUNITY DEVELOPMENT	8,649	8,649	0
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	3,243	3,243	0
369.91.00	OTHER MISC	0	9	-9
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	851,583	637,699	213,884

WALLA WALLA COUNTY
REVENUES ESTIMATED VS. ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule 01

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
506	TECHNOLOGY SERVICES CAP FUND			
308.60.00	NET INVESTMENT IN CAPITAL ASSETS-BEGIN	0	288,088	-288,088
308.89.00	BEGINNING FUND BALANCE-UNRESERVED	300,000	265,381	34,619
397.00.00	OPERATING TRANSFERS IN - TECH SERVICES	75,000	75,000	0
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	375,000	628,469	-253,469
		86,762,527	89,798,003	-3,035,476

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<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	3,918,614	4,554,477	-635,863
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	3,918,614	4,554,477	-635,863
00100	100 - AGRICULTURIST			
571.20.11	REGULAR SALARIES & WAGES	61,322	57,184	4,138
571.20.13	EXTRA LABOR	10,250	11,257	-1,007
571.20.21	OTHER BENEFITS	27,310	25,271	2,039
571.20.31	OFFICE & OPERATING SUPPLIES	8,400	9,125	-725
571.20.35	SMALL TOOLS AND MINOR EQUIPMENT	0	516	-516
571.20.41	PROFESSIONAL SERVICES	84,575	69,487	15,088
571.20.42	COMMUNICATIONS	2,980	2,571	409
571.20.43	TRAVEL	2,000	427	1,573
571.20.45	OPERATING RENTALS & LEASES	1,000	1,078	-78
571.20.48	REPAIRS & MAINTENANCE	2,600	2,288	312
571.20.49	MISCELLANEOUS	4,250	2,736	1,514
594.71.64	MAJOR EQUIPMENT	0	7,840	-7,840
00100	100 - AGRICULTURIST SUBTOTAL	204,687	189,780	14,907
00300	300 - ALCOHOLIC TREATMENT			
566.00.49	MISCELLANEOUS	2,500	1,684	816
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	2,500	1,684	816
00400	400 - ASSESSOR			
514.24.11	REGULAR SALARIES & WAGES	607,547	618,500	-10,953
514.24.13	EXTRA LABOR	15,000	0	15,000
514.24.21	OTHER BENEFITS	287,847	288,453	-606
514.24.31	OFFICE & OPERATING SUPPLIES	7,000	3,865	3,135
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	0	4,139	-4,139
514.24.42	COMMUNICATIONS	9,000	7,797	1,203
514.24.43	TRAVEL	5,000	4,703	297
514.24.44	ADVERTISING	0	276	-276
514.24.48	REPAIRS & MAINTENANCE	54,846	55,091	-245
514.24.49	MISCELLANEOUS	6,000	4,856	1,144
594.14.64	MAJOR EQUIPMENT	0	1,487	-1,487
00400	400 - ASSESSOR SUBTOTAL	992,240	989,168	3,072
00500	500 - AUDITOR			
514.23.11	REGULAR SALARIES & WAGES	272,458	272,354	104
514.23.12	OVERTIME	1,500	0	1,500
514.23.21	OTHER BENEFITS	116,738	115,793	945
514.23.31	OFFICE & OPERATING SUPPLIES	8,000	7,964	36
514.23.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000	4,897	-1,897
514.23.41	PROFESSIONAL SERVICES	400	149	251
514.23.42	COMMUNICATIONS	8,600	1,422	7,178
514.23.43	TRAVEL	3,000	2,341	659
514.23.44	ADVERTISING	300	297	3
514.23.45	OPERATING RENTALS & LEASES	350	314	36
514.23.48	REPAIRS & MAINTENANCE	5,400	5,096	304
514.23.49	MISCELLANEOUS	2,400	2,756	-356

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
00500	500 - AUDITOR SUBTOTAL	422,146	413,384	8,762
00510	510 - ELECTIONS			
514.40.11	REGULAR SALARIES & WAGES	66,453	66,460	-7
514.40.21	OTHER BENEFITS	32,455	29,586	2,869
514.40.31	OFFICE & OPERATING SUPPLIES	7,500	32,821	-25,321
514.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	346	-346
514.40.41	PROFESSIONAL SERVICES	40,000	30,511	9,489
514.40.42	COMMUNICATIONS	20,240	13,376	6,864
514.40.43	TRAVEL	4,000	2,242	1,758
514.40.44	ADVERTISING	1,500	241	1,259
514.40.45	OPERATING RENTALS & LEASES	0	99	-99
514.40.48	REPAIRS & MAINTENANCE	30,000	26,099	3,901
514.40.49	MISCELLANEOUS	12,000	9,020	2,980
00510	510 - ELECTIONS SUBTOTAL	214,148	210,801	3,347
00520	520 - VOTER REGISTRATION			
514.90.11	REGULAR SALARIES & WAGES	59,088	59,097	-9
514.90.13	EXTRA LABOR	10,748	1,017	9,731
514.90.21	OTHER BENEFITS	30,001	27,709	2,292
514.90.31	OFFICE & OPERATING SUPPLIES	3,000	3,197	-197
514.90.35	SMALL TOOLS AND MINOR EQUIPMENT	0	346	-346
514.90.41	PROFESSIONAL SERVICES	200	0	200
514.90.42	COMMUNICATIONS	5,500	5,376	124
514.90.43	TRAVEL	1,500	1,077	423
514.90.45	OPERATING RENTALS & LEASES	0	99	-99
514.90.48	REPAIRS & MAINTENANCE	19,000	17,770	1,230
514.90.49	MISCELLANEOUS	850	1,269	-419
00520	520 - VOTER REGISTRATION SUBTOTAL	129,887	116,957	12,930
00530	530 - VEHICLE LICENSING			
514.81.11	REGULAR SALARIES & WAGES	167,294	154,182	13,112
514.81.13	EXTRA LABOR	1,000	644	356
514.81.21	OTHER BENEFITS	82,636	81,674	962
514.81.31	OFFICE & OPERATING SUPPLIES	1,600	1,405	195
514.81.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,142	-3,142
514.81.42	COMMUNICATIONS	15,000	5,476	9,524
514.81.43	TRAVEL	600	190	410
514.81.49	MISCELLANEOUS	500	1,775	-1,275
594.14.64	MAJOR EQUIPMENT	0	5,767	-5,767
00530	530 - VEHICLE LICENSING SUBTOTAL	268,630	254,255	14,375
00600	600 - BOARD OF EQUALIZATION			
514.24.11	REGULAR SALARIES & WAGES	16,225	15,647	578
514.24.21	OTHER BENEFITS	7,648	7,566	82
514.24.31	OFFICE & OPERATING SUPPLIES	100	0	100
514.24.42	COMMUNICATIONS	20	15	5
514.24.43	TRAVEL	500	0	500
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	24,493	23,229	1,264
00800	800 - CIVIL SERVICE COMMISSION			
521.10.11	REGULAR SALARIES & WAGES	2,259	1,477	782

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.10.21	OTHER BENEFITS	192	124	68
521.10.31	OFFICE & OPERATING SUPPLIES	225	0	225
521.10.41	PROFESSIONAL SERVICES	5,336	5,106	230
521.10.42	COMMUNICATIONS	25	0	25
521.10.43	TRAVEL	750	324	426
521.10.44	ADVERTISING	310	313	-3
521.10.49	MISCELLANEOUS	50	244	-194
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	9,147	7,587	1,560
00900	900 - CLERK			
512.30.11	REGULAR SALARIES & WAGES	396,924	376,249	20,675
512.30.13	EXTRA LABOR	5,000	5,599	-599
512.30.21	OTHER BENEFITS	190,241	172,182	18,059
512.30.31	OFFICE & OPERATING SUPPLIES	10,500	8,967	1,533
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	12,514	-10,514
512.30.42	COMMUNICATIONS	12,500	9,715	2,785
512.30.43	TRAVEL	3,500	2,158	1,342
512.30.48	REPAIRS & MAINTENANCE	6,700	4,245	2,455
512.30.49	MISCELLANEOUS	3,700	2,262	1,438
594.12.64	MAJOR EQUIPMENT	0	1,811	-1,811
00900	900 - CLERK SUBTOTAL	631,065	595,702	35,363
01000	1000 - COMMISSIONERS			
511.60.11	REGULAR SALARIES & WAGES	319,905	320,233	-328
511.60.21	OTHER BENEFITS	123,106	123,922	-816
511.60.31	OFFICE & OPERATING SUPPLIES	1,300	1,172	128
511.60.42	COMMUNICATIONS	2,400	616	1,784
511.60.43	TRAVEL	11,841	11,978	-137
511.60.45	OPERATING RENTALS & LEASES	125	28	97
511.60.46	INSURANCE	800	340	460
511.60.48	REPAIRS & MAINTENANCE	2,500	2,403	97
511.60.49	MISCELLANEOUS	1,000	1,713	-713
01000	1000 - COMMISSIONERS SUBTOTAL	462,977	462,405	572
01010	1010-COMMISS CDBG GRANT			
511.60.41	PROFESSIONAL SERVICES	2,500	0	2,500
01010	1010-COMMISS CDBG GRANT SUBTOTAL	2,500	0	2,500
01015	1015 - FAIR MANAGER			
573.70.11	REGULAR SALARIES & WAGES	76,875	75,835	1,040
573.70.21	OTHER BENEFITS	28,079	27,688	391
01015	1015 - FAIR MANAGER SUBTOTAL	104,954	103,523	1,431
01020	1020-PERSONNEL			
518.10.11	REGULAR SALARIES & WAGES	130,667	131,270	-603
518.10.21	OTHER BENEFITS	51,664	51,604	61
518.10.31	OFFICE & OPERATING SUPPLIES	1,300	1,134	166
518.10.35	SMALL TOOLS AND MINOR EQUIPMENT	500	1,463	-963
518.10.41	PROFESSIONAL SERVICES	83,500	75,075	8,425
518.10.42	COMMUNICATIONS	980	844	136
518.10.43	TRAVEL	5,000	2,248	2,752
518.10.44	ADVERTISING	250	277	-27

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
518.10.48	REPAIRS & MAINTENANCE	1,825	1,792	33
518.10.49	MISCELLANEOUS	1,325	494	831
01020	1020-PERSONNEL SUBTOTAL	277,011	266,201	10,810
01030	1030 - COMM - LEOFF I			
521.10.21	OTHER BENEFITS	85,000	85,033	-33
521.10.31	OFFICE & OPERATING SUPPLIES	15,000	7,016	7,984
521.10.41	PROFESSIONAL SERVICES	115,000	1,519	113,481
521.10.42	COMMUNICATIONS	10	0	10
01030	1030 - COMM - LEOFF I SUBTOTAL	215,010	93,568	121,442
01100	1100 - BURN CONTROL			
522.30.49	MISCELLANEOUS	221,500	132,462	89,038
01100	1100 - BURN CONTROL SUBTOTAL	221,500	132,462	89,038
01200	1200 - CORONER			
563.20.11	REGULAR SALARIES & WAGES	90,489	90,623	-134
563.20.13	EXTRA LABOR	18,516	6,505	12,011
563.20.21	OTHER BENEFITS	40,936	38,798	2,138
563.20.31	OFFICE & OPERATING SUPPLIES	4,000	8,585	-4,585
563.20.41	PROFESSIONAL SERVICES	71,800	74,130	-2,330
563.20.42	COMMUNICATIONS	2,000	2,236	-236
563.20.43	TRAVEL	1,450	3,736	-2,286
563.20.48	REPAIRS & MAINTENANCE	1,800	1,792	8
563.20.49	MISCELLANEOUS	650	250	400
01200	1200 - CORONER SUBTOTAL	231,641	226,653	4,988
01400	1400 - FACILITIES MAINTENANCE			
518.30.11	REGULAR SALARIES & WAGES	231,430	232,483	-1,053
518.30.12	OVERTIME	2,500	0	2,500
518.30.13	EXTRA LABOR	5,000	152	4,848
518.30.21	OTHER BENEFITS	120,900	118,803	2,097
518.30.31	OFFICE & OPERATING SUPPLIES	29,000	24,785	4,215
518.30.32	FUEL CONSUMED	1,000	252	748
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,500	2,034	466
518.30.42	COMMUNICATIONS	9,620	7,514	2,106
518.30.47	PUBLIC UTILITIES SERVICES	228,375	227,059	1,316
518.30.48	REPAIRS & MAINTENANCE	116,000	131,029	-15,029
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	746,325	744,109	2,216
01600	1600 - DISTRICT COURT-WW			
512.40.11	REGULAR SALARIES & WAGES	581,461	584,326	-2,865
512.40.12	OVERTIME	2,800	0	2,800
512.40.13	EXTRA LABOR	3,300	170	3,130
512.40.21	OTHER BENEFITS	223,954	224,121	-167
512.40.31	OFFICE & OPERATING SUPPLIES	10,200	7,205	2,995
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,500	0	1,500
512.40.41	PROFESSIONAL SERVICES	27,410	39,733	-12,323
512.40.42	COMMUNICATIONS	4,800	3,338	1,462
512.40.43	TRAVEL	3,500	1,973	1,527
512.40.45	OPERATING RENTALS & LEASES	7,800	7,628	172
512.40.48	REPAIRS & MAINTENANCE	3,300	3,429	-129

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
512.40.49	MISCELLANEOUS	7,700	3,843	3,857
01600	1600 - DISTRICT COURT-WW SUBTOTAL	877,725	875,767	1,958
01700	1700 - HORTI PEST/DISEASE BRD			
553.10.11	REGULAR SALARIES & WAGES	0	2,255	-2,255
553.10.21	OTHER BENEFITS	0	313	-313
553.10.31	OFFICE & OPERATING SUPPLIES	1,225	400	825
553.10.41	PROFESSIONAL SERVICES	2,000	44	1,956
553.10.42	COMMUNICATIONS	200	0	200
553.10.43	TRAVEL	400	387	13
553.10.44	ADVERTISING	100	0	100
553.10.49	MISCELLANEOUS	100	0	100
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	4,025	3,399	626
03000	3000 - INDIGENT LEGAL SERVICES			
515.91.41	PROFESSIONAL SERVICES	950,471	933,906	16,565
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	950,471	933,906	16,565
03100	3100 - LAW LIBRARY			
512.21.11	REGULAR SALARIES & WAGES	11,851	11,851	0
512.21.21	OTHER BENEFITS	2,387	2,374	13
512.21.31	OFFICE & OPERATING SUPPLIES	26,100	26,000	100
512.21.42	COMMUNICATIONS	50	0	50
03100	3100 - LAW LIBRARY SUBTOTAL	40,388	40,225	163
03200	3200 - MISCELLANEOUS			
511.60.21	OTHER BENEFITS	41,000	14,863	26,137
511.60.31	OFFICE & OPERATING SUPPLIES	1,250	683	567
511.60.41	PROFESSIONAL SERVICES	721,066	580,639	140,427
511.60.44	ADVERTISING	2,000	7,930	-5,930
511.60.45	OPERATING RENTALS & LEASES	428,123	429,533	-1,410
511.60.46	INSURANCE	320,000	300,154	19,846
511.60.48	REPAIRS & MAINTENANCE	4,350	4,238	113
511.60.49	MISCELLANEOUS	157,499	161,562	-4,063
521.22.21	OTHER BENEFITS	0	59,083	-59,083
03200	3200 - MISCELLANEOUS SUBTOTAL	1,675,288	1,558,684	116,604
03300	3300 - PROSECUTING ATTORNEY			
515.30.11	REGULAR SALARIES & WAGES	792,454	781,778	10,676
515.30.13	EXTRA LABOR	20,000	0	20,000
515.30.21	OTHER BENEFITS	316,348	315,487	861
515.30.31	OFFICE & OPERATING SUPPLIES	12,000	15,226	-3,226
515.30.41	PROFESSIONAL SERVICES	20,000	22,516	-2,516
515.30.42	COMMUNICATIONS	10,000	5,299	4,701
515.30.43	TRAVEL	5,000	9,588	-4,588
515.30.44	ADVERTISING	500	201	299
515.30.45	OPERATING RENTALS & LEASES	1,000	725	275
515.30.46	INSURANCE	340	0	340
515.30.48	REPAIRS & MAINTENANCE	10,000	4,088	5,912
515.30.49	MISCELLANEOUS	11,000	7,346	3,654
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,198,642	1,162,254	36,388

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
03400	3400 - SHERIFF-ADMINISTRATION			
521.10.11	REGULAR SALARIES & WAGES	357,212	345,877	11,335
521.10.12	OVERTIME	506	1,687	-1,181
521.10.21	OTHER BENEFITS	144,379	143,574	805
521.10.22	UNIFORM & CLOTHING	1,500	1,305	195
521.10.31	OFFICE & OPERATING SUPPLIES	10,000	5,972	4,028
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,235	-3,235
521.10.41	PROFESSIONAL SERVICES	15,000	3,953	11,047
521.10.42	COMMUNICATIONS	3,950	4,395	-445
521.10.43	TRAVEL	3,000	1,366	1,634
521.10.45	OPERATING RENTALS & LEASES	300	25,000	-24,700
521.10.46	INSURANCE	850	0	850
521.10.48	REPAIRS & MAINTENANCE	2,000	2,688	-688
521.10.49	MISCELLANEOUS	4,500	2,092	2,408
03400	3400 - SHERIFF-ADMINISTRATION SUBTOTAL	543,197	541,144	2,053
03409	3409-SHERIFF-PATROL ADMIN			
521.10.11	REGULAR SALARIES & WAGES	85,264	84,921	343
521.10.21	OTHER BENEFITS	25,701	25,650	51
521.10.49	MISCELLANEOUS	1,000	75	925
03409	3409-SHERIFF-PATROL ADMIN SUBTOTAL	111,965	110,646	1,319
03410	3410-SHERIFF-PATROL INVESTIGATION			
521.21.11	REGULAR SALARIES & WAGES	336,003	341,853	-5,850
521.21.12	OVERTIME	13,075	11,450	1,625
521.21.21	OTHER BENEFITS	131,126	126,644	4,482
521.21.49	MISCELLANEOUS	250	0	250
03410	3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL	480,454	479,947	507
03420	3420-SHERIFF-PATROL			
521.22.11	REGULAR SALARIES & WAGES	800,144	793,606	6,538
521.22.12	OVERTIME	81,013	77,102	3,911
521.22.21	OTHER BENEFITS	322,004	299,364	22,640
521.22.22	UNIFORM & CLOTHING	5,270	13,039	-7,769
521.22.31	OFFICE & OPERATING SUPPLIES	27,600	39,580	-11,980
521.22.32	FUEL CONSUMED	1,000	184	816
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	3,500	5,656	-2,156
521.22.41	PROFESSIONAL SERVICES	9,000	24,470	-15,470
521.22.42	COMMUNICATIONS	56,200	41,764	14,436
521.22.43	TRAVEL	3,000	0	3,000
521.22.45	OPERATING RENTALS & LEASES	0	25,000	-25,000
521.22.48	REPAIRS & MAINTENANCE	6,500	5,165	1,335
521.22.49	MISCELLANEOUS	3,000	2,746	254
594.21.64	MAJOR EQUIPMENT	0	5,473	-5,473
594.22.64	MAJOR EQUIPMENT	15,000	0	15,000
03420	3420-SHERIFF-PATROL SUBTOTAL	1,333,231	1,333,148	83
03430	3430-SHERIFF-PATROL SPECIAL UNITS			
521.23.11	REGULAR SALARIES & WAGES	39,377	34,200	5,177
521.23.12	OVERTIME	506	0	506
521.23.21	OTHER BENEFITS	19,562	18,672	890

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.23.42	COMMUNICATIONS	0	2,611	-2,611
521.23.43	TRAVEL	0	672	-672
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	59,445	56,155	3,290
03440	3440-SHERIFF-SAFE BOATING PROGRAM			
521.22.12	OVERTIME	10,664	9,825	839
521.22.21	OTHER BENEFITS	1,719	1,534	185
521.22.31	OFFICE & OPERATING SUPPLIES	230	91	139
521.22.43	TRAVEL	0	413	-413
521.22.48	REPAIRS & MAINTENANCE	0	369	-369
521.22.49	MISCELLANEOUS	0	225	-225
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	12,613	12,457	156
03450	3450-SHERIFF-PATROL TRAINING			
521.40.31	OFFICE & OPERATING SUPPLIES	5,000	78	4,922
521.40.35	SMALL TOOLS AND MINOR EQUIPMENT	900	0	900
521.40.41	PROFESSIONAL SERVICES	7,500	8,060	-560
521.40.43	TRAVEL	8,450	14,297	-5,847
521.40.49	MISCELLANEOUS	11,150	4,253	6,897
594.21.64	MAJOR EQUIPMENT	0	6,000	-6,000
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	33,000	32,688	312
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM			
521.22.21	OTHER BENEFITS	2,500	2,498	2
521.22.22	UNIFORM & CLOTHING	500	53	447
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	3,500	2,552	948
03493	3493 - SHERIFF CANINE			
521.22.31	OFFICE & OPERATING SUPPLIES	1,500	2,268	-768
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
521.22.41	PROFESSIONAL SERVICES	12,000	2,998	9,002
521.22.43	TRAVEL	0	5,533	-5,533
594.21.64	MAJOR EQUIPMENT	0	1,025	-1,025
03493	3493 - SHERIFF CANINE SUBTOTAL	14,500	11,823	2,677
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM			
521.40.31	OFFICE & OPERATING SUPPLIES	1,000	45	955
521.40.49	MISCELLANEOUS	500	232	268
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	1,500	277	1,223
03500	3500 - CORRECTIONS			
523.60.11	REGULAR SALARIES & WAGES	1,054,648	980,676	73,972
523.60.12	OVERTIME	83,000	91,100	-8,100
523.60.13	EXTRA LABOR	500	1,980	-1,480
523.60.21	OTHER BENEFITS	529,096	487,300	41,796
523.60.22	UNIFORM & CLOTHING	7,500	13,640	-6,140
523.60.31	OFFICE & OPERATING SUPPLIES	40,000	83,437	-43,437
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	6,000	11,611	-5,611
523.60.41	PROFESSIONAL SERVICES	131,000	174,879	-43,879
523.60.42	COMMUNICATIONS	6,000	6,553	-553

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
523.60.43	TRAVEL	7,500	185	7,315
523.60.44	ADVERTISING	1,500	2,173	-673
523.60.48	REPAIRS & MAINTENANCE	17,000	12,872	4,128
523.60.49	MISCELLANEOUS	3,500	823	2,677
594.23.64	MAJOR EQUIPMENT	10,000	9,760	240
03500	3500 - CORRECTIONS SUBTOTAL	1,897,244	1,876,991	20,253
03510	3510 - CORRECTIONS ADMIN			
523.10.11	REGULAR SALARIES & WAGES	163,320	163,039	281
523.10.12	OVERTIME	0	403	-403
523.10.21	OTHER BENEFITS	60,831	59,216	1,615
523.10.41	PROFESSIONAL SERVICES	1,500	952	548
523.10.49	MISCELLANEOUS	700	0	700
03510	3510 - CORRECTIONS ADMIN SUBTOTAL	226,351	223,609	2,742
03520	3520 - CORRECTIONS KITCHEN			
523.90.11	REGULAR SALARIES & WAGES	53,765	53,772	-7
523.90.12	OVERTIME	800	487	313
523.90.21	OTHER BENEFITS	25,176	25,063	113
523.90.31	OFFICE & OPERATING SUPPLIES	157,000	153,597	3,403
03520	3520 - CORRECTIONS KITCHEN SUBTOTAL	236,741	232,919	3,822
03530	3530 - CORRECTIONS TRAINING			
523.40.31	OFFICE & OPERATING SUPPLIES	500	2,738	-2,238
523.40.43	TRAVEL	7,500	1,615	5,885
523.40.49	MISCELLANEOUS	4,500	5,578	-1,078
03530	3530 - CORRECTIONS TRAINING SUBTOTAL	12,500	9,930	2,570
03700	3700 - SUPERIOR COURT			
512.21.11	REGULAR SALARIES & WAGES	325,832	327,676	-1,844
512.21.13	EXTRA LABOR	4,925	9,238	-4,313
512.21.21	OTHER BENEFITS	53,272	53,485	-213
512.21.31	OFFICE & OPERATING SUPPLIES	25,000	28,724	-3,724
512.21.41	PROFESSIONAL SERVICES	138,600	123,144	15,456
512.21.42	COMMUNICATIONS	3,751	3,141	610
512.21.43	TRAVEL	4,240	1,964	2,276
512.21.46	INSURANCE	706	560	146
512.21.48	REPAIRS & MAINTENANCE	8,480	6,835	1,645
512.21.49	MISCELLANEOUS	43,360	32,488	10,872
03700	3700 - SUPERIOR COURT SUBTOTAL	608,166	587,255	20,911
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	271,012	268,771	2,241
514.22.13	EXTRA LABOR	1,040	2,433	-1,393
514.22.21	OTHER BENEFITS	115,894	108,799	7,095
514.22.31	OFFICE & OPERATING SUPPLIES	8,800	9,931	-1,131
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	0	956	-956
514.22.41	PROFESSIONAL SERVICES	6,600	5,393	1,207

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EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
514.22.42	COMMUNICATIONS	15,500	14,734	766
514.22.43	TRAVEL	4,000	1,587	2,413
514.22.44	ADVERTISING	50	709	-659
514.22.48	REPAIRS & MAINTENANCE	49,660	52,629	-2,969
514.22.49	MISCELLANEOUS	1,750	2,053	-303
594.14.64	MAJOR EQUIPMENT	0	1,401	-1,401
03800	3800 - TREASURER SUBTOTAL	474,306	469,396	4,910
03900	3900 - TRANSFERS			
597.00.00	LAW & JUSTICE BLDG	1,578,262	1,578,262	0
03900	3900 - TRANSFERS SUBTOTAL	1,578,262	1,578,262	0
010	CURRENT EXPENSE EXPENDITURE TOTAL	21,467,989	21,534,381	-66,392
101	COMMUNITY DEVELOPMENT			
10100	10100 - COMMUNITY DEVELOPMENT			
558.60.11	REGULAR SALARIES & WAGES	513,334	485,679	27,656
558.60.13	EXTRA LABOR	3,480	1,782	1,698
558.60.21	OTHER BENEFITS	217,679	193,324	24,355
558.60.31	OFFICE & OPERATING SUPPLIES	10,500	5,369	5,131
558.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	360	640
558.60.41	PROFESSIONAL SERVICES	216,500	180,794	35,706
558.60.42	COMMUNICATIONS	6,100	4,790	1,310
558.60.43	TRAVEL	7,500	6,937	563
558.60.44	ADVERTISING	20,000	18,920	1,080
558.60.45	OPERATING RENTALS & LEASES	15,275	14,882	393
558.60.48	REPAIRS & MAINTENANCE	23,500	25,995	-2,495
558.60.49	MISCELLANEOUS	14,000	13,839	161
594.58.64	MAJOR EQUIPMENT	1,500	5,679	-4,179
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	1,050,368	958,350	92,018
10198	10100-COMMUNITY DEVELOPMENT END FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	65,266	148,302	-83,036
10198	10100-COMMUNITY DEVELOPMENT END FND BAL	65,266	148,302	-83,036
	SUBTOTAL			
101	COMMUNITY DEVELOPMENT EXPENDITURE TOTAL	1,115,634	1,106,652	8,982
102	WASTE MANAGEMENT			
10201	COMMUNITY LITTER CLEANUP PROGRAM			
553.70.11	REGULAR SALARIES & WAGES	14,000	7,581	6,419
553.70.21	OTHER BENEFITS	4,900	1,237	3,663
553.70.31	OFFICE & OPERATING SUPPLIES	5,000	4,618	382
553.70.32	FUEL CONSUMED	500	465	35
553.70.35	SMALL TOOLS AND MINOR EQUIPMENT	5,000	1,470	3,530
553.70.41	PROFESSIONAL SERVICES	500	0	500
553.70.45	OPERATING RENTALS & LEASES	3,600	0	3,600
553.70.47	PUBLIC UTILITIES SERVICES	500	0	500
553.70.48	REPAIRS & MAINTENANCE	3,000	896	2,104
553.70.49	MISCELLANEOUS	2,000	0	2,000
10201	COMMUNITY LITTER CLEANUP PROGRAM	39,000	16,266	22,734
	SUBTOTAL			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
10298	10200 WASTE MANAGEMENT			
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,000	62,043	-17,043
10298	10200 WASTE MANAGEMENT SUBTOTAL	45,000	62,043	-17,043
102	WASTE MANAGEMENT EXPENDITURE TOTAL	84,000	78,309	5,691
103	EMERGENCY MANAGEMENT			
10300	10300 - EMERGENCY MANAGEMENT			
525.60.11	REGULAR SALARIES & WAGES	101,279	100,644	635
525.60.12	OVERTIME	2,000	0	2,000
525.60.21	OTHER BENEFITS	45,914	45,694	220
525.60.31	OFFICE & OPERATING SUPPLIES	2,800	2,405	395
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	1,518	-518
525.60.41	PROFESSIONAL SERVICES	34,510	32,558	1,952
525.60.42	COMMUNICATIONS	5,912	5,716	196
525.60.43	TRAVEL	2,000	1,661	339
525.60.44	ADVERTISING	500	0	500
525.60.45	OPERATING RENTALS & LEASES	5,696	5,696	0
525.60.46	INSURANCE	1,760	1,885	-125
525.60.48	REPAIRS & MAINTENANCE	2,500	1,792	708
525.60.49	MISCELLANEOUS	38,890	2,854	36,036
594.25.64	MAJOR EQUIPMENT	1,000	0	1,000
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	245,761	202,423	43,338
10398	10300 -EMER MNGMT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	92,587	106,460	-13,873
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	92,587	106,460	-13,873
103	EMERGENCY MANAGEMENT EXPENDITURE TOTAL	338,348	308,883	29,465
104	SHERIFFS BLOCK GRANTS			
10400	10400 - SHERIFFS BLOCK GRANTS			
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	7,845	0	7,845
10400	10400 - SHERIFFS BLOCK GRANTS SUBTOTAL	7,845	0	7,845
10498	10498 SHERF BLCK GRNT END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	7,856	-7,856
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	0	7,856	-7,856
104	SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL	7,845	7,856	-11
105	HOTEL / MOTEL TAX			
10500	10500 - HOTEL / MOTEL TAX			
557.30.40	SERVICES	50,000	54,357	-4,357
557.30.41	PROFESSIONAL SERVICES	10,000	0	10,000
557.30.49	MISCELLANEOUS	50,000	30,112	19,888
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	110,000	84,469	25,531
10598	HOTEL/MOTEL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	50,000	145,894	-95,894
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	50,000	145,894	-95,894
105	HOTEL / MOTEL TAX EXPENDITURE TOTAL	160,000	230,363	-70,363

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
107 JUVENILE JUSTICE CENTER				
10700	JUVENILE JUSTICE CNTR			
527.80.11	REGULAR SALARIES & WAGES	1,027,521	958,942	68,579
527.80.12	OVERTIME	45,100	54,778	-9,678
527.80.13	EXTRA LABOR	4,000	2,494	1,506
527.80.14	SHIFT DIFFERENTIAL	6,000	5,710	290
527.80.21	OTHER BENEFITS	490,600	444,871	45,729
527.80.22	UNIFORM & CLOTHING	1,500	827	673
527.80.31	OFFICE & OPERATING SUPPLIES	42,000	33,061	8,939
527.80.32	FUEL CONSUMED	100	5	95
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	9,316	-8,316
527.80.41	PROFESSIONAL SERVICES	98,900	81,086	17,814
527.80.42	COMMUNICATIONS	5,000	6,424	-1,424
527.80.43	TRAVEL	5,000	1,369	3,631
527.80.44	ADVERTISING	1,200	3,978	-2,778
527.80.45	OPERATING RENTALS & LEASES	30,500	31,011	-511
527.80.46	INSURANCE	37,000	37,463	-463
527.80.47	PUBLIC UTILITIES SERVICES	51,000	50,254	746
527.80.48	REPAIRS & MAINTENANCE	24,000	12,821	11,179
527.80.49	MISCELLANEOUS	5,200	5,379	-179
594.27.64	MAJOR EQUIPMENT	2,000	0	2,000
597.00.00	OPERATING TRANSFER OUT - 124	50,000	50,000	0
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,927,621	1,789,790	137,831
10798	10700-JUV JUSTICE END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	67,879	423,772	-355,893
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	67,879	423,772	-355,893
107 JUVENILE JUSTICE CENTER EXPENDITURE TOTAL		1,995,500	2,213,562	-218,062
108 LAW & JUSTICE				
10809	10809 - LAW & JUSTICE-CLERK			
512.30.11	REGULAR SALARIES & WAGES	15,330	13,186	2,144
512.30.21	OTHER BENEFITS	8,408	7,059	1,349
512.30.48	REPAIRS & MAINTENANCE	7,500	3,965	3,535
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	31,238	24,210	7,028
10810	10810 - LAW & JUSTICE-COURT SERVICES			
527.80.11	REGULAR SALARIES & WAGES	217,994	218,274	-280
527.80.12	OVERTIME	4,700	7,563	-2,863
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	1,500	2,367	-867
527.80.21	OTHER BENEFITS	99,576	98,733	843
527.80.31	OFFICE & OPERATING SUPPLIES	0	40	-40
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.80.41	PROFESSIONAL SERVICES	3,250	3,233	17
527.80.43	TRAVEL	0	841	-841
527.80.48	REPAIRS & MAINTENANCE	32,100	0	32,100
527.80.49	MISCELLANEOUS	0	360	-360
594.27.64	MAJOR EQUIPMENT	3,000	0	3,000
10810	10810 - LAW & JUSTICE-COURT SERVICES	362,620	331,411	31,209

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
	SUBTOTAL			
10811	10811 - LAW & JUSTICE-CORRECTIONS			
523.10.11	REGULAR SALARIES & WAGES	34,161	34,652	-491
523.10.21	OTHER BENEFITS	19,685	19,733	-48
523.10.48	REPAIRS & MAINTENANCE	32,000	27,758	4,242
10811	10811 - LAW & JUSTICE-CORRECTIONS SUBTOTAL	85,846	82,143	3,703
10812	10812 - LAW & JUSTICE-CORONER			
563.20.11	REGULAR SALARIES & WAGES	40,138	35,445	4,693
563.20.21	OTHER BENEFITS	17,730	16,559	1,171
10812	10812 - LAW & JUSTICE-CORONER SUBTOTAL	57,868	52,004	5,864
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY			
515.30.11	REGULAR SALARIES & WAGES	155,306	152,320	2,986
515.30.21	OTHER BENEFITS	61,231	60,602	629
515.30.35	SMALL TOOLS AND MINOR EQUIPMENT	60,000	54,080	5,920
515.30.41	PROFESSIONAL SERVICES	70,000	50,000	20,000
515.30.48	REPAIRS & MAINTENANCE	18,000	10,725	7,275
594.15.64	MAJOR EQUIPMENT	10,000	0	10,000
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	374,537	327,728	46,809
10834	10834 - LAW & JUSTICE-SHERIFF			
521.22.11	REGULAR SALARIES & WAGES	613,117	612,486	631
521.22.12	OVERTIME	82,865	59,863	23,002
521.22.21	OTHER BENEFITS	265,732	263,702	2,030
521.22.31	OFFICE & OPERATING SUPPLIES	0	442	-442
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	1,443	8,557
521.22.41	PROFESSIONAL SERVICES	300,000	297,904	2,096
521.22.45	OPERATING RENTALS & LEASES	0	25,000	-25,000
594.21.64	MAJOR EQUIPMENT	0	10,087	-10,087
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,271,714	1,270,928	786
10835	10835 - LAW & JUSTICE-COURT SECURITY			
521.70.11	REGULAR SALARIES & WAGES	58,390	43,401	14,989
521.70.21	OTHER BENEFITS	7,635	6,182	1,453
521.70.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
521.70.42	COMMUNICATIONS	480	700	-220
521.70.48	REPAIRS & MAINTENANCE	500	0	500
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	68,005	50,282	17,723
10837	10837 - LAW & JUSTICE-SUPERIOR COURT			
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	0	12,148	-12,148
512.21.48	REPAIRS & MAINTENANCE	20,000	0	20,000
594.12.64	MAJOR EQUIPMENT	15,000	0	15,000
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	35,000	12,148	22,852
10856	10856 - LAW & JUSTICE-TRANSFERS			
597.00.00	TRANSFER TO TECH SERVICES RESERVE FUND	225,000	225,000	0
10856	10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL	225,000	225,000	0
10898	10898 L & J ENDING FUND BAL			

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
508.30.00	ENDING FUND BALANCE-RESTRICTED	936,471	1,367,834	-431,363
10898	10898 L & J ENDING FUND BAL SUBTOTAL	936,471	1,367,834	-431,363
108	LAW & JUSTICE EXPENDITURE TOTAL	3,448,299	3,743,687	-295,388
109	AUDITORS M & O			
10900	AUDITORS M & O			
514.23.11	REGULAR SALARIES & WAGES	6,200	6,056	144
514.23.13	EXTRA LABOR	14,920	8,597	6,323
514.23.21	OTHER BENEFITS	4,086	3,452	634
514.23.31	OFFICE & OPERATING SUPPLIES	1,600	752	848
514.23.41	PROFESSIONAL SERVICES	21,000	9,886	11,114
514.23.48	REPAIRS & MAINTENANCE	45,000	36,120	8,880
594.14.64	MAJOR EQUIPMENT	10,000	0	10,000
10900	AUDITORS M & O SUBTOTAL	102,806	64,863	37,943
10910	AUDITOR'S M&O CO PORTION			
514.23.41	PROFESSIONAL SERVICES	8,000	0	8,000
514.23.48	REPAIRS & MAINTENANCE	1,500	1,052	448
514.23.49	MISCELLANEOUS	20,000	20,000	0
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	29,500	21,052	8,448
10998	10900 - AUD M & O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	263,794	326,005	-62,211
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	263,794	326,005	-62,211
109	AUDITORS M & O EXPENDITURE TOTAL	396,100	411,921	-15,821
110	TREASURERS M & O			
11000	TREASURERS M & O			
514.22.11	REGULAR SALARIES & WAGES	31,783	27,404	4,379
514.22.21	OTHER BENEFITS	17,290	14,398	2,892
514.22.41	PROFESSIONAL SERVICES	5,000	9,107	-4,107
514.22.43	TRAVEL	1,000	0	1,000
514.22.44	ADVERTISING	4,000	0	4,000
514.22.49	MISCELLANEOUS	250	0	250
11000	TREASURERS M & O SUBTOTAL	59,323	50,909	8,414
11098	11000 - TREAS M&O END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	35,000	42,682	-7,682
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	35,000	42,682	-7,682
110	TREASURERS M & O EXPENDITURE TOTAL	94,323	93,591	732
111	PROS VICTIM-WITNESS			
11100	11100 - PROS VICTIM-WITNESS			
515.70.11	REGULAR SALARIES & WAGES	57,794	62,102	-4,308
515.70.21	OTHER BENEFITS	33,207	33,222	-15
515.70.31	OFFICE & OPERATING SUPPLIES	3,000	733	2,267
515.70.41	PROFESSIONAL SERVICES	13,000	0	13,000
515.70.42	COMMUNICATIONS	1,000	531	469
515.70.43	TRAVEL	8,000	0	8,000

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
515.70.49	MISCELLANEOUS	0	29	-29
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	116,001	96,616	19,385
11198	11100-PROS VIC-WIT END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	59,077	47,899	11,178
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	59,077	47,899	11,178
111	PROS VICTIM-WITNESS EXPENDITURE TOTAL	175,078	144,516	30,562
112	PUBLIC HEALTH			
11211	PUBLIC HEALTH ADMINISTRATION			
562.00.11	REGULAR SALARIES & WAGES	201,560	207,894	-6,334
562.00.21	OTHER BENEFITS	92,964	81,945	11,019
562.00.31	OFFICE & OPERATING SUPPLIES	2,000	5,525	-3,525
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	200	2,427	-2,227
562.00.41	PROFESSIONAL SERVICES	13,711	62,559	-48,848
562.00.42	COMMUNICATIONS	6,700	4,269	2,431
562.00.43	TRAVEL	5,000	2,463	2,537
562.00.44	ADVERTISING	100	2,064	-1,964
562.00.45	OPERATING RENTALS & LEASES	25,640	27,721	-2,081
562.00.46	INSURANCE	16,215	0	16,215
562.00.48	REPAIRS & MAINTENANCE	4,916	16,210	-11,294
562.00.49	MISCELLANEOUS	5,500	9,653	-4,153
594.62.64	MAJOR EQUIPMENT	0	4,882	-4,882
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	374,506	427,612	-53,106
11212	PERSONAL HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	513,306	454,537	58,769
562.00.21	OTHER BENEFITS	222,992	198,252	24,740
562.00.31	OFFICE & OPERATING SUPPLIES	500	528	-28
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	122	1,878
562.00.41	PROFESSIONAL SERVICES	12,212	5,264	6,948
562.00.42	COMMUNICATIONS	1,250	2,543	-1,293
562.00.43	TRAVEL	500	1,387	-887
562.00.45	OPERATING RENTALS & LEASES	200	297	-97
562.00.48	REPAIRS & MAINTENANCE	0	3,966	-3,966
562.00.49	MISCELLANEOUS	3,000	704	2,296
594.62.64	MAJOR EQUIPMENT	0	748	-748
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	755,960	668,348	87,612
11215	ENVIRON HEALTH PROGRAM			
562.00.11	REGULAR SALARIES & WAGES	226,301	209,678	16,623
562.00.21	OTHER BENEFITS	105,000	94,324	10,676
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	1,507	-507
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	100	319	-219
562.00.41	PROFESSIONAL SERVICES	11,715	0	11,715
562.00.42	COMMUNICATIONS	5,200	3,565	1,635
562.00.43	TRAVEL	1,000	4,495	-3,495
562.00.44	ADVERTISING	100	443	-343
562.00.45	OPERATING RENTALS & LEASES	11,000	10,590	410
562.00.48	REPAIRS & MAINTENANCE	9,100	3,695	5,405

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562.00.49	MISCELLANEOUS	2,300	4,789	-2,489
594.62.64	MAJOR EQUIPMENT	0	4,351	-4,351
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	372,816	337,757	35,059
11222	MICAH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	15	51	-36
562.00.42	COMMUNICATIONS	770	50	720
562.00.43	TRAVEL	100	6,077	-5,977
562.00.45	OPERATING RENTALS & LEASES	600	893	-293
562.00.49	MISCELLANEOUS	200	5,080	-4,880
594.62.64	MAJOR EQUIPMENT	0	2,243	-2,243
11222	MICAH PROGRAM SUBTOTAL	1,685	14,395	-12,710
11224	ORAL HEALTH PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	3,050	9,823	-6,773
562.00.41	PROFESSIONAL SERVICES	2,500	2,760	-260
562.00.42	COMMUNICATIONS	50	309	-259
562.00.43	TRAVEL	1,000	687	313
562.00.45	OPERATING RENTALS & LEASES	0	283	-283
562.00.49	MISCELLANEOUS	500	653	-153
594.62.64	MAJOR EQUIPMENT	0	1,496	-1,496
11224	ORAL HEALTH PROGRAM SUBTOTAL	7,100	16,010	-8,910
11228	W I C PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	50	453	-403
562.00.42	COMMUNICATIONS	50	589	-539
562.00.43	TRAVEL	600	2,780	-2,180
562.00.45	OPERATING RENTALS & LEASES	100	152	-52
562.00.49	MISCELLANEOUS	700	957	-257
11228	W I C PROGRAM SUBTOTAL	1,500	4,932	-3,432
11232	IMMUNIZATION PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	200	3,451	-3,251
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	185	-185
562.00.41	PROFESSIONAL SERVICES	0	487	-487
562.00.42	COMMUNICATIONS	0	30	-30
562.00.43	TRAVEL	0	170	-170
562.00.45	OPERATING RENTALS & LEASES	100	4	96
562.00.48	REPAIRS & MAINTENANCE	0	66	-66
562.00.49	MISCELLANEOUS	500	79	421
11232	IMMUNIZATION PROGRAM SUBTOTAL	800	4,472	-3,672
11233	STD PROGRAM			
562.00.41	PROFESSIONAL SERVICES	200	0	200
11233	STD PROGRAM SUBTOTAL	200	0	200
11234	TUBERCULOSIS PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	0	1,544	-1,544
562.00.41	PROFESSIONAL SERVICES	500	386	114
11234	TUBERCULOSIS PROGRAM SUBTOTAL	500	1,930	-1,430
11239	OTHER COMMUNICABLE DISEASES PR			
562.00.31	OFFICE & OPERATING SUPPLIES	0	125	-125

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
562.00.43	TRAVEL	100	0	100
562.00.45	OPERATING RENTALS & LEASES	500	0	500
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	600	125	475
11242	OBESITY			
562.00.31	OFFICE & OPERATING SUPPLIES	5,000	2,081	2,919
562.00.42	COMMUNICATIONS	0	1	-1
562.00.43	TRAVEL	500	480	20
562.00.45	OPERATING RENTALS & LEASES	100	697	-597
562.00.49	MISCELLANEOUS	100	0	100
11242	OBESITY SUBTOTAL	5,700	3,260	2,440
11244	TOBACCO PREVENTION & CONTROL			
562.00.31	OFFICE & OPERATING SUPPLIES	38,100	26	38,074
562.00.41	PROFESSIONAL SERVICES	50,000	5,339	44,661
562.00.42	COMMUNICATIONS	0	8	-8
562.00.43	TRAVEL	14,350	1,525	12,825
562.00.44	ADVERTISING	5,000	113	4,887
562.00.45	OPERATING RENTALS & LEASES	6	2,577	-2,571
562.00.48	REPAIRS & MAINTENANCE	0	2,838	-2,838
562.00.49	MISCELLANEOUS	0	2,314	-2,314
562.00.51	INTERGOVERNMENTAL PROF.SERVICES	125,000	0	125,000
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	232,456	14,740	217,716
11245	SUICIDE PREVENTION			
562.00.31	OFFICE & OPERATING SUPPLIES	0	292	-292
562.00.41	PROFESSIONAL SERVICES	0	17,500	-17,500
562.00.44	ADVERTISING	0	309	-309
11245	SUICIDE PREVENTION SUBTOTAL	0	18,101	-18,101
11254	ON SITE SEWAGE PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	0	55	-55
562.00.49	MISCELLANEOUS	0	175	-175
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	0	230	-230
11255	VECTOR			
562.00.31	OFFICE & OPERATING SUPPLIES	0	331	-331
11255	VECTOR SUBTOTAL	0	331	-331
11256	FOOD PROGRAM			
562.00.49	MISCELLANEOUS	0	354	-354
11256	FOOD PROGRAM SUBTOTAL	0	354	-354
11258	LIVING ENVIRONMENT PROGRAM			
562.00.31	OFFICE & OPERATING SUPPLIES	0	547	-547
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	0	547	-547
11271	VITAL RECORDS			
562.00.31	OFFICE & OPERATING SUPPLIES	1,000	1,126	-126
562.00.42	COMMUNICATIONS	0	153	-153
562.00.49	MISCELLANEOUS	0	5	-5
11271	VITAL RECORDS SUBTOTAL	1,000	1,285	-285
11273	HEALTH EDUCATION			

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562.00.31	OFFICE & OPERATING SUPPLIES	4,000	4,053	-53
562.00.42	COMMUNICATIONS	0	72	-72
562.00.43	TRAVEL	500	0	500
562.00.45	OPERATING RENTALS & LEASES	100	0	100
562.00.49	MISCELLANEOUS	2,000	500	1,500
11273	HEALTH EDUCATION SUBTOTAL	6,600	4,625	1,975
11281	ASSESSMENT			
562.00.31	OFFICE & OPERATING SUPPLIES	100	65	35
562.00.42	COMMUNICATIONS	0	12	-12
562.00.43	TRAVEL	500	0	500
562.00.45	OPERATING RENTALS & LEASES	600	0	600
562.00.49	MISCELLANEOUS	500	60	440
11281	ASSESSMENT SUBTOTAL	1,700	137	1,563
11288	BIOTERRORISM			
562.00.31	OFFICE & OPERATING SUPPLIES	550	16	534
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	0	2,980	-2,980
562.00.42	COMMUNICATIONS	0	1	-1
562.00.43	TRAVEL	2,000	4,949	-2,949
562.00.45	OPERATING RENTALS & LEASES	0	326	-326
562.00.49	MISCELLANEOUS	0	1,397	-1,397
594.62.64	MAJOR EQUIPMENT	0	467	-467
11288	BIOTERRORISM SUBTOTAL	2,550	10,136	-7,586
11290	INJURY PREVENTION			
562.00.31	OFFICE & OPERATING SUPPLIES	3,500	3,121	379
562.00.41	PROFESSIONAL SERVICES	0	428	-428
562.00.45	OPERATING RENTALS & LEASES	0	2	-2
562.10.11	REGULAR SALARIES & WAGES	42,703	44,059	-1,356
562.10.21	OTHER BENEFITS	18,416	21,551	-3,135
11290	INJURY PREVENTION SUBTOTAL	64,619	69,161	-4,542
11298	11200 - PUB HLTH END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	125,344	552,114	-426,770
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	125,344	552,114	-426,770
112	PUBLIC HEALTH EXPENDITURE TOTAL	1,955,636	2,150,601	-194,965
115	COUNTY ROAD			
11501	OTHER GOVERNMENT SERVICES			
518.62.11	REIMBURSABLE WORK-SALARY & WAGES	51,000	44,459	6,541
518.62.12	REIMBURSABLE WORK-OVERTIME	0	2,933	-2,933
518.62.21	REIMBURSABLE WORK-BENEFITS	28,000	25,592	2,408
518.62.30	REIMBURSABLE WORK-SUPPLIES	56,000	24,504	31,496
518.62.31	REIMBURSABLE WORK-MATERIAL USED	14,000	1,701	12,299
518.62.40	REIMBURSABLE WORK-SERVICES	2,000	1,187	813
518.62.45	REIMBURSABLE WORK-EQUIPMENT RENTAL	16,000	25,198	-9,198
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	167,000	125,573	41,427
11502	CONSTRUCTION			
595.11.11	DESIGN-SALARY & WAGES	148,000	144,127	3,873

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595.11.21	DRAFTING	80,000	77,829	2,171
595.11.30	DESIGN-SUPPLIES	2,800	0	2,800
595.11.31	DESIGN-MATERIAL USED	1,000	0	1,000
595.11.40	CONSULTANT REIMBURSABLE-SERVICES	33,200	36,026	-2,826
595.11.45	DESIGN-EQUIPMENT RENTAL	16,000	7,107	8,893
595.12.11	ADMINISTRATION-SALARY & WAGES	300,000	59,665	240,335
595.12.12	ADMINISTRATION-OVERTIME	0	430	-430
595.12.14	ADMINISTRATION-COMPTIME USED	0	1,272	-1,272
595.12.21	SURVEYING	161,000	33,139	127,861
595.12.30	SURVEYING-SUPPLIES	4,500	99	4,401
595.12.31	ADMINISTRATION- MATERIAL USED	500	32	468
595.12.40	CONSULTANT REIMBURSABLE-SERVICES	134,000	11,959	122,041
595.12.45	ADMINISTRATION-EQUIPMENT RENTAL	16,000	6,093	9,907
595.22.40	APPRAISAL R/W-SERVICES	20,000	0	20,000
595.23.11	NON-REIMB ACQUISITION R/W-SALARY & WAGES	60,000	77,255	-17,255
595.23.21	NON-REIMB ACQUISITION R/W-BENEFITS	32,600	41,718	-9,118
595.23.30	NON-REIMBURSABLE R/W ACQ-SUPPLIES	0	65	-65
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	399,000	214,010	184,990
595.23.45	NON-REIMB ACQUISITION R/W EQUIP RTL	400	793	-393
595.24.40	COLLEGE PLACE UTILITIES	458,000	0	458,000
595.30.11	DETOUR - SALARY & WAGES	0	17,821	-17,821
595.30.21	ROADWAY	0	9,623	-9,623
595.30.30	ROADWAY NON-REIMBURSABLE-SUPPLIES	0	468	-468
595.30.31	DETOUR-MATERIAL USED	0	7,130	-7,130
595.30.40	ROADWAY NON-REIMBURSABLE-SERVICES	6,400,000	1,659,033	4,740,967
595.30.45	DETOUR-EQUIPMENT RENTAL	0	26,892	-26,892
595.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	90,000	50,223	39,777
595.51.21	BRIDGES 20' AND OVER-BENEFITS	40,000	27,120	12,880
595.51.30	BRIDGES 20' AND OVER-SUPPLIES	300,000	143,237	156,763
595.51.31	BRIDGES 20' AND OVER-MATERIAL USED	0	11,259	-11,259
595.51.40	BRIDGES 20' AND OVER-SERVICES	3,800,000	99,158	3,700,842
595.51.45	BRIDGES 20' AND OVER-EQUIPMENT RENTAL	30,000	43,944	-13,944
11502	CONSTRUCTION SUBTOTAL	12,527,000	2,807,527	9,719,473
11504	CELLULAR PHONE			
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	3,000	1,783	1,217
11504	CELLULAR PHONE SUBTOTAL	3,000	1,783	1,217
11505	11505 - CRACK SEALING			
542.34.11	CRACK SEALING-SALARY & WAGES	34,000	28,695	5,305
542.34.12	CRACK SEALING-OVERTIME	0	178	-178
542.34.21	CRACK SEALING-BENEFITS	17,800	15,591	2,209
542.34.30	CRACK SEALING- SUPPLIES	100	319	-219
542.34.31	CRACK SEALING - MATERIAL USED	53,000	21,392	31,608
542.34.40	CRACK SEALING - SERVICES	100	0	100
542.34.45	CRACK SEALING - EQUIP RENTAL	25,000	15,644	9,356
11505	11505 - CRACK SEALING SUBTOTAL	130,000	81,819	48,181
11506	ROAD REPAIR			
542.35.11	SALARY & WAGES	12,550	14,805	-2,255
542.35.21	BENEFITS	6,800	7,995	-1,195

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542.35.31	MATERIAL USED	2,100	2,106	-6
542.35.45	EQUIPMENT USED	18,550	18,394	156
11506	ROAD REPAIR SUBTOTAL	40,000	43,300	-3,300
11509	TRAVELED WAY			
542.31.11	PATCHING-POTHOLE-SALARY & WAGES	270,185	244,765	25,420
542.31.12	PATCHING-POTHOLE-OVERTIME	0	36	-36
542.31.14	TRAVELED WAY-COMPTIME USED	0	32	-32
542.31.21	GRAVEL REPLACEMENT-BENEFITS	147,074	132,210	14,864
542.31.30	TRAVELED WAY-CHECK ROADS- SUPPLIES	226,600	160,203	66,397
542.31.31	PATCHING-POTHOLE-MATERIAL USED	177,284	264,413	-87,129
542.31.40	TRAVELED WAY-GRAVEL REPLACE-SERVICES	3,800	1,229	2,571
542.31.45	PATCHING POTHOLE	485,557	441,005	44,552
11509	TRAVELED WAY SUBTOTAL	1,310,500	1,243,893	66,607
11511	SHOULDERS			
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	125,000	41,676	83,324
542.32.21	SHOULDERS-BENEFITS	66,700	22,505	44,195
542.32.30	SHOULDERS - REPAIR - SUPPLIES	150	0	150
542.32.31	SHOULDERS-BLADING-MATERIAL USED	6,000	3,369	2,631
542.32.40	SHOULDERS - REPAIR - SERVICES	150	0	150
542.32.45	SHOULDERS-BLADING-EQUIPMENT RENTAL	172,000	51,005	120,995
11511	SHOULDERS SUBTOTAL	370,000	118,555	251,445
11512	SEALING			
542.33.11	SEALING-SALARY & WAGES	123,000	105,814	17,186
542.33.12	SEALING-OVERTIME	2,000	234	1,766
542.33.14	SEALING-COMPTIME USED	0	295	-295
542.33.21	SEALING	60,000	57,425	2,575
542.33.30	SEALING - SUPPLIES	999,000	554,984	444,016
542.33.31	SEALING-MATERIAL USED	92,000	232,957	-140,957
542.33.40	SEALING - SERVICES	64,000	24,944	39,056
542.33.45	SEALING-EQUIP RENTAL	200,000	188,758	11,242
11512	SEALING SUBTOTAL	1,540,000	1,165,411	374,589
11513	BRIDGES UNDER 20'			
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	2,500	0	2,500
542.41.21	BRIDGES UNDER 20' - BENEFITS	1,400	0	1,400
542.41.30	BRIDGES UNDER 20' - SUPPLIES	300	0	300
542.41.45	BRIDGES UNDER 20' EQUIP RENTAL	800	0	800
11513	BRIDGES UNDER 20' SUBTOTAL	5,000	0	5,000
11514	CULVERTS			
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	30,500	51,994	-21,494
542.42.21	CULVERTS-BENEFITS	16,350	28,077	-11,727
542.42.30	PLACEMENT-SUPPLIES	25	218	-193
542.42.31	CULVERTS-PLACEMENT-MATERIAL USED	1,600	570	1,030
542.42.40	PLACEMENT - SERVICES	25	0	25
542.42.45	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	41,500	60,986	-19,486
11514	CULVERTS SUBTOTAL	90,000	141,844	-51,844
11515	DITCHES			

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542.43.11	DITCHES-SALARY & WAGES	99,500	59,337	40,163
542.43.12	DITCHES-OVERTIME	0	148	-148
542.43.14	DITCHES-COMPTIME USED	0	18	-18
542.43.21	DITCHES-BENEFITS	53,800	32,122	21,678
542.43.30	DITCHES - SUPPLIES	2,500	0	2,500
542.43.31	DITCHES-MATERIAL USED	200	26	174
542.43.40	DITCHES - SERVICES	1,000	0	1,000
542.43.45	DITCHES-EQUIPMENT RENTAL	143,000	78,232	64,768
11515	DITCHES SUBTOTAL	300,000	169,884	130,116
11516	BRIDGES 20' & OVER			
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	1,700	4,902	-3,202
542.51.21	BRIDGES 20' AND OVER-BENEFITS	900	2,647	-1,747
542.51.30	BRIDGES 20' AND OVER - SUPPLIES	100	290	-190
542.51.40	BRIDGES 20' AND OVER - SERVICES	100	0	100
542.51.45	BRIDGES 20' AND OVER-EQUIP RENTAL	2,200	2,747	-547
11516	BRIDGES 20' & OVER SUBTOTAL	5,000	10,585	-5,585
11518	ROAD LIGHTING			
542.63.40	ROAD LIGHTING - SERVICES	6,500	3,794	2,706
11518	ROAD LIGHTING SUBTOTAL	6,500	3,794	2,706
11519	TRAFFIC CONTROL			
542.64.11	GUARDRAIL-SALARY & WAGES	83,140	70,266	12,874
542.64.12	NEW ROAD NAME SIGNS	800	725	75
542.64.14	ADDRESS POSTS (911)	0	68	-68
542.64.21	GUARDRAIL	44,925	38,370	6,555
542.64.30	OTHER TRAFFIC CONTROL	4,900	4,126	774
542.64.31	SIGNING-MATERIAL USED	91,640	79,429	12,211
542.64.40	GUARDRAIL	2,425	425	2,000
542.64.45	GUARDRAIL-EQUIPMENT RENTAL	51,670	49,351	2,319
594.42.64	OTHER TRAFFIC CONTROL-MACH & EQUIPMENT	0	7,409	-7,409
11519	TRAFFIC CONTROL SUBTOTAL	279,500	250,170	29,330
11520	SNOW & ICE			
542.66.11	SNOW & ICE-SALARY & WAGES	61,750	96,571	-34,821
542.66.12	SNOW & ICE-OVERTIME	1,000	6,094	-5,094
542.66.14	SNOW & ICE - COMPTIME USED	0	9,307	-9,307
542.66.21	SNOW & ICE-BENEFITS	33,850	59,937	-26,087
542.66.30	SNOW & ICE-SUPPLIES	400	5,165	-4,765
542.66.31	SNOW & WAGES-MATERIAL USED	52,850	82,664	-29,814
542.66.40	SNOW & ICE-SERVICES	50	0	50
542.66.45	SNOW & ICE - EQUIPMENT RENTAL	120,100	217,079	-96,979
11520	SNOW & ICE SUBTOTAL	270,000	476,818	-206,818
11521	STREET CLEANING			
542.67.11	STREET CLEANING-SALARY & WAGES	20,330	27,038	-6,708
542.67.12	STREET CLEANING-OVERTIME	0	282	-282
542.67.14	STREET CLEANING-COMPTIME USED	0	56	-56
542.67.21	STREET CLEANING-BENEFITS	10,970	14,783	-3,813
542.67.45	STREET CLEANING-EQUIPMENT RENTAL	28,700	35,619	-6,919
11521	STREET CLEANING SUBTOTAL	60,000	77,777	-17,777

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11523	CHEMICAL WEED CONTROL			
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	44,550	26,896	17,654
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	24,080	14,523	9,557
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	4,000	2,434	1,566
542.71.31	CHEMICAL WEED CONTROL-MATERIAL USED	128,700	96,845	31,855
542.71.40	CHEMICAL WEED CONTROL-SERVICES	800	225	575
542.71.45	WEED CONTROL-EQUIP RENTAL	27,870	18,557	9,313
11523	CHEMICAL WEED CONTROL SUBTOTAL	230,000	159,480	70,520
11524	OTHER VEGETATION CONTROL			
542.71.11	OTHER VEGETATION CONTROL - S&W	83,900	40,162	43,738
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	0	268	-268
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	0	976	-976
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	45,550	22,358	23,192
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	3,000	1,495	1,505
542.71.31	OTHER VEGETATION CONTROL-MATERIAL USED	50	0	50
542.71.40	OTHER VEGETATION CONTROL-SERVICES	2,500	765	1,735
542.71.45	OTHER VEGETATION CONTROL-EQUIP RENTAL	65,000	30,892	34,108
11524	OTHER VEGETATION CONTROL SUBTOTAL	200,000	96,916	103,084
11526	LITTER CLEAN-UP			
542.75.11	LITTER CLEAN UP-SALARY & WAGES	3,500	2,298	1,202
542.75.21	LITTER CLEAN-UP-BENEFITS	1,825	1,241	584
542.75.30	LITTER CLEAN-UP-SUPPLIES	75	0	75
542.75.40	LITTER CLEAN-UP-SERVICES	500	1,603	-1,103
542.75.45	LITTER CLEAN UP-EQUIPMENT USED	2,100	1,847	253
11526	LITTER CLEAN-UP SUBTOTAL	8,000	6,989	1,011
11528	MAINTENANCE ADMINISTRATION			
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	321,300	308,508	12,792
542.90.14	MAINTENANCE ADMIN COMPTIME USED	0	811	-811
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	173,200	167,032	6,168
542.90.30	MAINTENANCE ADMIN-SUPPLIES	2,500	970	1,530
542.90.31	MAINTENANCE ADMIN-MATERIAL USED	0	22	-22
542.90.40	MAINTENANCE ADMIN-SERVICES	3,000	4,983	-1,983
542.90.45	MAINTENANCE ADMIN-EQUIP RENTAL	60,000	51,800	8,200
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	560,000	534,126	25,874
11529	DISTRICT 1			
542.72.11	SALARY & WAGES	13,800	15,289	-1,489
542.72.12	OVERTIME	0	736	-736
542.72.14	COMPTIME USED	0	381	-381
542.72.21	BENEFITS	7,400	8,818	-1,418
542.72.45	EQUIPMENT USED	18,800	18,758	42
11529	DISTRICT 1 SUBTOTAL	40,000	43,983	-3,983
11533	COMPUTER MAINT/ADMIN			
543.30.11	TECH SERVICES MEETINGS/SUPPORT	3,245	258	2,987
543.30.21	TECH SERVICES MEETINGS/SUPPORT-BENEFITS	1,750	139	1,611
543.30.45	TECH SERVICES MEETINGS/SUPPORT	5	155	-150
11533	COMPUTER MAINT/ADMIN SUBTOTAL	5,000	553	4,447

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11539	GPS/GIS			
544.40.11	GIS TRAINING-SALARY & WAGES	18,600	22,368	-3,768
544.40.21	GIS HARDWARE/SOFTWARE INST	10,200	12,078	-1,878
544.40.45	GIS TRAINING-EQUIPMENT RENTAL	200	273	-73
11539	GPS/GIS SUBTOTAL	29,000	34,719	-5,719
11540	MANAGEMENT			
543.11.11	RECORDS MANAGEMENT-SALARY & WAGES	116,850	101,485	15,365
543.11.21	RECORDS MANAGEMENT-BENEFITS	62,950	54,802	8,148
543.11.30	CLAIMS RESOLUTION-SUPPLIES	50	150	-100
543.11.40	CLAIMS RESOLUTION-SERVICES	25,950	6,176	19,774
543.11.45	RECORDS MANAGEMENT	4,200	3,979	221
11540	MANAGEMENT SUBTOTAL	210,000	166,592	43,408
11541	UNDISTRIBUTED ENGINEERING			
544.21.11	MISCELLANEOUS ENGINEERING-SALARY & WAGE	26,600	36,803	-10,203
544.21.21	MEETINGS-BENEFITS	14,350	19,874	-5,524
544.21.30	MEETINGS-SUPPLIES	450	1,219	-769
544.21.31	MISCELLANEOUS ENGINEERING-MATERIAL USED	300	0	300
544.21.40	MEETINGS-SERVICES	450	219	231
544.21.45	MISCELLANEOUS ENGINEERING-EQUIP RENTAL	50	2,582	-2,532
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	42,200	60,697	-18,497
11546	ACCOUNTING			
543.30.11	ADMIN SERVICES-SALARY & WAGES	111,850	126,143	-14,293
543.30.21	ACCOUNTING-BENEFITS	58,050	68,117	-10,067
543.30.30	ADMIN SERVICES-SUPPLIES	25	0	25
543.30.40	ADMIN SERVICES-SERVICES	75	50	25
543.30.45	ADMIN SERVICES-EQUIPMENT RENTAL	5,000	6,270	-1,270
11546	ACCOUNTING SUBTOTAL	175,000	200,580	-25,580
11547	LABOR NEGOTIATIONS			
543.30.11	LABOR NEGOTIATIONS-SALARY & WAGES	500	0	500
543.30.21	LABOR NEGOTIATIONS-BENEFITS	270	0	270
543.30.40	LABOR NEGOTIATIONS-SERVICES	230	0	230
11547	LABOR NEGOTIATIONS SUBTOTAL	1,000	0	1,000
11548	OFFICE EQUIPMENT			
543.30.35	OFFICE EQUIPMENT	3,000	973	2,027
594.44.64	OFFICE EQUIPMENT-MACHINERY & EQUIPMENT	0	1,401	-1,401
11548	OFFICE EQUIPMENT SUBTOTAL	3,000	2,374	626
11549	OFFICE SUPPLIES			
543.30.31	OFFICE AND OPERATING SUPPLIES	7,000	5,575	1,425
11549	OFFICE SUPPLIES SUBTOTAL	7,000	5,575	1,425
11550	OPERATING SUPPLIES			
543.30.45	OFFICE EQUIPMENT RENTAL	235,000	225,028	9,972
11550	OPERATING SUPPLIES SUBTOTAL	235,000	225,028	9,972
11551	PROFESSIONAL SERVICES			
543.30.41	PROFESSIONAL SERVICES	130,000	152,739	-22,739
11551	PROFESSIONAL SERVICES SUBTOTAL	130,000	152,739	-22,739

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11552	COMMUNICATIONS			
543.30.42	COMMUNICATIONS	40,000	33,548	6,452
11552	COMMUNICATIONS SUBTOTAL	40,000	33,548	6,452
11553	ADVERTISING			
543.30.44	ADVERTISING	6,000	8,212	-2,212
11553	ADVERTISING SUBTOTAL	6,000	8,212	-2,212
11554	INSURANCE			
543.30.46	INSURANCE	60,000	57,923	2,077
11554	INSURANCE SUBTOTAL	60,000	57,923	2,077
11555	REPAIRS & MAINTENANCE			
543.30.48	REPAIRS & MAINTENANCE	1,000	0	1,000
11555	REPAIRS & MAINTENANCE SUBTOTAL	1,000	0	1,000
11557	ROAD INVENTORY			
544.41.11	MOBILITY-SALARY & WAGES	57,400	38,330	19,070
544.41.21	PAVEMENT MANAGEMENT SYSTEMS(PMS)BENEFITS	30,675	20,698	9,977
544.41.30	MOBILITY-SUPPLIES	500	330	170
544.41.40	MOBILITY-SERVICES	82,000	99,440	-17,440
544.41.45	MOBILITY- EQUIPMENT USED	10,925	6,904	4,021
11557	ROAD INVENTORY SUBTOTAL	181,500	165,702	15,798
11558	PROFESSIONAL DEVELOPMENT			
543.30.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	50,000	51,866	-1,866
543.30.21	PROFESSIONAL DEVELOPMENT-BENEFITS	27,300	28,008	-708
543.30.40	PROFESSIONAL DEVELOPMENT-SERVICES	10,600	16,132	-5,532
543.30.45	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	4,100	4,070	30
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	92,000	100,076	-8,076
11559	FIRST AID-SAFETY			
543.30.11	FIRST AID/SAFETY-SALARY & WAGES	13,400	4,502	8,898
543.30.14	FIRST AID/SAFETY-COMPTIME USED	0	25	-25
543.30.21	FIRST AID & SAFETY-BENEFITS	7,100	2,445	4,655
543.30.30	FIRST AID SAFETY-SUPPLIES	12,000	6,097	5,903
543.30.40	FIRST AID SAFETY-SERVICES	3,000	2,407	593
543.30.45	FIRST AID/SAFETY-EQUIPMENT RENTAL	500	216	284
11559	FIRST AID-SAFETY SUBTOTAL	36,000	15,692	20,308
11560	VACATION LEAVE			
543.31.11	VACATION LEAVE-SALARY & WAGES	240,000	210,367	29,633
543.31.21	VACATION LEAVE-BENEFITS	125,000	113,598	11,402
11560	VACATION LEAVE SUBTOTAL	365,000	323,965	41,035
11561	SICK LEAVE			
543.31.11	SICK LEAVE-SALARY & WAGES	105,000	127,625	-22,625
543.31.21	SICK LEAVE-BENEFITS	55,000	68,918	-13,918
11561	SICK LEAVE SUBTOTAL	160,000	196,543	-36,543
11562	HOLIDAY			
543.31.11	HOLIDAY-SALARY & WAGES	120,000	108,036	11,964
543.31.21	HOLIDAY-BENEFITS	65,000	58,340	6,660
11562	HOLIDAY SUBTOTAL	185,000	166,376	18,624

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11563	FLOATING HOLIDAY			
543.31.11	FLOATING HOLIDAY-SALARY & WAGES	30,000	27,223	2,777
543.31.21	FLOATING HOLIDAY-BENEFITS	15,000	14,700	300
11563	FLOATING HOLIDAY SUBTOTAL	45,000	41,923	3,077
11564	BEREAVEMENT			
543.31.11	BEREAVEMENT-SALARY & WAGES	4,000	2,800	1,200
543.31.21	BEREAVEMENT	2,000	1,512	488
11564	BEREAVEMENT SUBTOTAL	6,000	4,313	1,688
11565	JURY LEAVE			
543.31.11	JURY LEAVE-SALARY & WAGES	1,300	1,986	-686
543.31.21	JURY DUTY-BENEFITS	700	1,073	-373
11565	JURY LEAVE SUBTOTAL	2,000	3,059	-1,059
11566	STATE RETIREMENT			
543.35.21	STATE RETIREMENT	358,000	340,960	17,040
11566	STATE RETIREMENT SUBTOTAL	358,000	340,960	17,040
11567	F I C A			
543.35.21	FICA	228,000	221,702	6,298
11567	F I C A SUBTOTAL	228,000	221,702	6,298
11568	INDUSTRIAL INSURANCE			
543.35.21	INDUSTRIAL INSURANCE	67,000	61,592	5,408
11568	INDUSTRIAL INSURANCE SUBTOTAL	67,000	61,592	5,408
11569	HEALTH INSURANCE			
543.35.21	HEALTH INSURANCE	616,000	574,790	41,210
11569	HEALTH INSURANCE SUBTOTAL	616,000	574,790	41,210
11570	LIFE INSURANCE			
543.35.21	LIFE INSURANCE	3,500	2,123	1,377
11570	LIFE INSURANCE SUBTOTAL	3,500	2,123	1,377
11571	DENTAL INSURANCE			
543.35.21	DENTAL INSURANCE	50,000	48,046	1,954
11571	DENTAL INSURANCE SUBTOTAL	50,000	48,046	1,954
11575	MAINTENANCE OF FACILITIES			
543.50.11	MAINT OF FACILITIES#8-SALARY & WAGES	31,400	30,307	1,093
543.50.12	MAINT OF FACILITIES#8-OVERTIME	0	54	-54
543.50.14	MAINT OF FACILITIES#8-COMPTIME USED	0	112	-112
543.50.21	MAINT OF FACILITIES #8-BENEFITS	17,350	16,456	894
543.50.30	MAINT OF FACILITIES #8-SUPPLIES	16,250	25,478	-9,228
543.50.31	MAINT OF FACILITIES#8-MATERIAL USED	1,750	1,260	490
543.50.40	MAINT OF FACILITIES #8-SERVICES	126,400	121,560	4,840
543.50.45	MAINT OF FACILITIES#8-EQUIP RENTAL	4,850	5,883	-1,033
11575	MAINTENANCE OF FACILITIES SUBTOTAL	198,000	201,110	-3,110
11576	EMPLOYEE ASSISTANCE PROGRAM			
543.35.21	EMPLOYEE ASSISTANCE PROGRAM	500	142	358
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	500	142	358
11577	VISION INSURANCE			
543.35.21	VISION INSURANCE	7,000	7,657	-657

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11577	VISION INSURANCE SUBTOTAL	7,000	7,657	-657
11578	PLATS/ROADS/DRIVEWAYS			
544.22.11	DRIVEWAYS-SALARY & WAGES	26,000	27,977	-1,977
544.22.21	DRIVEWAYS-BENEFITS	18,100	15,108	2,992
544.22.40	URBAN ROAD-SERVICES	0	1,200	-1,200
544.22.45	DRIVEWAYS-EQUIPMENT RENTAL	0	151	-151
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	44,100	44,436	-336
11579	PERMITS			
544.24.11	PPM MEETINGS-SALARY & WAGES	48,500	58,807	-10,307
544.24.21	PPM MEETINGS-FRINGS	26,200	31,756	-5,556
544.24.30	PERMIT PROCESSING-SUPPLIES	500	0	500
544.24.40	MISC UTILITIES	3,000	3,031	-31
544.24.45	PPM MEETINGS-EQUIPMENT USED	9,100	10,098	-998
11579	PERMITS SUBTOTAL	87,300	103,692	-16,392
11580	R/W INVESTIGATION			
544.26.11	R/WINVESTIGATION-SALARY & WAGES	5,200	5,367	-167
544.26.21	R/W INVESTIGATION-BENEFITS	2,800	2,898	-98
544.26.30	R/W INVESTIGATION-SUPPLIES	100	0	100
544.26.40	R/W INVESTIGATION-SERVICES	200	396	-196
544.26.45	R/W INVESTIGATION - EQUIPMENT RENTAL	1,200	28	1,172
11580	R/W INVESTIGATION SUBTOTAL	9,500	8,690	810
11581	PLANNING			
544.42.11	ENVIRONMENTAL-SALARY & WAGES	3,900	727	3,173
544.42.21	MULTI-PURPOSE PATHS	2,100	392	1,708
544.42.30	TRANSPORTATION PLANNING-SUPPLIES	100	0	100
544.42.40	TRANSPORTATION PLANNING-SERVICES	100	15,270	-15,170
544.42.45	ENVIRONMENTAL-EQUIPMENT RENTAL	0	2	-2
11581	PLANNING SUBTOTAL	6,200	16,391	-10,191
11582	EMERGENCY MANAGEMENT			
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	3,000	473	2,527
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	1,500	255	1,245
544.70.45	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	500	0	500
11582	EMERGENCY MANAGEMENT SUBTOTAL	5,000	729	4,271
11584	PRIVATE ROADS			
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	56,700	41,002	15,698
544.90.21	ENGINEERING ADMINISTRATION	30,700	22,142	8,558
544.90.40	PROGRAMS/PROJECTS ADMIN - SERVICES	100	0	100
544.90.45	ENGINEERING ADMIN-EQUIPMENT USED	1,000	221	779
11584	PRIVATE ROADS SUBTOTAL	88,500	63,365	25,135
11585	UNDIST LABOR-COUNTY ROAD			
543.35.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,580,000	-1,448,540	-131,460
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,580,000	-1,448,540	-131,460
11592	11592 - COUNTY RD LONGEVITY			
543.35.11	LONGEVITY	55,000	50,843	4,157
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	55,000	50,843	4,157

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11598	COUNTY RD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,760,069	6,905,313	-4,145,244
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	2,760,069	6,905,313	-4,145,244
115	COUNTY ROAD EXPENDITURE TOTAL	23,161,869	16,729,455	6,432,414
118	WALLA WALLA FAIR			
11801	11801 - RODEO			
573.70.41	PROFESSIONAL SERVICES	185,000	179,340	5,660
573.70.44	ADVERTISING	1,200	0	1,200
573.70.45	OPERATING RENTALS & LEASES	0	283	-283
573.70.48	REPAIRS & MAINTENANCE	2,000	16,707	-14,707
573.70.49	MISCELLANEOUS	12,000	347	11,653
11801	11801 - RODEO SUBTOTAL	200,200	196,677	3,523
11804	11804 - GEN EXHBTS & LIVESTOCK			
573.70.11	REGULAR SALARIES & WAGES	30,350	35,114	-4,764
573.70.12	OVERTIME	31,500	8,679	22,821
573.70.13	EXTRA LABOR	6,875	23,328	-16,453
573.70.21	OTHER BENEFITS	10,025	24,082	-14,057
573.70.31	OFFICE & OPERATING SUPPLIES	300	1,195	-895
573.70.41	PROFESSIONAL SERVICES	5,500	3,775	1,725
573.70.43	TRAVEL	200	0	200
573.70.44	ADVERTISING	250	0	250
573.70.45	OPERATING RENTALS & LEASES	350	550	-200
573.70.49	MISCELLANEOUS	30,000	38,399	-8,399
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	115,350	135,122	-19,772
11806	11806 - FAIR-GENERAL			
573.70.11	REGULAR SALARIES & WAGES	123,771	0	123,771
573.70.12	OVERTIME	15,000	5,579	9,421
573.70.13	EXTRA LABOR	45,500	30,908	14,592
573.70.21	OTHER BENEFITS	84,692	4,749	79,943
573.70.31	OFFICE & OPERATING SUPPLIES	13,500	16,036	-2,536
573.70.32	FUEL CONSUMED	7,000	113	6,887
573.70.34	ITEMS PURCH FOR INVENTORY-RESALE	3,000	12,467	-9,467
573.70.41	PROFESSIONAL SERVICES	105,900	138,569	-32,669
573.70.42	COMMUNICATIONS	3,000	594	2,406
573.70.43	TRAVEL	250	2,912	-2,662
573.70.44	ADVERTISING	10,000	18,523	-8,523
573.70.45	OPERATING RENTALS & LEASES	6,000	24,196	-18,196
573.70.47	PUBLIC UTILITIES SERVICES	55,000	612	54,388
573.70.48	REPAIRS & MAINTENANCE	20,000	3,851	16,149
573.70.49	MISCELLANEOUS	18,200	16,669	1,531
11806	11806 - FAIR-GENERAL SUBTOTAL	510,813	275,779	235,034
11807	11807 - CONCERT			
573.70.41	PROFESSIONAL SERVICES	94,000	91,623	2,377
573.70.44	ADVERTISING	15,000	15,781	-781
573.70.45	OPERATING RENTALS & LEASES	2,000	754	1,246
573.70.46	INSURANCE	1,000	950	50

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
573.70.49	MISCELLANEOUS	500	1,119	-619
11807	11807 - CONCERT SUBTOTAL	112,500	110,227	2,273
11808	11808 - SECURITY			
573.70.13	EXTRA LABOR	14,000	12,381	1,619
573.70.21	OTHER BENEFITS	2,700	2,107	593
11808	11808 - SECURITY SUBTOTAL	16,700	14,488	2,212
11810	11810 - GENERAL GROUNDS			
573.70.11	REGULAR SALARIES & WAGES	119,480	109,074	10,406
573.70.12	OVERTIME	1,000	19,982	-18,982
573.70.13	EXTRA LABOR	8,000	10,180	-2,180
573.70.21	OTHER BENEFITS	53,007	63,189	-10,182
573.70.31	OFFICE & OPERATING SUPPLIES	6,500	12,950	-6,450
573.70.32	FUEL CONSUMED	8,000	6,993	1,007
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	1,000	0	1,000
573.70.41	PROFESSIONAL SERVICES	45,900	48,518	-2,618
573.70.42	COMMUNICATIONS	5,000	9,357	-4,357
573.70.43	TRAVEL	250	0	250
573.70.44	ADVERTISING	150	959	-809
573.70.45	OPERATING RENTALS & LEASES	2,000	218	1,782
573.70.46	INSURANCE	33,000	26,033	6,967
573.70.47	PUBLIC UTILITIES SERVICES	55,000	134,834	-79,834
573.70.48	REPAIRS & MAINTENANCE	15,000	38,828	-23,828
573.70.49	MISCELLANEOUS	2,000	5,855	-3,855
594.73.63	OTHER IMPROVEMENTS	1,500	0	1,500
11810	11810 - GENERAL GROUNDS SUBTOTAL	356,787	486,971	-130,184
11813	11813 - DEMO			
573.70.41	PROFESSIONAL SERVICES	6,000	600	5,400
573.70.44	ADVERTISING	500	98	402
573.70.45	OPERATING RENTALS & LEASES	400	0	400
573.70.48	REPAIRS & MAINTENANCE	200	272	-72
573.70.49	MISCELLANEOUS	5,000	10,415	-5,415
11813	11813 - DEMO SUBTOTAL	12,100	11,385	715
11898	11898 - WW FAIR END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	1,050	87,583	-86,533
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	1,050	87,583	-86,533
118	WALLA WALLA FAIR EXPENDITURE TOTAL	1,325,500	1,318,232	7,268
119	HUMAN SERVICES			
11905	11905 - PERSONNEL EXPENSE			
564.30.11	REGULAR SALARIES & WAGES	161,081	127,017	34,064
564.30.21	OTHER BENEFITS	66,334	47,771	18,563
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	227,415	174,788	52,627
11910	11910 - SUBSTANCE ABUSE			
566.10.11	REGULAR SALARIES & WAGES	0	9,605	-9,605
566.10.21	OTHER BENEFITS	0	6,182	-6,182
566.10.31	OFFICE & OPERATING SUPPLIES	3,500	4,965	-1,465

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
566.10.41	PROFESSIONAL SERVICES	107,206	96,766	10,440
566.10.42	COMMUNICATIONS	250	27	223
566.10.43	TRAVEL	2,000	765	1,235
566.10.44	ADVERTISING	100	0	100
566.10.45	OPERATING RENTALS & LEASES	4,800	5,043	-243
566.10.46	INSURANCE	0	244	-244
566.10.48	REPAIRS & MAINTENANCE	1,972	4,755	-2,783
566.10.49	MISCELLANEOUS	119,927	0	119,927
566.21.49	MISCELLANEOUS	0	2,989	-2,989
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	239,755	131,341	108,414
11920	11920 - DEVELOPMENTAL DISABLT			
568.10.11	REGULAR SALARIES & WAGES	46,184	46,179	5
568.10.21	OTHER BENEFITS	21,668	21,953	-285
568.10.31	OFFICE & OPERATING SUPPLIES	1,000	934	66
568.10.41	PROFESSIONAL SERVICES	801,277	667,872	133,405
568.10.42	COMMUNICATIONS	500	283	217
568.10.43	TRAVEL	1,600	993	607
568.10.44	ADVERTISING	250	220	30
568.10.45	OPERATING RENTALS & LEASES	4,800	5,043	-243
568.10.46	INSURANCE	0	1,220	-1,220
568.10.48	REPAIRS & MAINTENANCE	1,972	4,478	-2,506
568.10.49	MISCELLANEOUS	2,358	555	1,803
568.30.49	MISCELLANEOUS	500	263	237
568.31.41	PROFESSIONAL SERVICES	5,000	0	5,000
11920	11920 - DEVELOPMENTAL DISABLT	887,109	749,993	137,116
11930	11930 - MENTAL HEALTH			
564.10.21	OTHER BENEFITS	1,500	0	1,500
564.10.31	OFFICE & OPERATING SUPPLIES	10,000	68	9,932
564.10.41	PROFESSIONAL SERVICES	150,000	88,316	61,684
564.10.42	COMMUNICATIONS	0	3	-3
564.10.43	TRAVEL	1,500	464	1,036
564.10.44	ADVERTISING	0	43	-43
564.10.45	OPERATING RENTALS & LEASES	0	5,213	-5,213
564.10.46	INSURANCE	0	1,322	-1,322
564.10.48	REPAIRS & MAINTENANCE	0	4,514	-4,514
564.10.49	MISCELLANEOUS	0	796	-796
564.27.41	PROFESSIONAL SERVICES	65,666	0	65,666
564.30.46	INSURANCE	1,100	0	1,100
564.30.49	MISCELLANEOUS	1,500	0	1,500
11930	11930 - MENTAL HEALTH SUBTOTAL	231,266	100,738	130,528
11931	11931 - TRANSITIONAL HOUSING			
508.30.00	ENDING FUND BAL-RESTRICTED-TRANS HOUSING	0	72,381	-72,381
564.27.48	REPAIRS & MAINTENANCE	14,500	2,850	11,650
11931	11931 - TRANSITIONAL HOUSING SUBTOTAL	14,500	75,231	-60,731
11932	11932 - PERMANENT (PHP) HOUSING			
508.30.00	ENDING FUND BAL-RESTRICTED-PERM HOUSING	0	101,600	-101,600
564.27.48	REPAIRS & MAINTENANCE	6,000	0	6,000

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
11932	11932 - PERMANENT (PHP) HOUSING SUBTOTAL	6,000	101,600	-95,600
11970	11970 - OTHER SERVICES			
551.20.11	REGULAR SALARIES & WAGES	8,328	3,749	4,579
551.20.21	OTHER BENEFITS	4,214	1,773	2,441
551.20.31	OFFICE & OPERATING SUPPLIES	200	127	73
551.20.41	PROFESSIONAL SERVICES	362,032	326,910	35,122
551.20.42	COMMUNICATIONS	200	255	-55
551.20.43	TRAVEL	500	1,174	-674
551.20.44	ADVERTISING	200	50	151
551.20.45	OPERATING RENTALS & LEASES	4,800	5,043	-243
551.20.48	REPAIRS & MAINTENANCE	1,971	4,514	-2,543
551.20.49	MISCELLANEOUS	2,000	1,622	378
11970	11970 - OTHER SERVICES SUBTOTAL	384,445	345,217	39,228
11998	11998 -HUMAN SVCS END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	364,611	1,026,691	-662,080
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	364,611	1,026,691	-662,080
119	HUMAN SERVICES EXPENDITURE TOTAL	2,355,101	2,705,599	-350,498
120	COUNTY MENTAL HEALTH .01%			
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE			
512.22.11	REGULAR SALARIES & WAGES	111,034	121,391	-10,357
512.22.12	OVERTIME	6,500	760	5,740
512.22.14	SHIFT DIFFERENTIAL	200	28	172
512.22.21	OTHER BENEFITS	54,487	53,102	1,385
512.22.22	UNIFORM & CLOTHING	0	128	-128
512.22.31	OFFICE & OPERATING SUPPLIES	6,000	5,671	329
512.22.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
512.22.41	PROFESSIONAL SERVICES	23,650	18,954	4,696
512.22.42	COMMUNICATIONS	1,200	1,091	109
512.22.43	TRAVEL	20,000	1,877	18,123
512.22.45	OPERATING RENTALS & LEASES	3,100	3,141	-41
512.22.47	PUBLIC UTILITIES SERVICES	1,200	1,177	23
512.22.48	REPAIRS & MAINTENANCE	500	627	-127
512.22.49	MISCELLANEOUS	8,600	2,110	6,490
594.12.64	MAJOR EQUIPMENT	1,000	0	1,000
12007	12007 - CO MTL HLTH-JUVENILE JUSTICE SUBTOTAL	237,971	210,059	27,912
12009	12009 - CO MTL HLTH-CLERK			
512.22.11	REGULAR SALARIES & WAGES	5,000	2,137	2,863
512.22.21	OTHER BENEFITS	1,633	1,042	591
12009	12009 - CO MTL HLTH-CLERK SUBTOTAL	6,633	3,179	3,454
12019	12019 - CO MTL HLTH-HUMAN SERVICES			
564.30.11	REGULAR SALARIES & WAGES	72,686	63,891	8,795
564.30.21	OTHER BENEFITS	24,668	20,792	3,876
564.30.42	COMMUNICATIONS	600	394	206
564.30.43	TRAVEL	5,000	1,982	3,018
564.30.48	REPAIRS & MAINTENANCE	1,971	4,718	-2,747

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
564.46.31	OFFICE & OPERATING SUPPLIES	3,000	211	2,789
564.46.41	PROFESSIONAL SERVICES	734,356	629,655	104,701
564.46.45	OPERATING RENTALS & LEASES	4,800	5,043	-243
564.46.49	MISCELLANEOUS	2,781	823	1,958
12019	12019 - CO MTL HLTH-HUMAN SERVICES SUBTOTAL	849,862	727,509	122,353
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE			
512.22.41	PROFESSIONAL SERVICES	55,000	17,842	37,158
12030	12030 - CO MTL HLTH-INDIGENT DEFENSE SUBTOTAL	55,000	17,842	37,158
12033	12033 - CO MTL HLTH-PROS ATTY			
512.22.11	REGULAR SALARIES & WAGES	30,274	30,075	199
512.22.21	OTHER BENEFITS	12,419	12,283	136
12033	12033 - CO MTL HLTH-PROS ATTY SUBTOTAL	42,693	42,357	336
12098	12098 - CO MTL HLTH-ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	262,841	526,311	-263,470
12098	12098 - CO MTL HLTH-ENDING FUND BAL SUBTOTAL	262,841	526,311	-263,470
120	COUNTY MENTAL HEALTH .01% EXPENDITURE TOTAL	1,455,000	1,527,257	-72,257
121	SOLDIER'S RELIEF			
12101	12101 - SOLDIERS RELIEF			
565.20.31	OFFICE & OPERATING SUPPLIES	60	904	-844
565.20.41	PROFESSIONAL SERVICES	6,000	6,000	0
565.20.42	COMMUNICATIONS	0	36	-36
565.20.43	TRAVEL	0	2	-2
565.20.45	OPERATING RENTALS & LEASES	1,300	3,195	-1,895
565.20.49	MISCELLANEOUS	97,515	69,132	28,383
12101	12101 - SOLDIERS RELIEF SUBTOTAL	104,875	79,268	25,607
12198	12198-SOLDR RELIEF END FND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	38,955	124,263	-85,308
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	38,955	124,263	-85,308
121	SOLDIER'S RELIEF EXPENDITURE TOTAL	143,830	203,531	-59,701
122	PROS CHILD SUPPORT			
12200	12200 - PROS CHILD SUPPORT			
515.80.11	REGULAR SALARIES & WAGES	206,631	163,112	43,519
515.80.21	OTHER BENEFITS	95,444	79,985	15,459
515.80.31	OFFICE & OPERATING SUPPLIES	2,000	3,334	-1,334
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	10,967	-967
515.80.41	PROFESSIONAL SERVICES	5,200	7,293	-2,093
515.80.42	COMMUNICATIONS	2,000	2,581	-581
515.80.43	TRAVEL	1,500	828	672
515.80.44	ADVERTISING	200	0	200
515.80.45	OPERATING RENTALS & LEASES	2,500	2,599	-99
515.80.48	REPAIRS & MAINTENANCE	2,500	2,222	278
515.80.49	MISCELLANEOUS	200	2,025	-1,825
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	328,175	274,945	53,230

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12298	PROS CHILD SUPPORT ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	136,652	105,725	30,927
12298	PROS CHILD SUPPORT ENDING FUND BALANCE	136,652	105,725	30,927
	SUBTOTAL			
122	PROS CHILD SUPPORT EXPENDITURE TOTAL	464,827	380,670	84,157
123	FAIRGROUNDS PROPERTIES			
12300	12300 - FAIRGROUND PROPERTIES			
575.40.11	REGULAR SALARIES & WAGES	31,704	22,219	9,485
575.40.13	EXTRA LABOR	2,000	0	2,000
575.40.21	OTHER BENEFITS	16,127	11,888	4,239
575.40.41	PROFESSIONAL SERVICES	10,000	0	10,000
575.40.45	OPERATING RENTALS & LEASES	0	57	-57
575.40.47	PUBLIC UTILITIES SERVICES	2,000	140	1,860
575.40.48	REPAIRS & MAINTENANCE	17,100	7,655	9,445
575.40.49	MISCELLANEOUS	4,000	9	3,991
581.20.00	INTERFUND LOAN REPAYMENT	14,512	16,446	-1,934
592.75.80	DEBT SERVICE-INTEREST	7,987	6,052	1,935
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	105,430	64,467	40,963
12398	12300 - FAIR PROP END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	204,570	0	204,570
508.90.00	ENDING FUND BALANCE-UNASSIGNED	0	-58,398	58,398
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	204,570	-58,398	262,968
123	FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL	310,000	6,069	303,931
124	YOUTH SPECIAL SERVICES			
12400	12400 - YOUTH SPECIAL SERVICES			
527.40.31	OFFICE & OPERATING SUPPLIES	500	135	365
527.40.32	FUEL CONSUMED	100	15	85
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	500	0	500
527.40.41	PROFESSIONAL SERVICES	4,000	3,836	164
527.40.42	COMMUNICATIONS	600	124	476
527.40.43	TRAVEL	500	337	163
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	3,200	1,973	1,227
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	600	0	600
527.40.49	MISCELLANEOUS	600	0	600
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	11,900	6,421	5,479
12415	12415 - JUV ACCOUNTABILITY ACT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
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

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527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	200	0	200
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	2,600	0	2,600
12420	12420 - BECCA BILL			
527.40.31	OFFICE & OPERATING SUPPLIES	500	55	445
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	800	103	697
527.40.42	COMMUNICATIONS	500	451	49
527.40.43	TRAVEL	500	404	96
527.40.45	OPERATING RENTALS & LEASES	1,400	0	1,400
527.40.48	REPAIRS & MAINTENANCE	300	0	300
527.40.49	MISCELLANEOUS	400	1,720	-1,320
12420	12420 - BECCA BILL SUBTOTAL	4,500	2,733	1,767
12425	12425 - CONSOLIDTD JUV SVCS			
527.40.31	OFFICE & OPERATING SUPPLIES	1,500	466	1,034
527.40.32	FUEL CONSUMED	100	5	95
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	0	846	-846
527.40.41	PROFESSIONAL SERVICES	2,800	1,446	1,354
527.40.42	COMMUNICATIONS	2,000	978	1,022
527.40.43	TRAVEL	1,000	714	286
527.40.44	ADVERTISING	100	0	100
527.40.45	OPERATING RENTALS & LEASES	3,000	1,671	1,329
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	320	-120
527.40.48	REPAIRS & MAINTENANCE	600	327	273
527.40.49	MISCELLANEOUS	800	898	-98
594.27.64	MAJOR EQUIPMENT	1,000	0	1,000
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	13,200	7,670	5,530
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	100	0	100
12430	12430 - OPTION B SUBTOTAL	600	0	600
12435	12435 - SSODA			
527.40.31	OFFICE & OPERATING SUPPLIES	300	55	245
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	12,700	19,528	-6,828
527.40.42	COMMUNICATIONS	300	44	256
527.40.43	TRAVEL	100	405	-305
527.40.45	OPERATING RENTALS & LEASES	300	0	300
527.40.47	PUBLIC UTILITIES SERVICES	100	0	100
527.40.48	REPAIRS & MAINTENANCE	200	0	200
527.40.49	MISCELLANEOUS	500	50	450
12435	12435 - SSODA SUBTOTAL	14,600	20,082	-5,482
12440	12440 - EVIDENCE BASED EXPANSION-ART			
527.40.31	OFFICE & OPERATING SUPPLIES	2,500	2,568	-68

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
527.40.32	FUEL CONSUMED	100	0	100
527.40.41	PROFESSIONAL SERVICES	600	131	469
527.40.42	COMMUNICATIONS	300	4	296
527.40.43	TRAVEL	200	121	79
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	400	0	400
12440	12440 - EVIDENCE BASED EXPANSION-ART	4,600	2,824	1,776
	SUBTOTAL			
12450	12450 - CDDA-CHEM DEP DISP ALT			
527.40.31	OFFICE & OPERATING SUPPLIES	1,000	180	820
527.40.32	FUEL CONSUMED	1,000	0	1,000
527.40.41	PROFESSIONAL SERVICES	3,400	1,772	1,628
527.40.42	COMMUNICATIONS	1,100	527	573
527.40.43	TRAVEL	200	0	200
527.40.45	OPERATING RENTALS & LEASES	1,800	1,392	409
527.40.46	INSURANCE	100	0	100
527.40.47	PUBLIC UTILITIES SERVICES	200	0	200
527.40.48	REPAIRS & MAINTENANCE	100	0	100
527.40.49	MISCELLANEOUS	500	0	500
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	9,400	3,871	5,529
12453	YOUTH SPECIAL PROJECTS			
527.40.31	OFFICE & OPERATING SUPPLIES	4,000	2,913	1,087
527.40.35	SMALL TOOLS AND MINOR EQUIPMENT	200	0	200
527.40.41	PROFESSIONAL SERVICES	500	0	500
527.40.42	COMMUNICATIONS	200	428	-228
527.40.43	TRAVEL	2,500	6,460	-3,960
527.40.45	OPERATING RENTALS & LEASES	1,100	1,033	67
527.40.48	REPAIRS & MAINTENANCE	500	287	213
527.40.49	MISCELLANEOUS	2,500	1,320	1,180
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	11,500	12,441	-941
12460	12460 - PERSONNEL EXPENSE			
527.40.11	REGULAR SALARIES & WAGES	199,348	156,179	43,169
527.40.12	OVERTIME	4,000	0	4,000
527.40.13	EXTRA LABOR	4,000	0	4,000
527.40.21	OTHER BENEFITS	83,126	64,469	18,657
12460	12460 - PERSONNEL EXPENSE SUBTOTAL	290,474	220,648	69,826
12498	12498 - YTH SPEC SVC END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	87,826	112,639	-24,813
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	87,826	112,639	-24,813
124	YOUTH SPECIAL SERVICES EXPENDITURE TOTAL	451,200	389,327	61,873
126	MILL CREEK FLOOD CONTROL			
12600	12600-MILL CREEK FLOOD CNTL MT			
553.30.11	REGULAR SALARIES & WAGES	39,250	27,035	12,215

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
553.30.21	OTHER BENEFITS	21,325	14,599	6,726
553.30.30	SUPPLIES	7,600	1,828	5,772
553.30.31	OFFICE & OPERATING SUPPLIES	2,750	3,601	-851
553.30.40	SERVICES	322,300	13,341	308,959
553.30.45	OPERATING RENTALS & LEASES	19,275	13,332	5,943
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	412,500	73,738	338,762
12698	12698 - MILLCRK FLD CNTRL END			
508.30.00	ENDING FUND BALANCE-RESTRICTED	244,000	741,582	-497,582
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	244,000	741,582	-497,582
126	MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL	656,500	815,320	-158,820
127	STORMWATER MGMT UTILITY DIST			
12701	ADMINISTRATION			
531.32.11	REGULAR SALARIES & WAGES	23,000	23,300	-300
531.32.21	OTHER BENEFITS	12,000	12,582	-582
531.32.30	SUPPLIES	500	0	500
531.32.40	SERVICES	5,500	5,215	285
531.32.45	OPERATING RENTALS & LEASES	2,000	2,034	-34
12701	ADMINISTRATION SUBTOTAL	43,000	43,131	-131
12702	TRAINING			
531.34.11	REGULAR SALARIES & WAGES	2,200	918	1,282
531.34.21	OTHER BENEFITS	1,100	495	605
531.34.40	SERVICES	500	630	-130
531.34.45	OPERATING RENTALS & LEASES	200	25	175
12702	TRAINING SUBTOTAL	4,000	2,068	1,932
12703	MAINTENANCE			
531.35.11	REGULAR SALARIES & WAGES	25,000	33,676	-8,676
531.35.21	OTHER BENEFITS	12,500	18,185	-5,685
531.35.30	SUPPLIES	250	404	-154
531.35.31	OFFICE & OPERATING SUPPLIES	1,000	0	1,000
531.35.40	SERVICES	250	0	250
531.35.45	OPERATING RENTALS & LEASES	4,000	9,174	-5,174
12703	MAINTENANCE SUBTOTAL	43,000	61,439	-18,439
12704	STORMWATER FEES			
531.39.40	SERVICES	5,000	814	4,186
12704	STORMWATER FEES SUBTOTAL	5,000	814	4,186
12705	STORMWATER CONSTRUCTION			
531.36.11	REGULAR SALARIES & WAGES	96,000	16,134	79,866
531.36.21	OTHER BENEFITS	52,000	8,712	43,288
531.36.30	SUPPLIES	2,000	0	2,000
531.36.31	OFFICE & OPERATING SUPPLIES	0	207	-207
531.36.40	SERVICES	185,000	238	184,762
531.36.45	OPERATING RENTALS & LEASES	5,000	2,471	2,529
12705	STORMWATER CONSTRUCTION SUBTOTAL	340,000	27,762	312,238
12798	STORMWATER MGMT-ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE - EMERGENCY RESERVE	219,300	825,764	-606,464

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
12798	STORMWATER MGMT-ENDING FUND BALANCE	219,300	825,764	-606,464
	SUBTOTAL			
127	STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL	654,300	960,977	-306,677
128	WW NOXIOUS WEED CNTL			
12800	W W NOXIOUS WEED CNTL			
553.60.11	REGULAR SALARIES & WAGES	28,200	18,652	9,548
553.60.21	OTHER BENEFITS	3,300	2,235	1,065
553.60.31	OFFICE & OPERATING SUPPLIES	6,500	938	5,562
553.60.41	PROFESSIONAL SERVICES	2,000	0	2,000
553.60.42	COMMUNICATIONS	1,500	155	1,345
553.60.43	TRAVEL	5,000	1,574	3,426
553.60.44	ADVERTISING	500	80	420
553.60.46	INSURANCE	700	476	224
553.60.49	MISCELLANEOUS	6,000	3,901	2,099
553.60.50	INTERGOVERNMENTAL SERVICES	1,000	888	112
12800	W W NOXIOUS WEED CNTL SUBTOTAL	54,700	28,899	25,801
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	101,000	147,086	-46,086
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	101,000	147,086	-46,086
	SUBTOTAL			
128	WW NOXIOUS WEED CNTL EXPENDITURE TOTAL	155,700	175,985	-20,285
132	ELECTION EQUIPMENT RES			
13200	13200 - ELECTION EQUIPMENT RES			
514.89.35	SMALL TOOLS AND MINOR EQUIPMENT	3,000	0	3,000
594.14.64	MAJOR EQUIPMENT	140,000	0	140,000
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	143,000	0	143,000
13298	13200 - ELEC EQUIP RES FND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	87,000	223,069	-136,069
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	87,000	223,069	-136,069
132	ELECTION EQUIPMENT RES EXPENDITURE TOTAL	230,000	223,069	6,931
134	R/E TAX ADMIN ASSISTANCE FUND			
13400	R/E TAX ADMIN ASSISTANCE FUND			
514.22.41	PROFESSIONAL SERVICES	30,000	0	30,000
13400	R/E TAX ADMIN ASSISTANCE FUND SUBTOTAL	30,000	0	30,000
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	56,300	90,944	-34,644
13498	R/E TAX ADMIN ASSISTANCE FD-END FUND BAL	56,300	90,944	-34,644
	SUBTOTAL			
134	R/E TAX ADMIN ASSISTANCE FUND EXPENDITURE TOTAL	86,300	90,944	-4,644
135	TRIAL COURT IMPROVEMENT FUND			
13500	TRIAL COURT IMPROVEMENT FUND			
512.40.11	REGULAR SALARIES & WAGES	89,136	90,204	-1,068
512.40.21	OTHER BENEFITS	43,552	37,916	5,636

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	132,688	128,120	4,568
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	84,533	157,521	-72,988
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	84,533	157,521	-72,988
	SUBTOTAL			
135	TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL	217,221	285,641	-68,420
010	SUP COURT & INDIGENT DEFENSE EMERG FUND			
13700	SUP CT & INDIGENT DEFENSE EMERG FUND			
512.21.41	PROFESSIONAL SERVICES	150,000	53,895	96,105
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	150,000	53,895	96,105
	SUBTOTAL			
13798	EMERGENCY FUND ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	315,300	432,558	-117,258
13798	EMERGENCY FUND ENDING FUND BALANCE	315,300	432,558	-117,258
	SUBTOTAL			
010	SUP COURT & INDIGENT DEFENSE EMERG FUND	465,300	486,453	-21,153
	EXPENDITURE TOTAL			
146	EMERGENCY MEDICAL SERVICES			
14600	EMERGENCY MEDICAL SERVICES			
522.10.11	REGULAR SALARIES & WAGES	79,559	79,906	-347
522.10.21	OTHER BENEFITS	36,981	37,062	-81
522.10.31	OFFICE & OPERATING SUPPLIES	1,000	1,350	-350
522.10.35	SMALL TOOLS AND MINOR EQUIPMENT	100	964	-864
522.10.41	PROFESSIONAL SERVICES	11,089	11,027	62
522.10.42	COMMUNICATIONS	400	307	93
522.10.43	TRAVEL	2,200	556	1,644
522.10.44	ADVERTISING	200	0	200
522.10.46	INSURANCE	2,300	2,254	46
522.10.48	REPAIRS & MAINTENANCE	2,000	1,792	208
522.10.49	MISCELLANEOUS	700	67	633
526.00.64	MAJOR EQUIPMENT	1,000	0	1,000
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	137,529	135,286	2,243
14698	14600-EMG MED SVC END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	24,087	49,502	-25,415
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	24,087	49,502	-25,415
146	EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL	161,616	184,788	-23,172
147	EMS TAXES			
14700	EMS TAXES			
522.10.49	MISCELLANEOUS	2,650,183	2,636,581	13,602
14700	EMS TAXES SUBTOTAL	2,650,183	2,636,581	13,602
14798	EMS TAXES ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	30,804	84,676	-53,872
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	30,804	84,676	-53,872
147	EMS TAXES EXPENDITURE TOTAL	2,680,987	2,721,256	-40,269

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
148 911 ENHNCD/PUB COM BLDG				
14800	911 ENHNCD/PUB COM BLDG			
522.20.41	PROFESSIONAL SERVICES	790,970	774,378	16,592
522.20.49	MISCELLANEOUS	0	430	-430
597.00.00	TRANSFER OUT TO FUND 30500	5,000	5,000	0
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	795,970	779,808	16,162
14898	14800 -911 ENHNCD END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	389	390	-1
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	389	390	-1
148 911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL		796,359	780,198	16,161
150 WWCO PUBLIC FAC IMPROV FUND				
15000	15000 -WW PUB FAC IMPROV FUND			
558.70.49	MISCELLANEOUS	1,200,000	550,000	650,000
597.00.00	OPERATING TRANSFER TO CE BLDG FUND	179,095	179,095	0
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	1,379,095	729,095	650,000
15098	15000 -PUB FAC IMPROV END BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,365,905	4,359,322	-1,993,417
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	2,365,905	4,359,322	-1,993,417
150 WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL		3,745,000	5,088,417	-1,343,417
010 COMMUNITY OUTREACH				
15100	COMMUNITY OUTREACH			
571.10.49	MISCELLANEOUS	259,000	139,600	119,400
15100	COMMUNITY OUTREACH SUBTOTAL	259,000	139,600	119,400
15198	COMMUNITY OUTREACH ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	178,750	300,155	-121,405
15198	COMMUNITY OUTREACH ENDING FUND BALANCE SUBTOTAL	178,750	300,155	-121,405
010 COMMUNITY OUTREACH EXPENDITURE TOTAL		437,750	439,755	-2,005
152 INVESTMENT POOL				
15200	INVESTMENT POOL			
514.22.11	REGULAR SALARIES & WAGES	20,314	22,312	-1,998
514.22.21	OTHER BENEFITS	8,532	8,834	-302
514.22.41	PROFESSIONAL SERVICES	16,650	16,239	411
514.22.42	COMMUNICATIONS	1,500	1,200	300
514.22.43	TRAVEL	3,000	1,560	1,440
514.22.48	REPAIRS & MAINTENANCE	8,950	8,298	652
514.22.49	MISCELLANEOUS	750	370	380
15200	INVESTMENT POOL SUBTOTAL	59,696	58,813	883
15298	INVESTMENT POOL ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	30,000	57,022	-27,022
15298	INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL	30,000	57,022	-27,022
152 INVESTMENT POOL EXPENDITURE TOTAL		89,696	115,835	-26,139

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
010	CE MEDICAL INSURANCE RESERVE			
15300	CE MEDICAL INSURANCE RESERVE			
597.00.00	TRANSFERS OUT	451,456	0	451,456
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	451,456	0	451,456
15398	CE MED INS RES ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	326,228	780,794	-454,566
15398	CE MED INS RES ENDING FUND BALANCE	326,228	780,794	-454,566
	SUBTOTAL			
010	CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL	777,684	780,794	-3,110
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	451,500	476,219	-24,719
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	451,500	476,219	-24,719
010	LEOFF I FUND EXPENDITURE TOTAL	461,500	476,219	-14,719
156	COUNTY TREASURER SERVICE FUND			
15698	CTY TREAS SERV FUND ENDING FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	4,972	-4,972
15698	CTY TREAS SERV FUND ENDING FUND BAL	0	4,972	-4,972
	SUBTOTAL			
156	COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL	0	4,972	-4,972
160	WW CO LOW INCOME HOUSING			
16000	WW CO LOW INCOME HOUSING			
551.20.49	MISCELLANEOUS	45,000	33,770	11,230
16000	WW CO LOW INCOME HOUSING SUBTOTAL	45,000	33,770	11,230
16098	16098 LOW INC HOUSING END FUND			
508.30.00	ENDING FUND BALANCE-RESTRICTED	40,000	60,396	-20,396
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	40,000	60,396	-20,396
160	WW CO LOW INCOME HOUSING EXPENDITURE TOTAL	85,000	94,167	-9,167
161	HOMELESS HOUSING			
16100	HOMELESS HOUSING			
565.40.11	REGULAR SALARIES & WAGES	32,951	28,217	4,734
565.40.21	OTHER BENEFITS	16,852	17,307	-455
565.40.31	OFFICE & OPERATING SUPPLIES	3,000	153	2,847
565.40.41	PROFESSIONAL SERVICES	194,000	199,547	-5,547
565.40.42	COMMUNICATIONS	0	845	-845
565.40.43	TRAVEL	20,000	315	19,685
565.40.45	OPERATING RENTALS & LEASES	0	5,043	-5,043
565.40.48	REPAIRS & MAINTENANCE	1,972	4,514	-2,542
565.40.49	MISCELLANEOUS	14,303	16,142	-1,839

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
16100	HOMELESS HOUSING SUBTOTAL	283,078	272,084	10,994
16198	16100-HOMELESS HOUSING END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	58,000	105,623	-47,623
16198	16100-HOMELESS HOUSING END FUND BAL	58,000	105,623	-47,623
	SUBTOTAL			
161	HOMELESS HOUSING EXPENDITURE TOTAL	341,078	377,707	-36,629
190	JAIL INMATE WELFARE			
19000	JAIL INMATE WELFARE			
523.61.11	REGULAR SALARIES & WAGES	19,020	20,494	-1,474
523.61.21	OTHER BENEFITS	10,747	10,450	297
523.61.31	OFFICE & OPERATING SUPPLIES	10,000	8,134	1,866
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	8,000	2,718	5,282
523.61.48	REPAIRS & MAINTENANCE	29,000	21,989	7,011
19000	JAIL INMATE WELFARE SUBTOTAL	76,767	63,785	12,982
19098	19000-JAIL INMATE END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	198,233	232,848	-34,615
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	198,233	232,848	-34,615
190	JAIL INMATE WELFARE EXPENDITURE TOTAL	275,000	296,633	-21,633
191	REWARD			
19100	19100 - REWARD			
521.30.31	OFFICE & OPERATING SUPPLIES	11,000	0	11,000
594.21.64	MAJOR EQUIPMENT	0	10,000	-10,000
19100	19100 - REWARD SUBTOTAL	11,000	10,000	1,000
19198	REWARD ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,000	1,000	0
19198	REWARD ENDING FUND BALANCE SUBTOTAL	1,000	1,000	0
191	REWARD EXPENDITURE TOTAL	12,000	11,000	1,000
192	DARE/GREAT PROGRAMS			
19200	19200 - DARE/GREAT PROGRAMS			
521.30.31	OFFICE & OPERATING SUPPLIES	2,500	1,323	1,177
521.30.43	TRAVEL	1,000	1,063	-63
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	3,500	2,386	1,114
19298	19298 - DARE/GRT END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,500	2,753	-1,253
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	1,500	2,753	-1,253
192	DARE/GREAT PROGRAMS EXPENDITURE TOTAL	5,000	5,139	-139
193	BOATING SAFETY			
19300	BOATING SAFETY			
521.22.12	OVERTIME	7,000	5,491	1,509
521.22.21	OTHER BENEFITS	969	847	122
521.22.22	UNIFORM & CLOTHING	1,500	187	1,313
521.22.31	OFFICE & OPERATING SUPPLIES	1,000	779	221

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
521.22.32	FUEL CONSUMED	500	0	500
521.22.43	TRAVEL	1,000	697	303
521.22.48	REPAIRS & MAINTENANCE	1,500	0	1,500
19300	BOATING SAFETY SUBTOTAL	13,469	8,001	5,468
19398	BOATING SAFETY ENDING FUND BALANCE			
508.30.00	ENDING FUND BALANCE-RESTRICTED	45,031	49,910	-4,879
19398	BOATING SAFETY ENDING FUND BALANCE	45,031	49,910	-4,879
	SUBTOTAL			
193	BOATING SAFETY EXPENDITURE TOTAL	58,500	57,912	588
194	SHERIFF'S DRUG INVESTIGATIVE FUND			
19400	SHERIFF'S DRUG INVESTIGATIVE FUND			
521.10.31	OFFICE & OPERATING SUPPLIES	3,000	72	2,928
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	2,000	363	1,637
521.10.43	TRAVEL	5,000	2,225	2,775
521.10.48	REPAIRS & MAINTENANCE	0	424	-424
521.10.49	MISCELLANEOUS	5,000	575	4,425
594.21.64	MAJOR EQUIPMENT	0	9,777	-9,777
19400	SHERIFF'S DRUG INVESTIGATIVE FUND SUBTOTAL	15,000	13,437	1,563
19498	19498-SHER DRUG INVEST FUND END FUND BAL			
508.30.00	ENDING FUND BALANCE-RESTRICTED	13,570	18,246	-4,676
19498	19498-SHER DRUG INVEST FUND END FUND BAL	13,570	18,246	-4,676
	SUBTOTAL			
194	SHERIFF'S DRUG INVESTIGATIVE FUND EXPENDITURE TOTAL	28,570	31,682	-3,112
203	JUVENILE DETENTION DEBT SERV			
20300	20300 - JUV DET DEBT SERV			
508.30.00	ENDING FUND BALANCE-RESTRICTED	0	25,355	-25,355
20300	20300 - JUV DET DEBT SERV SUBTOTAL	0	25,355	-25,355
203	JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL	0	25,355	-25,355
300	LAW & JUSTICE BUILDING			
30000	30000 - LAW & JUSTICE BLDG			
521.50.48	REPAIRS & MAINTENANCE	50,000	40,393	9,607
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	50,000	40,393	9,607
30098	30098 L&J BLDG FUND END BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	410,000	713,561	-303,561
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	410,000	713,561	-303,561
300	LAW & JUSTICE BUILDING EXPENDITURE TOTAL	460,000	753,953	-293,953
301	CURRENT EXPENSE BUILDING			
30100	CURRENT EXPENSE BUILDING			
511.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	10,360	-10,360
511.60.41	PROFESSIONAL SERVICES	0	23,386	-23,386
511.60.48	REPAIRS & MAINTENANCE	30,000	252,398	-222,398
581.20.00	DEBT SERVICE PRINCIPAL	604,170	604,168	2
592.21.80	DEBT SERVICE-INTEREST	48,227	48,226	1

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<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
594.11.62	BUILDINGS	315,000	0	315,000
594.11.64	MAJOR EQUIPMENT	0	8,036	-8,036
30100	CURRENT EXPENSE BUILDING SUBTOTAL	997,397	946,575	50,822
30198	30100- C.E. BLDG END FUND BAL			
508.40.00	ENDING FUND BALANCE-COMMITTED	1,332,698	192,444	1,140,254
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	1,332,698	192,444	1,140,254
301	CURRENT EXPENSE BUILDING EXPENDITURE TOTAL	2,330,095	1,139,019	1,191,076
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	0	50,000
594.75.62	BUILDINGS	100,000	0	100,000
597.00.00	OPERATING TRANSFER OUT	50,000	50,000	0
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	200,000	50,000	150,000
30498	30498 FAIR BLDG END FUND BAL			
508.50.00	ENDING FUND BALANCE-ASSIGNED	0	92,287	-92,287
508.90.00	ENDING FUND BALANCE-UNASSIGNED	26,834	0	26,834
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	26,834	92,287	-65,453
304	FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL	226,834	142,287	84,547
305	PUBLIC COMMUNICATIONS BLDG			
30500	PUBLIC COMMUNICATIONS BLDG			
522.50.48	REPAIRS & MAINTENANCE	10,000	10,201	-201
594.22.62	BUILDINGS	5,000	0	5,000
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	15,000	10,201	4,799
30598	PUB COMM BLDG-ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	10,000	27,091	-17,091
30598	PUB COMM BLDG-ENDING FUND BALANCE	10,000	27,091	-17,091
	SUBTOTAL			
305	PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL	25,000	37,292	-12,292
306	CAPITAL IMPROVEMENTS			
30600	CAPITAL IMPROVEMENTS			
522.50.48	REPAIRS & MAINTENANCE	180,000	174,022	5,978
594.11.64	MAJOR EQUIPMENT	25,000	0	25,000
594.22.64	MAJOR EQUIPMENT	15,000	0	15,000
30600	CAPITAL IMPROVEMENTS SUBTOTAL	220,000	174,022	45,978
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE			
508.50.00	ENDING FUND BALANCE-ASSIGNED	484,000	536,072	-52,072
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	484,000	536,072	-52,072
	SUBTOTAL			
306	CAPITAL IMPROVEMENTS EXPENDITURE TOTAL	704,000	710,094	-6,094

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
307 CE VEHICLE				
307 CE VEHICLE EXPENDITURE TOTAL		0	0	0
 319 HUMAN SERVICES CAPITAL PROJECTS				
31901	COMMUNITY SOCIAL SERVICE CENTER			
518.30.48	REPAIRS & MAINTENANCE	5,500	5,444	56
581.20.00	LOAN REPAYMENTS - PRINCIPAL	1,016,076	1,000,835	15,241
581.20.01	DEPRECIATION	155,555	155,556	-1
591.64.70	DEBT SERVICE PRINCIPAL	0	15,241	-15,241
592.64.80	DEBT SERVICE-INTEREST	42,877	42,877	0
592.64.82	INTEREST ON INTERFUND DEBT	4,967	4,954	13
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	1,224,975	1,224,906	69
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS			
518.30.11	REGULAR SALARIES & WAGES	35,178	11,048	24,130
518.30.21	OTHER BENEFITS	19,882	8,065	11,817
518.30.31	OFFICE & OPERATING SUPPLIES	5,400	6,915	-1,515
518.30.41	PROFESSIONAL SERVICES	25,000	24,006	994
518.30.46	INSURANCE	3,800	0	3,800
518.30.47	PUBLIC UTILITIES SERVICES	55,990	51,480	4,510
518.30.48	REPAIRS & MAINTENANCE	250,047	184,334	65,713
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS SUBTOTAL	395,297	285,849	109,448
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE			
508.40.00	ENDING FUND BALANCE-COMMITTED	123,603	142,686	-19,083
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE SUBTOTAL	123,603	142,686	-19,083
319 HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL		1,743,875	1,653,441	90,434
 502 EQUIP RENTAL & REVOLVING				
50200	50200-EQUIP RENTAL & REVOLVING			
501.48.00	DEPRECIATION EXPENSE	0	1,075,939	-1,075,939
548.38.21	OTHER BENEFITS	0	-52,902	52,902
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	0	146,378	-146,378
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	0	1,169,415	-1,169,415
50201	EQUIPMENT MAINTENANCE			
548.65.30	SUPPLIES	187,850	207,019	-19,169
548.65.40	SERVICES	111,650	118,604	-6,954
50201	EQUIPMENT MAINTENANCE SUBTOTAL	299,500	325,624	-26,124
50202	EQUIPMENT PURCHASE			
548.60.11	REGULAR SALARIES & WAGES	3,250	0	3,250
548.60.21	OTHER BENEFITS	1,750	0	1,750
548.60.35	SMALL TOOLS AND MINOR EQUIPMENT	0	891	-891
594.48.64	MAJOR EQUIPMENT	1,188,000	0	1,188,000
50202	EQUIPMENT PURCHASE SUBTOTAL	1,193,000	891	1,192,109
50211	CENTRAL STORES			
518.55.11	REGULAR SALARIES & WAGES	2,000	1,044	956
518.55.21	OTHER BENEFITS	1,000	564	436

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
518.55.31	OFFICE & OPERATING SUPPLIES	1,000	3,767	-2,767
518.55.45	OPERATING RENTALS & LEASES	1,000	621	379
518.58.11	REGULAR SALARIES & WAGES	53,000	36,142	16,858
518.58.21	OTHER BENEFITS	21,700	19,517	2,183
518.58.30	SUPPLIES	1,000	0	1,000
518.58.34	ITEMS PURCH FOR INVENTORY-RESALE	552,000	473,144	78,856
518.58.40	SERVICES	5,000	5,349	-349
518.58.45	OPERATING RENTALS & LEASES	57,800	72,693	-14,893
50211	CENTRAL STORES SUBTOTAL	695,500	612,840	82,660
50221	MECHANICAL SHOP			
548.35.11	REGULAR SALARIES & WAGES	19,300	15,201	4,099
548.35.21	OTHER BENEFITS	8,400	8,209	191
548.35.30	SUPPLIES	2,000	3,296	-1,296
548.35.31	OFFICE & OPERATING SUPPLIES	500	615	-115
548.35.40	SERVICES	34,000	35,234	-1,234
548.35.45	OPERATING RENTALS & LEASES	300	563	-263
548.38.11	REGULAR SALARIES & WAGES	402,400	370,505	31,895
548.38.12	OVERTIME	0	44	-44
548.38.21	OTHER BENEFITS	203,050	200,097	2,953
548.38.30	SUPPLIES	11,000	7,088	3,912
548.38.31	OFFICE & OPERATING SUPPLIES	50	0	50
548.38.40	SERVICES	11,000	12,483	-1,483
548.38.45	OPERATING RENTALS & LEASES	10,200	40,892	-30,692
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	10,000	3,734	6,266
548.48.11	REGULAR SALARIES & WAGES	50,000	45,542	4,458
548.48.21	OTHER BENEFITS	27,000	24,593	2,407
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	60,000	62,903	-2,903
548.48.45	OPERATING RENTALS & LEASES	3,000	2,653	347
548.55.11	REGULAR SALARIES & WAGES	600	3,571	-2,971
548.55.21	OTHER BENEFITS	180	1,928	-1,748
548.55.30	SUPPLIES	80	5,405	-5,325
548.55.31	OFFICE & OPERATING SUPPLIES	0	1,582	-1,582
548.55.40	SERVICES	35,000	17,638	17,362
548.55.45	OPERATING RENTALS & LEASES	140	2,043	-1,903
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	420,000	364,648	55,352
50221	MECHANICAL SHOP SUBTOTAL	1,308,200	1,230,469	77,731
50223	PROFESSIONAL DEVELOPMENT			
548.38.11	REGULAR SALARIES & WAGES	5,000	4,386	614
548.38.12	OVERTIME	0	28	-28
548.38.21	OTHER BENEFITS	2,600	2,383	217
548.38.40	SERVICES	500	1,808	-1,308
548.38.45	OPERATING RENTALS & LEASES	100	30	71
50223	PROFESSIONAL DEVELOPMENT SUBTOTAL	8,200	8,635	-435
50224	FIRST AID & SAFETY			
548.38.11	REGULAR SALARIES & WAGES	1,625	137	1,488
548.38.21	OTHER BENEFITS	825	74	751
548.38.40	SERVICES	0	120	-120
548.38.45	OPERATING RENTALS & LEASES	50	0	50

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
50224	FIRST AID & SAFETY SUBTOTAL	2,500	331	2,169
50260	VACATION LEAVE			
548.39.11	REGULAR SALARIES & WAGES	22,000	21,351	649
548.39.21	OTHER BENEFITS	11,000	11,530	-530
50260	VACATION LEAVE SUBTOTAL	33,000	32,881	119
50261	SICK LEAVE			
548.39.11	REGULAR SALARIES & WAGES	15,000	12,424	2,576
548.39.21	OTHER BENEFITS	8,000	6,709	1,291
50261	SICK LEAVE SUBTOTAL	23,000	19,133	3,867
50262	HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	14,000	14,308	-308
548.39.21	OTHER BENEFITS	8,000	7,727	273
50262	HOLIDAY SUBTOTAL	22,000	22,035	-35
50263	FLOATING HOLIDAY			
548.39.11	REGULAR SALARIES & WAGES	4,000	3,499	501
548.39.21	OTHER BENEFITS	2,000	1,889	111
50263	FLOATING HOLIDAY SUBTOTAL	6,000	5,388	612
50264	BEREAVEMENT			
548.39.11	REGULAR SALARIES & WAGES	1,000	604	396
548.39.21	OTHER BENEFITS	500	326	174
50264	BEREAVEMENT SUBTOTAL	1,500	930	570
50265	JURY LEAVE			
548.39.11	REGULAR SALARIES & WAGES	350	396	-46
548.39.21	OTHER BENEFITS	150	214	-64
50265	JURY LEAVE SUBTOTAL	500	610	-110
50266	STATE RETIREMENT			
548.39.21	OTHER BENEFITS	39,000	42,425	-3,425
50266	STATE RETIREMENT SUBTOTAL	39,000	42,425	-3,425
50267	F I C A			
548.39.21	OTHER BENEFITS	25,000	26,694	-1,694
50267	F I C A SUBTOTAL	25,000	26,694	-1,694
50268	INDUSTRIAL INSURANCE			
548.39.21	OTHER BENEFITS	13,000	13,101	-101
50268	INDUSTRIAL INSURANCE SUBTOTAL	13,000	13,101	-101
50269	HEALTH INSURANCE			
548.39.21	OTHER BENEFITS	72,000	82,867	-10,867
50269	HEALTH INSURANCE SUBTOTAL	72,000	82,867	-10,867
50270	LIFE INSURANCE			
548.39.21	OTHER BENEFITS	500	302	198
50270	LIFE INSURANCE SUBTOTAL	500	302	198
50271	DENTAL INSURANCE			
548.39.21	OTHER BENEFITS	8,000	5,481	2,519
50271	DENTAL INSURANCE SUBTOTAL	8,000	5,481	2,519
50276	EMPLOYEE ASSISTANCE PROGRAM			

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
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	688	312
50277	VISION INSURANCE SUBTOTAL	1,000	688	312
50285	UNDIST LABOR-ER&R			
548.39.21	OTHER BENEFITS	-238,500	-285,760	47,260
50285	UNDIST LABOR-ER&R SUBTOTAL	-238,500	-285,760	47,260
50292	LONGEVITY			
548.39.11	REGULAR SALARIES & WAGES	6,000	5,330	670
50292	LONGEVITY SUBTOTAL	6,000	5,330	670
50298	50200 EQUIP R&R END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	7,742,013	-7,742,013
508.89.00	ENDING FUND BALANCE-UNRESERVED	2,135,100	2,247,930	-112,830
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	2,135,100	9,989,943	-7,854,843
502	EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL	5,654,500	13,310,278	-7,655,778
503	RISK MANAGEMENT			
50300	RISK MANAGEMENT			
519.66.46	INSURANCE	444,000	422,025	21,975
519.67.41	PROFESSIONAL SERVICES	95,000	65,312	29,688
519.68.46	INSURANCE	75,000	26,746	48,254
519.69.35	SMALL TOOLS AND MINOR EQUIPMENT	0	3,864	-3,864
50300	RISK MANAGEMENT SUBTOTAL	614,000	517,946	96,054
50398	RISK MANAGEMENT-ENDING FUND BAL			
508.89.00	ENDING FUND BALANCE-UNRESERVED	330,000	432,563	-102,563
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	330,000	432,563	-102,563
503	RISK MANAGEMENT EXPENDITURE TOTAL	944,000	950,509	-6,509
504	CO UNEMPLOYMENT COMP			
50400	UNEMPLOYMENT COMPENSATION			
517.70.29	UNEMPLOYMENT PAYMENTS	115,000	14,779	100,221
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	115,000	14,779	100,221
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	20,284	100,216
505	TECHNOLOGY SERVICES			
50500	TECHNOLOGY SERVICES			
501.18.00	DEPRECIATION EXPENSE	0	3,157	-3,157
518.88.11	REGULAR SALARIES & WAGES	364,937	364,705	232
518.88.12	OVERTIME	2,000	1,054	946
518.88.13	EXTRA LABOR	0	2,167	-2,167
518.88.21	OTHER BENEFITS	133,570	81,741	51,829

WALLA WALLA COUNTY

Schedule 01

EXPENDITURES/EXPENSES APPROPRIATED VS. ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2017

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>APPROPRIATED</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
518.88.31	OFFICE & OPERATING SUPPLIES	4,000	172	3,828
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	500	-849	1,349
518.88.41	PROFESSIONAL SERVICES	6,250	3,041	3,209
518.88.42	COMMUNICATIONS	24,766	32,800	-8,034
518.88.43	TRAVEL	2,500	1,752	748
518.88.44	ADVERTISING	500	254	246
518.88.45	OPERATING RENTALS & LEASES	500	425	75
518.88.46	INSURANCE	5,000	5,942	-942
518.88.48	REPAIRS & MAINTENANCE	193,835	136,822	57,013
518.88.49	MISCELLANEOUS	1,225	172	1,053
50500	TECHNOLOGY SERVICES SUBTOTAL	739,583	633,355	106,228
50598	50500-TECH SVCS END FUND BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	74,754	-74,754
508.89.00	ENDING FUND BALANCE-UNRESERVED	112,000	-70,410	182,410
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	112,000	4,344	107,656
505	TECHNOLOGY SERVICES EXPENDITURE TOTAL	851,583	637,699	213,884
506	TECHNOLOGY SERVICES CAP FUND			
50600	TECHNOLOGY SERVICES CAP FUND			
501.18.00	DEPRECIATION EXPENSE	0	73,304	-73,304
518.80.35	SMALL TOOLS AND MINOR EQUIPMENT	0	54,027	-54,027
518.80.48	REPAIRS & MAINTENANCE	160,000	0	160,000
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	160,000	127,332	32,668
50698	50698-TECH SVC CAP END FN BAL			
508.60.00	NET INVESTMENT IN CAPITAL ASSETS-ENDING	0	214,783	-214,783
508.89.00	ENDING FUND BALANCE-UNRESERVED	215,000	286,354	-71,354
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	215,000	501,137	-286,137
506	TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL	375,000	628,469	-253,469
		86,762,527	89,798,003	-3,035,476

WALLA WALLA COUNTY
SCHEDULE OF LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		\$874,535	\$44,488	\$0	\$919,023
263.99	Miscellaneous liabilities		\$0	\$1,300,000	\$15,241	\$1,284,759
264.30	Pension Liabilities		\$12,165,868	\$0	\$3,847,049	\$8,318,819
264.40	OPEB Payable		<u>\$1,152,975</u>	<u>\$225,266</u>	<u>\$93,568</u>	<u>\$1,284,673</u>
Total Revenue and Other (non G.O.) Debt/Liabilities:			<u>\$14,193,378</u>	<u>\$1,569,754</u>	<u>\$3,955,858</u>	<u>\$11,807,274</u>
Total Liabilities:			\$14,193,378	\$1,569,754	\$3,955,858	\$11,807,274

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2017

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	<u>\$80,987</u>
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	\$71,289
Child Support Enforcement	2110-80334	\$5,775
Child Support Enforcement	0763-15058	\$557
MHDA	1563-43107	\$360
CDDA	1563-43107	\$16,763
CDDA	1763-96332	\$13,821
CJS - At Risk	1563-43107	\$45,455
CJS - At Risk	1763-96332	\$18,650
SSODA	1563-43107	\$19,526
SSODA	1763-96332	\$18,957
Evidence Based Expansion	1563-42671	\$13,303
Evidence Based Expansion	1763-93781	\$11,912
Prevention	1763-94277	\$1,554
Prevention	1563-42498	\$1,729
Marijuana	1763-94277	\$9,320
Marijuana	1563-42498	\$20,656
State MH Promotion Project	1563-42498	\$19,997
Development Disabilities County Services	1763-98146	\$368,856
Development Disabilities County Services	1563-44903	<u>\$385,046</u>
Total WA Dept. of Social & Health Services		<u>\$1,043,526</u>
WA STATE DEPT OF ECOLOGY:		
Community Litter Cleanup Program	W2RCLCP-1517	\$11,911
Community Litter Cleanup Program	W2RCLCP-1719	\$7,925
Solid Waste Enforcement Program	W2RCPG-1517	\$13,318
Shoreline Master Program	G1400495	<u>\$34,442</u>
Total WA State Dept. of Ecology		<u>\$67,596</u>
WA STATE TRAFFIC SAFETY COMMISSION:		
Target Zero Manager Services	17ST-17	\$8,044
Target Zero Manager Services	TZM20-17	<u>\$10,500</u>
Total WA State Traffic Safety Commission		<u>\$18,544</u>
WA STATE COUNTY ROAD ADMINISTRATION BOARD:		
RAP - Mill Creek Road	3616-01	\$16,747
Arterial Preservation	Arterial Preservation	<u>\$526,937</u>
Total WA State County Road Administration Board		<u>\$543,684</u>
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement	PA Salary	<u>\$83,488</u>
WA STATE HEALTH CARE AUTHORITY:		
Access to Baby & Child Dentistry Program	K777	<u>\$12,310</u>

WALLA WALLA COUNTY
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2017

<u>Grantor/Program Title</u>	<u>Identification Number</u>	<u>Current Year Expenditures</u>
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA17417	\$29,251
BECCA Bill	IAA18114	\$26,911
CASA	IAA18079	\$36,020
CASA	IAA17465	<u>\$33,713</u>
Total WA State Office of Administrator of the Courts		<u>\$125,895</u>
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project	Letter of Agreement	<u>\$3,750</u>
WA STATE DEPARTMENT OF COMMERCE:		
Street Youth Services	17-46117-105	\$37,905
Wallula Gap Business Park Environ Assessment	17-63320-003	\$99,989
Consolidated Homeless Grant	16-46108-34	\$160,447
Consolidated Homeless Grant	17-46108-34	\$150,631
Homeless Management Information System	S08-46108-817	<u>\$6,809</u>
Total WA State Department of Commerce		<u>\$455,781</u>
WA STATE DEPARTMENT OF HEALTH:		
PHBG CBP Tobacco PPHF	Letter of Agreement	\$4,716
PHBG CBP Tobacco PPHF	C17131	\$37,852
Youth Marijuana Prevention Education Program	9001600003	\$1,797
Drinking Water Group B	C17131	\$20,000
State Vaccine	C17131	<u>\$5,080</u>
Total WA State Department of Health		<u>\$69,445</u>
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E18-003	\$13,356
Energy Facility Site Evaluation Council	E17-032	\$12,603
Wireline & Wireless Operations	E17-206	\$67,075
Wireline & Wireless Operations	E18-035	\$143,386
Wireline & Wireless Operations	E17-037	<u>\$62,803</u>
Total WA State Military Dept.		<u>\$299,223</u>
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 16-17 Walla Walla	\$39,663
Registered Sex Offender Verification	RSO 17-18 Walla Walla	<u>\$39,401</u>
Total WA State Criminal Justice Training Commission		<u>\$79,064</u>
TOTAL STATE ASSISTANCE		<u>\$2,883,293</u>

WALLA WALLA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2017

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C17131	\$205,895		\$205,895	\$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	\$44,996		\$44,996	\$0	2
U.S. Dept of Housing and Urban Development/ WA Dept of Commerce	Community Development	14.228	16-62210-014	\$23,208		\$23,208	\$21,460	
	Block Grants/State's Program	14.228	17-62210-014	<u>\$23,496</u>		<u>\$23,496</u>	<u>\$21,744</u>	
	Total CFDA 14.228			\$46,704		\$46,704	\$43,204	
U.S. Dept of Housing and Urban Development	Continuum of Care Program	14.267	WA0093L0T011508		\$39,773	\$39,773	\$36,202	2
		14.267	WA0093L0T011609		<u>\$30,593</u>	<u>\$30,593</u>	<u>\$29,020</u>	2
	Total CFDA 14.267				\$70,366	\$70,366	\$65,222	
U.S. Dept of Justice/ WA St Dept of Commerce	Crime Victim Assistance	16.575	S17-31102-532	\$30,977		\$30,977	\$0	
		16.575	S18-31102-532	<u>\$31,071</u>		<u>\$31,071</u>	<u>\$0</u>	
	Total CFDA 16.575			\$62,048		\$62,048	\$0	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F16-31103-037	\$15,851		\$15,851	\$0	
U.S. Dept of Transportation/ WA St DOT	Highway Planning and	20.205	LA-7927	\$13,974		\$13,974	\$0	
	Construction	20.205	LA-8441	\$17,716		\$17,716	\$0	
		20.205	DTFH70-13-E-00028		<u>\$43,305</u>	<u>\$43,305</u>	<u>\$0</u>	
	Total CFDA 20.205			\$31,690	\$43,305	\$74,995	\$0	
U.S. Dept of Transportation/Washington Traffic Safety Commission	State and Community Highway Safety	20.600	16ST-12	\$16,769		\$16,769	<u>\$0</u>	

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, 2017

Federal Agency/ Pass-Through Agency	Federal Program	CFDA #	Other Award ID #	Expenditures			Passed through to Subrecipients	Foot- Note Ref.
				From Pass- Through Awards	From Direct Awards	Total		
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	C17131	\$57,224		\$57,224	\$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	\$30,705		\$30,705	\$28,781	
		93.243	1763-94277	<u>\$12,595</u>		<u>\$12,595</u>	<u>\$10,688</u>	
				\$43,300		\$43,300	\$39,469	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Cooperative Agreements Total CFDA 93.268	93.268	C17131	\$5,723		\$5,723	\$0	2
		93.268	C17131	<u>\$63,111</u>		<u>\$63,111</u>	<u>\$0</u>	2,4
				\$68,834		\$68,834	\$0	
U.S. Dept of Health and Human Services/ WA St Dept of Health	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	C17131	\$2,363		\$2,363	\$0	2
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement Total CFDA 93.563	93.563	2110-80334	\$153,304		\$153,304	\$0	5
		93.563	0763-15058	\$3,293		\$3,293	\$0	5
		93.563	2110-80334	<u>\$34,004</u>		<u>\$34,004</u>	<u>\$0</u>	5
				\$190,601		\$190,601	\$0	
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	\$3,441		\$3,441	\$0	2
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program Total CFDA 93.778	93.778	K1421	\$49,918		\$49,918	\$0	
		93.778	K777	<u>\$12,310</u>		<u>\$12,310</u>	<u>\$1,380</u>	2
				\$62,228		\$62,228	\$1,380	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse Total CFDA 93.959	93.959	1563-42498	\$13,504		\$13,504	\$13,504	
		93.959	1763-94277	<u>\$23,223</u>		<u>\$23,223</u>	<u>\$6,876</u>	
				\$36,727		\$36,727	\$20,380	

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, 2017

<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 Health and Human Services/ WA St Dept of Health	Maternal and Child Health Services Block Grant to the States	93.994	C17131	\$76,958		\$76,958	\$0	2
U.S. Dept of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	3317FAS170153	\$12,457		\$12,457	\$0	2
U.S. Dept of Homeland Security/ WA St Military Dept	Disaster Grants - Public Assistance	97.036	D17-108	\$148,002		\$148,002	\$0	
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management	97.042	E17-125	\$25,468		\$25,468	\$0	
	Performance Grants	97.042	E18-077	<u>\$9,579</u>		<u>\$9,579</u>	<u>\$0</u>	
	Total CFDA 97.042			\$35,047		\$35,047	\$0	
U.S. Dept of Homeland Security/ WA St Military Dept	Fire Management Assistance Grant	97.046	D16-1013	\$11,169		\$11,169	\$0	6
U.S. Dept of Homeland Security/ WA St Military Dept	Homeland Security Grant	97.067	E17-080	\$15,322		\$15,322	\$0	
	Program	97.067	E16-061	<u>\$44,017</u>		<u>\$44,017</u>	<u>\$0</u>	
	Total CFDA 97.067			\$59,339		\$59,339	\$0	
TOTAL FEDERAL AWARDS EXPENDED				<u>\$1,231,643</u>	<u>\$113,671</u>	<u>\$1,345,314</u>	<u>\$169,655</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, 2017

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 \$18,779 claimed as an indirect cost recovery using an approved indirect cost rate of 17.76 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 \$11,169, reported under CFDA 97.046 "Fire Management Assistance Grant" on the 2017 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, 2017[illegible]

Walla Walla County

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2017

Total current public work construction budget as amended (annual or biennial as applicable)	12,527,000.00
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Allowable portion of total public works (10 percent of line 1)	1,252,700.00
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Less: Amount (if any) in excess of permitted amount from prior budget period.	
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Total allowable public works (line 2 minus line 3)	1,252,700.00
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Total public works projects performed by public employees during the current year (include work performed by a county)	439,569.00
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If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
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Restricted under (over) allowable (line 4 minus line 5 minus line 6)	813,131.00
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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, 2017**

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

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

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

January 1 thru December 31

Amount Paid To Consultant during Fiscal Year: \$45,206.15

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, 2017 through December 31, 2017.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES

For The Year Ended December 31, 2017

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$929,901					
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 Retained Jobs
City of Walla Walla Grant to Rebuild Veterans Memorial Pool	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$8,233,500.00	\$200,000 (County's monies)		5 Jobs Created/36 Seasonal Retained Jobs
City of Walla Walla Grant to Rebuild Veterans Memorial Pool	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$8,233,500	\$200,000 (Port's monies)		5 Jobs Created/36 Seasonal Retained Jobs
City of Watsburg Main Street Bridge Replacement	Current Walla Walla County Comprehensive Plan, Appendix G, Projects Eligible to Receive Economic Development Sales Taxes Funds	\$1,400,000	\$150,000 (Port's monies)		63 Seasonal Retained Jobs