FOR THE FISCAL YEAR ENDED DECEMBER 31, 2012

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, 2012

GOVERNMENT INFORMATION:

Official Mailing Address	PO Box 1506, Walla Walla, WA 99362
Official Website Address	http://www.co.walla-walla.wa.us/
Official E-Mail Address	wwcocommissioners@co.walla-walla.wa.us
Official Phone Number	(509) 524-2505

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title	Karen M. Martin, County Auditor
Contact Phone Number	(509) 524-2550
Contact E-mail address	kmmartin@co.walla-walla.wa.us

I do hereby certify 15th day of May, 2013, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

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

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

Preparer Signature: Karen M. Martin

AUDITOR'S ANNUAL REPORT

WALLA WALLA COUNTY, WASHINGTON

THIRD CLASS

FOR THE YEAR ENDED DECEMBER 31, 2012

KAREN M MARTIN, COUNTY AUDITOR

County Seat	Walla Walla
Population	58,963
Number of Acres Assessed	769,536
Taxable Valuation (2012 Rolls)	4,871,018,626
Registered Voters	30,327

WALLA WALLA COUNTY

PRINCIPAL OFFICIALS

Title	Name	Term Expiration
Elected Officials		
Commissioner District #1	James K. Johnson	2016
Commissioner District #2	Perry L Dozier	2016
Commissioner District #3	Gregory A Tompkins	2014
Superior Court Judge Dept #1	John W Lohrmann	2013
Superior Court Judge Dept #2	Donald W Schacht	2013
WW District Court Judge	John Knowlton	2015
PT District Court Judge	Kristian Hedine	2015
Assessor	Debra Antes	2014
Auditor	Karen M Martin	2014
Clerk	Kathy Martin	2014
Coroner	Richard Greenwood	2014
Prosecuting Attorney	James L Nagle	2014
Sheriff	John Turner	2014
Treasurer	Gordon Heimbigner	2014
Appointed Officials		
Agricultural Agent	Debbie Moberg	
Court Services Director	Michael Bates	
Emergency Management Director	James Duncan	
EMS Director	Patricia Courson	
Fair Manager	Cory Hewitt	
Interim Human Services Director	Harvey Crowder	
Facilities Maintenance Supervisor	Thomas Byers	
Public Health Administrator	Harvey Crowder	
Public Works Director	Randy Glaeser	
Technology Services Director	Kevin Gutierrez	

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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, 2012, 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 $164,728,788. Of this amount, $13,119,408 may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by $3,402,829.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balance of $19,783,100, a decrease of $1,899,601 in comparison with the prior year. Approximately 33%, $6,483,212 is available for spending at the government's discretion. The rest is either restricted by outside sources or committed by the County for specific purposes
- At the end of the current fiscal year, unassigned fund balance for the general fund was $5,001,116, or 37% of total general fund expenditures.
- The County's total long-term liabilities increased by $155,432.

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

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

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

any business type activities.

The government-wide financial statements can be found on pages 9-10 of this report.

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

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

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

The County maintains 47 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 41 governmental funds are combined into a single, aggregated presentation.

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 on pages 15-18 of this report.

The basic governmental fund financial statements can be found on pages 11-14 of this report.

Proprietary funds. The County maintains one type of proprietary funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles, for its management information systems, risk management and unemployment compensation. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found on pages 19-21 on 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 on pages 22-23 of this report

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 on pages 24-55 of this report.

Other information. Required supplementary information can be found beginning on page 56 of 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 $164,728,788 at the close of the most recent fiscal year.

By far the largest portion of the County's net position (85%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

WALLA WALLA COUNTY'S NET POSITION

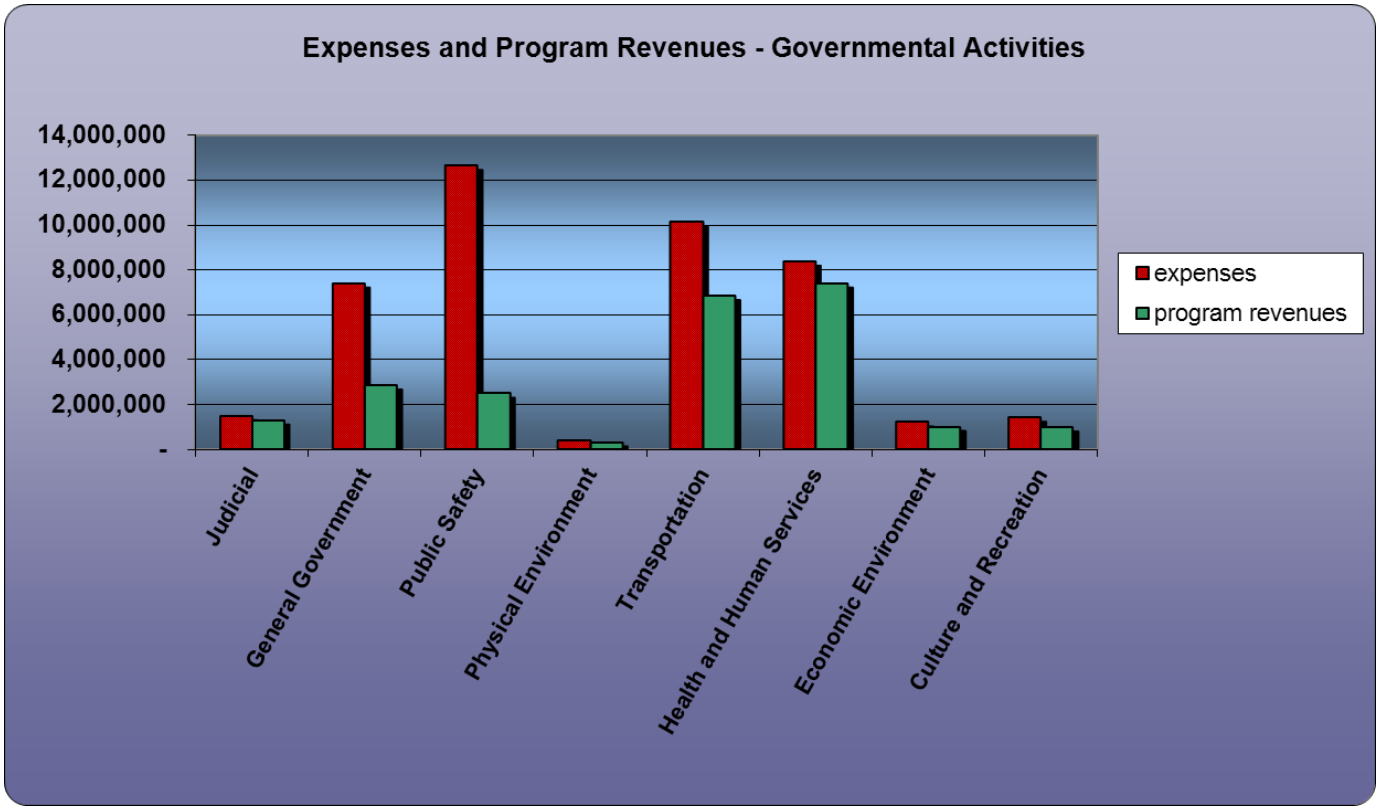
	Governmental Activities	
	2012	2011
Current and Other Assets	27,979,255	29,642,071
Capital Assets (Net of Depr.)	139,624,943	133,860,483
Total Assets	167,604,198	163,502,554
Current Liabilities	1,293,210	749,828
Noncurrent Liabilities	1,582,200	1,426,768
Total Liabilities	2,875,410	2,176,596
Net Position:		
Net investment in capital assets	139,624,943	133,860,483
Restricted	11,984,437	14,582,057
Unrestricted	13,119,408	12,883,418
Total Net Position	164,728,788	161,325,958

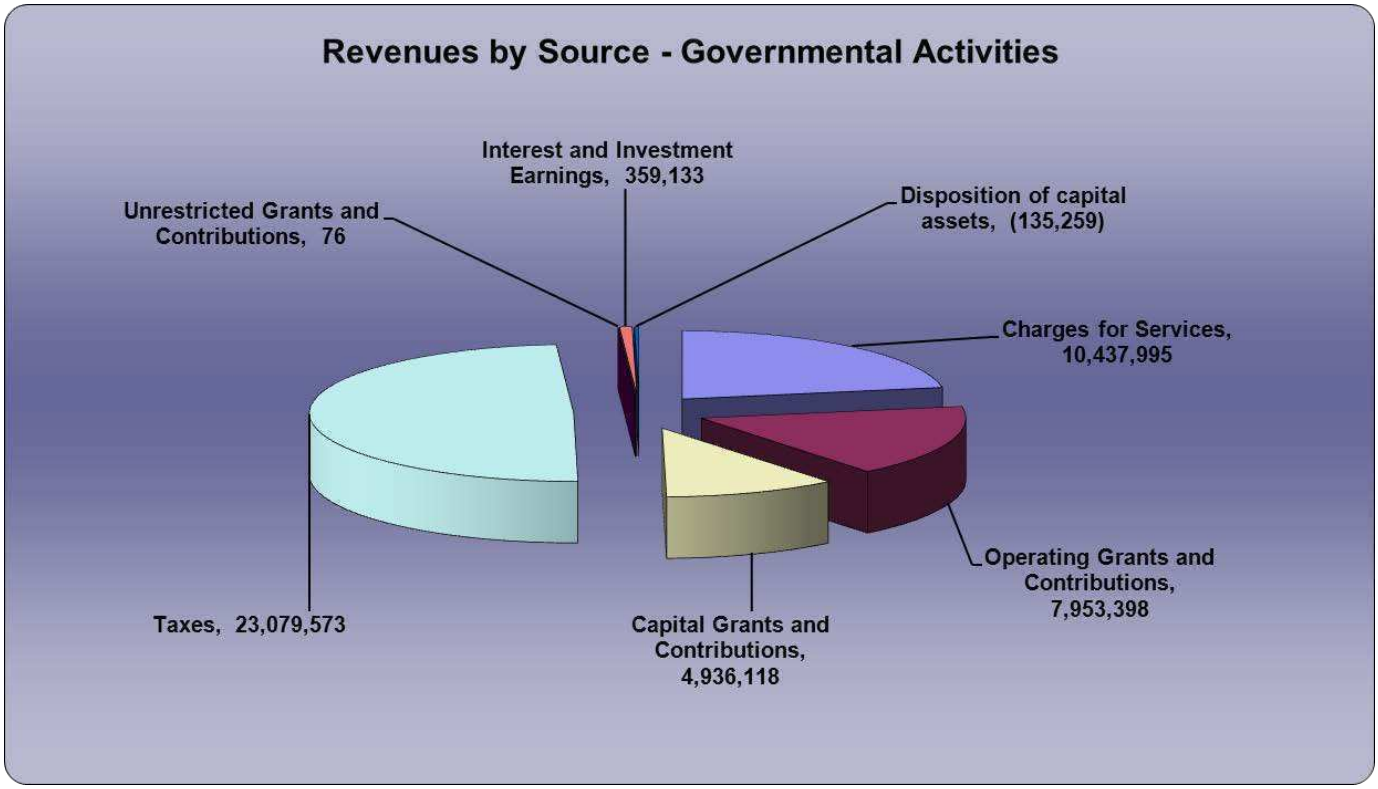
Governmental activities. Governmental activities increased the County's net position by $3,402,829. Key elements of this increase are as follows:

- Infrastructure completed and in progress in 2012.
- Land acquired for infrastructure projects in progress and completed in 2012.
- Improvements on the Community Social Services Center completed in 2012.

WALLA WALLA COUNTY'S CHANGE IN NET POSITION

	Governmental Activities	
Revenues:	2012	2011
Program Revenues:		
Charges for Services	10,437,995	10,100,273
Operating Grants and Contributions	7,953,398	7,534,780
Capital Grants and Contributions	4,936,118	5,809,702
General Revenues:		
Taxes	23,079,573	21,357,857
Unrestricted Grants and Contributions	76	55,299
Interest and Investment Earnings	359,133	316,944
Disposition of capital assets	(135,259)	(51,530)
Total Revenues	46,631,035	45,123,325
Program Expenses:		
Judicial	1,508,328	1,427,532
General Government	7,421,217	7,325,057
Public Safety	12,665,079	12,383,533
Physical Environment	402,763	251,403
Transportation	10,169,681	8,949,720
Health and Human Services	8,398,572	7,197,939
Economic Environment	1,226,678	1,012,399
Culture and Recreation	1,435,887	1,393,147
Interest on long-term debt	-	-
Total Expenses	43,228,206	39,940,730
Excess (Deficiency) Revenues Over (Under) Expenses	3,402,829	5,182,595
Transfers	-	-
Change in Net Position	3,402,829	5,182,595
Net Position - Beginning	161,325,959	156,090,693
Prior Period Adjustment	-	52,670
Net Position - Beginning, Restated	161,325,959	156,143,363
Net Position - Ending	164,728,788	161,325,958


Expenses and Program Revenues - Governmental Activities
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Judicial
General Government
Public Safety
Physical Environment
Transportation
Health and Human Services
Economic Environment
Culture and Recreation
expenses
program revenues


Revenues by Source - Governmental Activities
Interest and Investment Earnings, 359,133
Unrestricted Grants and Contributions, 76
Disposition of capital assets, (135,259)
Charges for Services, 10,437,995
Operating Grants and Contributions, 7,953,398
Capital Grants and Contributions, 4,936,118
Taxes, 23,079,573

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

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

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $19,783,100, a decrease of $1,899,601 in comparison with the prior year. The County Road fund, a major fund, had a $2,672,505 decrease in fund balance during the current fiscal year which put the overall fund balance in a deficit position. The majority of the fund balances are restricted to specific purposes by state law or contracts, which allows the funds to be available for spending within the designated funds.

The General fund is the chief operating fund of Walla Walla County. At the end of the current fiscal year, unassigned fund balance of the General fund was $5,001,116. 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 37% of total General fund expenditures.

The fund balance of Walla Walla County's General fund decreased by $78,719 during the current fiscal year.

The fund balance of the County Road fund decreased by $2,672,505 during the current fiscal year. The County Road fund experienced a fund decrease as the result of a short-term, high intensity rain storm last summer that washed out and severely damaged multiple county roads, including two roads (Luckenbill and Yox) that required significant reconstruction.

The fund balance for Human Services fund decreased by $467,095 during the current fiscal year. The primary reason for this decrease is spending of reserves for the building loan payments and mental health operations.

The fund balance for WW Co Public Facilities Improvement Fund increased by $469,177 during the current fiscal year.

The fund balance for the Current Expense Building fund increased by $264,988 during the current fiscal year.

The fund balance for the Human Services Capital Projects fund increased by $295,125 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget amounted to a $721,365 increase in appropriations and can be briefly summarized as follows:

Department	Amount of Increase	Explanation
Auditor	3,250	Increased for professional services.
Civil Service	8,100	Increased for professional services.
Clerk	5,305	Increased for personnel.
Comm - Fair Manager	1,116	Increased for personnel.
Comm - Public Records	33,830	Increased for personnel.
Burn Control	92,300	Increased for burn refunds.
Coroner	5,000	Increased for personnel.
Coroner	25,000	Increased for professional services.
Coroner	300	Increased for communications.
Indigent Legal Services	9,215	Increased for professional services.
Miscellaneous	(8,466)	Decreased for personnel.
Miscellaneous	10,000	Increased for unemployment.
Miscellaneous	120,000	Increased for risk pool expense.
Miscellaneous	10,000	Increased for state auditor.
Miscellaneous	24,600	Increased for sheriff uniforms and clothing.
Miscellaneous	34,970	Increased for sheriff machinery and equipment.
Miscellaneous	95,000	Increased for an interfund loan.
Sheriff	100,000	Increased for professional services.
Superior Court	3,845	Increased for personnel.
Superior Court	98,000	Increased for professional services.
Superior Court & Indigent	50,000	Increased for professional services.
Total	**721,365**	

Of this increase, $187,300 was funded out of miscellaneous increases in various revenue sources. The remaining $534,065 was budgeted from the available ending fund balance.

Actual General fund revenues were $534,494 over budget, which represents less than a 4% increase of the final budgeted amount for the year without the beginning fund balance budget.

Actual General fund expenditures were $1,201,263 under budget, which represents a little more than an 8% decrease of the final budgeted amount for the year without the ending fund balance budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Walla Walla County's investment in capital assets for it governmental activities as of December 31, 2012, amounts to $139,624,943 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The total increase in the County's investment in capital assets for the current fiscal year was 4%.

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

- $7,209,766 for infrastructure completed in 2012.
- $6,261,221 for new construction in progress on infrastructure projects.
- $127,000 for land for completed and current infrastructure projects.
- $997,130 for improvements to the Community Social Services Center in 2012.

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

	Governmental Activities	
	2012	2011
Land	13,720,980	13,535,680
Buildings and Structures	42,688,501	41,947,197
Machinery and Equipment	7,101,944	6,334,689
Infrastructure	71,704,427	66,685,282
Construction in Progress	4,409,090	5,357,635
Total	139,624,943	133,860,484

Additional information will be under the County's capital assets found in Note 6 of the Notes to Financial Statements.

Long-term Debt. Walla Walla County has no long term debt as of December 31, 2012.

Additional information will be under the County's long-term debt found in Note 11 and 13 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, 2012

	Governmental Activities
ASSETS	
Cash, cash equivalents & pooled investments	23,824,443
Investments	200,000
Receivables (net)	2,296,323
Inventories	1,658,489
Capital Assets:	
Land	13,720,980
Depreciable assets (net)	49,790,446
Infrastructure (net)	71,704,427
Construction in progress	4,409,090
Total Assets	167,604,198
LIABILITIES	
Accounts payable and accrued exp.	1,293,210
Noncurrent Liabilities:	
Due within one year	55,000
Due in more than one year	1,527,200
Total Liabilities	2,875,410
NET POSITION	
Net investment in capital assets	139,624,943
Restricted for:	
Debt service	23,786
Transportation	2,838,909
Economic Environment	3,730,623
Mental & Physical Health	1,961,182
Other Purposes	3,429,936
Unrestricted	13,119,408
Total Net Position	164,728,788

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

WALLA WALLA COUNTY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012

			Grants & Contributions		Net (Expense) Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating	Capital	Governmental Activities
FUNCTIONS/PROGRAMS					
Primary Government:					
Governmental Activities:					
Judicial	1,508,328	1,273,485	35,686	-	(199,157)
General Government	7,421,217	2,039,700	729,158	102,512	(4,549,847)
Public Safety	12,665,079	1,080,498	1,393,252	35,223	(10,156,106)
Physical Environment	402,763	285,585	50,000	-	(67,178)
Transportation	10,169,681	280,884	2,789,487	3,790,257	(3,309,053)
Health and Human Services	8,398,572	3,904,714	2,515,285	1,000,000	(978,574)
Economic Environment	1,226,678	634,269	388,432	-	(203,976)
Culture and Recreation	1,435,887	938,859	52,098	8,126	(436,803)
Total Governmental Activities/ Primary Government	43,228,206	10,437,995	7,953,398	4,936,118	(19,900,695)
GENERAL REVENUES:					
Property Taxes					14,707,501
Sales Taxes					6,821,621
B&O Taxes					24,036
Other Taxes					1,526,414
Unrestricted Grants and Contributions					76
Interest and Investment Earnings					359,133
Disposition of capital assets					(135,259)
TRANSFERS					-
Total General Revenues & Transfers					23,303,524
Change in Net Position					3,402,829
Net Position - Beginning					161,325,959
Net Position - Ending					164,728,788

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

WALLA WALLA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012

	General Fund	County Road	Human Services	WW Co Public Facilities Improv	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash, cash equivalents and pooled investments	7,142,681	2,807,160	1,521,673	3,270,283	1,518,623	221,000	3,359,720	19,841,141
Investments	-	-	-	-	-	-	200,000	200,000
Receivables (net)	988,328	338,541	339,386	-	-	50,000	580,068	2,296,323
Due from other funds	-	-	-	-	-	-	87,781	87,781
Interfund loan receivable	98,488	-	-	-	-	-	3,809,357	3,907,845
Total assets	8,229,497	3,145,702	1,861,059	3,270,283	1,518,623	271,000	8,036,926	26,333,090
LIABILITIES								
Accounts payable and accrued exp.	395,411	74,916	213,144	-	65	37,123	455,926	1,176,585
Due to other funds	11,287	12,585	1,941	-	-	87,781	11,257	124,853
Interfund loan payable	-	-	-	-	1,893,990	1,658,722	355,133	3,907,845
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	406,698	87,502	215,085	-	1,894,055	1,783,626	822,317	5,209,283
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue-property taxes	645,903	192,938	5,731	-	-	-	182,484	1,027,057
Unavailable revenue-court receivables	313,651	-	-	-	-	-	-	313,651
Total deferred inflows of resources	959,554	192,938	5,731	-	-	-	182,484	1,340,707
FUND BALANCE								
Restricted		2,865,262	1,640,243	3,270,283	-	-	4,314,901	12,090,689
Committed		-	-	-	-	-	1,209,200	1,209,200
Assigned	1,862,129	-	-	-	-	-	1,799,107	3,661,237
Unassigned	5,001,116	-	-	-	(375,433)	(1,512,626)	(291,083)	2,821,975
Total fund balances	6,863,246	2,865,262	1,640,243	3,270,283	(375,433)	(1,512,626)	7,032,125	19,783,100
Total liabilities, deferred inflows of resources, and fund balances	8,229,497	3,145,702	1,861,059	3,270,283	1,518,623	271,000	8,036,926	26,333,090

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, 2012

Total fund balances as shown of the Governmental Funds Balance Sheet		19,783,100
Capital assets used in governmental activities are not financial resources and are not reported in the funds		134,253,812
Capital Assets	172,607,756	
Depreciation	(38,353,944)	
The focus of governmental funds is on short-term financing; long-term assets are deferred in the funds		1,340,707
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		(1,582,200)
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.		10,933,369
Net position of governmental activities		164,728,788

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, 2012

	General Fund	County Road	Human Services	WW Co Public Facilities Improv	Current Expense Buiding	Human Services Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	10,965,809	4,929,068	792,546	748,272	206,729	-	5,214,861	22,857,286
Licenses and Permits	189,443	13,395	-	-	-	-	185,087	387,926
Intergovernmental Revenues	1,875,414	6,583,947	5,643,855	-	-	1,000,000	3,528,088	18,631,304
Charges for Service	795,605	398,711	10,765	-	-	-	1,777,095	2,982,175
Fees and Fines	510,695	-	-	-	-	-	1,272	511,967
Miscellaneous Revenues	554,053	19,490	64,697	-	11,483	248,186	980,664	1,878,573
Total revenues	14,891,018	11,944,611	6,511,863	748,272	218,213	1,248,186	11,687,067	47,249,231
EXPENDITURES								
Current:								
General Government	8,167,245	293,128	-	100,000	-	117,939	760,840	9,439,151
Public Safety	5,025,457	-	-	-	122,042	-	7,198,940	12,346,438
Physical Environment	3,340	-	-	-	-	-	399,423	402,763
Transportation	-	7,940,796	-	-	-	-	-	7,940,796
Health and Human Services	9,245	-	6,328,521	-	-	109,492	1,868,650	8,315,909
Economic Environment	-	-	344,250	-	-	-	876,206	1,220,456
Culture and Recreation	136,791	-	-	-	-	-	1,163,019	1,299,810
Capital Outlay	69,283	6,383,192	34,687	-	10,278	997,130	448,938	7,943,508
Total expenditures	13,411,361	14,617,116	6,707,458	100,000	132,319	1,224,561	12,716,016	48,908,831
Excess (deficiency) of revenues over (under) expenditures	1,479,657	(2,672,505)	(195,595)	648,272	85,893	23,625	(1,028,948)	(1,659,601)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	179,095	271,500	1,468,376	1,918,971
Transfers out	(1,558,376)	-	(271,500)	(179,095)	-	-	(150,000)	(2,158,971)
Total other financing sources (uses)	(1,558,376)	-	(271,500)	(179,095)	179,095	271,500	1,318,376	(240,000)
Net change in fund balances	(78,719)	(2,672,505)	(467,095)	469,177	264,988	295,125	289,428	(1,899,601)
Fund balances--beginning	6,941,965	5,537,767	2,107,338	2,801,106	(640,421)	(1,807,751)	6,742,698	21,682,701
Fund balances--ending	6,863,246	2,865,262	1,640,243	3,270,283	(375,433)	(1,512,626)	7,032,125	19,783,100

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, 2012

Net changes in fund balances for governmental funds		(1,899,601)
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		5,021,200
Capital outlays	7,943,508	
Depreciation	(2,852,617)	
Cost of Assets Sold	(69,691)	
The issuance of long-term debt (e.g., bonds, loans) is a resource and the repayment of bond principal is an expenditure in governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.		-
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		38,760
Change in taxes receivable	76,561	
Change in courts receivable	(37,801)	
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.		(155,432)
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.		397,903
Change in net position of governmental activities, as reflected on the Statement of Activities		3,402,829

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, 2012

	General Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	10,001,052	10,001,052	10,965,809	964,757
Licenses and Permits	146,700	239,000	189,443	(49,557)
Intergovernmental Revenues	2,046,746	2,046,746	1,875,414	(171,332)
Charges for Service	843,730	843,730	795,605	(48,125)
Fees and Fines	530,042	530,042	510,695	(19,347)
Miscellaneous Revenues	600,954	695,954	554,053	(141,901)
Total Revenues	14,169,224	14,356,524	14,891,018	534,494
EXPENDITURES				
Current:				
General Government	8,447,583	8,911,378	8,167,245	744,133
Public Safety	5,020,253	5,242,853	5,025,457	217,396
Physical Environment	4,025	4,025	3,340	685
Transportation	-	-	-	-
Health and Human Services	10,000	10,000	9,245	755
Economic Environment	2,000	2,000	-	2,000
Culture and Recreation	178,010	178,010	136,791	41,219
Capital Outlay	229,388	264,358	69,283	195,075
Total Expenditures	13,891,259	14,612,624	13,411,361	1,201,263
Excess (deficiency) of revenues over (under) expenditures	277,965	(256,100)	1,479,657	1,735,757
OTHER FINANCING SOURCES (USES)				
Transfers in	217,000	217,000	-	217,000
Transfers out	(1,580,375)	(1,580,375)	(1,558,376)	(21,999)
Total other financing sources (uses)	(1,363,375)	(1,363,375)	(1,558,376)	195,001
Net change in fund balances	(1,085,410)	(1,619,475)	(78,719)	1,930,758
Fund balances - beginning	6,350,500	6,350,500	6,941,965	591,465
Fund balances - ending	5,265,090	4,731,025	6,863,246	2,522,223

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, 2012

	County Road Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	4,918,100	4,918,100	4,929,068	10,968
Licenses and Permits	10,050	10,050	13,395	3,345
Intergovernmental Revenues	9,506,270	7,277,738	6,583,947	(693,791)
Charges for Service	91,750	291,750	398,711	106,961
Fees and Fines	-	-	-	-
Miscellaneous Revenues	197,000	24,000	19,490	(4,510)
Total Revenues	14,723,170	12,521,638	11,944,611	(577,027)
EXPENDITURES				
Current:				
General Government	196,000	200,000	293,128	(93,128)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	7,239,830	8,833,600	7,940,796	892,804
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	7,439,190	6,701,680	6,383,192	318,488
Total Expenditures	14,875,020	15,735,280	14,617,116	1,118,164
Excess (deficiency) of revenues over (under) expenditures	(151,850)	(3,213,642)	(2,672,505)	541,137
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	5,000	-	(5,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	-	(5,000)
Net change in fund balances	(146,850)	(3,208,642)	(2,672,505)	536,137
Fund balances - beginning	4,509,550	5,208,747	5,537,767	329,020
Fund balances - ending	4,362,700	2,000,105	2,865,262	865,157

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, 2012

	Human Services Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	118,000	818,000	792,546	(25,454)
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	5,329,069	5,506,344	5,643,855	137,511
Charges for Service	12,000	12,000	10,765	(1,235)
Fees and Fines	-	-	-	-
Miscellaneous Revenues	73,700	73,700	64,697	(9,003)
Total Revenues	5,532,769	6,410,044	6,511,863	101,819
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	6,033,483	6,033,483	6,328,521	(295,038)
Economic Environment	-	770,425	344,250	426,175
Culture and Recreation	-	-	-	-
Capital Outlay	15,500	15,500	34,687	(19,187)
Total Expenditures	6,048,983	6,819,408	6,707,458	111,950
Excess (deficiency) of revenues over (under) expenditures	(516,214)	(409,364)	(195,595)	213,769
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(271,500)	(271,500)	-
Total other financing sources (uses)	-	(271,500)	(271,500)	-
Net change in fund balances	(516,214)	(680,864)	(467,095)	213,769
Fund balances - beginning	2,871,624	2,871,624	2,107,338	(764,286)
Fund balances - ending	2,355,410	2,190,760	1,640,243	(550,517)

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, 2012

	WW Co Public Facilities Improv			
	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	600,000	600,000	748,272	148,272
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Service	-	-	-	-
Fees and Fines	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Revenues	600,000	600,000	748,272	148,272
EXPENDITURES				
Current:				
General Government	-	-	100,000	(100,000)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health and Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	925,000	925,000	-	925,000
Total Expenditures	925,000	925,000	100,000	825,000
Excess (deficiency) of revenues over (under) expenditures	(325,000)	(325,000)	648,272	973,272
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(179,095)	(179,095)	(179,095)	-
Total other financing sources (uses)	(179,095)	(179,095)	(179,095)	-
Net change in fund balances	(504,095)	(504,095)	469,177	973,272
Fund balances - beginning	1,900,000	1,900,000	2,801,106	901,106
Fund balances - ending	1,395,905	1,395,905	3,270,283	1,874,378

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

WALLA WALLA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012

	Governmental Activities Internal Service Funds
ASSETS	
Current assets:	
Cash, cash equivalents and pooled investments	3,983,302
Due from other funds	37,072
Inventories	1,658,489
Capital assets:	
Depreciable assets (net)	5,371,131
Total assets	11,049,994
LIABILITIES	
Current liabilities:	
Accounts payable and accrued exp.	116,625
Deferred revenue	-
Total liabilities	116,625
NET POSITION	
Net investment in capital assets	5,371,131
Unrestricted	5,562,237
TOTAL net position	10,933,369

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, 2012

	Governmental Activities Internal Service Funds
OPERATING REVENUES:	
Charges for Services	$4,359,074
Miscellaneous	$0
Total Operating Revenues	$4,359,074
OPERATING EXPENSES:	
Personal Services	$954,008
Supplies	$1,066,060
Other Services and Charges	$1,558,813
Depreciation	$621,625
Total Operating Expenses	$4,200,506
OPERATING INCOME (LOSS)	$158,568
NONOPERATING REVENUES (EXPENSES):	
Investment Income	$2,508
Gains (Losses) On Fixed Asset Disposition	($65,568)
Total Nonoperating Revenues (Expenses)	($63,060)
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	$95,508
Capital Contributions	$62,396
Transfers In	$240,000
Transfers Out	$0
Change in Net Position	$397,904
Net Position - Beginning	$10,535,465
Net Position - Ending	$10,933,369

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, 2012

	Governmental Activities Internal Service Funds
Cash Flows from Operating Activities	
Receipts from customers	$4,336,454
Payments to suppliers	($2,555,791)
Payments to employees	($954,008)
Other receipts (payments)	$508,005
Net cash provided (used) by operating activities	$1,334,660
Cash Flows from Noncapital Financing Activities	
Interfund Loan	$0
Operating subsidies and transfers to other funds	$240,000
Net cash provided (used) by noncapital financing activities	$240,000
Cash Flows from Capital and Related Financing Activities	
Purchases of capital assets	($1,415,568)
Other receipts (payments)	$47,511
Net cash provided (used) by capital and related financing activities	($1,368,057)
Cash Flows from Investing Activities	
Purchase of Investments	$150,000
Interest and dividends	$2,508
Net cash provided by investing activities	$152,508
Net Increase (decrease) in cash and cash equivalents	$359,111
Cash and Cash Equivalents at	
Beginning of the year	$3,624,191
End of the year	$3,983,302
***Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities**	
Operating income (loss)	$158,568
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	$621,625
Change in assets and liabilities:	
Receivables, net	($22,620)
Inventories	$508,005
Accounts and other payables	$69,083
Net cash provided by operating activities	$1,334,660
Noncash investing, capital, and financing activities:	
Contributions of capital assets from government	$62,396
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, 2012

	Investment Trust Funds	Agency Funds
ASSETS		
Cash, cash equivalents and pooled investments	22,915,001	14,459,680
Investments		35,968,131
Deposits with Fiscal Agents		4,763,130
Assets held in trust-external investment pool		22,915,001
Taxes Receivable	-	1,500,638
Total assets	22,915,001	79,606,580
DEFERRED OUTFLOWS OF RESOURCES		
LIABILITIES		
Accounts payable and accrued expenses		3,277,012
Deferred Revenue		1,500,638
Custodial Accounts		74,828,930
Total liabilities	-	79,606,580
DEFERRED INFLOWS OF RESOURCES		
NET POSITION		
Held in trust for pool participants	22,915,001	
TOTAL net position	22,915,001	

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

WALLA WALLA COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Investment Trust Funds
ADDITIONS	
Contributions	
Additions by participants	192,143,811
Investment earnings	
Interest	176,586
Total additions	192,320,397
DEDUCTIONS	
Distributions to participants	185,702,683
Total deductions	185,702,683
Change in net position	6,617,714
Net position--beginning	16,297,287
Net position--ending	22,915,001

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

Related organization. The Walla Walla Joint Community Development Agency is responsible for land use planning, construction inspection, and code compliance services for the entire unincorporated area of Walla Walla County and the incorporated area of the City of Walla Walla. The five member agency board is made up of two members appointed by the Board of County Commissioners, two members appointed by the Walla Walla City Council, and one member jointly appointed by the Board of County Commissioners and the Walla Walla City Council. The agency board submits the agency budget to the Board of County Commissioners and Walla Walla City Council for approval. The agency is a legally separate agency from the county. The county was responsible for contributing 37.9% of the agency's budgeted appropriations for 2012. The county contributed $542,303 and received $602,481 in fees collected by the agency for the county reported in other governmental funds on the fund financial statements. For 2012, the total agency revenue was $2,977,662 and the total expenditures were $2,840,065, leaving a fund balance of $137,597. The agency is on cash basis. Complete financial statements can be obtained from the Walla Walla Joint Community Development Agency at 55 E Moore Street, Walla Walla, Washington 99362.

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

buildings.

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

Additionally, the County reports the following funds types:

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

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

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

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

D. Budgetary Information

1. Scope of Budget

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

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

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

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

2. Amending the Budget

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

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

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

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

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

3. Excess of Expenditures Over Appropriations

There is one nonmajor governmental fund with excess of expenditures over appropriations to report for year ending December 31, 2012:

The Emergency Medical Services Taxes fund expended $17,093 over the amount appropriated. Per the EMS contracts, all the proceeds collected for this fund are distributed to the fire districts and Emergency Medical Services, hence the budget being overexpended at the end of the year.

4. Deficit Fund Equity

There are two major governmental funds with a deficit fund balance at December 31, 2012:

The Current Expense Building fund reports a deficit of $375,433 due to an interfund loan to buy back/pre-pay the loan from Baker Boyer Bank to finance the Courthouse Energy Retrofitting Project.

The Human Services Capital Projects fund reports a deficit of $1,512,626 due to an interfund loan to purchase the community social services center.

There are three nonmajor governmental funds with a deficit fund balance at December 31, 2012:

The Walla Walla Fair fund reports a deficit of $3,253 due to an interfund loan to cover unanticipated expenditures for the continued operation of the fairgrounds and to meet past and future obligations.

The Fairgrounds Properties fund reports a deficit of $243,296 due to an interfund loan to purchase property adjacent to the fairgrounds.

The Fairgrounds Building fund reports a deficit of $44,535 due to an interfund loan to offset costs of improvements from a reimbursable grant to keep a positive cash balance.

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, 2012, the treasurer was holding $61,199,124 in short term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents along with pooled investments of the various funds.

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purposes of the statement of cash flows, the county considers pooled investments to be cash equivalents.

2. Investments - See Note 4, *Deposits and Investments*.

3. Receivables

Taxes receivable consist of property taxes. See Note 5, *Property Taxes.*

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments. As of December 31, 2012, $0 of special assessments receivable were delinquent.

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

4. Amounts Due to and from Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either *interfund loans receivable/payable* or *advances to/from other funds*. All other outstanding balances between funds are reported as *due to/from other funds*. A separate schedule of interfund loans receivable and payable is furnished in Note 16, *Interfund Balances and Transfers.*

5. Inventories

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

Inventories in proprietary funds are valued by the FIFO method.

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

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than $1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Purchase and construction of such assets is recorded as expenditure in the appropriate governmental fund. Land acquired as of December 31, 2005 is valued at market value due to lack of

information on historical value.

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

The costs of normal maintenance and repairs are not capitalized.

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

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

Assets	Years
Buildings	100 – 200
Machinery & Equipment	5 – 20
Infrastructure	40

7. Deferred Outflows/Inflows of Resources

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

8. Compensated Absences

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

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

9. Long-Term Debt – See Note 11*, Long-Term Debt*.

10. Unearned Revenues

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

11. Fund Balance Classification

Walla Walla County implemented GASB Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions in the current year. The fund balances for governmental funds are now reported according to the following categories: nonspendable, restricted, committed, assigned, and unassigned.

Restricted fund balances are resources constrained for a specific purpose by external parties, constitutional provisions, or enabling legislation.

Committed fund balances require a resolution by the Board of County Commissioners to commit a revenue source for a specific purpose.

Assigned fund balances are resources constrained by the expressed intent in writing of the Board of County Commissioners or Finance Committee for a specific purpose.

When expenditures are incurred that could be paid from either restricted, committed, assigned, or unassigned resources, the county uses restricted resources first, assigned resources second, committed resources third, and unassigned resources last.

12. Fund Balance Details

FUND BALANCES:	General Fund	County Road	Human Services	WW Co Public Facilities Improv	Current Expense Buiding	Human Services Capital Projects	Nonmajor Governmental Funds	Total
Restricted for:								
Public Safety							935,370	935,370
Juvenile Services							314,435	314,435
Transportation		2,865,262						2,865,262
Economic Environment							263,051	263,051
Mental & Physical Health			1,640,243				486,866	2,127,109
Public Facilities Improvement				3,270,283				3,270,283
Tourism							143,938	143,938
Archiving							217,968	217,968
Foreclosure costs							55,772	55,772
Veterans							50,747	50,747
Legal Services							218,041	218,041
Stormwater Management							460,295	460,295
Natural Resources							844,922	844,922
Technology							123,280	123,280
Judicial							126,550	126,550
Debt Service							23,786	23,786
Treasurer's Services							49,880	49,880
Committed to:								
Community Development							712,359	712,359
Elections							155,538	155,538
Public Safety							298,076	298,076
Other Capital Projects							43,227	43,227
Assigned to:								
Unanticpated Employee Benefits	1,041,295							1,041,295
Unanticpated Court Emergencies	545,296							545,296
Community Outreach	275,538							275,538
Other Capital Projects							1,799,107	1,799,107
Unassigned	5,001,116	-	-	-	(375,433)	(1,512,626)	(291,083)	2,821,975
Total fund balances	6,863,246	2,865,262	1,640,243	3,270,283	(375,433)	(1,512,626)	7,032,125	19,783,100

13. Minimum Fund Balance

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

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

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

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

Total fund balances as shown on the Governmental Funds Balance Sheet:		$19,783,100
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		
Capital Assets	172,607,756	
Depreciation	(38,353,944)	
Capital assets net of depreciation		134,253,812
The focus of governmental funds is on short-term financing: long term assets are deferred in the funds.		1,340,707
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		(1,582,200)
Internal service funds are used by management to charge the costs of certain activities To individual funds. These assets and liabilities are included in government activities in the statement of net position.		10,933,369
Net position of governmental activities:		$164,728,788

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

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

Net changes in fund balances for governmental funds:		($1,899,601)
Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those assets is depreciated over their estimated useful lives.		5,021,200
Capital Outlays	7,943,508	
Depreciation	(2,852,617)	
Cost of Assets Sold	(69,691)	
The issuance of long-term debt (e.g. bonds, loans) is a resource and the repayment of bond principal is an expenditure of governmental funds, but those transactions increase or reduce long-term liabilities in the statement of net position.		0
Some revenues reported in the statement of activities are not yet available and, therefore, are not reported as revenues in the governmental funds.		38,760
Change in Taxes Receivable	76,561	
Change in Courts Receivable	(37,801)	

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.	(155,432)
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.	397,903
Change in net position of governmental activities:	$3,402,829

NOTE 3 – VIOLATIONS OF FINANCE-RELATED LEGAL OR CONTRACTUAL PROVISIONS

There have been no material violations of finance-related legal or contractual provisions.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

Custodial Credit Risk of Bank Deposits

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

Custodial Credit Risk of Investments

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

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

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

As of December 31, 2012, the county had the following investments and maturities:

Investment Type	Fair Value	Less Than 1	Greater Than 1
LGIP	$ 1,100,346	$ 1,100,346	$
Federal Agencies	69,206,929	21,232,878	47,974,051
Municipal Bonds	5,308,164	1,019,480	4,288,684
Walla Walla County Inter-fund Loan	4,203,835		4,203,835
Public Funds Deposit	19,956,262	19,956,262	
Certificates of Deposit	590,000	590,000	0
Total	$100,365,536	$43,898,966	$56,466,570

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 12/31/12.

Credit Risk

State law and county policy limit investments to those authorized by state statute. The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 20 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer. At December 31, 2012 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:

Debt Security	S&P Rating	Percentage of Portfolio
Federal Farm Credit Bank	AA+	10%

Federal Home Loan Bank	AA+	24%
Federal Home Loan Mortgage	AA+	8%
Federal National Mortgage Assoc.	AA+	25%
Federal Agricultural Mortgage Corp.	N/A	1%
King County SD	AA+	2%
Clark County SD	Aa1 (Moody's)[1]	2%
College Place SD	Aa1 (Moody's)[1]	1%
Washington State	AA	1%
Walla Walla County Interfund Loan	Not Rated	4%
LGIP	Not Rated	1%

[1]These are guaranteed by the State of Washington Guarantee Program for School Districts.

Concentration Risk

The county allows 100 percent investment US Treasuries, Federal Agencies, the LGIP and savings or time accounts. The county limits holdings in certificates of deposits to 50 percent of the portfolio; municipal bonds to 20 percent of the portfolio; inter-fund of the county to 20 percent of the portfolio; repurchase agreements to 10 percent of the portfolio; bankers acceptances (rated A1 or P1) to 25 percent of the portfolio; commercial paper to 10 percent of the portfolio (no more than 5 percent may be invested with any one issuer of commercial paper); registered warrants to 5 percent of the portfolio. Investments with any one financial institution shall not exceed the institution's net worth as determined by the PDPC. No more than 40% of the portfolio shall be invested with any one U.S. government operated agency or sponsored issuer.

GASB statement 31 requires adjustments be made to the financial statements to reflect the difference between amortized cost and fair value of investments. Fair value of investments has been determined using quoted market prices and is equivalent to market value. In 2012, the difference between amortized cost and fair value was not material. Therefore, no adjustments have been made. Investments are shown on the balance sheet at cost, net of amortized premium or discount. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

Total Cash, Cash Equivalents and Pooled Investments

Cash, cash equivalents, pooled investments – primary government	$23,824,443
Non-pooled investments – primary government	200,000
Cash, cash equivalents, pooled investments – fiduciary	37,374,681
Non-pooled investments – fiduciary	35,968,131
Total	$97,367,255

EXTERNAL INVESTMENT POOL

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

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

The WWCIP did experience a net increase in the fair value of the investments during 2012. At 12/31/12, the market value of investments was $36,844 greater than the amortized cost. These unrealized gains 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, Union Bank of California, and D.A. Davidson, the county's investment consultant.

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

The Walla Walla County Investments Pool's Condensed Statement of Net Position and Changes in Net Position as of December 31, 2012, as shown as follows:

Condensed Statement of Net Position

Assets	$28,936,783
Less: Liabilities	0
Net held in trust for pool participants	$28,936,783
Equity of internal pool participants	$ 6,021,782
Equity of external pool participants	22,915,001
Total equity	$28,936,783

Condensed Statement of Changes in Net Position

Net Position – January 1, 2012	$22,399,193
Net change in investments by pool participants	6,537,590
Net Position – December 31, 2012	$28,936,783

NOTE 5 - 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 2012 was $1.497841 for $1,000 on an assessed valuation of $4,871,018,626 for a total regular levy of $7,296,011. Additionally, a special assessment for Mill Creek Flood Control totaled $50,000.

The County is also authorized to levy $2.25 per $1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitation as the levy for general governmental services. The County's road levy for 2012 was $2.146848 per $1,000 on an assessed valuation of $2,260,167,570 for a total road levy of $4,852,236.

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 6 – CAPITAL ASSETS

A. Capital Assets

Capital assets activity for the year ended December 31, 2012 was as follows:

Governmental Activities	Balance January 1, 2012	Increases	Decreases	Balance December 31, 2012
Capital assets, not being depreciated:				
Land	$ 13,535,680	$ 185,300	$ -	$ 13,720,980
Construction In Progress	5,357,635	6,261,221	(7,209,766)	4,409,090
Total capital assets, not being depreciated	18,893,316	6,446,521	(7,209,766)	18,130,070
Capital assets, being depreciated:				
Buildings	54,222,355	1,122,737	-	55,345,092
Machinery and Equipment	14,852,460	2,008,411	(918,701)	15,942,170
Infrastructure	87,624,847	7,209,766	-	94,834,613
Total capital assets, being depreciated:	156,699,662	10,340,914	(918,701)	166,121,875
Less accumulated depreciation for:				
Buildings	(12,275,158)	(381,433)	-	(12,656,591)
Machinery and Equipment	(8,517,770)	(902,188)	579,733	(8,840,225)
Infrastructure	(20,939,565)	(2,190,621)	-	(23,130,186)
Total accumulated depreciation	(41,732,494)	(3,474,242)	579,733	(44,627,002)
Total capital assets, being depreciated, net	114,967,168	6,866,672	(338,968)	121,494,873
Governmental activities capital assets, net	$ 133,860,484	$ 13,313,193	$ (7,548,734)	$ 139,624,943

Depreciation expense was charged to functions as follows:

General Government	$ 191,329
Judicial	23,907
Public Safety	206,270
Transportation	2,217,280
Economic Environment	8,872
Health and Human Services	70,511
Culture and Recreation	134,448

Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	621,625
Total depreciation-governmental activities	$3,474,242

NOTE 7 – CONSTRUCTION COMMITMENTS

The county does not have active construction projects as of December 31, 2012. The projects would include road construction projects.

NOTE 8 - PENSION PLANS

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

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

Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; community and technical colleges, college and university employees not participating in higher education retirement programs; employees of district and municipal courts; and employees of local governments. Approximately 50 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

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

PERS members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercised an option to transfer their membership to Plan 3. PERS members joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or Plan 3. The option must be exercised within 90 days of employment. Employees who fail to choose within 90 days default to Plan 3. Notwithstanding, PERS Plan 2 and Plan 3 members may opt out of plan membership if terminally ill, with less than five years to live.

PERS is comprised of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the

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

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2012, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon upon separation from PERS-covered employment.

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

PERS Plan 1 members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

The monthly benefit is subject to a minimum for retirees who have 25 years of service and have been retired 20 years, or who have 20 years of service and have been retired 25 years. If a survivor option is chosen, the benefit is reduced. Plan 1 members retiring from inactive status prior to the age of 65 may also receive actuarially reduced benefits. Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is $350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any worker's compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount. A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 members can receive credit for military service while actively serving in the military if such credit makes them eligible to retire. Members can also purchase up to 24 months of service credit lost because of an on-the-job injury.

The survivor of a PERS Plan 1 member who dies after having earned ten years of service credit has the option, upon the member's death, of either a monthly survivor benefit or the lump sum of contributions plus interest.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on Consumer Price Index), capped at 3 percent annually.

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

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

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

PERS Plan 2 retirement benefits are also actuarially reduced to reflect the choice, if made, of a survivor option. The surviving spouse or eligible child(ren) of a PERS Plan 2 member who dies after having earned ten years of service credit has the option of either a monthly benefit or a lump sum payment of the member's contributions plus interest.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. There are currently no requirements for employer contributions to the defined benefit contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 investments are made in the same portfolio as that of the PERS 2/3 defined benefit plan.

For DRS's fiscal year 2012, PERS Plan 3 employee contributions were $95.2 million, and plan refunds paid out were $66.2 million.

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

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

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

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.

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

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For

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

PERS Plan 2 and Plan 3 members may have up to ten years of interruptive military service credit; five years at no cost and five years that may be purchased by paying the required contributions.

PERS Plan 2 and Plan 3 members who becomes totally incapacitated for continued employment while serving the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

PERS Plan 2 and Plan 3 members can purchase up to 24 months of service credit lost because of an on-the-job injury.

PERS members may also purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's retirement benefit.

Beneficiaries of a PERS Plan 2 or Plan 3 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction. This provision applies to any member killed in the course of employment, on or after June 10, 2004, if found eligible by the Director of the Department of Labor and Industries.

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

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

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

Newly elected or appointed justices and judges who chose to become PERS members on or after January 1, 2007, or who had not previously opted into PERS membership, were required to participate in the JBM Program. Members required into the JBM program would: return to prior PERS Plan if membership had previously been established; be mandated into Plan 2 and not have a Plan 3 transfer choice, if a new PERS member; accrue the higher multiplier for all judicial service; not contribute to JRA; and not have the option to increase the multiplier for past judicial service.

There are 1,184 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits	79,363

Terminated Plan Members Entitled To But Not Yet Receiving Benefits		29,925
Active Plan Members Vested		105,578
Active Plan Members Non-vested		46,839
	Total	261,705

Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent, based on member choice. Two of the options are graduated rates dependent on the employee's age.

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

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

Members Not Participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	7.21%**	7.21%**	7.21%***
Employee	6.00%****	4.64%****	*****

*The employer rates include the employer administrative expense fee currently set at 0.16%.
**The employer rate for state elected officials is 10.74% for Plan 1 and 7.21% for Plan 2 and Plan 3.
***Plan 3 defined benefit portion only.
****The employee rate for state elected officials is 7.50% for Plan 1 and 4.64% for Plan 2.
*****Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Members participating in JBM:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer-State Agency*	9.71%	9.71%	9.71%**
Employer-Local Gov.*	7.21%	7.21%	7.21%**
Employee-State Agency	9.76%	9.10%	7.50%***
Employee-Local Gov.	12.26%	11.60%	7.50%***

*The employer rates include the employer administrative expense fee currently set at 0.16%.
** Plan 3 defined benefit portion only.
***Minimum rate.

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

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2012	$36,886	$798,798	$113,735
2011	$38,909	$656,318	$90,309
2010	$46,483	$586,014	$69,572

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

Plan Description

LEOFF was established in 1970 by the Legislature. Membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical technicians. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

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

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

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings upon separation from LEOFF-covered employment.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

Term of Service	Percent of Final Average Salary
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

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

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

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

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

LEOFF Plan 1 members may purchase up to five years of additional service credit once eligible for retirement. This credit can only be purchased at the time of retirement and can be used only to provide the member with a monthly annuity that is paid in addition to the member's benefit.

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

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

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

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

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

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

LEOFF Plan 2 members who apply for retirement may purchase up to five years of additional service credit. The cost of this credit is the actuarial equivalent of the resulting increase in the member's benefit.

LEOFF Plan 2 members can receive service credit for military service that interrupts employment. Additionally, LEOFF Plan 2 members who become totally incapacitated for continued employment while servicing in the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

LEOFF Plan 2 members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a LEOFF Plan 2 member who is killed in the course of employment receive retirement benefits without actuarial reduction, if found eligible by the Director of the Department of Labor and Industries. Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of on-going health care insurance premiums paid to the Washington State Health Care Authority.

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

There are 373 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits	9,947
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	656
Active Plan Members Vested	13,942
Active Plan Members Nonvested	3,113
Total	27,658

Funding Policy

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

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. For DRS' fiscal year 2012, the state contributed $52.8 million to LEOFF Plan 2.

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

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	.16%	5.24%**
Employee	.00%	8.46%
State	n/a	3.38%

*The employer rates include the employer administrative expense fee currently set at 0.16%.
**The employer rate for ports and universities is 8.62%.

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

	LEOFF Plan 1	LEOFF Plan 2
2012	$117	$96,787
2011	$111	$91,329
2010	$257	$81,505

Public Safety Employees' Retirement System (PSERS) Plan 2

Plan Description

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

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

PSERS membership includes:

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

A *covered employer* is one that participates in PSERS. Covered employers include the following:

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

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

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

PSERS retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the plan accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in PSERS Plan 2 can elect to withdraw total employee contributions and interest thereon upon separation from PSERS-covered employment.

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

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

PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a 3 percent per year reduction for each year between the age at

retirement and age 60 applies.

PSERS Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The monthly benefit is 2 percent of the AFC for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit, and a cost-of-living allowance is granted (based on Consumer Price Index), capped at 3 percent annually.

PSERS Plan 2 members can receive service credit for military service that interrupts employment. Additionally, PSERS members who become totally incapacitated for continued employment while serving in the uniformed services, or a surviving spouse or eligible child(ren), may request interruptive military service credit.

PSERS members may also purchase up to 24 consecutive months of service credit for each period of temporary duty disability.

Beneficiaries of a PSERS Plan 2 member with ten years of service who is killed in the course of employment receive retirement benefits without actuarial reduction. This provision applies to any member killed in the course of employment, if found eligible by the Director of the Department of Labor and Industries.

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

There are 76 participating employers in PESRS. Membership in PSERS consisted of the following as of the latest actuarial valuation date for the plan of June 30, 2011:

Retirees and Beneficiaries Receiving Benefits		15
Terminated Plan Members entitled to but not yet Receiving Benefits		1
Active Plan Members Vested		167
Active Plan Members Non-vested		4,020
	Total	4,203

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates. The employer and employee contribution rates for Plan 2 are developed by the Office of the State Actuary to fully fund Plan 2. The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.37 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2012, are as follows:

	PSERS Plan 2
Employer*	8.87%
Employee	6.36%

*The employer rate includes an employer administrative expense fee of 0.16%

Both county and the employees made the required contributions. The county's required contributions for the years ended December 31, 2012 were as follows:

	PSERS Plan 2
2012	$124,070
2011	$107,625
2010	$92,948

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, 2012, 77 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 $4,575,826 in the plan at December 31, 2012, $4,575,826 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 9 - RISK MANAGEMENT

A. Walla Walla County is one of the twenty-seven members of the Washington Counties Risk Pool ("Pool"). Other members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, and Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having terminated their memberships September 30, 2010, 2002 and 2003 respectively.

Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits resulting from any of the Pool's fiscal years are financed by proportional reassessments (aka retroactive assessments) amongst the deficient year's membership. The Pool's reassessments receivable balance at December 31, 2011 was ZERO ($0) as no contingent liabilities were known to exist at that time.

Joint Self-Insurance Liability Program: The Pool has been provided its member counties occurrence-based, jointly self-insured and/or jointly purchased liability coverage since October 1, 1988 for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, including public officials' errors and omissions. Total coverage limits have grown over time, from the $1 million limit during the Pool's initial two months to $5 million, then to $10 million and onto $15 million before reaching the $20 million limit existing the past eight years. (Note: Additional limits of $5 million were offered the past several years for acquisition as a member-by-member option.)

Except for the Pool's self insured retention (the greater of the member's deductible or $100,000), the initial coverage of at least $10 million has been fully reinsured since October 1994 by superior-rated

commercial carriers. Members annually select a deductible amount of $10,000, $25,000, $50,000, $100,000, $250,000 or $500,000 for each occurence. The remaining insurance (up to $15 million) is acquired as "following form" excess insurance, also from superior-rated commercial carriers. There are no aggregate limits to the payments made for any one member county or all member counties combined.

The Pool's claims database increased during Py2012 with the addition of 634 new claims (and lawsuits) raising the 3rd-party liability claims to-date total submitted by member counties to 18,616. Estimates of total incurred losses (payments made plus reserve estimates for *open* claims) increased $5.4 million during the year to $242.8 million. The Py2012 amount represents just 34% of the corresponding $16.0M increase in Py20112, 30% of the $17.8M in Py2010, and only 26% of the $20.8M annual average during Py2007 – Py2009.

Washington Counties Property Program: Since the Pool began offering the jointly-purchased, fully-insured property insurance coverage to its membership as an individual county option in October 2005, participation has grown by more than 50% and the total value of covered properties has nearly doubled. Twenty six member counties with covered properties totaling nearly $2.67 billion participated in this program during Py2012.

Coverage is for structures, vehicles, mobile equipment, EDP equipment, etc., and composite limits include $500 million for normal (All Other Perils) exposures and $200 million for catastrophe (Flood/Earthquake) exposures. Occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between $5,000 and $50,000 for the AOP coverage.

Superior-rated commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. There were 7 claims filed during Py2012 by participating counties with incurred loss estimates totaling $0.35 million. During the WCPP's first seven years as a WCRP optional insuring program, there have been 85 property claims filed with incurred-to-date losses totaling slightly more than $11 million. With to-date premiums for this coverage totaling nearly $16.5 million, the program's cumulative loss ratio is 0.667.

Other Insurances: Several member counties also use the Pool's producer (broker) for other insurance placements. Public officials bonds, or crime (& fidelity), special events/concessionaires, and Underground Storage Tanks and other environmental hazards insurance coverages are examples.

Background: The Pool was formed August 18, 1988 when several Washington counties approved an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW to provide its member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. Washington's pools operate under Washington's "pooling" laws, more specifically Chapters 48.62 RCW and 200.100 WAC. They are overseen by the State Risk Manager and subject to fiscal audits performed annually by the State Auditor.

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

The enabling Interlocal Agreement was amended once (in 2000) to add a Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The intent of the Compact was to obligate member counties to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

A new member may be asked to pay modest admittance fees to cover that member's share of the Pool's organizational expenses and costs to analyze its loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for its proportional shares of any unresolved, unreported, and in-process claims for the periods that the former member was a signatory to the Interlocal Agreement.

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

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committeepersons are elected by the Pool's board of directors from its membership to staggered, 3-year terms. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve any case settlements exceeding the member's deductible by at least $50,000, and to review all claims with incurred loss estimates exceeding $100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

Staffing and Support Teams: The Pool's 6-person claims staff with more than ninety years of combined claims-handling experience handles or oversees the handling of the several hundred liability cases filed upon the Pool's member counties each year. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other Pool staffers provide various member services, e.g conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing. Some address and support the organization's administrative needs.

Also, professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; independent claims auditing is performed by Strategic Claims Direction with special claims audits frequently performed by the Pool's commercial reinsurers/insurers; insurance producer (broker) and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; and coverage counsel is provided by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend Pool cases, as well as the examinations by and services from the State Risk Manager and the State Auditor.

Financial Summary: The following constitute the more significant highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2011 through September 2012):

- *Net Operating Income* realized was $1.8 million, a 132% year-over-year increase and nearly triple the annual average from the past ten years, 2002-11.
- *Total Assets* grew $1.0 million (2%) to $42.1 million. Current assets increased $1.2 million (3%) while non-current assets decreased $0.2 million (16%).
- Total *Claims Reserves* for the Pool's direct reserving exposures decreased 2% to $14.7 million. This total includes: $4.3 million for losses in the coverage layer retained by the Pool, down 23%; $9.4 million for the aggregated stop losses in the retained layers associated with the "corridor" program for automobile and general liabilities, up 10%; and $1.0 million for unallocated loss adjustment expenses, up 17% from one year ago. *NOTE: The corridor program referenced is now six years old yet still not fully matured. Further, its occurrence coverage maximum was increased to $1.0 million beginning with Py2010, up from the $0.5 million level that existed during the program's first three years, while the program's occurrence minimum remains the greater of the applicable member's deductible or $100,000.*
- *Net Position* (formerly referred to as *Net Assets* and also known as *Members' Equity*) increased $1.8 million to nearly $12.9 million as of September 30, 2012. Of that total, $4.8 million is classified as *Restricted Net Position* - $0.8 million to satisfy the State's solvency provisions (WAC 200.100.03001) plus $4.0 million for the Pool's Underwriting Policy requirements - and another $1.0 million is held as *Capital Assets* (net of debt). The remaining $7.1 million held as *Non-Restricted Net Position,* up from $4.4 million one year before, is available for use as directed by the Pool's Board of Directors.

As discussed earlier, the Pool establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents comparative changes in those aggregate liabilities for the risk pool during the past two years:

	2012	2011
Unpaid Claims and Claims Adjustment Expenses at Beginning of Year	$5,572,978	$6,145,137
Incurred Claims and Claims Adjustment Expenses:		
Provisions for Insured Events of the Current Year	1,605,472	1,570,125
Increase (Decrease) in Provision for Insured Events of Prior Years	(1,913,306)	(850,922)
Total Incurred Claims and Claims Adjustment Expenses	$5,265,144	$6,864,340
Payments:		
Claims and Claims Adjustment Expenses Attributable to Insured Events of the Current Year	$ 106,569	42,951
Claims and Claims Adjustment Expenses Attributable to Insured Events of Prior Years	857,729	1,248,410
Total Payments	$ 964,298	$1,291,361
Total Unpaid Claims and Claims Adjustment Expenses at the End of Year	$4,300,846	$5,572,978

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, 2012 was as follows:

Unemployment: $77,282

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 10 – SHORT-TERM DEBT

Short-term activities for the year ended December 31, 2012 was as follows:

	Beginning Balance-1/1	Issued	Redeemed	Ending Balance 12/31
Fair Operations	$0	$233,841	$233,841	$ 0

NOTE 11 - LONG-TERM DEBT

A. Long-Term Debt

Walla Walla County has no long-term debt as of December 31, 2012.

B. Debt Service Requirements

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

C. Federal Arbitrage

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

NOTE 12 – LEASES

A. Operating Leases

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

NOTE 13 – CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2012 the following changes occurred in long-term liabilities:

	Balance 1/1/2012	Additions	Reductions	Balance 12/31/2012	Due Within One Year
Governmental Activities:					
Compensated Absences	$ 930,366	$ 59,858	$	$ 990,224	$55,000
OPEB Payable	496,402	210,084	114,510	591,976	0
Governmental activity Long-term liabilities:	$1,426,768	$269,942	$114,510	$1,582,200	$55,000

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 $20,725 of internal service funds compensated absences are included in the above amounts.

NOTE 14 – 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 15 – RESTRICTED NET POSITION

The government-wide statement of net position reports $11,984,436 of restricted net position, of which $11,051,402 is restricted by enabling legislation.

NOTE 16 - INTERFUND BALANCES AND TRANSFERS

A. Interfund Balances

Interfund loan balances at December 31, 2012 were as follows:

	Due From			
Due To	Cur Exp Building	Human Svc Capital Proj	Non Major Governmental	Total
General Fund			98,488[1]	98,488
Non-Major Governmental	1,893,990[2]	1,658,722[3]	256,645[4]	3,809,357
Total	$1,893,990	$1,658,722	$355,133	$3,907,845

[1]An interfund loan was made in 2009 from the General fund to the Fair fund to reimburse the Special Award Account in the amount of the full court-ordered restitution. The balance due as of the end of the year is $3,488. It is to be paid back as the restitution is paid to the fairgrounds.

[1]An interfund loan was made in 2012 from the General fund to the Fairgrounds Building fund to cover expenditures while waiting for reimbursements from granting agencies. The balance due as of the end of the year is $95,000.

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

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

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

B. Interfund Transfers

Interfund transfers to support operations to other funds during 2012 were as follows:

	Transfer From				
Transfer To	General Fund	Human Services	WW Co Pub Fac	Non Major Governmental	Total
Current Expense Bldg			179,095		179,095
Human Services Cap Proj		271,500			271,500
Non-Major Governmental	1,343,376			125,000	1,468,376
Internal Service Funds	215,000			25,000	240,000
Total	$1,558,376	$271,500	$179,095	$150,000	$2,158,971

NOTE 17 – RECEIVABLE AND PAYABLE BALANCES

A. Receivables

Receivables at December 31, 2012 were as follows:

	Accounts	Taxes	Courts Receivable	Due from Other Gov	Total
Governmental Activities:					
General Fund		$645,903	$313,651	$ 28,774	$ 988,328
County Road		192,938		145,603	338,541
Human Services		5,731		333,655	339,386
Human Service Cap Proj				50,000	50,000
Non-Major Governmental	$154,420	182,484	0	243,164	580,068
Total Governmental Activities	$154,420	$1,027,056	$313,651	$801,196	$2,296,323

B. Payables

Payables at December 31, 2012 were as follows:

	Vendors
Governmental Activities:	
General Fund	$395,411
County Road	74,916
Human Services	213,144
Current Expense Bldg	65
Human Service Capital Projects	37,123
Non-Major Governmental	455,926
Internal Service Funds	116,625
Total Governmental Activities	$1,293,210

NOTE 18 – OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS

Plan Description

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

Funding Policy

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

Annual OPEB Cost and Net OPEB Obligation

The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of ten years. The following table shows the components of the County's annual OPEB cost, the amount actually contributed to the plan, and changes in the County's net OPEB obligation for the fiscal year ending December 31, 2012:

Annual required contribution	$233,967
Interest on net OPEB obligation	22,338
Adjustment to the ARC	(46,222)
Annual OPEB Cost	210,084
Contributions made	114,510
Increase in Net OPEB obligation	95,574
Net OPEB obligation, beginning of year	496,402
Net OPEB obligation, end of year	$591,976

The County's annual OPEB costs, the contribution, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 and the preceding years were as follows:

Fiscal year Ending December 31	Annual OPEB Cost	Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2012	$210,084	$114,510	54.5%	$591,976
2011	$201,421	$116,254	57.7%	$496,402
2010	$218,561	$100,520	46.0%	$411,235

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2012, was as follows:

Actuarial accrued liability (AAL)	$2,420,916
Actuarial value of plan assets	0
Unfunded actuarial accrued liability	2,420,916
Funded ratio (actuarial value of plan assets / AAL)	0%
Covered payroll	79,879
UAAL as a percentage of covered payroll	3031%

Methods and Assumptions

The County's annual other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount determined using the alternative method permitted under GASB No. 45. A single retirement age of 60 was assumed for all active members for the purpose of determining the actuarial accrued liability (AAL) and normal cost. Retirement, disablement, termination and mortality rates were assumed to follow the LEOFF I rates used in the June 30, 2007 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 2007. The results were based on grouped data with 4 active groupings and 4 inactive groupings. The actuarial cost method used to determine the AAL was Projected Unit Credit. The AAL and net OPEB obligation (NOO) are amortized on an open basis as a level dollar over 15 years. These assumptions are individually and collectively reasonable for the purposes of this valuation.

NOTE 19 – OTHER DISCLOSURES

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

REQUIRED SUPPLEMENTARY INFORMATION

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accured 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)
12/31/2012	-	2,420,916	2,420,916	0%	79,879	3031%
12/31/2011	-	2,290,005	2,290,005	0%	91,916	2491%
12/31/2010	-	2,308,962	2,308,962	0%	160,444	1439%

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
010 CURRENT EXPENSE		
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	5,061,729
311.10.00	REAL & PERS PROP TAX	7,179,388
312.10.00	PRIVATE TIMBER HARVEST TAXES	2,993
313.10.00	SALES TAX REVENUE RAMPING-CITY OF WW	2,848,506
313.71.00	SALES TAX CRIMINAL JUSTICE	295,475
316.30.00	FRANCHISE FEES - TCI CABLEVISION OF WA	24,036
317.20.00	LEASEHOLD EXCISE TAX	49,390
317.31.00	LOCAL REAL ESTATE EXCISE TAX	39,802
317.31.10	TREASURER'S FEES ON EXCISE TAX	4,655
317.51.00	GAMBLING EXCISE TAXES	1,169
319.16.00	INTEREST ON DELINQUENT PROPERTY TAX	520,395
322.20.00	DOMESTIC VIOLENCE	12,214
322.90.00	RECORDS REQUEST FEES	12,681
322.91.02	SPOT BURN PERMINT STATE	164,548
331.00.16	OJA - BULLET PROOF VESTS PROGRAM	11,377
331.16.60	SCAAP-INS REIMBURSEMENT	13,725
332.12.10	FEDERAL FLOOD CONTROL LEASES	2,123
332.15.23	IN LIEU TAXES FEDERAL - BLM	104,594
332.15.60	U S FISH & WILDLIFE SERVICE	1,395
333.14.22	CDBG-RAILEX	40,117
333.16.00	CITY OF WWBJA	3,018
333.16.71	WASPC-METH INITIATIVE	3,000
333.16.73	CITY OF WALLA WALLA-BJA	5,073
333.20.60	WASPC TRAFFIC SAFETY EQUIPMENT GRT	1,310
333.93.56	DSHS-PATERNITY CASES	4,698
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	31,317
333.97.01	WA ST PARKS-SAFE BOATING PROGRAM	22,069
333.97.06	WA EMD CONTRACT E06-012	536
334.00.11	PROS ATTORNEY SALARY REIMBURSEMENT	74,416
334.01.10	WASPC SEX OFFENDER MONITORING	80,089
334.01.20	BECCA BILL FUNDING	6,000
334.04.60	DEPENDENCY CASES	85,084
335.00.91	PUD PRIVILEGE TAX	7,232
336.01.01	REIMB - WIT FEES	360
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	60,531
336.01.20	REIMB-LF OC OL SVC	8,044
336.01.28	PUBLIC DEFENSE SERVICES	28,934
336.04.61	INSTITUTIONAL IMPACT PAYMENTS	10,997
336.06.31	JUVENILE REHAB	4,531
336.06.51	DUI - IMPACT	16,684
336.06.92	AUTOPSY COSTS REIMBURSEMENTS	28,380
336.06.94	STATE LIQUOR EXCISE TAX	25,715
336.06.95	STATE LIQUOR PROFITS	77,253
337.09.00	IN LIEU TAXES - LOCAL	208
338.11.01	WALLA WALLA CITY	50,721
338.11.02	COLLEGE PLACE	15,654
338.11.03	WAITSBURG	2,494
338.11.04	PRESCOTT	555
338.12.01	CITY OF WW SHARE OF DIST CRT CHARGES	281,748
338.19.00	REIM-COLL COST	4,255

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
338.21.01	WALLA WALLA CITY	257,132
338.21.02	COLLEGE PLACE	117,063
338.21.03	WAITSBURG	132,156
338.21.04	PRESCOTT	17,417
338.21.06	COLUMBIA COUNTY	8,695
338.21.07	WW SCHOOL DIST - RESOURCE OFFICER	43,210
338.21.08	WA DEPT OF CORRECTIONS	117,026
338.21.10	AIRPORT SECURITY	15,000
338.21.12	CORPS OF ENGINEERS	31,711
338.22.03	WAITSBURG	2,569
341.21.00	RECORDING-LEGAL INSTRUMENTS	97,950
341.22.03	CIVIL FILING	67,795
341.22.04	CNTRCROS3RD FIL	99
341.22.05	ANTI-HAR FILING	6,166
341.22.06	CV COST & ADJ	8,664
341.23.01	CIVIL PROB FILINGS	1,037
341.23.02	DOM/ADOP FILINGS	51
341.23.05	UNLAW DET FIL	51
341.23.07	CIVIL PROB FILINGS	992
341.23.08	FACFIL-NO DVSUR	17
341.23.09	JUV EMANCIPATIO	50
341.23.10	UNLAW DET FIL	121
341.23.11	ANIT-HAR FILING	229
341.23.13	DOM/ADOP FILINGS	34
341.23.14	CIV/PROB FILING	5,680
341.23.16	DOM FAC FIL FEE	2,555
341.23.20	CTRCROSS3RD FIL	571
341.23.22	UNLAW DET FIL	403
341.23.24	UNLAW DET COMBO	143
341.23.26	CLJ APPEAL FIL	432
341.23.30	CRCTR3RD UNLDET	108
341.23.32	CIV/PROB FILING	32,490
341.23.34	DOM FAC FIL FEE	13,104
341.23.44	UNLAW DET COMBO	4,188
341.23.48	FACFIL-NO DVSUR	7,327
341.23.51	JST-SC	5,977
341.23.73	CTRCROSS3RD FIL	91
341.27.00	ADMIN FEE - HOMELESS HOUSING	1,346
341.28.00	SMALL CLAIMS FILINGS	1
341.28.04	OTHER FEES	24
341.28.06	CIVIL-SUP PROCEEDS	80
341.28.07	OTHER FILING FEE	84
341.28.08	CIVIL TSCRIPT	989
341.28.09	OTHER FEES - SMALL CLAIMS	973
341.28.10	CTRCROS3D FM CL	39
341.29.03	OTHER CASE FILINGS	637
341.29.04	TAX WARRANT FILING	4,726
341.29.05	OTHER FIL-MOD FAC	2,772
341.29.06	FEE TSCRIPT FIL	997
341.29.07	FEE DETAIN ANS	423
341.32.02	CERTIFIED DOCUMENTS	622

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
341.32.03	CIVIL FEES - APPEALS	80
341.32.05	WRIT/GARN FEES	12,786
341.33.01	NAME CHANGE ADMIN COST	491
341.33.02	WARRANT PREP COSTS	651
341.34.00	SUP COURT-RECORD SERVICES	29,051
341.34.03	DOM FAC FIL FEE	45
341.34.04	REIM-COLL COST	2,322
341.35.00	CERTIFICATION - CERTIFIED COPIES	9,340
341.37.00	RECORDS SEARCH	1,457
341.37.02	CRIME LAB ANALYSIS	139
341.41.00	OPEN SPACE FILING FEES	120
341.42.00	T FEES ON FOREST PATROL	346
341.45.00	ELECTION SERVICES	91,531
341.48.00	MOTOR VEHICLE LICENSE FEES	235,093
341.62.00	DIST & MUNI COPY/TAPE FEES	21
341.65.00	PRINTING/DUPLICATING CHARGES	9,359
341.71.00	SALES OF TAXABLE MERCHANDISE	1,677
341.91.00	CANDIDATE FEES	8,434
341.95.00	PROS BAD CHECK PROGRAMS	323
341.99.00	PASSPORTS	18,365
342.10.00	LAW ENFORCEMENT SERVICES	40,642
342.10.08	SEX OFFENDER REGISTRATION FEES	448
342.10.11	DNA COLLECTION FEE	536
342.30.00	BOARD-ROOM PRISONERS	3,090
342.30.10	BOARD-ROOM PRISONERS - US MARSHALS	240
342.30.20	SOC SECURITY REIMBURSEMENT	3,400
342.33.00	ADULT PROBATION AND PAROLE	37,742
342.33.06	RECORD CHECK FEE	489
342.36.00	ELECTRONIC MONITORING PRISIONERS	4,973
342.37.00	BOOKING FEES	1,917
342.90.01	CRIMINAL CONVICTION FEE DUI	1,138
342.90.02	CRIMINAL CONV FEE TRAFFIC	1,844
342.90.03	CRIMINAL CONV FEE NONTRAFFIC	617
345.10.01	DOM FAC FEES	6,018
345.10.04	DV PREV LOCAL	842
351.31.00	SUPERIOR CT CRIMINAL FILINGS	2,758
351.31.01	SUPERIOR COURT-CRIMINAL FILINGS	7,584
351.80.00	CRIME VICTIM PENALTY	675
351.80.01	CRIME VICTIM PENALTY	18,535
351.80.02	PEN JUV CV/OLD	11
351.80.03	JUV CRIME VICTIM	3,946
351.90.02	PENALTY-DV	960
351.91.00	OTHER SUPERIOR COURT PENALTIES	15,302
351.91.04	FINES-JUVENILE OFFENDER	7
351.91.05	FEE BLOOD / BREATH	1
352.40.00	BOAT SAFETY INFRACTION	1,095
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	41,548
353.10.02	TRAFFIC INFRACTIONS	4,745
353.10.03	TRAFFIC INFRACTIONS	191,066
353.10.04	TRAFFIC INFRACTION-LEGIS ASSMT	38,450
353.10.41	SPEED DOUBLE ZONE 6-10<=40	679

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
353.10.49	SPEED DOUBLE ZONE 11-15>=40	488
353.10.50	SPEED DOUBLE ZONE 16-20>=40	187
353.10.52	SPDDBL6-10>40	194
353.70.01	LITTER CONTROL VIOLATIONS	349
353.70.02	NON PARKING INFRACTIONS PENA	241
353.70.04	OTHER INFRACT	2,334
354.00.00	PARKING INFRACTION PENALTIES	700
355.20.00	DRIVING WHILE INTOXICATED (DWI)	18,393
355.20.01	DUI-DP ACCT	2,155
355.80.00	OTHER CRIMINAL TRAFFIC MISDEMEANORS	649
355.80.01	CRIMINAL TRAFFIC MISDEMEANOR	28,884
356.80.00	FELONY FINES	42
356.90.00	NON-TRAFFIC MISDEMEANOR	137
356.90.04	OTHER NON TRAFFIC MISDEMEANORS	13,114
357.20.00	SUPERIOR COURT RECOUPMENTS	13,007
357.21.00	JURY DEMAND COST	809
357.22.00	WITNESS COST	419
357.23.00	PUBLIC DEFENSE COSTS	65,415
357.24.00	SERVICE FEES	8,929
357.32.00	WITNESS FEES	4
357.33.00	PUBLIC DEFENSE COST	16,721
357.34.00	LAW ENFORC SERV-CIVIL PROCESS	10,162
361.10.00	INVESTMENT INTEREST	235,515
361.19.00	INVESTMENT FEES	-1,558
361.40.00	SALES TAX INTEREST	2,292
361.40.02	SUP INT INCOME	2,830
361.50.00	INTEREST-PENALTIES SPECIAL ASSESSMENTS	874
362.50.00	TWO RIVER RIDING CLUB RENT	96
366.10.00	INTERFUND INTEREST-REST LOAN	441
366.90.00	REIMBURSEMENT JUVENILE MEALS	250,931
367.00.00	PRIVATE CONTRIBUTIONS FEE	19,200
369.81.00	CASHIERS OVER & SHORT	76
369.81.10	AUDITOR SUSPENSE ACCOUNT	-421
369.90.00	OTHER MISC	31,560
369.90.01	GUARDIAN AD LITEM REVENUE	318
369.90.03	NSF CHECK FEES	943
381.20.00	LOAN PAYMENT RECD-RESTITUTION LN	20,614
389.00.00	OTHER NON-REVENUES - DOL POSTAGE REIMBUR	6,318
398.00.00	INSURANCE PREMIUMS AND RECOVERIES	13,444
010	CURRENT EXPENSE REVENUE SUBTOTAL	19,962,968
101	COMMUNITY DEVELOPMENT	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	490,276
334.03.10	DEPT OF ECOLOGY	17,705
338.58.10	PERMIT AND FEE INCOME-WW COUNTY	602,481
369.90.00	CONTRACT REIMBURSEMENTS	47,621
397.00.00	OPERATING TRANSFERS IN	183,000
101	COMMUNITY DEVELOPMENT REVENUE SUBTOTAL	1,341,083
102	WASTE MANAGEMENT	

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	47,392
334.03.10	DEPT OF ECOLOGY	0
397.00.00	OPERATING TRANSFERS IN	3,987
102	WASTE MANAGEMENT REVENUE SUBTOTAL	51,378
103	EMERGENCY MANAGEMENT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	138,059
333.20.70	HAZARDOUS MATERIAL EMERGENCY PREPAREDNES	8,000
333.97.04	HAZARDOUS MITIGATION GRANT PROG (HMGP)	25,332
333.97.06	STATE HOMELAND SECURITY PROGRAM (SHSP)	99,347
334.01.80	RAD EMERGENCY PLANNING (EFSEC)	32,212
338.25.01	WALLA WALLA CITY	29,397
338.25.02	COLLEGE PLACE	7,246
338.25.03	WAITSBURG	913
338.25.04	PRESCOTT	200
369.90.00	OTHER MISC	4,987
397.00.00	OPERATING TRANSFERS IN	35,686
103	EMERGENCY MANAGEMENT REVENUE SUBTOTAL	381,378
104	SHERIFFS BLOCK GRANTS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	7,814
361.10.00	INVESTMENT INTEREST	13
104	SHERIFFS BLOCK GRANTS REVENUE SUBTOTAL	7,827
105	HOTEL / MOTEL TAX	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	104,306
313.30.00	HOTEL / MOTEL TAX	44,623
105	HOTEL / MOTEL TAX REVENUE SUBTOTAL	148,928
107	JUVENILE JUSTICE CENTER	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	168,480
313.72.00	JUVENILE JUSTICE SALES TAX	824,628
333.10.55	USDA/OSPI BKFST REIMB	32,914
334.01.20	AOC - CASA	104,987
338.27.00	COLUMBIA COUNTY	53,543
338.27.01	OTHER DETENTION BEDS	118,788
341.70.00	SALES OF MERCHANDISE	4,657
342.70.00	DIVERSION - PARENT PAY	9,771
366.90.00	INTERFUND PAYROLL	267,549
369.90.00	OTHER MISC	3,682
369.90.50	UA TESTING	648
397.00.00	OPERATING TRANSFERS IN-CASA	644,435
107	JUVENILE JUSTICE CENTER REVENUE SUBTOTAL	2,234,081
108	LAW & JUSTICE	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	810,199
313.73.00	PUBLIC SAFETY .03%	1,389,780
336.01.11	CNTY-SUBSTANCE ABUSE REDUCTION PRGRM	5,369
336.06.10	CRIMINAL JUSTICE-COUNTIES	471,836
369.90.00	OTHER MISC	39

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
108	LAW & JUSTICE REVENUE SUBTOTAL	2,677,224
109	AUDITORS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	169,508
336.04.11	DOCUMENT PRESERVATION-STATE	52,102
341.21.00	AUDITOR SHARE OF MORTGAGE FR	5,611
341.36.00	HISTORICAL PRESERVATION SURCHARGE	33,349
109	AUDITORS M & O REVENUE SUBTOTAL	260,569
110	TREASURERS M & O	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	58,385
341.42.00	TREAS FEES - TAX TITLE PROPERTY	12,091
361.10.00	INVESTMENT INTEREST	463
110	TREASURERS M & O REVENUE SUBTOTAL	70,939
111	PROS VICTIM-WITNESS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	71,957
333.16.58	DOMESTIC VIOLENCE	16,040
334.04.20	CTED-VICTIM WITNESS GRANT	29,378
341.22.00	DISTRICT COURT CIVIL FILING	93
341.28.00	SMALL CLAIMS FILINGS	9
341.98.00	CO CRIME VICTIM & WITNESS PROG	266
341.98.01	PENALTY PERCENTAGES	6,968
341.98.02	CO CRIME/VICTIM WITNESS PROG	25,296
351.80.00	CRIME VICTIM PENALTY	1,247
352.40.00	BOAT SAFETY INF	20
353.10.00	TRAFFIC INFRACTIONS & NON PARKING	5
386.12.00	TRAFIC INFRACTION	691
111	PROS VICTIM-WITNESS REVENUE SUBTOTAL	151,971
112	PUBLIC HEALTH	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	505,267
321.20.01	PUMPER LICENSE INITIAL	1,590
321.20.02	INSTALLERS LICENSE INITIAL	3,295
321.20.03	SW COMPOSTING RENEW	1,855
321.20.04	MOBILE FOOD PERMIT	134,398
321.20.05	FOOD HANDLERS PERMIT	18,750
322.19.10	SEPTIC TANK REPLACEMENT PERMITS	25,200
333.10.55	WIC BREASTFEEDING	211,981
333.10.56	SNAP-ED	85,602
333.10.57	W I C - PROGRAM	165
333.66.46	DRINKING WATER GROUP A-TECH ASSIST	3,750
333.93.06	PHEPR LHJ FUNDING	31,262
333.93.11	CSHCN AUTISM-LRN SIGNS ACT EARLY	15,778
333.93.26	CIA/AFIX	16,988
333.93.28	COMMUNITY TRANSFORMATION GRANT	12,469
333.93.53	ADULT IMMUNIZATION GRANT	2,621
333.93.77	ABCD PROGRAM - GRANT	25,000
333.93.99	MICAH PROGRAM	72,157
333.95.58	FEDERAL WORK FIRST	536

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
333.97.78	MAA-MEDICAID ADMIN	74,325
334.03.10	SOLID WASTE ENFORCEMENT	4,498
334.04.61	STATE WORK FIRST	439
334.04.92	LOCAL CAPACITY FUNDS	65,264
334.04.93	HEP C PROVISO	2,861
334.04.98	EH DRINKING WATER, SS	2,250
334.04.99	H P I T FEASIBILITY	62,596
336.04.23	LCL GOV ASSIST	172,062
338.62.05	DEPT OF EARLY LEARNING CONTRACT	10,988
338.62.50	EH SPECIALIST SERVICES	15,970
338.62.78	DSHS TB OFFICE VISIT FEE	19,626
341.69.00	PHOTO COPIES	14
346.20.22	PGT TESTING FEES	4
346.20.24	DSHS FLUORIDE TX	27
346.20.32	TWINRIX PRIVATE	79,411
346.20.34	QUAUNTIFERON	7,224
346.20.39	HEP B TITER	5,496
346.20.90	HIV COUNSELING	39,700
346.50.54	SEWAGE EVALUATION FEES	100
346.50.59	SHORT PLATS	15,905
346.50.72	NITRATE TESTING CNTY WATER SAMPLES	50
346.71.01	BIRTH & DEATH CERTIFICATES	30,651
346.71.02	DEATH CERT REMAKE	804
349.62.00	PUBLIC HEALTH NURSING SERVICES	500
366.90.00	REIMBURSEMENTS	13,382
367.11.22	PERSONAL HEALTH PRIVATE GRANTS	4,159
367.11.24	PRIVATE ORAL HEALTH DONATIONS	8,250
367.11.28	WIC DONATION	1,500
369.83.00	CREDIT CARD DISCOUNTS	-4,055
369.90.00	SALARY REIMBURSEMENT	10,055
397.00.00	OPERATING TRANSFERS IN	443,887
112	PUBLIC HEALTH REVENUE SUBTOTAL	2,256,607
115	COUNTY ROAD	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	5,537,767
311.10.00	REAL PROPERTY REV RAMPING-CITY OF WW	4,859,584
312.10.00	PRIVATE TIMBER HARVEST TAXES	4,292
317.20.00	LEASEHOLD EXCISE TAX	65,193
322.40.00	MILL CREEK CHANNEL FEES	13,395
331.20.20	WFLHD - MILL CREEK @ MEINER	5,109
332.10.68	FEDERAL FOREST YIELD	2,204
332.15.60	U S FISH & WILDLIFE SERVICE	1,998
333.20.21	STPR - GOBLE BRIDGE	351,411
333.20.22	STPUS - PROSPECT AVE	213,738
333.20.23	STPE - RESER RD	0
333.20.24	BRS JOHNSON BRIDGE	2,025,316
333.20.26	STPH - RESER ROAD SAFETY	15,001
333.20.28	HSIP-WHITMAN DR WEST	95,560
333.20.31	SRTS - RESER RD	1,652
334.03.70	RAP - MAXSON BRIDGE	476,365
334.03.72	ARTERIAL PRESERVATION	574,377

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
334.03.80	TIB-RESER ROAD	22,667
336.00.89	MOTOR VEHICLE FUEL TAX - COUNTY ROAD	2,789,487
337.07.00	PORT OF WALLA WALLA URBAN TR	8,288
337.07.20	CITY OF WW - MYRA RD	774
341.75.00	SALES OF NONTAXABLE MERCHANDISE	6,572
341.82.00	ENGINEERING SERVICES	66,904
344.10.00	RDS/STS MAINTENANCE & REPAIR SVCS	263,989
344.90.00	ADDRESS POST 911	3,500
345.83.00	PLAN CHECKING FEES	716
345.83.01	PLAT CHECKING FEES	5,873
348.00.00	INTERFUND SALES-CHARGES	2,319
348.90.00	GIS INTERFUND CHARGES	48,838
361.10.00	INVESTMENT INTEREST	5,267
369.10.00	SALE OF JUNK & SALVAGE	786
369.90.00	OTHER MISC REV-SALE OF TRAILERS-MYRA RD	6,096
389.00.00	OTHER NON-REVENUES	7,341
115	COUNTY ROAD REVENUE SUBTOTAL	17,482,378
118	WALLA WALLA FAIR	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-20,640
336.02.11	PARIMUTEL	52,098
347.40.00	VENDOR ADMISSION	403,826
347.40.02	DEMO ENTRIES	6,385
347.40.03	LIVESTOCK ENTRIES	2,430
347.40.04	CONCESSION RENTAL	72,951
347.40.05	PROGRAMS	512
347.40.06	COMMERCIAL RENTAL	51,633
347.40.07	MEMORABILIA SALES	831
347.40.08	CARNIVAL	113,980
347.40.09	FAIR ALLOCATIONS	200,000
347.40.10	MISCELLANEOUS FAIR	33,070
347.40.11	SRM CONCESSION	2,045
347.40.12	CAMPING EXHIBITORS	25,219
347.40.13	PARKING LOT SALES	10,100
347.40.14	FALL EVENT	11,632
362.40.00	COMMUNITY BUILDING	167,715
369.90.00	OTHER MISC-RESTITUTION PYMT	250
118	WALLA WALLA FAIR REVENUE SUBTOTAL	1,134,037
119	HUMAN SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	2,107,338
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	122,209
313.14.00	CHEMICAL DEP/MH SERVICES TAX	670,337
331.14.20	HUD SUPPORTED HOUSING	68,745
333.14.22	CTED/CDBG PUBLIC SERVICE	122,277
333.84.18	ITEIP-EARLY INTERVENTION	68,608
333.93.95	MH FEDERAL BLOCK	230,047
334.03.50	STATE HIGHWAY TRAFFIC SAFETY	33,677
334.04.20	CTED-COMMUNITY CONN PROVISO	248,450
334.04.66	DSHS ALCOHOL ADMIN	323,715

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
334.04.68	DEV DISABILITIES/FAMILY RESOURCE	877,146
337.09.00	IN LIEU TAXES - LOCAL	4
338.64.00	TANF SETTLEMENT FUNDS	3,653,503
338.66.00	WALLA WALLA COUNTY 2%	1,745
338.66.03	WAITSBURG 2%	262
338.66.04	PRESCOTT 2%	10
338.66.05	WALLA WALLA CITY 2%	8,253
338.66.06	COLLEGE PLACE 2%	2,287
346.30.00	DWI VICTIMS PANEL	9,165
349.52.00	INTERFUND PAYMNTS - SOLDIERS RELIEF FUND	1,600
361.10.00	INVESTMENT INTEREST	12,664
367.00.00	P2P UNITED WAY	4,341
367.00.07	UNITED WAY P2P	786
369.90.00	PARENT TO PARENT GRANT	52,033
119	HUMAN SERVICES REVENUE SUBTOTAL	8,619,201
121	SOLDIER'S RELIEF	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	65,881
311.10.00	REAL & PERS PROP TAX	55,037
337.09.00	IN LIEU TAXES - LOCAL	2
361.10.00	INVESTMENT INTEREST	486
369.90.00	OTHER MISC	500
121	SOLDIER'S RELIEF REVENUE SUBTOTAL	121,906
122	PROS CHILD SUPPORT	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	132,830
333.95.63	DSHS CHILD SUPPORT ENFORCEMENT	176,956
334.04.60	CHILD SUPPORT-DSHS	84,936
369.90.00	OTHER MISC	9
397.00.00	OPERATING TRANSFERS IN	4,001
122	PROS CHILD SUPPORT REVENUE SUBTOTAL	398,732
123	FAIRGROUNDS PROPERTIES	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-123,754
362.60.00	HOUSING RENTALS & LEASES	42,224
382.80.00	INTERGOVERNMENTAL LOAN PROCEEDS	136,036
123	FAIRGROUNDS PROPERTIES REVENUE SUBTOTAL	54,506
124	YOUTH SPECIAL SERVICES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	78,707
333.16.50	OFF JUV JUSTICE DSHS/DGS	9,665
333.93.55	STREET YOUTH SERVICES FUNDS	37,811
334.01.20	BECCA BILL FUNDING	62,588
334.04.60	PAROLE	193,792
336.04.61	JUVENILE DIAGNOSTICS	3,910
342.70.00	MISC EDUCATION CLASS FEES	2,386
347.30.00	ROPES COURSE USE FEE	4,245
369.90.00	OTHER MISC	18,619
124	YOUTH SPECIAL SERVICES REVENUE SUBTOTAL	411,723

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
126	MILL CREEK FLOOD CONTROL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	914,890
311.10.00	REAL & PERS PROP TAX	50,655
361.10.00	INVESTMENT INTEREST	1,357
369.90.00	OTHER MISC	527
126	MILL CREEK FLOOD CONTROL REVENUE SUBTOTAL	967,430
127	STORMWATER MGMT UTILITY DIST	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	279,028
334.03.10	DEPT OF ECOLOGY	50,000
343.83.00	STORMWATER UTILITY FEE	285,585
361.10.00	INVESTMENT INTEREST	316
127	STORMWATER MGMT UTILITY DIST REVENUE SUBTOTAL	614,929
128	WW NOXIOUS WEED CNTL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	90,571
311.10.00	PROPERTY TAXES - TAX TITLE PROPERTY	31,115
361.10.00	INVESTMENT INTEREST	95
369.90.00	OTHER MISC	500
128	WW NOXIOUS WEED CNTL REVENUE SUBTOTAL	122,281
132	ELECTION EQUIPMENT RES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	141,808
369.90.00	OTHER MISC	13,730
132	ELECTION EQUIPMENT RES REVENUE SUBTOTAL	155,538
133	WALLA WALLA COMMUNITY NETWORK	
133	WALLA WALLA COMMUNITY NETWORK REVENUE SUBTOTAL	0
134	REET ELECTRONIC TECHNOLOGY	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	122,320
361.10.00	INVESTMENT INTEREST	960
134	REET ELECTRONIC TECHNOLOGY REVENUE SUBTOTAL	123,280
135	TRIAL COURT IMPROVEMENT FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	101,469
336.01.29	JUDICIAL SALARY CONTRIBUTION-STATE	28,588
338.12.01	CITY OF WALLA WALLA REIMBURSEMENT	19,891
397.00.00	OPERATING TRANSFERS IN	28,380
135	TRIAL COURT IMPROVEMENT FUND REVENUE SUBTOTAL	178,328
010	CURRENT EXP-RETIREMENT FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	153,812
361.10.00	INVESTMENT INTEREST	1,190
010	CURRENT EXP-RETIREMENT FUND REVENUE SUBTOTAL	155,002
010	SUP COURT & INDIGENT DEFENSE EMERG FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	551,000
010	SUP COURT & INDIGENT DEFENSE EMERG FUND REVENUE SUBTOTAL	551,000

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
146	EMERGENCY MEDICAL SERVICES	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	77,836
369.90.01	EMS LEVY	124,921
146	EMERGENCY MEDICAL SERVICES REVENUE SUBTOTAL	202,757
147	EMS TAXES	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	21,863
311.10.00	REAL & PERS PROP TAX	2,445,990
312.10.00	PRIVATE TIMBER HARVEST TAXES	998
317.20.00	LEASEHOLD EXCISE TAX	16,462
332.15.60	U S FISH & WILDLIFE SERVICE	465
337.09.00	IN LIEU TAXES - LOCAL	71
147	EMS TAXES REVENUE SUBTOTAL	2,485,850
148	911 ENHNCD/PUB COM BLDG	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,571
317.41.00	ENHNCD 911/WIRELINE ACCESS LINES	163,696
317.42.00	ENHNCD 911/WIRELESS ACCESS LINES	309,874
317.45.00	CO ENHANCED 911 - VOIP	3,323
334.01.80	CPD WIRELESS	83,135
361.40.00	SALES TAX INTEREST - COUNTY	161
148	911 ENHNCD/PUB COM BLDG REVENUE SUBTOTAL	561,759
150	WWCO PUBLIC FAC IMPROV FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	2,801,106
313.18.00	RURAL COUNTY SALES TAX-COUNTY	748,272
150	WWCO PUBLIC FAC IMPROV FUND REVENUE SUBTOTAL	3,549,378
010	COMMUNITY OUTREACH	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	280,859
361.10.00	INVESTMENT INTEREST	2,179
010	COMMUNITY OUTREACH REVENUE SUBTOTAL	283,038
152	INVESTMENT POOL	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	34,865
361.19.00	INVESTMENT FEES	63,287
381.20.00	LOAN REPAYMENT RECEIVED	542,821
152	INVESTMENT POOL REVENUE SUBTOTAL	640,973
010	CE MEDICAL INSURANCE RESERVE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	741,580
361.10.00	INVESTMENT INTEREST	5,823
010	CE MEDICAL INSURANCE RESERVE REVENUE SUBTOTAL	747,402
010	LEOFF I FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	152,985
361.10.00	INVESTMENT INTEREST	1,201
010	LEOFF I FUND REVENUE SUBTOTAL	154,187
155	WW CO WATERSHED PLANNING	

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
155	WW CO WATERSHED PLANNING REVENUE SUBTOTAL	0
156	COUNTY TREASURER SERVICE FUND	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	215
341.42.00	TREASURERS' FEES - OTHER	530
156	COUNTY TREASURER SERVICE FUND REVENUE SUBTOTAL	745
160	WW CO LOW INCOME HOUSING	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	213,895
341.26.00	CO PORTION LOW INCOME HOUSING FEE	47,943
341.27.00	COUNTY PORTION HOMELESS HOUSING	221,146
160	WW CO LOW INCOME HOUSING REVENUE SUBTOTAL	482,984
190	JAIL INMATE WELFARE	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	133,045
349.57.00	LITTER GRANT REIMBURSEMENT	2,650
361.10.00	INVESTMENT INTEREST	5
367.00.00	PRIVATE CONTRIBUTIONS FEE	85,704
369.90.00	FEE FOR SERVICE - WORK CREW	3,388
190	JAIL INMATE WELFARE REVENUE SUBTOTAL	224,793
191	REWARD	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,000
191	REWARD REVENUE SUBTOTAL	1,000
192	DARE/GREAT PROGRAMS	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	1,723
192	DARE/GREAT PROGRAMS REVENUE SUBTOTAL	1,723
193	BOATING SAFETY	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	30,990
336.00.84	BOATING SAFETY - WA ST PARKS - BOAT FEES	8,126
193	BOATING SAFETY REVENUE SUBTOTAL	39,116
203	JUVENILE DETENTION DEBT SERV	
308.30.00	BEGINNING FUND BALANCE-RESTRICTED	20,186
311.10.00	REAL & PERS PROP TAX	3,600
203	JUVENILE DETENTION DEBT SERV REVENUE SUBTOTAL	23,786
300	LAW & JUSTICE BUILDING	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	784,310
397.00.00	OPERATING TRANSFERS IN	125,000
300	LAW & JUSTICE BUILDING REVENUE SUBTOTAL	909,310
301	CURRENT EXPENSE BUILDING	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-640,421
317.34.00	REET	206,729
361.10.00	INVESTMENT INTEREST	11,483
397.00.00	OPERATING TRANSFERS IN	179,095

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
301	CURRENT EXPENSE BUILDING REVENUE SUBTOTAL	-243,113
303	JUVENILE DETENTION BLDG	
303	JUVENILE DETENTION BLDG REVENUE SUBTOTAL	0
304	FAIRGROUNDS BUILDING FUND	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	3,328
361.10.00	INVESTMENT INTEREST	180
381.10.00	INTERFUND LOANS RECEIVED	95,000
304	FAIRGROUNDS BUILDING FUND REVENUE SUBTOTAL	98,508
305	PUBLIC COMMUNICATIONS BLDG	
308.40.00	BEGINNING FUND BALANCE-COMMITTED	45,099
362.50.00	911 PUB COM BLDG	10,000
305	PUBLIC COMMUNICATIONS BLDG REVENUE SUBTOTAL	55,099
306	CAPITAL IMPROVEMENTS	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	678,158
361.10.00	INVESTMENT INTEREST	5,305
369.90.00	OTHER MISC	178,437
306	CAPITAL IMPROVEMENTS REVENUE SUBTOTAL	861,901
307	CE VEHICLE	
308.50.00	BEGINNING FUND BALANCE-ASSIGNED	339,860
361.10.00	INVESTMENT INTEREST	2,616
307	CE VEHICLE REVENUE SUBTOTAL	342,476
319	HUMAN SERVICES CAPITAL PROJECTS	
308.90.00	BEGINNING FUND BALANCE-UNASSIGNED	-1,807,751
333.14.22	CDBG GEN PURPOSE GRANT	1,000,000
361.10.00	INVESTMENT INTEREST	1,620
362.50.00	LEASES - LONG TERM	246,566
397.30.00	OPERATING TRANSFER IN	271,500
319	HUMAN SERVICES CAPITAL PROJECTS REVENUE SUBTOTAL	-288,065
502	EQUIP RENTAL & REVOLVING	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	9,427,564
349.00.01	EQUIPMENT RENTAL	2,124,292
349.00.03	CENTRAL STORES SERVICES	952,707
349.00.04	MECHANICAL SHOP	4,696
361.10.00	INVESTMENT INTEREST	2,508
379.00.00	INTERFUND CAPITAL CONTRIBUTION	62,396
395.10.00	DISPOSITION OF CAPITAL ASSETS	-55,698
502	EQUIP RENTAL & REVOLVING REVENUE SUBTOTAL	12,518,466
503	RISK MANAGEMENT	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	280,169
365.80.00	PUBLIC WORKS CLAIMS REIMBURSEMENT	70,264
372.00.00	INSURANCE RECOVERIES	551,269
389.00.00	OTHER NON-REVENUE-SPEC EVENT PREM	2,179

WALLA WALLA COUNTY

SCHEDULE OF REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
397.00.00	OPERATING TRANSFER IN	50,000
503	RISK MANAGEMENT REVENUE SUBTOTAL	953,881
504	CO UNEMPLOYMENT COMP	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	5,505
366.50.00	INTERFUND REIMBURSEMENTS	77,282
504	CO UNEMPLOYMENT COMP REVENUE SUBTOTAL	82,788
505	TECHNOLOGY SERVICES	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	373,753
348.80.01	CURRENT EXPENSE CHARGES	509,064
348.80.12	NOXIOUS WEED CONTROL	510
348.80.25	COURT SERVICES	11,415
348.80.32	EMERGENCE MANAGEMENT	5,086
348.80.35	EMS	1,216
348.80.40	ENGINEERS	223
348.80.45	W W FRONTIER DAYS	1,247
348.80.50	PUBLIC HEALTH	12,876
348.80.52	HUMAN SERVICES	32,294
348.80.60	PROSECUTING ATTORNEY/CHILD SUPPORT	2,147
369.90.00	OTHER MISC	267
395.10.00	DISPOSITION OF CAPITAL ASSETS	-9,770
505	TECHNOLOGY SERVICES REVENUE SUBTOTAL	940,327
506	TECHNOLOGY SERVICES CAP FUND	
308.80.00	BEGINNING FUND BALANCE-UNRESERVED	448,474
369.90.00	OTHER MISC	39
395.10.00	DISPOSITION OF CAPITAL ASSETS	-100
397.00.00	OPERATING TRANSFER IN - CE	190,000
506	TECHNOLOGY SERVICES CAP FUND REVENUE SUBTOTAL	638,412
		86,904,704

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
010 CURRENT EXPENSE		
00058	58-CURRENT EXP END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	5,001,116
00058	58-CURRENT EXP END FUND BAL SUBTOTAL	5,001,116
00100	100 - AGRICULTURIST	
571.20.11	REGULAR SALARIES & WAGES	75,016
571.20.13	EXTRA LABOR	1,966
571.20.21	OTHER BENEFITS	21,740
571.20.31	OFFICE & OPERATING SUPPLIES	6,271
571.20.41	PROFESSIONAL SERVICES	21,630
571.20.42	COMMUNICATIONS	3,332
571.20.43	TRAVEL	357
571.20.45	OPERATING RENTALS & LEASES	1,013
571.20.48	REPAIRS & MAINTENANCE	2,295
571.20.49	MISCELLANEOUS	3,173
594.71.64	MAJOR EQUIPMENT	1,167
00100	100 - AGRICULTURIST SUBTOTAL	137,957
00300	300 - ALCOHOLIC TREATMENT	
566.00.49	MISCELLANEOUS	1,745
00300	300 - ALCOHOLIC TREATMENT SUBTOTAL	1,745
00400	400 - ASSESSOR	
514.24.11	REGULAR SALARIES & WAGES	540,673
514.24.13	EXTRA LABOR	142
514.24.21	OTHER BENEFITS	212,854
514.24.31	OFFICE & OPERATING SUPPLIES	6,423
514.24.32	FUEL CONSUMED	2,870
514.24.35	SMALL TOOLS AND MINOR EQUIPMENT	850
514.24.42	COMMUNICATIONS	7,538
514.24.43	TRAVEL	3,116
514.24.44	ADVERTISING	772
514.24.45	OPERATING RENTALS & LEASES	1,305
514.24.46	INSURANCE	407
514.24.48	REPAIRS & MAINTENANCE	40,796
514.24.49	MISCELLANEOUS	12,546
514.24.91	INTERFUND PROFESSIONAL SERVICES	917
00400	400 - ASSESSOR SUBTOTAL	831,207
00500	500 - AUDITOR	
514.23.11	REGULAR SALARIES & WAGES	203,461
514.23.12	OVERTIME	126
514.23.13	EXTRA LABOR	918
514.23.21	OTHER BENEFITS	69,328
514.23.31	OFFICE & OPERATING SUPPLIES	6,067
514.23.41	PROFESSIONAL SERVICES	1,992
514.23.42	COMMUNICATIONS	8,003
514.23.43	TRAVEL	2,009
514.23.45	OPERATING RENTALS & LEASES	260
514.23.48	REPAIRS & MAINTENANCE	7,713
514.23.49	MISCELLANEOUS	2,092
514.23.91	INTERFUND PROFESSIONAL SERVICES	36

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
00500	500 - AUDITOR SUBTOTAL	302,007
00510	510 - ELECTIONS	
511.70.11	REGULAR SALARIES & WAGES	54,117
511.70.13	EXTRA LABOR	619
511.70.21	OTHER BENEFITS	24,931
511.70.31	OFFICE & OPERATING SUPPLIES	46,477
511.70.35	SMALL TOOLS AND MINOR EQUIPMENT	327
511.70.41	PROFESSIONAL SERVICES	19,312
511.70.42	COMMUNICATIONS	24,112
511.70.43	TRAVEL	3,101
511.70.44	ADVERTISING	918
511.70.45	OPERATING RENTALS & LEASES	136
511.70.48	REPAIRS & MAINTENANCE	23,121
511.70.49	MISCELLANEOUS	31,614
00510	510 - ELECTIONS SUBTOTAL	228,784
00520	520 - VOTER REGISTRATION	
511.80.11	REGULAR SALARIES & WAGES	50,804
511.80.13	EXTRA LABOR	4,799
511.80.21	OTHER BENEFITS	21,899
511.80.31	OFFICE & OPERATING SUPPLIES	1,651
511.80.41	PROFESSIONAL SERVICES	1,932
511.80.42	COMMUNICATIONS	3,213
511.80.48	REPAIRS & MAINTENANCE	17,153
511.80.49	MISCELLANEOUS	657
00520	520 - VOTER REGISTRATION SUBTOTAL	102,107
00530	530 - VEHICLE LICENSING	
514.23.11	REGULAR SALARIES & WAGES	141,679
514.23.13	EXTRA LABOR	695
514.23.21	OTHER BENEFITS	66,058
514.23.31	OFFICE & OPERATING SUPPLIES	1,662
514.23.42	COMMUNICATIONS	13,282
514.23.49	MISCELLANEOUS	451
00530	530 - VEHICLE LICENSING SUBTOTAL	223,826
00600	600 - BOARD OF EQUALIZATION	
514.24.11	REGULAR SALARIES & WAGES	13,434
514.24.21	OTHER BENEFITS	5,283
514.24.31	OFFICE & OPERATING SUPPLIES	9
514.24.42	COMMUNICATIONS	10
00600	600 - BOARD OF EQUALIZATION SUBTOTAL	18,736
00800	800 - CIVIL SERVICE COMMISSION	
516.20.41	PROFESSIONAL SERVICES	2,100
516.20.43	TRAVEL	410
00800	800 - CIVIL SERVICE COMMISSION SUBTOTAL	2,510
00900	900 - CLERK	
514.30.11	REGULAR SALARIES & WAGES	324,249
514.30.13	EXTRA LABOR	12,285
514.30.21	OTHER BENEFITS	131,919
514.30.31	OFFICE & OPERATING SUPPLIES	10,773

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
514.30.42	COMMUNICATIONS	9,793
514.30.43	TRAVEL	981
514.30.48	REPAIRS & MAINTENANCE	3,520
514.30.49	MISCELLANEOUS	1,085
00900	900 - CLERK SUBTOTAL	494,606
01000	1000 - COMMISSIONERS	
511.60.11	REGULAR SALARIES & WAGES	286,424
511.60.21	OTHER BENEFITS	88,859
511.60.31	OFFICE & OPERATING SUPPLIES	3,252
511.60.42	COMMUNICATIONS	799
511.60.43	TRAVEL	2,334
511.60.44	ADVERTISING	2,965
511.60.45	OPERATING RENTALS & LEASES	86
511.60.46	INSURANCE	780
511.60.48	REPAIRS & MAINTENANCE	1,949
511.60.49	MISCELLANEOUS	2,177
01000	1000 - COMMISSIONERS SUBTOTAL	389,624
01010	1010-COMMISS CDBG GRANT	
511.60.41	PROFESSIONAL SERVICES	40,117
01010	1010-COMMISS CDBG GRANT SUBTOTAL	40,117
01015	1015 - FAIR MANAGER	
514.23.11	REGULAR SALARIES & WAGES	72,128
514.23.21	OTHER BENEFITS	20,704
01015	1015 - FAIR MANAGER SUBTOTAL	92,832
01020	1020-PERSONNEL	
516.20.11	REGULAR SALARIES & WAGES	69,930
516.20.21	OTHER BENEFITS	24,418
516.20.31	OFFICE & OPERATING SUPPLIES	2,810
516.20.35	SMALL TOOLS AND MINOR EQUIPMENT	214
516.20.41	PROFESSIONAL SERVICES	16,716
516.20.42	COMMUNICATIONS	313
516.20.43	TRAVEL	2,144
516.20.44	ADVERTISING	521
516.20.48	REPAIRS & MAINTENANCE	1,567
516.20.49	MISCELLANEOUS	699
01020	1020-PERSONNEL SUBTOTAL	119,330
01025	1025-PUBLIC RECORDS	
516.20.11	REGULAR SALARIES & WAGES	33,184
516.20.21	OTHER BENEFITS	8,908
516.20.31	OFFICE & OPERATING SUPPLIES	18
516.20.42	COMMUNICATIONS	163
01025	1025-PUBLIC RECORDS SUBTOTAL	42,273
01030	1030 - COMM - LEOFF I	
521.10.21	OTHER BENEFITS	75,582
521.10.31	OFFICE & OPERATING SUPPLIES	13,410
521.10.41	PROFESSIONAL SERVICES	25,471
521.10.42	COMMUNICATIONS	46

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
01030	1030 - COMM - LEOFF I SUBTOTAL	114,510
01100	1100 - BURN CONTROL	
522.30.49	MISCELLANEOUS	162,651
01100	1100 - BURN CONTROL SUBTOTAL	162,651
01200	1200 - CORONER	
563.20.11	REGULAR SALARIES & WAGES	55,081
563.20.13	EXTRA LABOR	22,560
563.20.21	OTHER BENEFITS	23,128
563.20.22	UNIFORM & CLOTHING	152
563.20.31	OFFICE & OPERATING SUPPLIES	3,527
563.20.32	FUEL CONSUMED	597
563.20.41	PROFESSIONAL SERVICES	75,401
563.20.42	COMMUNICATIONS	2,853
563.20.45	OPERATING RENTALS & LEASES	6,188
563.20.48	REPAIRS & MAINTENANCE	1,567
563.20.49	MISCELLANEOUS	679
01200	1200 - CORONER SUBTOTAL	191,730
01400	1400 - FACILITIES MAINTENANCE	
518.30.11	REGULAR SALARIES & WAGES	221,372
518.30.13	EXTRA LABOR	3,615
518.30.21	OTHER BENEFITS	91,710
518.30.31	OFFICE & OPERATING SUPPLIES	31,735
518.30.32	FUEL CONSUMED	1,037
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	779
518.30.42	COMMUNICATIONS	7,138
518.30.47	PUBLIC UTILITIES SERVICES	202,212
518.30.48	REPAIRS & MAINTENANCE	87,401
01400	1400 - FACILITIES MAINTENANCE SUBTOTAL	646,999
01600	1600 - DISTRICT COURT-WW	
512.40.11	REGULAR SALARIES & WAGES	477,621
512.40.12	OVERTIME	2,298
512.40.13	EXTRA LABOR	615
512.40.21	OTHER BENEFITS	167,772
512.40.31	OFFICE & OPERATING SUPPLIES	8,401
512.40.35	SMALL TOOLS AND MINOR EQUIPMENT	1,069
512.40.41	PROFESSIONAL SERVICES	10,370
512.40.42	COMMUNICATIONS	5,712
512.40.43	TRAVEL	2,388
512.40.48	REPAIRS & MAINTENANCE	2,167
512.40.49	MISCELLANEOUS	7,702
01600	1600 - DISTRICT COURT-WW SUBTOTAL	686,115
01700	1700 - HORTI PEST/DISEASE BRD	
531.90.31	OFFICE & OPERATING SUPPLIES	520
531.90.41	PROFESSIONAL SERVICES	2,820
01700	1700 - HORTI PEST/DISEASE BRD SUBTOTAL	3,340
03000	3000 - INDIGENT LEGAL SERVICES	
515.10.41	PROFESSIONAL SERVICES	706,556

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
03000	3000 - INDIGENT LEGAL SERVICES SUBTOTAL	706,556
03100	3100 - LAW LIBRARY	
512.70.11	REGULAR SALARIES & WAGES	11,676
512.70.21	OTHER BENEFITS	1,795
512.70.31	OFFICE & OPERATING SUPPLIES	28,475
03100	3100 - LAW LIBRARY SUBTOTAL	41,946
03200	3200 - MISCELLANEOUS	
519.90.21	OTHER BENEFITS	36,748
519.90.22	UNIFORM & CLOTHING	23,667
519.90.31	OFFICE & OPERATING SUPPLIES	812
519.90.32	FUEL CONSUMED	479
519.90.45	OPERATING RENTALS & LEASES	9,659
519.90.46	INSURANCE	293,430
519.90.48	REPAIRS & MAINTENANCE	1,359
519.90.49	MISCELLANEOUS	169,954
519.90.91	INTERFUND PROFESSIONAL SERVICES	509,064
581.10.78	LOANS ISSUED TO OTHER FUNDS	95,000
594.19.64	MAJOR EQUIPMENT	34,925
03200	3200 - MISCELLANEOUS SUBTOTAL	1,175,098
03300	3300 - PROSECUTING ATTORNEY	
515.20.11	REGULAR SALARIES & WAGES	721,851
515.20.13	EXTRA LABOR	29,495
515.20.21	OTHER BENEFITS	230,879
515.20.31	OFFICE & OPERATING SUPPLIES	10,073
515.20.41	PROFESSIONAL SERVICES	23,200
515.20.42	COMMUNICATIONS	4,034
515.20.43	TRAVEL	2,312
515.20.44	ADVERTISING	54
515.20.45	OPERATING RENTALS & LEASES	856
515.20.48	REPAIRS & MAINTENANCE	4,935
515.20.49	MISCELLANEOUS	10,081
03300	3300 - PROSECUTING ATTORNEY SUBTOTAL	1,037,768
03400	3400 - SHERIFF-ADMINSTRATION	
521.10.11	REGULAR SALARIES & WAGES	299,554
521.10.12	OVERTIME	180
521.10.21	OTHER BENEFITS	101,465
521.10.22	UNIFORM & CLOTHING	546
521.10.31	OFFICE & OPERATING SUPPLIES	6,602
521.10.35	SMALL TOOLS AND MINOR EQUIPMENT	879
521.10.41	PROFESSIONAL SERVICES	16,562
521.10.42	COMMUNICATIONS	5,334
521.10.43	TRAVEL	1,212
521.10.44	ADVERTISING	212
521.10.46	INSURANCE	135
521.10.48	REPAIRS & MAINTENANCE	1,017
521.10.49	MISCELLANEOUS	3,679
594.21.64	MAJOR EQUIPMENT	20,651
03400	3400 - SHERIFF-ADMINSTRATION SUBTOTAL	458,028

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
03409	3409-SHERIFF-PATROL ADMIN	
521.10.11	REGULAR SALARIES & WAGES	156,168
521.10.21	OTHER BENEFITS	42,670
521.10.49	MISCELLANEOUS	175
03409	3409-SHERIFF-PATROL ADMIN SUBTOTAL	199,013
03410	3410-SHERIFF-PATROL INVESTIGATION	
521.21.11	REGULAR SALARIES & WAGES	181,702
521.21.12	OVERTIME	5,477
521.21.21	OTHER BENEFITS	77,903
03410	3410-SHERIFF-PATROL INVESTIGATION SUBTOTAL	265,082
03420	3420-SHERIFF-PATROL	
521.22.11	REGULAR SALARIES & WAGES	766,110
521.22.12	OVERTIME	67,588
521.22.21	OTHER BENEFITS	283,733
521.22.22	UNIFORM & CLOTHING	4,588
521.22.31	OFFICE & OPERATING SUPPLIES	13,501
521.22.32	FUEL CONSUMED	105,609
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	30,809
521.22.41	PROFESSIONAL SERVICES	3,824
521.22.42	COMMUNICATIONS	32,482
521.22.43	TRAVEL	617
521.22.45	OPERATING RENTALS & LEASES	178
521.22.46	INSURANCE	4,603
521.22.48	REPAIRS & MAINTENANCE	47,804
521.22.49	MISCELLANEOUS	3,362
594.21.64	MAJOR EQUIPMENT	4,366
594.22.64	MAJOR EQUIPMENT	5,270
03420	3420-SHERIFF-PATROL SUBTOTAL	1,374,443
03430	3430-SHERIFF-PATROL SPECIAL UNITS	
521.23.11	REGULAR SALARIES & WAGES	64,216
521.23.12	OVERTIME	4,936
521.23.21	OTHER BENEFITS	21,482
03430	3430-SHERIFF-PATROL SPECIAL UNITS SUBTOTAL	90,634
03435	3435-SHERIFF-METH INITIATIVE	
521.21.31	OFFICE & OPERATING SUPPLIES	3,000
03435	3435-SHERIFF-METH INITIATIVE SUBTOTAL	3,000
03440	3440-SHERIFF-SAFE BOATING PROGRAM	
521.22.12	OVERTIME	12,922
521.22.21	OTHER BENEFITS	1,903
521.22.32	FUEL CONSUMED	2,646
521.22.43	TRAVEL	513
521.22.48	REPAIRS & MAINTENANCE	4,084
03440	3440-SHERIFF-SAFE BOATING PROGRAM SUBTOTAL	22,068
03450	3450-SHERIFF-PATROL TRAINING	
521.40.31	OFFICE & OPERATING SUPPLIES	8,287
521.40.35	SMALL TOOLS AND MINOR EQUIPMENT	3,899
521.40.41	PROFESSIONAL SERVICES	600
521.40.43	TRAVEL	4,030

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
521.40.49	MISCELLANEOUS	6,336
03450	3450-SHERIFF-PATROL TRAINING SUBTOTAL	23,151
03455	3455-SHERIFF-FACILITIES ADMIN	
523.10.11	REGULAR SALARIES & WAGES	131,870
523.10.21	OTHER BENEFITS	43,486
523.10.49	MISCELLANEOUS	75
03455	3455-SHERIFF-FACILITIES ADMIN SUBTOTAL	175,431
03456	3456-SHERIFF-FACILITIES KITCHEN	
523.90.11	REGULAR SALARIES & WAGES	48,876
523.90.12	OVERTIME	420
523.90.21	OTHER BENEFITS	20,105
523.90.31	OFFICE & OPERATING SUPPLIES	174,302
03456	3456-SHERIFF-FACILITIES KITCHEN SUBTOTAL	243,704
03460	3460-SHERIFF-CORRECTIONS	
523.60.11	REGULAR SALARIES & WAGES	899,109
523.60.12	OVERTIME	50,566
523.60.21	OTHER BENEFITS	388,334
523.60.22	UNIFORM & CLOTHING	8,888
523.60.31	OFFICE & OPERATING SUPPLIES	78,962
523.60.32	FUEL CONSUMED	13,309
523.60.35	SMALL TOOLS AND MINOR EQUIPMENT	19,378
523.60.41	PROFESSIONAL SERVICES	177,832
523.60.42	COMMUNICATIONS	4,231
523.60.44	ADVERTISING	581
523.60.46	INSURANCE	406
523.60.48	REPAIRS & MAINTENANCE	52,116
523.60.49	MISCELLANEOUS	2,795
594.21.64	MAJOR EQUIPMENT	2,905
03460	3460-SHERIFF-CORRECTIONS SUBTOTAL	1,699,412
03465	3465-SHERIFF-FACILITIES TRAINING	
523.40.31	OFFICE & OPERATING SUPPLIES	5,436
523.40.43	TRAVEL	2,145
523.40.49	MISCELLANEOUS	319
03465	3465-SHERIFF-FACILITIES TRAINING SUBTOTAL	7,901
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM	
521.22.21	OTHER BENEFITS	360
03475	3475-SHERIFF-RESERVE DEPUTY PROGRAM SUBTOTAL	360
03485	3485-SHERIFF-MARIJUANA ERAD	
521.22.12	OVERTIME	2,388
521.22.21	OTHER BENEFITS	364
521.22.31	OFFICE & OPERATING SUPPLIES	34
521.22.43	TRAVEL	307
521.22.48	REPAIRS & MAINTENANCE	289
03485	3485-SHERIFF-MARIJUANA ERAD SUBTOTAL	3,382
03490	3490-SHERIFF-US ARMY CORP OF ENG	
521.22.12	OVERTIME	17,247
521.22.21	OTHER BENEFITS	2,553

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
521.22.32	FUEL CONSUMED	1,247
03490	3490-SHERIFF-US ARMY CORP OF ENG SUBTOTAL	21,047
03493	3493 - SHERIFF CANINE	
03493	3493 - SHERIFF CANINE SUBTOTAL	0
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM	
521.40.31	OFFICE & OPERATING SUPPLIES	3,056
521.40.49	MISCELLANEOUS	45
03495	3495-SHERIFF-SEARCH AND RESCUE PROGRAM SUBTOTAL	3,101
03700	3700 - SUPERIOR COURT	
512.21.11	REGULAR SALARIES & WAGES	292,400
512.21.21	OTHER BENEFITS	39,309
512.21.31	OFFICE & OPERATING SUPPLIES	38,895
512.21.41	PROFESSIONAL SERVICES	236,020
512.21.42	COMMUNICATIONS	1,496
512.21.43	TRAVEL	3,853
512.21.46	INSURANCE	500
512.21.48	REPAIRS & MAINTENANCE	4,047
512.21.49	MISCELLANEOUS	57,892
03700	3700 - SUPERIOR COURT SUBTOTAL	674,411
03710	3710 - COURTHOUSE FACILITATOR	
03710	3710 - COURTHOUSE FACILITATOR SUBTOTAL	0
03800	3800 - TREASURER	
514.22.11	REGULAR SALARIES & WAGES	242,049
514.22.13	EXTRA LABOR	1,002
514.22.21	OTHER BENEFITS	91,653
514.22.31	OFFICE & OPERATING SUPPLIES	10,082
514.22.35	SMALL TOOLS AND MINOR EQUIPMENT	3,205
514.22.41	PROFESSIONAL SERVICES	14,981
514.22.42	COMMUNICATIONS	18,639
514.22.43	TRAVEL	2,033
514.22.44	ADVERTISING	478
514.22.48	REPAIRS & MAINTENANCE	33,521
514.22.49	MISCELLANEOUS	1,676
03800	3800 - TREASURER SUBTOTAL	419,316
03900	3900 - TRANSFERS	
597.00.00	RISK MANAGEMENT	1,558,376
03900	3900 - TRANSFERS SUBTOTAL	1,558,376
010	**CURRENT EXPENSE EXPENDITURE TOTAL**	20,037,354
101	**COMMUNITY DEVELOPMENT**	
10100	10100 - COMMUNITY DEVELOPMENT	
558.60.13	EXTRA LABOR	1,102
558.60.21	OTHER BENEFITS	99
558.60.31	OFFICE & OPERATING SUPPLIES	1,131
558.60.41	PROFESSIONAL SERVICES	599,482
558.60.45	OPERATING RENTALS & LEASES	190
558.60.48	REPAIRS & MAINTENANCE	26,720

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
10100	10100 - COMMUNITY DEVELOPMENT SUBTOTAL	628,724
10198	10100-GROWTH MNGMT END FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	712,359
10198	10100-GROWTH MNGMT END FND BAL SUBTOTAL	712,359
101	**COMMUNITY DEVELOPMENT EXPENDITURE TOTAL**	1,341,083
102	**WASTE MANAGEMENT**	
10200	10200 - WASTE MANAGEMENT	
10200	10200 - WASTE MANAGEMENT SUBTOTAL	0
10201	COMMUNITY LITTER CLEANUP PROGRAM	
558.60.11	REGULAR SALARIES & WAGES	413
558.60.21	OTHER BENEFITS	33
10201	COMMUNITY LITTER CLEANUP PROGRAM SUBTOTAL	446
10298	10200 WASTE MANAGEMENT	
508.30.00	ENDING FUND BALANCE-RESTRICTED	50,933
10298	10200 WASTE MANAGEMENT SUBTOTAL	50,933
102	**WASTE MANAGEMENT EXPENDITURE TOTAL**	51,378
103	**EMERGENCY MANAGEMENT**	
10300	10300 - EMERGENCY MANAGEMENT	
525.60.11	REGULAR SALARIES & WAGES	98,623
525.60.21	OTHER BENEFITS	34,929
525.60.31	OFFICE & OPERATING SUPPLIES	2,935
525.60.35	SMALL TOOLS AND MINOR EQUIPMENT	8,485
525.60.41	PROFESSIONAL SERVICES	15,596
525.60.42	COMMUNICATIONS	1,885
525.60.43	TRAVEL	3,537
525.60.45	OPERATING RENTALS & LEASES	5,934
525.60.46	INSURANCE	1,733
525.60.48	REPAIRS & MAINTENANCE	542
525.60.49	MISCELLANEOUS	30,341
525.60.91	INTERFUND PROFESSIONAL SERVICES	7,754
594.25.64	MAJOR EQUIPMENT	11,898
10300	10300 - EMERGENCY MANAGEMENT SUBTOTAL	224,191
10398	10300 -EMER MNGMT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	157,187
10398	10300 -EMER MNGMT END FUND BAL SUBTOTAL	157,187
103	**EMERGENCY MANAGEMENT EXPENDITURE TOTAL**	381,378
104	**SHERIFFS BLOCK GRANTS**	
10498	10498 SHERF BLCK GRNT END BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	7,827
10498	10498 SHERF BLCK GRNT END BAL SUBTOTAL	7,827
104	**SHERIFFS BLOCK GRANTS EXPENDITURE TOTAL**	7,827
105	**HOTEL / MOTEL TAX**	

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
10500	10500 - HOTEL / MOTEL TAX	
557.30.41	PROFESSIONAL SERVICES	4,990
10500	10500 - HOTEL / MOTEL TAX SUBTOTAL	4,990
10598	HOTEL/MOTEL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	143,938
10598	HOTEL/MOTEL ENDING FUND BALANCE SUBTOTAL	143,938
105	**HOTEL / MOTEL TAX EXPENDITURE TOTAL**	148,928
107	**JUVENILE JUSTICE CENTER**	
10700	JUVENILE JUSTICE CNTR	
527.80.11	REGULAR SALARIES & WAGES	1,158,569
527.80.12	OVERTIME	55,010
527.80.13	EXTRA LABOR	5,993
527.80.14	SHIFT DIFFERENTIAL	4,195
527.80.21	OTHER BENEFITS	487,890
527.80.22	UNIFORM & CLOTHING	6,921
527.80.31	OFFICE & OPERATING SUPPLIES	43,232
527.80.32	FUEL CONSUMED	3,041
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	3,141
527.80.41	PROFESSIONAL SERVICES	70,688
527.80.42	COMMUNICATIONS	6,321
527.80.43	TRAVEL	2,662
527.80.44	ADVERTISING	509
527.80.45	OPERATING RENTALS & LEASES	10,998
527.80.46	INSURANCE	31,211
527.80.47	PUBLIC UTILITIES SERVICES	50,261
527.80.48	REPAIRS & MAINTENANCE	17,961
527.80.49	MISCELLANEOUS	11,424
527.80.91	INTERFUND PROFESSIONAL SERVICES	11,415
527.80.95	INTERFUND OPERATING RENTALS/LEASE	9,953
594.27.64	MAJOR EQUIPMENT	3,454
10700	JUVENILE JUSTICE CNTR SUBTOTAL	1,994,849
10798	10700-JUV JUSTICE END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	239,232
10798	10700-JUV JUSTICE END FUND BAL SUBTOTAL	239,232
107	**JUVENILE JUSTICE CENTER EXPENDITURE TOTAL**	2,234,081
108	**LAW & JUSTICE**	
10809	10809 - LAW & JUSTICE-CLERK	
512.30.11	REGULAR SALARIES & WAGES	9,544
512.30.21	OTHER BENEFITS	5,203
512.30.35	SMALL TOOLS AND MINOR EQUIPMENT	1,498
512.30.48	REPAIRS & MAINTENANCE	3,965
594.12.64	MAJOR EQUIPMENT	11,613
10809	10809 - LAW & JUSTICE-CLERK SUBTOTAL	31,823
10810	10810 - LAW & JUSTICE-COURT SERVICES	
527.80.11	REGULAR SALARIES & WAGES	195,689
527.80.12	OVERTIME	5,106

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
527.80.14	SHIFT DIFFERENTIAL - COURT SERVICES	527
527.80.21	OTHER BENEFITS	80,304
527.80.35	SMALL TOOLS AND MINOR EQUIPMENT	267
594.27.64	MAJOR EQUIPMENT	9,934
10810	10810 - LAW & JUSTICE-COURT SERVICES SUBTOTAL	291,828
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY	
515.20.11	REGULAR SALARIES & WAGES	98,724
515.20.21	OTHER BENEFITS	34,915
515.20.35	SMALL TOOLS AND MINOR EQUIPMENT	35,879
515.20.41	PROFESSIONAL SERVICES	74,823
515.30.35	SMALL TOOLS AND MINOR EQUIPMENT	2,984
515.30.48	REPAIRS & MAINTENANCE	60
594.15.64	MAJOR EQUIPMENT	78,530
10833	10833 - LAW & JUSTICE-PROSECUTING ATTY SUBTOTAL	325,916
10834	10834 - LAW & JUSTICE-SHERIFF	
521.22.11	REGULAR SALARIES & WAGES	525,241
521.22.12	OVERTIME	55,384
521.22.21	OTHER BENEFITS	196,428
521.22.22	UNIFORM & CLOTHING	20,654
521.22.31	OFFICE & OPERATING SUPPLIES	2,253
521.22.35	SMALL TOOLS AND MINOR EQUIPMENT	6,478
521.22.41	PROFESSIONAL SERVICES	208,118
594.21.64	MAJOR EQUIPMENT	61,027
10834	10834 - LAW & JUSTICE-SHERIFF SUBTOTAL	1,075,583
10835	10835 - LAW & JUSTICE-COURT SECURITY	
521.70.11	REGULAR SALARIES & WAGES	50,443
521.70.21	OTHER BENEFITS	7,343
521.70.31	OFFICE & OPERATING SUPPLIES	130
521.70.42	COMMUNICATIONS	377
10835	10835 - LAW & JUSTICE-COURT SECURITY SUBTOTAL	58,293
10836	10836 - LAW & JUSTICE-SHER COMMUNICATION	
528.90.48	REPAIRS & MAINTENANCE	16,010
10836	10836 - LAW & JUSTICE-SHER COMMUNICATION SUBTOTAL	16,010
10837	10837 - LAW & JUSTICE-SUPERIOR COURT	
512.21.35	SMALL TOOLS AND MINOR EQUIPMENT	2,017
594.12.64	MAJOR EQUIPMENT	11,975
10837	10837 - LAW & JUSTICE-SUPERIOR COURT SUBTOTAL	13,992
10856	10856 - LAW & JUSTICE-TRANSFERS	
597.00.00	TRANSFER TO L&J BLDG FUND	150,000
10856	10856 - LAW & JUSTICE-TRANSFERS SUBTOTAL	150,000
10898	10898 L & J ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	713,779
10898	10898 L & J ENDING FUND BAL SUBTOTAL	713,779
108	**LAW & JUSTICE EXPENDITURE TOTAL**	2,677,224

109 AUDITORS M & O

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
10900	AUDITORS M & O	
514.23.11	REGULAR SALARIES & WAGES	5,796
514.23.13	EXTRA LABOR	1,244
514.23.21	OTHER BENEFITS	1,967
514.23.31	OFFICE & OPERATING SUPPLIES	376
514.23.41	PROFESSIONAL SERVICES	3,195
514.23.48	REPAIRS & MAINTENANCE	28,707
514.23.49	MISCELLANEOUS	375
10900	AUDITORS M & O SUBTOTAL	41,660
10910	AUDITOR'S M&O CO PORTION	
514.23.48	REPAIRS & MAINTENANCE	942
10910	AUDITOR'S M&O CO PORTION SUBTOTAL	942
10998	10900 - AUD M & O END FUND BAL	
508.30.00	END FUND BALANCE-RESTRICTED/CO PORTION	217,968
10998	10900 - AUD M & O END FUND BAL SUBTOTAL	217,968
109	**AUDITORS M & O EXPENDITURE TOTAL**	260,569
110	**TREASURERS M & O**	
11000	TREASURERS M & O	
514.22.11	REGULAR SALARIES & WAGES	9,030
514.22.13	EXTRA LABOR	936
514.22.21	OTHER BENEFITS	4,250
514.22.41	PROFESSIONAL SERVICES	951
11000	TREASURERS M & O SUBTOTAL	15,167
11098	11000 - TREAS M&O END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	55,772
11098	11000 - TREAS M&O END FUND BAL SUBTOTAL	55,772
110	**TREASURERS M & O EXPENDITURE TOTAL**	70,939
111	**PROS VICTIM-WITNESS**	
11100	11100 - PROS VICTIM-WITNESS	
515.70.11	REGULAR SALARIES & WAGES	54,556
515.70.21	OTHER BENEFITS	24,520
515.70.31	OFFICE & OPERATING SUPPLIES	1,237
515.70.41	PROFESSIONAL SERVICES	9,296
515.70.42	COMMUNICATIONS	796
515.70.43	TRAVEL	3,658
11100	11100 - PROS VICTIM-WITNESS SUBTOTAL	94,064
11198	11100-PROS VIC-WIT END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	57,907
11198	11100-PROS VIC-WIT END FND BAL SUBTOTAL	57,907
111	**PROS VICTIM-WITNESS EXPENDITURE TOTAL**	151,971
112	**PUBLIC HEALTH**	
11211	PUBLIC HEALTH ADMINISTRATION	
562.00.11	REGULAR SALARIES & WAGES	203,814
562.00.21	OTHER BENEFITS	92,050

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
562.00.31	OFFICE & OPERATING SUPPLIES	7,074
562.00.32	FUEL CONSUMED	234
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	4,991
562.00.42	COMMUNICATIONS	5,467
562.00.43	TRAVEL	3,119
562.00.44	ADVERTISING	975
562.00.45	OPERATING RENTALS & LEASES	6,346
562.00.46	INSURANCE	22,837
562.00.48	REPAIRS & MAINTENANCE	55,187
562.00.49	MISCELLANEOUS	10,096
562.00.91	INTERFUND PROFESSIONAL SERVICES	13,916
562.00.95	INTERFUND OPERATING RENTALS/LEASE	2,408
594.62.64	MAJOR EQUIPMENT	1,069
11211	PUBLIC HEALTH ADMINISTRATION SUBTOTAL	429,584
11212	PERSONAL HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	66,799
562.00.21	OTHER BENEFITS	18,077
562.00.31	OFFICE & OPERATING SUPPLIES	1,157
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	73
562.00.42	COMMUNICATIONS	1,374
562.00.49	MISCELLANEOUS	370
562.00.95	INTERFUND OPERATING RENTALS/LEASE	275
11212	PERSONAL HEALTH PROGRAM SUBTOTAL	88,124
11215	ENVIRON HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	33,001
562.00.21	OTHER BENEFITS	9,836
562.00.31	OFFICE & OPERATING SUPPLIES	1,755
562.00.32	FUEL CONSUMED	66
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	93
562.00.42	COMMUNICATIONS	2,448
562.00.43	TRAVEL	5
562.00.45	OPERATING RENTALS & LEASES	7,275
562.00.48	REPAIRS & MAINTENANCE	8,707
562.00.49	MISCELLANEOUS	341
562.00.95	INTERFUND OPERATING RENTALS/LEASE	467
11215	ENVIRON HEALTH PROGRAM SUBTOTAL	63,994
11222	MICAH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	54,475
562.00.21	OTHER BENEFITS	18,935
562.00.31	OFFICE & OPERATING SUPPLIES	11,409
562.00.32	FUEL CONSUMED	105
562.00.42	COMMUNICATIONS	82
562.00.49	MISCELLANEOUS	288
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,073
11222	MICAH PROGRAM SUBTOTAL	86,367
11224	ORAL HEALTH PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	14,690
562.00.21	OTHER BENEFITS	6,626
562.00.31	OFFICE & OPERATING SUPPLIES	3,457

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
562.00.32	FUEL CONSUMED	2
562.00.42	COMMUNICATIONS	183
562.00.43	TRAVEL	510
562.00.49	MISCELLANEOUS	424
562.00.95	INTERFUND OPERATING RENTALS/LEASE	279
11224	ORAL HEALTH PROGRAM SUBTOTAL	26,170
11228	W I C PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	148,736
562.00.21	OTHER BENEFITS	56,246
562.00.31	OFFICE & OPERATING SUPPLIES	789
562.00.32	FUEL CONSUMED	269
562.00.42	COMMUNICATIONS	601
562.00.43	TRAVEL	246
562.00.49	MISCELLANEOUS	1,864
562.00.95	INTERFUND OPERATING RENTALS/LEASE	2,513
11228	W I C PROGRAM SUBTOTAL	211,265
11232	IMMUNIZATION PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	142,082
562.00.21	OTHER BENEFITS	52,953
562.00.31	OFFICE & OPERATING SUPPLIES	52,795
562.00.32	FUEL CONSUMED	2
562.00.41	PROFESSIONAL SERVICES	3,553
562.00.42	COMMUNICATIONS	513
562.00.48	REPAIRS & MAINTENANCE	895
562.00.49	MISCELLANEOUS	1,628
562.00.95	INTERFUND OPERATING RENTALS/LEASE	103
11232	IMMUNIZATION PROGRAM SUBTOTAL	254,523
11233	STD PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	16,208
562.00.21	OTHER BENEFITS	5,548
562.00.31	OFFICE & OPERATING SUPPLIES	1,261
562.00.41	PROFESSIONAL SERVICES	539
562.00.42	COMMUNICATIONS	209
562.00.49	MISCELLANEOUS	343
11233	STD PROGRAM SUBTOTAL	24,108
11234	TUBERCULOSIS PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	31,274
562.00.21	OTHER BENEFITS	11,709
562.00.31	OFFICE & OPERATING SUPPLIES	914
562.00.32	FUEL CONSUMED	1
562.00.41	PROFESSIONAL SERVICES	869
562.00.42	COMMUNICATIONS	5
562.00.49	MISCELLANEOUS	35
562.00.95	INTERFUND OPERATING RENTALS/LEASE	5
11234	TUBERCULOSIS PROGRAM SUBTOTAL	44,811
11235	HIV/AIDS PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	2,392
562.00.21	OTHER BENEFITS	781

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
562.00.31	OFFICE & OPERATING SUPPLIES	227
562.00.32	FUEL CONSUMED	1
562.00.42	COMMUNICATIONS	479
562.00.95	INTERFUND OPERATING RENTALS/LEASE	5
11235	HIV/AIDS PROGRAM SUBTOTAL	3,884
11239	OTHER COMMUNICABLE DISEASES PR	
562.00.11	REGULAR SALARIES & WAGES	29,627
562.00.21	OTHER BENEFITS	9,994
562.00.32	FUEL CONSUMED	0
562.00.42	COMMUNICATIONS	8
562.00.95	INTERFUND OPERATING RENTALS/LEASE	2
11239	OTHER COMMUNICABLE DISEASES PR SUBTOTAL	39,631
11242	OBESITY	
562.00.11	REGULAR SALARIES & WAGES	46,112
562.00.21	OTHER BENEFITS	18,981
562.00.31	OFFICE & OPERATING SUPPLIES	14,452
562.00.32	FUEL CONSUMED	266
562.00.42	COMMUNICATIONS	29
562.00.43	TRAVEL	218
562.00.49	MISCELLANEOUS	112
562.00.95	INTERFUND OPERATING RENTALS/LEASE	3,029
11242	OBESITY SUBTOTAL	83,198
11244	TOBACCO PREVENTION & CONTROL	
562.00.11	REGULAR SALARIES & WAGES	2,912
562.00.21	OTHER BENEFITS	1,353
562.00.31	OFFICE & OPERATING SUPPLIES	224
562.00.32	FUEL CONSUMED	37
562.00.42	COMMUNICATIONS	10
562.00.95	INTERFUND OPERATING RENTALS/LEASE	152
11244	TOBACCO PREVENTION & CONTROL SUBTOTAL	4,689
11249	*** Title Not Found ***	
562.00.11	REGULAR SALARIES & WAGES	260
562.00.21	OTHER BENEFITS	87
11249	*** Title Not Found *** SUBTOTAL	347
11252	WATER PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	8,008
562.00.21	OTHER BENEFITS	2,591
562.00.32	FUEL CONSUMED	51
562.00.42	COMMUNICATIONS	16
562.00.43	TRAVEL	106
562.00.95	INTERFUND OPERATING RENTALS/LEASE	524
11252	WATER PROGRAM SUBTOTAL	11,296
11253	SOLID & HAZARDOUS WASTE PROG	
562.00.11	REGULAR SALARIES & WAGES	8,915
562.00.21	OTHER BENEFITS	2,813
562.00.31	OFFICE & OPERATING SUPPLIES	28
562.00.32	FUEL CONSUMED	0
562.00.42	COMMUNICATIONS	12

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
562.00.43	TRAVEL	897
562.00.49	MISCELLANEOUS	2,004
562.00.95	INTERFUND OPERATING RENTALS/LEASE	435
11253	SOLID & HAZARDOUS WASTE PROG SUBTOTAL	15,105
11254	ON SITE SEWAGE PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	25,595
562.00.21	OTHER BENEFITS	9,679
562.00.32	FUEL CONSUMED	377
562.00.42	COMMUNICATIONS	171
562.00.49	MISCELLANEOUS	572
562.00.95	INTERFUND OPERATING RENTALS/LEASE	6,008
11254	ON SITE SEWAGE PROGRAM SUBTOTAL	42,403
11255	VECTOR	
562.00.11	REGULAR SALARIES & WAGES	6,872
562.00.21	OTHER BENEFITS	2,583
562.00.31	OFFICE & OPERATING SUPPLIES	19
562.00.32	FUEL CONSUMED	39
562.00.42	COMMUNICATIONS	328
562.00.49	MISCELLANEOUS	99
562.00.95	INTERFUND OPERATING RENTALS/LEASE	294
11255	VECTOR SUBTOTAL	10,234
11256	FOOD PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	96,515
562.00.21	OTHER BENEFITS	36,671
562.00.31	OFFICE & OPERATING SUPPLIES	553
562.00.32	FUEL CONSUMED	702
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	557
562.00.42	COMMUNICATIONS	893
562.00.43	TRAVEL	333
562.00.49	MISCELLANEOUS	521
562.00.95	INTERFUND OPERATING RENTALS/LEASE	8,918
11256	FOOD PROGRAM SUBTOTAL	145,663
11258	LIVING ENVIRONMENT PROGRAM	
562.00.11	REGULAR SALARIES & WAGES	6,738
562.00.21	OTHER BENEFITS	2,570
562.00.31	OFFICE & OPERATING SUPPLIES	263
562.00.32	FUEL CONSUMED	112
562.00.42	COMMUNICATIONS	106
562.00.49	MISCELLANEOUS	120
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,380
11258	LIVING ENVIRONMENT PROGRAM SUBTOTAL	11,291
11271	VITAL RECORDS	
562.00.11	REGULAR SALARIES & WAGES	28,954
562.00.21	OTHER BENEFITS	11,947
562.00.31	OFFICE & OPERATING SUPPLIES	313
562.00.42	COMMUNICATIONS	523
562.00.49	MISCELLANEOUS	75
11271	VITAL RECORDS SUBTOTAL	41,812

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11272	LABORATORY	
562.00.11	REGULAR SALARIES & WAGES	156
562.00.21	OTHER BENEFITS	17
11272	LABORATORY SUBTOTAL	172
11273	HEALTH EDUCATION	
562.00.11	REGULAR SALARIES & WAGES	38,126
562.00.21	OTHER BENEFITS	13,696
562.00.31	OFFICE & OPERATING SUPPLIES	119
562.00.32	FUEL CONSUMED	19
562.00.42	COMMUNICATIONS	30
562.00.49	MISCELLANEOUS	4,419
562.00.95	INTERFUND OPERATING RENTALS/LEASE	141
11273	HEALTH EDUCATION SUBTOTAL	56,550
11281	ASSESSMENT	
562.00.11	REGULAR SALARIES & WAGES	21,822
562.00.21	OTHER BENEFITS	8,027
562.00.31	OFFICE & OPERATING SUPPLIES	591
562.00.32	FUEL CONSUMED	86
562.00.42	COMMUNICATIONS	32
562.00.43	TRAVEL	1,200
562.00.49	MISCELLANEOUS	1,175
562.00.95	INTERFUND OPERATING RENTALS/LEASE	1,107
11281	ASSESSMENT SUBTOTAL	34,039
11288	BIOTERRORISM	
562.00.11	REGULAR SALARIES & WAGES	24,777
562.00.21	OTHER BENEFITS	6,756
562.00.31	OFFICE & OPERATING SUPPLIES	298
562.00.35	SMALL TOOLS AND MINOR EQUIPMENT	3,695
562.00.42	COMMUNICATIONS	11
562.00.43	TRAVEL	75
562.00.49	MISCELLANEOUS	4,627
562.00.95	INTERFUND OPERATING RENTALS/LEASE	240
11288	BIOTERRORISM SUBTOTAL	40,479
11298	11200 - PUB HLTH END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	486,866
11298	11200 - PUB HLTH END FUND BAL SUBTOTAL	486,866
112 PUBLIC HEALTH EXPENDITURE TOTAL		2,256,607
115 COUNTY ROAD		
11501	OTHER GOVERNMENT SERVICES	
519.70.11	REIMBURSABLE WORK-SALARY & WAGES	57,279
519.70.12	REIMBURSABLE WORK-OVERTIME	293
519.70.21	REIMBURSABLE WORK-BENEFITS	28,210
519.70.30	REIMBURSABLE WORK-SUPPLIES	128,129
519.70.40	REIMBURSABLE WORK-SERVICES	25,267
519.70.93	REIMBURSABLE WORK-MATERIAL USED	8,472
519.70.95	REIMBURSABLE WORK-EQUIPMENT RENTAL	45,479

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11501	OTHER GOVERNMENT SERVICES SUBTOTAL	293,128
11502	CONSTRUCTION	
595.11.11	DESIGN-SALARY & WAGES	146,052
595.11.21	SURVEYING-BENEFITS	71,585
595.11.30	DESIGN-SUPPLIES	622
595.11.40	DESIGN-SERVICES	117,116
595.11.93	DESIGN-MATERIAL USED	80
595.11.95	DESIGN-EQUIPMENT RENTAL	11,220
595.12.11	ADMINISTRATION-SALARY & WAGES	122,643
595.12.12	ADMINISTRATION-OVERTIME	273
595.12.21	SURVEYING	60,211
595.12.40	ADMINISTRATION-SERVICES	44,594
595.12.93	INSPECTION-MATERIAL USED	356
595.12.95	ADMINISTRATION-EQUIPMENT RENTAL	15,100
595.22.40	APPRAISAL R/W-SERVICES	13,928
595.23.11	ACQUISITION R/W-SALARY & WAGES	25,941
595.23.21	ACQUISITION- BENEFITS	12,711
595.23.30	ACQUISITION R/W-SUPPLIES	7
595.23.40	NON-REIMBURSABLE R/W ACQ-SERVICES	73,740
595.23.95	ACQUISITION R/W EQUIPMENT RENTAL	672
595.24.40	UTILITY RELOCATION-SERVICES	15,145
595.30.11	DETOUR - SALARY & WAGES	14,482
595.30.21	HAUL ROCK	7,096
595.30.30	ROADWAY NON-REIMBURSABLE-SUPPLIES	30,752
595.30.40	ROADWAY NON-REIMBURSABLE-SERVICES	3,005,342
595.30.93	ROADWAY NON-REIMBURSABLE-MATERIAL USED	156,705
595.30.95	DETOUR-EQUIPMENT RENTAL	26,341
595.51.40	BRIDGES 20' AND OVER-SERVICES	2,333,614
595.62.40	SPECIAL PURPOSE PATHS-SERVICES	70,907
595.64.11	TRAFFIC CONTROL-SALARY & WAGES	196
595.64.21	TRAFFIC CONTROL - BENEFITS	96
595.64.30	TRAFFIC CONTROL-SUPPLIES	85
595.64.95	TRAFFIC CONTROL-EQUIPMENT RENTAL	161
11502	CONSTRUCTION SUBTOTAL	6,377,773
11504	CELLULAR PHONE	
543.30.42	PURCHASE OF CELL PHONES/ACCESSORIES	2,331
11504	CELLULAR PHONE SUBTOTAL	2,331
11505	11505 - CRACK SEALING	
542.34.11	CRACK SEALING-SALARY & WAGES	45,592
542.34.12	CRACK SEALING-OVERTIME	234
542.34.14	CRACK SEALING-COMPTIME USED	234
542.34.21	CRACK SEALING-BENEFITS	22,556
542.34.30	CRACK SEALING- SUPPLIES	3,674
542.34.40	CRACK SEALING - SERVICES	173,037
542.34.93	CRACK SEALING - MATERIAL USED	39,663
542.34.95	CRACK SEALING - EQUIP RENTAL	27,157
11505	11505 - CRACK SEALING SUBTOTAL	312,147
11509	TRAVELED WAY	
542.31.11	PATCH & PRELEVEL F/C 07 SALARY & WAGES	242,628

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
542.31.12	PATCHING-BLADE OVERTIME	487
542.31.14	TRAVELED WAY-COMPTIME USED	195
542.31.21	TRAVELED WAY-CHECKING ROADS-BENEFITS	119,221
542.31.30	PATCHING-POTHOLE-SUPPLIES	420,360
542.31.40	TRAVELED WAY-GRAVEL REPLACE-SERVICES	282,716
542.31.93	PATCH & PRELEVEL F/C 17 MATERIAL USED	129,925
542.31.95	PATCH & PRELEVEL F/C 07 EQUIP RENTAL	526,278
11509	TRAVELED WAY SUBTOTAL	1,721,810
11511	SHOULDERS	
542.32.11	SHOULDERS-BLADING-SALARY & WAGES	173,791
542.32.21	SHOULDERS-BENEFITS	85,157
542.32.30	SHOULDERS - REPAIR - SUPPLIES	61
542.32.40	SHOULDERS - REPAIR - SERVICES	4,173
542.32.93	SHOULDERS-BLADING-MATERIAL USED	206,717
542.32.95	SHOULDERS-REPAIR EQUIP RENTAL	333,113
11511	SHOULDERS SUBTOTAL	803,012
11512	SEALING	
542.33.11	SEALING-SALARY & WAGES	97,750
542.33.12	SEALING-OVERTIME	7,650
542.33.14	SEALING-COMPTIME USED	3,166
542.33.21	SEALING	53,049
542.33.30	SEALING - SUPPLIES	1,066,347
542.33.40	SEALING - SERVICES	616
542.33.93	SEALING-MATERAL USED	168,276
542.33.95	SEALING-EQUIP RENTAL	223,645
11512	SEALING SUBTOTAL	1,620,499
11513	BRIDGES UNDER 20'	
542.41.11	BRIDGES UNDER 20' SALARY & WAGES	398
542.41.21	BRIDGES UNDER 20' - BENEFITS	195
542.41.95	BRIDGES UNDER 20' EQUIP RENTAL	102
11513	BRIDGES UNDER 20' SUBTOTAL	694
11514	CULVERTS	
542.42.11	CULVERTS-PLACEMENT-SALARY & WAGES	27,361
542.42.12	CULVERTS-PLACEMENT-OVERTIME	192
542.42.21	CULVERTS-BENEFITS	13,501
542.42.40	PLACEMENT - SERVICES	468
542.42.93	CULVERTS - CLEANING -MATERIAL USED	686
542.42.95	CULVERTS-PLACEMENT-EQUIPMENT RENTAL	45,219
594.42.64	CULVERTS-PLACEMENT-MACHINERY & EQUIPMENT	2,086
11514	CULVERTS SUBTOTAL	89,513
11515	DITCHES	
542.43.11	DITCHES-SALARY & WAGES	110,111
542.43.14	DITCHES-COMPTIME USED	101
542.43.21	DITCHES-BENEFITS	54,004
542.43.40	DITCHES - SERVICES	2,546
542.43.93	DITCHES-MATERIAL USED	18,794
542.43.95	DITCHES-EQUIPMENT RENTAL	201,293
11515	DITCHES SUBTOTAL	386,848

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11516	BRIDGES 20' & OVER	
542.51.11	BRIDGES 20' AND OVER-SALARY & WAGES	3,919
542.51.21	BRIDGES 20' AND OVER-BENEFITS	1,920
542.51.30	BRIDGES 20' AND OVER - SUPPLIES	298
542.51.93	BRIDGES 20' AND OVER-MATERIAL USED	4
542.51.95	BRIDGES 20' AND OVER-EQUIP RENTAL	3,258
11516	BRIDGES 20' & OVER SUBTOTAL	9,399
11518	ROAD LIGHTING	
542.63.40	ROAD LIGHTING - SERVICES	5,317
11518	ROAD LIGHTING SUBTOTAL	5,317
11519	TRAFFIC CONTROL	
542.64.11	STRIPING-SALARY & WAGES	67,665
542.64.12	STRIPING-OVERTIME	628
542.64.14	ADDRESS POSTS (911)	67
542.64.21	STRIPING-BENEFITS	33,494
542.64.30	OTHER TRAFFIC CONTROL-SUPPLIES	2,694
542.64.93	PRIVATE ROAD NAME SIGNS 911-MATERIAL USE	86,943
542.64.95	STRIPING-EQUIPMENT RENTAL	59,958
11519	TRAFFIC CONTROL SUBTOTAL	251,449
11520	SNOW & ICE	
542.66.11	SNOW & ICE-SALARY & WAGES	31,657
542.66.12	SNOW & ICE-OVERTIME	2,809
542.66.14	SNOW & ICE - COMPTIME USED	2,383
542.66.21	SNOW & ICE-BENEFITS	17,991
542.66.30	SNOW & ICE-SUPPLIES	14
542.66.93	SNOW & WAGES-MATERIAL USED	24,918
542.66.95	SNOW & ICE - EQUPMENT RENTAL	76,724
11520	SNOW & ICE SUBTOTAL	156,495
11521	STREET CLEANING	
542.67.11	STREET CLEANING-SALARY & WAGES	10,048
542.67.12	STREET CLEANING-OVERTIME	221
542.67.21	STREET CLEANING-BENEFITS	5,032
542.67.95	STREET CLEANING-EQUIPMENT RENTAL	13,720
11521	STREET CLEANING SUBTOTAL	29,020
11522	MOWING WEEDS	
542.71.11	MOWING WEEDS-SALARY & WAGES	2,143
542.71.21	MOWING WEEDS-BENEFITS	1,050
542.71.95	MOWING WEEDS-EQUIPOMENT RENTAL	6,427
11522	MOWING WEEDS SUBTOTAL	9,620
11523	CHEMICAL WEED CONTROL	
542.71.11	CHEMICAL WEED CONTROL-SALARY & WAGES	30,992
542.71.21	CHEMICAL WEED CONTROL-BENEFITS	15,185
542.71.30	CHEMICAL WEED CONTROL-SUPPLIES	3,138
542.71.40	CHEMICAL WEED CONTROL-SERVICES	299
542.71.93	CHEMICAL WEED CONTROL-MATERIAL USED	103,662
542.71.95	WEED CONTROL-EQUIP RENTAL	28,870
11523	CHEMICAL WEED CONTROL SUBTOTAL	182,146

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11524	OTHER VEGETATION CONTROL	
542.71.11	OTHER VEGETATION CONTROL - S&W	66,020
542.71.12	OTHER VEGETATION CONTROL-OVERTIME	674
542.71.14	OTHER VEGETATION CONTROL-COMPTIME USED	1,024
542.71.21	OTHER VEGETATION CONTROL-BENEFITS	33,115
542.71.30	OTHER VEGETATION CONTROL-SUPPLIES	2,167
542.71.40	OTHER VEGETATION CONTROL-SERVICES	440
542.71.95	OTHER VEGETATION CONTROL-EQUIP RENTAL	70,922
11524	OTHER VEGETATION CONTROL SUBTOTAL	174,362
11525	RETAINING WALLS	
11525	RETAINING WALLS SUBTOTAL	0
11526	LITTER CLEAN-UP	
542.75.11	LITTER CLEAN UP-SALARY & WAGES	3,238
542.75.21	LITTER CLEAN-UP-BENEFITS	1,587
542.75.40	LITTER CLEAN-UP-SERVICES	178
542.75.95	LITTER CLEAN UP-EQUIPMENT USED	2,142
11526	LITTER CLEAN-UP SUBTOTAL	7,145
11528	MAINTENANCE ADMINISTRATION	
542.90.11	MAINTENANCE ADMIN-SALARY & WAGES	270,901
542.90.14	MAINTENANCE ADMIN COMPTIME USED	102
542.90.21	MAINTENANCE ADMINISTRATION-BENEFITS	123,612
542.90.22	MAINTENANCE ADMIN-UNIFORMS & CLOTHING	2,800
542.90.30	MAINTENANCE ADMIN-SUPPLIES	825
542.90.40	MAINTENANCE ADMIN-SERVICES	5,042
542.90.93	MAINTENANCE ADMIN-MATERIAL USED	48
542.90.95	MAINTENANCE ADMIN-EQUIP RENTAL	51,414
11528	MAINTENANCE ADMINISTRATION SUBTOTAL	454,744
11530	DISTRICT 2	
11530	DISTRICT 2 SUBTOTAL	0
11533	COMPUTER MAINT/ADMIN	
543.30.11	TECH SERVICES MEETINGS/SUPPORT	8,567
543.30.21	COMPUTER MAINT/ADMIN-BENEFITS	4,198
543.30.30	COMPUTER MAINT/ADMIN-SUPPLIES	60
543.30.40	COMPUTER MAINT/ADMIN-SERVICES	8,874
543.30.95	COUNTY SUPPORT	21
11533	COMPUTER MAINT/ADMIN SUBTOTAL	21,719
11539	GPS/GIS	
544.40.11	GPS/GIS SALARY & WAGES	61,768
544.40.21	GIS HARDWARE/SOFTWARE INST	30,267
544.40.30	GIS OPERATING EXPENSES-SUPPLIES	111
544.40.40	GIS OPERATING EXPENSES-SERVICES	38,711
544.40.95	GIS PROG DEVELOPMENT - EQUIPMENT RENTAL	254
11539	GPS/GIS SUBTOTAL	131,111
11540	MANAGEMENT	
543.11.11	ADMINISTRATIVE LEAVE-DIRECTOR	128,999
543.11.21	MANAGEMENT-BENEFITS	63,210
543.11.30	MANAGEMENT-SUPPLIES	249

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
543.11.40	MANAGEMENT-SERVICES	10,188
543.11.95	CLAIMS-INVESTIGATION-EQUIPMENT RENTAL	4,615
11540	MANAGEMENT SUBTOTAL	207,260
11541	UNDISTRIBUTED ENGINEERING	
544.21.11	SURVEYING-SALARY & WAGES	28,504
544.21.21	MISC ENGINEERING-BENEFITS	13,967
544.21.30	MISCELLANEOUS ENGINEERING-SUPPLIES	1,715
544.21.40	SURVEYING-SERVICES	643
544.21.93	MISCELLANEOUS ENGINEERING-MATERIAL USED	8
544.21.95	ROSTERS -EQUIPMENT USED	597
11541	UNDISTRIBUTED ENGINEERING SUBTOTAL	45,434
11546	ACCOUNTING	
543.30.11	ACCOUNTING-SALARY & WAGES	105,937
543.30.21	ACCOUNTING-BENEFITS	51,909
543.30.40	ADMIN SERVICES-SERVICES	430
543.30.95	ACCOUNTING- EQUIP RENTAL	5,087
11546	ACCOUNTING SUBTOTAL	163,363
11547	LABOR NEGOTIATIONS	
11547	LABOR NEGOTIATIONS SUBTOTAL	0
11548	OFFICE EQUIPMENT	
543.30.35	OFFICE EQUIPMENT	3,591
11548	OFFICE EQUIPMENT SUBTOTAL	3,591
11549	OFFICE SUPPLIES	
543.30.31	OFFICE AND OPERATING SUPPLIES	6,204
11549	OFFICE SUPPLIES SUBTOTAL	6,204
11550	OPERATING SUPPLIES	
543.30.95	OFFICE EQUIPMENT RENTAL	95,233
11550	OPERATING SUPPLIES SUBTOTAL	95,233
11551	PROFESSIONAL SERVICES	
543.30.41	PROFESSIONAL SERVICES	115,686
11551	PROFESSIONAL SERVICES SUBTOTAL	115,686
11552	COMMUNICATIONS	
543.30.42	COMMUNICATIONS	21,447
11552	COMMUNICATIONS SUBTOTAL	21,447
11553	ADVERTISING	
543.30.44	ADVERTISING	3,323
11553	ADVERTISING SUBTOTAL	3,323
11554	INSURANCE	
543.30.46	INSURANCE	52,727
11554	INSURANCE SUBTOTAL	52,727
11555	REPAIRS & MAINTENANCE	
11555	REPAIRS & MAINTENANCE SUBTOTAL	0
11557	ROAD INVENTORY	
544.41.11	MOBILITY-SALARY & WAGES	52,205
544.41.21	TRAFFIC-BENEFITS	25,581

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
544.41.30	MISCELLANEOUS ROAD INV-SUPPLIES	731
544.41.95	BRIDGE INSPECTION - EQUIPMENT USED	11,541
11557	ROAD INVENTORY SUBTOTAL	90,059
11558	PROFESSIONAL DEVELOPMENT	
543.61.11	PROFESSIONAL DEVELOPMENT-SALARY & WAGES	57,550
543.61.12	PROFESSIONAL DEVELOPMENT-OVERTIME	55
543.61.14	PROFESSIONAL DEVELOPMENT-COMPTIME USED	204
543.61.21	PROFESSIONAL DEVELOPMENT-BENEFITS	28,327
543.61.40	PROFESSIONAL DEVELOPMENT-SERVICES	18,828
543.61.95	PROFESSIONAL DEVELOPMENT-EQUIPMENT USED	5,120
11558	PROFESSIONAL DEVELOPMENT SUBTOTAL	110,084
11559	FIRST AID-SAFETY	
543.62.11	FIRST AID/SAFETY-SALARY & WAGES	16,908
543.62.21	FIRST AID & SAFETY-BENEFITS	8,285
543.62.30	FIRST AID SAFETY-SUPPLIES	4,689
543.62.40	FIRST AID SAFETY-SERVICES	4,127
543.62.95	FIRST AID/SAFETY-EQUIPMENT RENTAL	523
594.43.64	FIRST AID/SAFETY-MACHINERY & EQUIPMENT	3,333
11559	FIRST AID-SAFETY SUBTOTAL	37,864
11560	VACATION LEAVE	
543.71.11	VACATION LEAVE-SALARY & WAGES	165,550
543.71.21	VACATION LEAVE-BENEFITS	81,120
11560	VACATION LEAVE SUBTOTAL	246,670
11561	SICK LEAVE	
543.71.11	SICK LEAVE-SALARY & WAGES	85,441
543.71.21	SICK LEAVE-BENEFITS	39,832
11561	SICK LEAVE SUBTOTAL	125,273
11562	HOLIDAY	
543.71.11	HOLIDAY-SALARY & WAGES	104,301
543.71.21	HOLIDAY-BENEFITS	51,108
11562	HOLIDAY SUBTOTAL	155,409
11563	FLOATING HOLIDAY	
543.71.11	FLOATING HOLIDAY-SALARY & WAGES	11,867
543.71.21	FLOATING HOLIDAY-BENEFITS	5,815
11563	FLOATING HOLIDAY SUBTOTAL	17,683
11564	BEREAVEMENT	
543.71.11	BEREAVEMENT-SALARY & WAGES	2,352
543.71.21	BEREAVEMENT	1,153
11564	BEREAVEMENT SUBTOTAL	3,505
11565	JURY LEAVE	
543.71.11	JURY LEAVE-SALARY & WAGES	99
543.71.21	JURY DUTY-BENEFITS	48
11565	JURY LEAVE SUBTOTAL	147
11566	STATE RETIREMENT	
543.75.21	STATE RETIREMENT	197,546
11566	STATE RETIREMENT SUBTOTAL	197,546

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11567	F I C A	
543.75.21	FICA	212,097
11567	F I C A SUBTOTAL	212,097
11568	INDUSTRIAL INSURANCE	
543.75.21	INDUSTRIAL INSURANCE	69,946
11568	INDUSTRIAL INSURANCE SUBTOTAL	69,946
11569	HEALTH INSURANCE	
543.75.21	HEALTH INSURANCE	455,513
11569	HEALTH INSURANCE SUBTOTAL	455,513
11570	LIFE INSURANCE	
543.75.21	LIFE INSURANCE	2,868
11570	LIFE INSURANCE SUBTOTAL	2,868
11571	DENTAL INSURANCE	
543.75.21	DENTAL INSURANCE	45,816
11571	DENTAL INSURANCE SUBTOTAL	45,816
11572	UNEMPLOYMENT COMPENSATION	
543.75.21	UNEMPLOYMENT COMP	3,490
11572	UNEMPLOYMENT COMPENSATION SUBTOTAL	3,490
11575	MAINTENANCE OF FACILITIES	
543.50.11	MAINT OF FACILITIES#1-SALARY & WAGES	20,014
543.50.21	MAINT OF FACILITIES #8-BENEFITS	9,807
543.50.30	MAINT OF FACILITIES #4-SUPPLIES	4,995
543.50.40	MAINT OF FACILITIES #8-SERVICES	74,766
543.50.93	MAINT OF FACILITIES#2-MATERIAL USED	1,297
543.50.95	MAINT OF FACILITIES #2-EQUIP RENTAL	7,191
11575	MAINTENANCE OF FACILITIES SUBTOTAL	118,069
11576	EMPLOYEE ASSISTANCE PROGRAM	
543.75.21	EMPLOYEE ASSISTANCE PROGRAM	204
11576	EMPLOYEE ASSISTANCE PROGRAM SUBTOTAL	204
11577	VISION INSURANCE	
543.75.21	VISION INSURANCE	7,238
11577	VISION INSURANCE SUBTOTAL	7,238
11578	PLATS/ROADS/DRIVEWAYS	
544.22.11	DRIVEWAYS-SALARY & WAGES	15,925
544.22.21	DRIVEWAYS-BENEFITS	7,804
544.22.95	DRIVEWAYS-EQUIPMENT RENTAL	430
11578	PLATS/ROADS/DRIVEWAYS SUBTOTAL	24,159
11579	PERMITS	
544.24.11	PPM MEETINGS-SALARY & WAGES	60,722
544.24.14	MISC UTILITIES - COMPTIME USED	123
544.24.21	PERMIT PROCESSING-BENEFITS	29,814
544.24.30	PERMIT PROCESSING-SUPPLIES	6
544.24.40	PERMIT PROCESSING-SERVICES	2,594
544.24.95	FRANCHISES - EQUIPMENT RENTAL	6,639
11579	PERMITS SUBTOTAL	99,898

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11580	R/W INVESTIGATION	
544.26.11	R/WINVESTIGATION-SALARY & WAGES	3,942
544.26.21	R/W INVESTIGATION-BENEFITS	1,932
544.26.40	R/W INVESTIGATION-SERVICES	151
11580	R/W INVESTIGATION SUBTOTAL	6,024
11581	PLANNING	
544.42.11	MULTI-PURPOSES-SALARY & WAGES	7,112
544.42.21	ENVIROMENTAL-BENEFITS	3,485
544.42.95	TRANSPORTATION PLANNING-EQUIPMENT RENTAL	100
11581	PLANNING SUBTOTAL	10,698
11582	EMERGENCY MANAGEMENT	
544.70.11	EMERGENCY MANAGEMENT-SALARY WAGES	9,953
544.70.12	EMERGENCY MANAGEMENT - OVERTIME	49
544.70.14	EMERGENCY MANAGEMENT-COMPTIME USED	98
544.70.21	EMERGENCY MANAGEMENT-BENEFITS	4,949
544.70.95	EMERGENCY MANAGEMENT-EQUIPMENT RENTAL	3,152
11582	EMERGENCY MANAGEMENT SUBTOTAL	18,201
11584	PRIVATE ROADS	
544.90.11	ENGINEERING ADMIN- SALARY & WAGES	27,705
544.90.14	ENGINEERING ADMIN-COMPTIME USED	36
544.90.21	ENGINEERING ADMINISTRATION	13,575
544.90.95	ENGINEERING ADMIN-EQUIPMENT USED	170
11584	PRIVATE ROADS SUBTOTAL	41,486
11585	UNDIST LABOR-COUNTY ROAD	
544.70.21	UNDIST LABOR-COUNTY ROAD-BENEFITS	-1,285,241
11585	UNDIST LABOR-COUNTY ROAD SUBTOTAL	-1,285,241
11592	11592 - COUNTY RD LONGEVITY	
543.75.11	LONGEVITY	47,861
11592	11592 - COUNTY RD LONGEVITY SUBTOTAL	47,861
11598	COUNTY RD ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	2,865,262
11598	COUNTY RD ENDING FUND BALANCE SUBTOTAL	2,865,262
115	**COUNTY ROAD EXPENDITURE TOTAL**	17,482,378
118	**WALLA WALLA FAIR**	
11801	11801 - RODEO	
573.70.41	PROFESSIONAL SERVICES	122,300
573.70.44	ADVERTISING	46
573.70.49	MISCELLANEOUS	9,134
11801	11801 - RODEO SUBTOTAL	131,480
11804	11804 - GEN EXHBTS & LIVESTOCK	
573.70.11	REGULAR SALARIES & WAGES	10,059
573.70.12	OVERTIME	3,398
573.70.13	EXTRA LABOR	17,464
573.70.21	OTHER BENEFITS	4,222
573.70.31	OFFICE & OPERATING SUPPLIES	299
573.70.41	PROFESSIONAL SERVICES	3,400

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
573.70.43	TRAVEL	54
573.70.48	REPAIRS & MAINTENANCE	1,306
573.70.49	MISCELLANEOUS	27,479
11804	11804 - GEN EXHBTS & LIVESTOCK SUBTOTAL	67,680
11805	11805 - SPECIAL EVENTS	
573.70.13	EXTRA LABOR	321
573.70.21	OTHER BENEFITS	46
573.70.31	OFFICE & OPERATING SUPPLIES	90
573.70.41	PROFESSIONAL SERVICES	6,173
573.70.44	ADVERTISING	1,785
573.70.45	OPERATING RENTALS & LEASES	233
11805	11805 - SPECIAL EVENTS SUBTOTAL	8,649
11806	11806 - FAIR-GENERAL	
573.70.11	REGULAR SALARIES & WAGES	136,880
573.70.12	OVERTIME	34,758
573.70.13	EXTRA LABOR	50,063
573.70.21	OTHER BENEFITS	85,554
573.70.31	OFFICE & OPERATING SUPPLIES	13,181
573.70.32	FUEL CONSUMED	11,014
573.70.41	PROFESSIONAL SERVICES	64,844
573.70.42	COMMUNICATIONS	3,470
573.70.43	TRAVEL	47
573.70.44	ADVERTISING	4,594
573.70.45	OPERATING RENTALS & LEASES	15,904
573.70.47	PUBLIC UTILITIES SERVICES	47,340
573.70.48	REPAIRS & MAINTENANCE	30,832
573.70.49	MISCELLANEOUS	17,462
573.70.91	INTERFUND PROFESSIONAL SERVICES	312
581.20.00	DEBT SERVICE PRINCIPLE-REST LOAN	8,646
592.73.80	DEBT SERVICE-INTEREST	108
11806	11806 - FAIR-GENERAL SUBTOTAL	525,008
11807	11807 - CONCERT	
573.70.41	PROFESSIONAL SERVICES	83,818
573.70.44	ADVERTISING	7,552
573.70.45	OPERATING RENTALS & LEASES	288
573.70.46	INSURANCE	950
573.70.49	MISCELLANEOUS	658
11807	11807 - CONCERT SUBTOTAL	93,266
11808	11808 - SECURITY	
573.70.13	EXTRA LABOR	13,415
573.70.21	OTHER BENEFITS	2,560
11808	11808 - SECURITY SUBTOTAL	15,975
11810	11810 - GENERAL GROUNDS	
573.70.11	REGULAR SALARIES & WAGES	115,906
573.70.13	EXTRA LABOR	524
573.70.21	OTHER BENEFITS	51,975
573.70.31	OFFICE & OPERATING SUPPLIES	1,592
573.70.32	FUEL CONSUMED	1,912

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
573.70.35	SMALL TOOLS AND MINOR EQUIPMENT	2,241
573.70.41	PROFESSIONAL SERVICES	4,339
573.70.42	COMMUNICATIONS	4,274
573.70.43	TRAVEL	14
573.70.45	OPERATING RENTALS & LEASES	2,554
573.70.46	INSURANCE	23,965
573.70.47	PUBLIC UTILITIES SERVICES	70,308
573.70.48	REPAIRS & MAINTENANCE	13,295
573.70.49	MISCELLANEOUS	3,535
573.70.91	INTERFUND PROFESSIONAL SERVICES	935
581.20.00	DEBT SERVICE PRINCIPLE	11,968
592.73.80	DEBT SERVICE-INTEREST	333
11810	11810 - GENERAL GROUNDS SUBTOTAL	309,673
11813	11813 - DEMO	
573.70.13	EXTRA LABOR	181
573.70.21	OTHER BENEFITS	16
573.70.44	ADVERTISING	185
573.70.49	MISCELLANEOUS	5,790
11813	11813 - DEMO SUBTOTAL	6,172
11898	11898 - WW FAIR END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-3,253
11898	11898 - WW FAIR END FUND BAL SUBTOTAL	-3,253
118	**WALLA WALLA FAIR EXPENDITURE TOTAL**	1,154,651
119	**HUMAN SERVICES**	
11905	11905 - PERSONNEL EXPENSE	
560.30.11	REGULAR SALARIES & WAGES	2,813,433
560.30.13	EXTRA LABOR	144,071
560.30.21	OTHER BENEFITS	903,943
11905	11905 - PERSONNEL EXPENSE SUBTOTAL	3,861,447
11910	11910 - SUBSTANCE ABUSE	
566.10.31	OFFICE & OPERATING SUPPLIES	1,939
566.10.35	SMALL TOOLS AND MINOR EQUIPMENT	364
566.10.41	PROFESSIONAL SERVICES	778
566.10.42	COMMUNICATIONS	2,091
566.10.43	TRAVEL	273
566.10.45	OPERATING RENTALS & LEASES	4,967
566.10.48	REPAIRS & MAINTENANCE	854
566.10.49	MISCELLANEOUS	1,427
566.10.91	INTERFUND PROFESSIONAL SERVICES	9,907
566.10.96	INTERFUND INSURANCE SERVICES	2,789
566.21.31	OFFICE & OPERATING SUPPLIES	6,840
566.21.41	PROFESSIONAL SERVICES	1,250
566.21.42	COMMUNICATIONS	17
566.21.43	TRAVEL	297
566.21.44	ADVERTISING	68
566.21.45	OPERATING RENTALS & LEASES	2,987
566.21.49	MISCELLANEOUS	185

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
566.22.41	PROFESSIONAL SERVICES	22,408
566.31.41	PROFESSIONAL SERVICES	27,968
566.35.41	PROFESSIONAL SERVICES	5,499
566.36.41	PROFESSIONAL SERVICES	30,354
566.41.41	PROFESSIONAL SERVICES	-517
566.42.41	PROFESSIONAL SERVICES	1,920
566.44.41	PROFESSIONAL SERVICES	2,470
566.51.41	PROFESSIONAL SERVICES	63,566
566.52.41	PROFESSIONAL SERVICES	13,129
566.53.41	PROFESSIONAL SERVICES	132,122
566.54.41	PROFESSIONAL SERVICES	24,563
566.57.41	PROFESSIONAL SERVICES	651
566.58.41	PROFESSIONAL SERVICES	77
566.62.41	PROFESSIONAL SERVICES	10,524
566.64.41	PROFESSIONAL SERVICES	5,687
566.66.41	PROFESSIONAL SERVICES	81
566.71.41	PROFESSIONAL SERVICES	14,580
566.72.41	PROFESSIONAL SERVICES	9,905
566.74.41	PROFESSIONAL SERVICES	1,152
566.77.41	PROFESSIONAL SERVICES	42,251
566.78.41	PROFESSIONAL SERVICES	7,108
566.81.41	PROFESSIONAL SERVICES	14,518
11910	11910 - SUBSTANCE ABUSE SUBTOTAL	467,046
11920	11920 - DEVELOPMENTAL DISABLTY	
568.10.31	OFFICE & OPERATING SUPPLIES	3,715
568.10.35	SMALL TOOLS AND MINOR EQUIPMENT	626
568.10.41	PROFESSIONAL SERVICES	4,357
568.10.42	COMMUNICATIONS	4,069
568.10.43	TRAVEL	3,008
568.10.44	ADVERTISING	47
568.10.45	OPERATING RENTALS & LEASES	7,133
568.10.48	REPAIRS & MAINTENANCE	1,476
568.10.49	MISCELLANEOUS	1,349
568.10.91	INTERFUND PROFESSIONAL SERVICES	16,422
568.10.96	INTERFUND INSURANCE SERVICES	4,799
568.51.41	PROFESSIONAL SERVICES	1,950
568.51.43	TRAVEL	388
568.51.44	ADVERTISING	45
568.51.45	OPERATING RENTALS & LEASES	6,173
568.51.49	MISCELLANEOUS	580
568.61.41	PROFESSIONAL SERVICES	3,638
568.62.41	PROFESSIONAL SERVICES	307,896
568.63.41	PROFESSIONAL SERVICES	104,899
568.64.41	PROFESSIONAL SERVICES	180,147
568.66.41	PROFESSIONAL SERVICES	4,592
568.67.41	PROFESSIONAL SERVICES	111,621
568.90.31	OFFICE & OPERATING SUPPLIES	3,630
568.90.43	TRAVEL	189
568.90.45	OPERATING RENTALS & LEASES	505
568.90.49	MISCELLANEOUS	120

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11920	11920 - DEVELOPMENTAL DISABLTY SUBTOTAL	773,373
11930	11930 - MENTAL HEALTH	
564.10.21	OTHER BENEFITS	5,918
564.10.31	OFFICE & OPERATING SUPPLIES	33,598
564.10.32	FUEL CONSUMED	3,103
564.10.35	SMALL TOOLS AND MINOR EQUIPMENT	35,804
564.10.41	PROFESSIONAL SERVICES	448,187
564.10.42	COMMUNICATIONS	39,306
564.10.43	TRAVEL	8,786
564.10.45	OPERATING RENTALS & LEASES	18,446
564.10.46	INSURANCE	2,757
564.10.48	REPAIRS & MAINTENANCE	17,298
564.10.49	MISCELLANEOUS	49,406
564.10.91	INTERFUND PROFESSIONAL SERVICES	163,361
564.10.95	INTERFUND OPERATING RENTALS/LEASE	9,825
564.10.96	INTERFUND INSURANCE SERVICES	47,700
564.25.41	PROFESSIONAL SERVICES	21,014
564.25.49	MISCELLANEOUS	1,210
564.27.31	OFFICE & OPERATING SUPPLIES	2,330
564.27.32	FUEL CONSUMED	734
564.27.35	SMALL TOOLS AND MINOR EQUIPMENT	3,147
564.27.41	PROFESSIONAL SERVICES	60
564.27.42	COMMUNICATIONS	1,041
564.27.47	PUBLIC UTILITIES SERVICES	24,341
564.27.49	MISCELLANEOUS	12,099
564.32.41	PROFESSIONAL SERVICES	4,208
564.37.41	PROFESSIONAL SERVICES	563
564.44.31	OFFICE & OPERATING SUPPLIES	7,481
564.44.35	SMALL TOOLS AND MINOR EQUIPMENT	790
564.44.41	PROFESSIONAL SERVICES	4,067
564.44.42	COMMUNICATIONS	49,362
564.44.43	TRAVEL	10,578
564.44.44	ADVERTISING	3,892
564.44.45	OPERATING RENTALS & LEASES	151,485
564.44.47	PUBLIC UTILITIES SERVICES	4,594
564.44.49	MISCELLANEOUS	6,375
564.46.31	OFFICE & OPERATING SUPPLIES	841
564.46.35	SMALL TOOLS AND MINOR EQUIPMENT	1,208
564.46.41	PROFESSIONAL SERVICES	14,537
564.46.42	COMMUNICATIONS	648
564.46.43	TRAVEL	3,994
564.46.44	ADVERTISING	409
564.46.45	OPERATING RENTALS & LEASES	2,014
564.46.48	REPAIRS & MAINTENANCE	579
564.46.49	MISCELLANEOUS	4,346
564.46.91	INTERFUND PROFESSIONAL SERVICES	3,332
564.46.96	INTERFUND INSURANCE SERVICES	1,883
594.64.64	MAJOR EQUIPMENT	34,687
597.00.00	OPERATING TRANSFER OUT	271,500
11930	11930 - MENTAL HEALTH SUBTOTAL	1,532,843

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
11970	11970 - OTHER SERVICES	
559.20.41	PROFESSIONAL SERVICES	343,385
559.30.49	MISCELLANEOUS	865
11970	11970 - OTHER SERVICES SUBTOTAL	344,250
11998	11998 -HUMAN SVCS END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,640,243
11998	11998 -HUMAN SVCS END FUND BAL SUBTOTAL	1,640,243
119 HUMAN SERVICES EXPENDITURE TOTAL		8,619,201
121 SOLDIER'S RELIEF		
12101	12101 - SOLDIERS RELIEF	
553.60.31	OFFICE & OPERATING SUPPLIES	78
553.60.42	COMMUNICATIONS	127
553.60.45	OPERATING RENTALS & LEASES	1,213
553.60.49	MISCELLANEOUS	67,973
553.60.91	INTERFUND PROFESSIONAL SERVICES	1,769
12101	12101 - SOLDIERS RELIEF SUBTOTAL	71,159
12198	12198-SOLDR RELIEF END FND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	50,747
12198	12198-SOLDR RELIEF END FND BAL SUBTOTAL	50,747
121 SOLDIER'S RELIEF EXPENDITURE TOTAL		121,906
122 PROS CHILD SUPPORT		
12200	12200 - PROS CHILD SUPPORT	
515.80.11	REGULAR SALARIES & WAGES	143,074
515.80.21	OTHER BENEFITS	60,038
515.80.31	OFFICE & OPERATING SUPPLIES	5,969
515.80.35	SMALL TOOLS AND MINOR EQUIPMENT	8,260
515.80.41	PROFESSIONAL SERVICES	6,782
515.80.42	COMMUNICATIONS	3,582
515.80.43	TRAVEL	1,997
515.80.45	OPERATING RENTALS & LEASES	2,586
515.80.48	REPAIRS & MAINTENANCE	2,650
515.80.49	MISCELLANEOUS	1,513
515.80.91	INTERFUND PROFESSIONAL SERVICES	2,147
12200	12200 - PROS CHILD SUPPORT SUBTOTAL	238,598
12298	PROS CHILD SUPPORT ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	160,134
12298	PROS CHILD SUPPORT ENDING FUND BALANCE SUBTOTAL	160,134
122 PROS CHILD SUPPORT EXPENDITURE TOTAL		398,732
123 FAIRGROUNDS PROPERTIES		
12300	12300 - FAIRGROUND PROPERTIES	
573.70.11	REGULAR SALARIES & WAGES	6,960
573.70.21	OTHER BENEFITS	2,839
573.70.41	PROFESSIONAL SERVICES	401
573.70.47	PUBLIC UTILITIES SERVICES	3,667

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
573.70.48	REPAIRS & MAINTENANCE	3,743
573.70.49	MISCELLANEOUS	1,947
581.20.00	INTERFUND LOAN REPAYMENT	10,563
592.73.80	DEBT SERVICE-INTEREST	6,174
594.73.62	BUILDINGS	136,036
12300	12300 - FAIRGROUND PROPERTIES SUBTOTAL	172,329
12398	12300 - FAIR PROP END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-243,296
12398	12300 - FAIR PROP END FUND BAL SUBTOTAL	-243,296
123	**FAIRGROUNDS PROPERTIES EXPENDITURE TOTAL**	-70,966
124	**YOUTH SPECIAL SERVICES**	
12400	12400 - YOUTH SPECIAL SERVICES	
527.40.31	OFFICE & OPERATING SUPPLIES	149
527.40.32	FUEL CONSUMED	711
527.40.41	PROFESSIONAL SERVICES	3,157
527.40.42	COMMUNICATIONS	1,060
527.40.43	TRAVEL	500
527.40.45	OPERATING RENTALS & LEASES	1,719
527.40.48	REPAIRS & MAINTENANCE	688
527.40.49	MISCELLANEOUS	25
527.40.90	INTERFUND PAYMENTS FOR SERVICES	53,108
527.40.95	INTERFUND OPERATING RENTALS/LEASE	354
12400	12400 - YOUTH SPECIAL SERVICES SUBTOTAL	61,471
12410	12410 - BILL 3900 IMPACT	
527.40.31	OFFICE & OPERATING SUPPLIES	488
527.40.32	FUEL CONSUMED	351
527.40.42	COMMUNICATIONS	1,567
527.40.45	OPERATING RENTALS & LEASES	599
527.40.47	PUBLIC UTILITIES SERVICES	1,203
527.40.48	REPAIRS & MAINTENANCE	818
527.40.90	INTERFUND PAYMENTS FOR SERVICES	15,303
527.40.95	INTERFUND OPERATING RENTALS/LEASE	354
12410	12410 - BILL 3900 IMPACT SUBTOTAL	20,684
12415	12415 - JUV ACCOUNTABILITY ACT	
527.40.31	OFFICE & OPERATING SUPPLIES	503
527.40.90	INTERFUND PAYMENTS FOR SERVICES	4,139
12415	12415 - JUV ACCOUNTABILITY ACT SUBTOTAL	4,642
12420	12420 - BECCA BILL	
527.40.31	OFFICE & OPERATING SUPPLIES	248
527.40.32	FUEL CONSUMED	251
527.40.41	PROFESSIONAL SERVICES	185
527.40.42	COMMUNICATIONS	806
527.40.43	TRAVEL	343
527.40.45	OPERATING RENTALS & LEASES	63
527.40.49	MISCELLANEOUS	1,587
527.40.90	INTERFUND PAYMENTS FOR SERVICES	64,664
527.40.95	INTERFUND OPERATING RENTALS/LEASE	314

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
12420	12420 - BECCA BILL SUBTOTAL	68,461
12425	12425 - CONSOLIDTD JUV SVCS	
527.40.31	OFFICE & OPERATING SUPPLIES	545
527.40.32	FUEL CONSUMED	251
527.40.41	PROFESSIONAL SERVICES	1,033
527.40.42	COMMUNICATIONS	1,621
527.40.45	OPERATING RENTALS & LEASES	559
527.40.47	PUBLIC UTILITIES SERVICES	1,003
527.40.48	REPAIRS & MAINTENANCE	877
527.40.90	INTERFUND PAYMENTS FOR SERVICES	60,982
527.40.95	INTERFUND OPERATING RENTALS/LEASE	562
12425	12425 - CONSOLIDTD JUV SVCS SUBTOTAL	67,433
12430	12430 - OPTION B	
12430	12430 - OPTION B SUBTOTAL	0
12435	12435 - SSODA	
527.40.31	OFFICE & OPERATING SUPPLIES	154
527.40.41	PROFESSIONAL SERVICES	12,934
527.40.42	COMMUNICATIONS	252
527.40.43	TRAVEL	151
527.40.45	OPERATING RENTALS & LEASES	94
527.40.90	INTERFUND PAYMENTS FOR SERVICES	22,887
12435	12435 - SSODA SUBTOTAL	36,472
12440	12440 - EVIDENCE BASED EXPANSION-ART	
527.40.31	OFFICE & OPERATING SUPPLIES	2,514
527.40.32	FUEL CONSUMED	323
527.40.41	PROFESSIONAL SERVICES	5
527.40.43	TRAVEL	270
527.40.90	INTERFUND PAYMENTS FOR SERVICES	28,198
12440	12440 - EVIDENCE BASED EXPANSION-ART SUBTOTAL	31,310
12450	12450 - CDDA-CHEM DEP DISP ALT	
527.40.31	OFFICE & OPERATING SUPPLIES	491
527.40.32	FUEL CONSUMED	375
527.40.41	PROFESSIONAL SERVICES	387
527.40.42	COMMUNICATIONS	785
527.40.43	TRAVEL	132
527.40.45	OPERATING RENTALS & LEASES	72
527.40.47	PUBLIC UTILITIES SERVICES	200
527.40.48	REPAIRS & MAINTENANCE	255
527.40.90	INTERFUND PAYMENTS FOR SERVICES	28,740
527.40.95	INTERFUND OPERATING RENTALS/LEASE	314
12450	12450 - CDDA-CHEM DEP DISP ALT SUBTOTAL	31,750
12451	12451-JUV ACCT INCENT BLK GRNT	
527.40.90	INTERFUND PAYMENTS FOR SERVICES	10,520
12451	12451-JUV ACCT INCENT BLK GRNT SUBTOTAL	10,520
12453	YOUTH SPECIAL PROJECTS	
527.40.31	OFFICE & OPERATING SUPPLIES	2,173
527.40.43	TRAVEL	690

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
527.40.49	MISCELLANEOUS	600
527.40.95	INTERFUND OPERATING RENTALS/LEASE	314
12453	YOUTH SPECIAL PROJECTS SUBTOTAL	3,776
12498	12498 - YTH SPEC SVC END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	75,203
12498	12498 - YTH SPEC SVC END FUND SUBTOTAL	75,203
124	**YOUTH SPECIAL SERVICES EXPENDITURE TOTAL**	411,723
126	**MILL CREEK FLOOD CONTROL**	
12600	12600-MILL CREEK FLOOD CNTL MT	
531.30.11	REGULAR SALARIES & WAGES	27,640
531.30.14	MILL CREEK FLD CONTR-VEG CONTR-COMP TAKE	16
531.30.21	OTHER BENEFITS	13,551
531.30.30	SUPPLIES	1,256
531.30.40	SERVICES	158,077
531.30.93	INTERFUND SUPPLIES	3,375
531.30.95	INTERFUND OPERATING RENTALS/LEASE	17,202
12600	12600-MILL CREEK FLOOD CNTL MT SUBTOTAL	221,119
12698	12698 - MILLCRK FLD CNTRL END	
508.30.00	ENDING FUND BALANCE-RESTRICTED	746,311
12698	12698 - MILLCRK FLD CNTRL END SUBTOTAL	746,311
126	**MILL CREEK FLOOD CONTROL EXPENDITURE TOTAL**	967,430
127	**STORMWATER MGMT UTILITY DIST**	
12701	ADMINISTRATION	
538.32.11	REGULAR SALARIES & WAGES	34,216
538.32.21	OTHER BENEFITS	16,766
538.32.30	SUPPLIES	478
538.32.40	SERVICES	13,311
538.32.95	INTERFUND OPERATING RENTALS/LEASE	1,918
12701	ADMINISTRATION SUBTOTAL	66,690
12702	TRAINING	
538.34.11	REGULAR SALARIES & WAGES	2,253
538.34.21	OTHER BENEFITS	1,104
538.34.40	SERVICES	555
12702	TRAINING SUBTOTAL	3,912
12703	MAINTENANCE	
538.35.11	REGULAR SALARIES & WAGES	32,618
538.35.21	OTHER BENEFITS	15,983
538.35.30	SUPPLIES	190
538.35.40	SERVICES	3,616
538.35.93	INTERFUND SUPPLIES	223
538.35.95	INTERFUND OPERATING RENTALS/LEASE	22,033
12703	MAINTENANCE SUBTOTAL	74,662
12704	STORMWATER FEES	
538.39.40	SERVICES	1,516

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
12704	STORMWATER FEES SUBTOTAL	1,516
12705	STORMWATER CONSTRUCTION	
538.36.11	REGULAR SALARIES & WAGES	2,196
538.36.21	OTHER BENEFITS	1,076
538.36.40	SERVICES	1,092
538.36.95	INTERFUND OPERATING RENTALS/LEASE	3,489
12705	STORMWATER CONSTRUCTION SUBTOTAL	7,854
12798	STORMWATER MGMT-ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	460,295
12798	STORMWATER MGMT-ENDING FUND BALANCE SUBTOTAL	460,295
127	**STORMWATER MGMT UTILITY DIST EXPENDITURE TOTAL**	614,929
128	**WW NOXIOUS WEED CNTL**	
12800	W W NOXIOUS WEED CNTL	
531.60.11	REGULAR SALARIES & WAGES	13,471
531.60.21	OTHER BENEFITS	2,659
531.60.31	OFFICE & OPERATING SUPPLIES	834
531.60.41	PROFESSIONAL SERVICES	1,902
531.60.42	COMMUNICATIONS	183
531.60.43	TRAVEL	1,226
531.60.44	ADVERTISING	217
531.60.46	INSURANCE	357
531.60.49	MISCELLANEOUS	2,310
531.60.50	INTERGOVERNMENTAL SERVICES	510
12800	W W NOXIOUS WEED CNTL SUBTOTAL	23,670
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	98,611
12898	WW NOXIOUS WEED CNTL ENDING FUND BAL SUBTOTAL	98,611
128	**WW NOXIOUS WEED CNTL EXPENDITURE TOTAL**	122,281
132	**ELECTION EQUIPMENT RES**	
13200	13200 - ELECTION EQUIPMENT RES	
13200	13200 - ELECTION EQUIPMENT RES SUBTOTAL	0
13298	13200 - ELEC EQUIP RES FND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	155,538
13298	13200 - ELEC EQUIP RES FND BAL SUBTOTAL	155,538
132	**ELECTION EQUIPMENT RES EXPENDITURE TOTAL**	155,538
133	**WALLA WALLA COMMUNITY NETWORK**	
133	**WALLA WALLA COMMUNITY NETWORK EXPENDITURE TOTAL**	0
134	**REET ELECTRONIC TECHNOLOGY**	
13400	REET ELECTRONIC TECHNOLOGY	
13400	REET ELECTRONIC TECHNOLOGY SUBTOTAL	0
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	123,280

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
13498	REET ELECTRONIC TECHNOLOGY-END FUND BAL SUBTOTAL	123,280
134	**REET ELECTRONIC TECHNOLOGY EXPENDITURE TOTAL**	123,280
135	**TRIAL COURT IMPROVEMENT FUND**	
13500	TRIAL COURT IMPROVEMENT FUND	
512.40.11	REGULAR SALARIES & WAGES	35,214
512.40.21	OTHER BENEFITS	16,564
13500	TRIAL COURT IMPROVEMENT FUND SUBTOTAL	51,778
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	126,550
13598	TRIAL COURT IMPROVEMENT ENDING FUND BAL SUBTOTAL	126,550
135	**TRIAL COURT IMPROVEMENT FUND EXPENDITURE TOTAL**	178,328
010	**CURRENT EXP-RETIREMENT FUND**	
13600	RETIREMENT FUND	
519.90.21	OTHER BENEFITS	15,296
13600	RETIREMENT FUND SUBTOTAL	15,296
13698	CE-RETIREMENT FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	139,707
13698	CE-RETIREMENT FUND ENDING FUND BALANCE SUBTOTAL	139,707
010	**CURRENT EXP-RETIREMENT FUND EXPENDITURE TOTAL**	155,002
010	**SUP COURT & INDIGENT DEFENSE EMERG FUND**	
13700	SUP CT & INDIGENT DEFENSE EMERG FUND	
512.21.41	PROFESSIONAL SERVICES	5,704
13700	SUP CT & INDIGENT DEFENSE EMERG FUND SUBTOTAL	5,704
13798	EMERGENCY FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	545,296
13798	EMERGENCY FUND ENDING FUND BALANCE SUBTOTAL	545,296
010	**SUP COURT & INDIGENT DEFENSE EMERG FUND EXPENDITURE TOTAL**	551,000
146	**EMERGENCY MEDICAL SERVICES**	
14600	EMERGENCY MEDICAL SERVICES	
526.00.11	REGULAR SALARIES & WAGES	77,769
526.00.21	OTHER BENEFITS	25,087
526.00.31	OFFICE & OPERATING SUPPLIES	908
526.00.35	SMALL TOOLS AND MINOR EQUIPMENT	54
526.00.41	PROFESSIONAL SERVICES	8,000
526.00.42	COMMUNICATIONS	378
526.00.46	INSURANCE	1,495
526.00.48	REPAIRS & MAINTENANCE	3,268
526.00.49	MISCELLANEOUS	654
526.00.91	INTERFUND PROFESSIONAL SERVICES	1,233
594.26.64	MAJOR EQUIPMENT	1,091

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
14600	EMERGENCY MEDICAL SERVICES SUBTOTAL	119,937
14698	14600-EMG MED SVC END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	82,820
14698	14600-EMG MED SVC END FUND BAL SUBTOTAL	82,820
146	**EMERGENCY MEDICAL SERVICES EXPENDITURE TOTAL**	202,757
147	**EMS TAXES**	
14700	EMS TAXES	
526.00.49	MISCELLANEOUS	2,461,880
14700	EMS TAXES SUBTOTAL	2,461,880
14798	EMS TAXES ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	23,970
14798	EMS TAXES ENDING FUND BALANCE SUBTOTAL	23,970
147	**EMS TAXES EXPENDITURE TOTAL**	2,485,850
148	**911 ENHNCD/PUB COM BLDG**	
14800	911 ENHNCD/PUB COM BLDG	
526.60.41	PROFESSIONAL SERVICES	561,177
14800	911 ENHNCD/PUB COM BLDG SUBTOTAL	561,177
14898	14800 -911 ENHNCD END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	583
14898	14800 -911 ENHNCD END FUND BAL SUBTOTAL	583
148	**911 ENHNCD/PUB COM BLDG EXPENDITURE TOTAL**	561,759
150	**WWCO PUBLIC FAC IMPROV FUND**	
15000	15000 -WW PUB FAC IMPROV FUND	
594.00.00	CAPITAL OUTLAY - COUNTY	100,000
597.00.00	TRANSFER OUT	179,095
15000	15000 -WW PUB FAC IMPROV FUND SUBTOTAL	279,095
15098	15000 -PUB FAC IMPROV END BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	3,270,283
15098	15000 -PUB FAC IMPROV END BAL SUBTOTAL	3,270,283
150	**WWCO PUBLIC FAC IMPROV FUND EXPENDITURE TOTAL**	3,549,378
010	**COMMUNITY OUTREACH**	
15100	COMMUNITY OUTREACH	
551.10.49	MISCELLANEOUS	7,500
15100	COMMUNITY OUTREACH SUBTOTAL	7,500
15198	COMMUNITY OUTREACH ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	275,538
15198	COMMUNITY OUTREACH ENDING FUND BALANCE SUBTOTAL	275,538
010	**COMMUNITY OUTREACH EXPENDITURE TOTAL**	283,038
152	**INVESTMENT POOL**	

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
15200	INVESTMENT POOL	
514.22.11	REGULAR SALARIES & WAGES	22,823
514.22.21	OTHER BENEFITS	8,912
514.22.31	OFFICE & OPERATING SUPPLIES	64
514.22.41	PROFESSIONAL SERVICES	5,061
514.22.42	COMMUNICATIONS	1,530
514.22.43	TRAVEL	2,596
514.22.48	REPAIRS & MAINTENANCE	7,632
514.22.49	MISCELLANEOUS	399
581.10.00	LOANS TO OTHER FUNDS	136,036
15200	INVESTMENT POOL SUBTOTAL	185,053
15298	INVESTMENT POOL ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	49,135
15298	INVESTMENT POOL ENDING FUND BALANCE SUBTOTAL	49,135
152	**INVESTMENT POOL EXPENDITURE TOTAL**	234,188
010	**CE MEDICAL INSURANCE RESERVE**	
15300	CE MEDICAL INSURANCE RESERVE	
15300	CE MEDICAL INSURANCE RESERVE SUBTOTAL	0
15398	CE MED INS RES ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	747,402
15398	CE MED INS RES ENDING FUND BALANCE SUBTOTAL	747,402
010	**CE MEDICAL INSURANCE RESERVE EXPENDITURE TOTAL**	747,402
010	**LEOFF I FUND**	
15498	LEOFF I FUND ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	154,187
15498	LEOFF I FUND ENDING FUND BALANCE SUBTOTAL	154,187
010	**LEOFF I FUND EXPENDITURE TOTAL**	154,187
155	**WW CO WATERSHED PLANNING**	
155	**WW CO WATERSHED PLANNING EXPENDITURE TOTAL**	0
156	**COUNTY TREASURER SERVICE FUND**	
15698	CTY TREAS SERV FUND ENDING FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	745
15698	CTY TREAS SERV FUND ENDING FUND BAL SUBTOTAL	745
156	**COUNTY TREASURER SERVICE FUND EXPENDITURE TOTAL**	745
160	**WW CO LOW INCOME HOUSING**	
16000	WW CO LOW INCOME HOUSING	
559.20.40	SERVICES	2,397
559.20.49	MISCELLANEOUS	98,412
16000	WW CO LOW INCOME HOUSING SUBTOTAL	100,809
16010	HOMELESS HOUSING	
559.20.41	PROFESSIONAL SERVICES	127,852

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
559.20.49	MISCELLANEOUS	13,385
560.30.11	REGULAR SALARIES & WAGES	20,935
560.30.21	OTHER BENEFITS	7,885
16010	HOMELESS HOUSING SUBTOTAL	170,057
16098	16098 LOW INC HOUSING END FUND	
508.30.00	ENDING FUND BALANCE-RESTRICTED	212,118
16098	16098 LOW INC HOUSING END FUND SUBTOTAL	212,118
160	**WW CO LOW INCOME HOUSING EXPENDITURE TOTAL**	482,984
190	**JAIL INMATE WELFARE**	
19000	JAIL INMATE WELFARE	
523.61.31	OFFICE & OPERATING SUPPLIES	8,389
523.61.32	FUEL CONSUMED	62
523.61.35	SMALL TOOLS AND MINOR EQUIPMENT	1,085
19000	JAIL INMATE WELFARE SUBTOTAL	9,536
19098	19000-JAIL INMATE END FUND BAL	
508.40.00	ENDING FUND BALANCE-COMMITTED	215,256
19098	19000-JAIL INMATE END FUND BAL SUBTOTAL	215,256
190	**JAIL INMATE WELFARE EXPENDITURE TOTAL**	224,793
191	**REWARD**	
19100	19100 - REWARD	
19100	19100 - REWARD SUBTOTAL	0
19198	REWARD ENDING FUND BALANCE	
508.30.00	ENDING FUND BALANCE-RESTRICTED	1,000
19198	REWARD ENDING FUND BALANCE SUBTOTAL	1,000
191	**REWARD EXPENDITURE TOTAL**	1,000
192	**DARE/GREAT PROGRAMS**	
19200	19200 - DARE/GREAT PROGRAMS	
521.30.31	OFFICE & OPERATING SUPPLIES	1,700
19200	19200 - DARE/GREAT PROGRAMS SUBTOTAL	1,700
19298	19298 - DARE/GRT END FUND BAL	
508.30.00	ENDING FUND BALANCE-RESTRICTED	23
19298	19298 - DARE/GRT END FUND BAL SUBTOTAL	23
192	**DARE/GREAT PROGRAMS EXPENDITURE TOTAL**	1,723
193	**BOATING SAFETY**	
19300	BOATING SAFETY	
521.22.12	OVERTIME	1,705
521.22.21	OTHER BENEFITS	250
521.22.32	FUEL CONSUMED	362
521.22.48	REPAIRS & MAINTENANCE	5,798
19300	BOATING SAFETY SUBTOTAL	8,114
19398	BOATING SAFETY ENDING FUND BALANCE	

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
508.30.00	ENDING FUND BALANCE-RESTRICTED	31,002
19398	BOATING SAFETY ENDING FUND BALANCE SUBTOTAL	31,002
193	**BOATING SAFETY EXPENDITURE TOTAL**	39,116
203	**JUVENILE DETENTION DEBT SERV**	
20300	20300 - JUV DET DEBT SERV	
508.30.00	ENDING FUND BALANCE-RESTRICTED	23,786
20300	20300 - JUV DET DEBT SERV SUBTOTAL	23,786
203	**JUVENILE DETENTION DEBT SERV EXPENDITURE TOTAL**	23,786
300	**LAW & JUSTICE BUILDING**	
30000	30000 - LAW & JUSTICE BLDG	
521.90.48	REPAIRS & MAINTENANCE	44,629
30000	30000 - LAW & JUSTICE BLDG SUBTOTAL	44,629
30098	30098 L&J BLDG FUND END BAL	
508.50.00	ENDING FUND BALANCE-ASSIGNED	864,681
30098	30098 L&J BLDG FUND END BAL SUBTOTAL	864,681
300	**LAW & JUSTICE BUILDING EXPENDITURE TOTAL**	909,310
301	**CURRENT EXPENSE BUILDING**	
30100	CURRENT EXPENSE BUILDING	
521.50.35	SMALL TOOLS AND MINOR EQUIPMENT	1,505
521.50.48	REPAIRS & MAINTENANCE	31,324
521.90.48	REPAIRS & MAINTENANCE	5,201
581.20.00	DEBT SERVICE PRINCIPAL	274,178
592.21.80	DEBT SERVICE-INTEREST	84,012
594.21.62	BUILDINGS	10,278
30100	CURRENT EXPENSE BUILDING SUBTOTAL	406,497
30198	30100- C.E. BLDG END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-375,433
30198	30100- C.E. BLDG END FUND BAL SUBTOTAL	-375,433
301	**CURRENT EXPENSE BUILDING EXPENDITURE TOTAL**	31,065
303	**JUVENILE DETENTION BLDG**	
303	**JUVENILE DETENTION BLDG EXPENDITURE TOTAL**	0
304	**FAIRGROUNDS BUILDING FUND**	
30400	FAIRGROUNDS BUILDING FUND	
594.75.62	BUILDINGS	48,042
30400	FAIRGROUNDS BUILDING FUND SUBTOTAL	48,042
30498	30498 FAIR BLDG END FUND BAL	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-44,535
30498	30498 FAIR BLDG END FUND BAL SUBTOTAL	-44,535
304	**FAIRGROUNDS BUILDING FUND EXPENDITURE TOTAL**	3,508

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
305 PUBLIC COMMUNICATIONS BLDG		
30500	PUBLIC COMMUNICATIONS BLDG	
526.00.48	REPAIRS & MAINTENANCE	11,872
30500	PUBLIC COMMUNICATIONS BLDG SUBTOTAL	11,872
30598	PUB COMM BLDG-ENDING FUND BALANCE	
508.40.00	ENDING FUND BALANCE-COMMITTED	43,227
30598	PUB COMM BLDG-ENDING FUND BALANCE SUBTOTAL	43,227
305 PUBLIC COMMUNICATIONS BLDG EXPENDITURE TOTAL		55,099
306 CAPITAL IMPROVEMENTS		
30600	CAPITAL IMPROVEMENTS	
521.90.48	REPAIRS & MAINTENANCE	194,077
30600	CAPITAL IMPROVEMENTS SUBTOTAL	194,077
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	667,823
30698	CAPITAL IMPROVEMENTS ENDING FUND BALANCE SUBTOTAL	667,823
306 CAPITAL IMPROVEMENTS EXPENDITURE TOTAL		861,901
307 CE VEHICLE		
30700	CE VEHICLE	
521.50.48	REPAIRS & MAINTENANCE	535
521.90.40	SERVICES	267
521.90.95	INTERFUND OPERATING RENTALS/LEASE	802
594.21.64	MAJOR EQUIPMENT	74,269
30700	CE VEHICLE SUBTOTAL	75,874
30798	CE VEHICLE ENDING FUND BALANCE	
508.50.00	ENDING FUND BALANCE-ASSIGNED	266,603
30798	CE VEHICLE ENDING FUND BALANCE SUBTOTAL	266,603
307 CE VEHICLE EXPENDITURE TOTAL		342,476
319 HUMAN SERVICES CAPITAL PROJECTS		
31901	COMMUNITY SOCIAL SERVICE CENTER	
560.30.41	PROFESSIONAL SERVICES	2,665
581.20.00	LOAN REPAYMENTS - PRINCIPAL	258,079
592.64.80	DEBT SERVICE-INTEREST	106,827
594.30.62	BUILDINGS	997,130
31901	COMMUNITY SOCIAL SERVICE CENTER SUBTOTAL	1,364,701
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS	
518.30.11	REGULAR SALARIES & WAGES	33,132
518.30.21	OTHER BENEFITS	18,025
518.30.31	OFFICE & OPERATING SUPPLIES	8,053
518.30.35	SMALL TOOLS AND MINOR EQUIPMENT	681
518.30.41	PROFESSIONAL SERVICES	15,584
518.30.42	COMMUNICATIONS	3,428
518.30.47	PUBLIC UTILITIES SERVICES	35,644
518.30.48	REPAIRS & MAINTENANCE	3,393

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
31903	COMMUNITY SOCIAL SERV CTR OPERATIONS SUBTOTAL	117,939
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE	
508.90.00	ENDING FUND BALANCE-UNASSIGNED	-1,512,626
31998	HUMAN SERV CAP PROJ ENDING FUND BALANCE SUBTOTAL	-1,512,626
319	**HUMAN SERVICES CAPITAL PROJECTS EXPENDITURE TOTAL**	-29,986
502	**EQUIP RENTAL & REVOLVING**	
50200	50200-EQUIP RENTAL & REVOLVING	
548.60.01	DEPRECIATION	572,249
589.00.00	OTHER NONEXPENDITURES	508,005
50200	50200-EQUIP RENTAL & REVOLVING SUBTOTAL	1,080,255
50201	EQUIPMENT MAINTENANCE	
548.65.30	SUPPLIES	172,652
548.65.40	SERVICES	69,832
50201	EQUIPMENT MAINTENANCE SUBTOTAL	242,484
50202	EQUIPMENT PURCHASE	
548.60.11	REGULAR SALARIES & WAGES	283
548.60.21	OTHER BENEFITS	138
548.60.40	SERVICES	167
50202	EQUIPMENT PURCHASE SUBTOTAL	588
50211	CENTRAL STORES	
519.55.11	REGULAR SALARIES & WAGES	1,156
519.55.21	OTHER BENEFITS	567
519.55.93	INTERFUND SUPPLIES	1,491
519.55.95	INTERFUND OPERATING RENTALS/LEASE	1,004
519.58.11	REGULAR SALARIES & WAGES	23,833
519.58.21	OTHER BENEFITS	11,678
519.58.30	SUPPLIES	4,607
519.58.34	ITEMS PURCH FOR INVENTORY-RESALE	383,182
519.58.40	SERVICES	6,450
519.58.95	INTERFUND OPERATING RENTALS/LEASE	56,680
50211	CENTRAL STORES SUBTOTAL	490,648
50221	MECHANICAL SHOP	
548.35.11	REGULAR SALARIES & WAGES	20,596
548.35.12	OVERTIME	136
548.35.21	OTHER BENEFITS	10,159
548.35.30	SUPPLIES	666
548.35.40	SERVICES	24,621
548.35.93	INTERFUND SUPPLIES	496
548.35.95	INTERFUND OPERATING RENTALS/LEASE	1,270
548.38.11	REGULAR SALARIES & WAGES	294,115
548.38.12	OVERTIME	51
548.38.14	MECHANICAL SHOP-OP GENERAL COMPTIME USED	2,180
548.38.21	OTHER BENEFITS	146,238
548.38.30	SUPPLIES	10,958
548.38.40	SERVICES	17,621
548.38.93	INTERFUND SUPPLIES	126

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
548.38.95	INTERFUND OPERATING RENTALS/LEASE	35,512
548.39.35	SMALL TOOLS AND MINOR EQUIPMENT	3,500
548.48.11	REGULAR SALARIES & WAGES	42,709
548.48.21	OTHER BENEFITS	20,928
548.48.30	SUPPLIES	108
548.48.34	ITEMS PURCH FOR INVENTORY-RESALE	78,126
548.48.95	INTERFUND OPERATING RENTALS/LEASE	7,002
548.55.40	SERVICES	17,426
548.58.34	ITEMS PURCH FOR INVENTORY-RESALE	392,662
50221	MECHANICAL SHOP SUBTOTAL	1,127,204
50260	VACATION LEAVE	
548.39.11	REGULAR SALARIES & WAGES	21,392
548.39.21	OTHER BENEFITS	10,482
50260	VACATION LEAVE SUBTOTAL	31,874
50261	SICK LEAVE	
548.39.11	REGULAR SALARIES & WAGES	18,849
548.39.21	OTHER BENEFITS	9,236
50261	SICK LEAVE SUBTOTAL	28,085
50262	HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	13,870
548.39.21	OTHER BENEFITS	6,796
50262	HOLIDAY SUBTOTAL	20,666
50263	FLOATING HOLIDAY	
548.39.11	REGULAR SALARIES & WAGES	1,603
548.39.21	OTHER BENEFITS	786
50263	FLOATING HOLIDAY SUBTOTAL	2,389
50264	BEREAVEMENT	
548.39.11	REGULAR SALARIES & WAGES	624
548.39.21	OTHER BENEFITS	306
50264	BEREAVEMENT SUBTOTAL	930
50265	JURY LEAVE	
50265	JURY LEAVE SUBTOTAL	0
50266	STATE RETIREMENT	
548.39.21	OTHER BENEFITS	24,821
50266	STATE RETIREMENT SUBTOTAL	24,821
50267	F I C A	
548.39.21	OTHER BENEFITS	25,770
50267	F I C A SUBTOTAL	25,770
50268	INDUSTRIAL INSURANCE	
548.39.21	OTHER BENEFITS	13,181
50268	INDUSTRIAL INSURANCE SUBTOTAL	13,181
50269	HEALTH INSURANCE	
548.39.21	OTHER BENEFITS	62,251
50269	HEALTH INSURANCE SUBTOTAL	62,251
50270	LIFE INSURANCE	

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
548.39.21	OTHER BENEFITS	302
50270	LIFE INSURANCE SUBTOTAL	302
50271	DENTAL INSURANCE	
548.39.21	OTHER BENEFITS	6,048
50271	DENTAL INSURANCE SUBTOTAL	6,048
50277	VISION INSURANCE	
548.39.21	OTHER BENEFITS	830
50277	VISION INSURANCE SUBTOTAL	830
50285	UNDIST LABOR-ER&R	
548.37.21	OTHER BENEFITS	-216,064
50285	UNDIST LABOR-ER&R SUBTOTAL	-216,064
50292	LONGEVITY	
548.39.11	REGULAR SALARIES & WAGES	3,150
50292	LONGEVITY SUBTOTAL	3,150
50298	50200 EQUIP R&R END FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	9,573,053
50298	50200 EQUIP R&R END FUND BAL SUBTOTAL	9,573,053
502	**EQUIP RENTAL & REVOLVING EXPENDITURE TOTAL**	12,518,466
503	**RISK MANAGEMENT**	
50300	RISK MANAGEMENT	
514.71.48	REPAIRS & MAINTENANCE	124,072
514.76.46	INSURANCE	415,413
514.77.46	INSURANCE	39,292
514.78.46	INSURANCE	35,417
514.79.35	SMALL TOOLS AND MINOR EQUIPMENT	59
50300	RISK MANAGEMENT SUBTOTAL	614,252
50398	RISK MANAGEMENT-ENDING FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	339,629
50398	RISK MANAGEMENT-ENDING FUND BAL SUBTOTAL	339,629
503	**RISK MANAGEMENT EXPENDITURE TOTAL**	953,881
504	**CO UNEMPLOYMENT COMP**	
50400	UNEMPLOYMENT COMPENSATION	
517.70.29	UNEMPLOYMENT PAYMENTS	77,282
50400	UNEMPLOYMENT COMPENSATION SUBTOTAL	77,282
50498	50400 UNEMP COMP END FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	5,505
50498	50400 UNEMP COMP END FUND BAL SUBTOTAL	5,505
504	**CO UNEMPLOYMENT COMP EXPENDITURE TOTAL**	82,788
505	**TECHNOLOGY SERVICES**	
50500	TECHNOLOGY SERVICES	
518.88.01	DEPRECIATION	36,859
518.88.11	REGULAR SALARIES & WAGES	288,245

WALLA WALLA COUNTY

SCHEDULE OF EXPENDITURES/EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

ACCOUNT #	DESCRIPTION	ACTUAL AMOUNT
518.88.12	OVERTIME	2,298
518.88.21	OTHER BENEFITS	84,464
518.88.31	OFFICE & OPERATING SUPPLIES	1,506
518.88.35	SMALL TOOLS AND MINOR EQUIPMENT	359
518.88.42	COMMUNICATIONS	21,135
518.88.45	OPERATING RENTALS & LEASES	50
518.88.46	INSURANCE	4,411
518.88.48	REPAIRS & MAINTENANCE	95,918
518.88.49	MISCELLANEOUS	234
50500	TECHNOLOGY SERVICES SUBTOTAL	535,479
50598	50500-TECH SVCS END FUND BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	404,848
50598	50500-TECH SVCS END FUND BAL SUBTOTAL	404,848
505	**TECHNOLOGY SERVICES EXPENDITURE TOTAL**	940,327
506	**TECHNOLOGY SERVICES CAP FUND**	
50600	TECHNOLOGY SERVICES CAP FUND	
518.80.01	DEPRECIATION	12,517
518.80.35	SMALL TOOLS AND MINOR EQUIPMENT	15,563
50600	TECHNOLOGY SERVICES CAP FUND SUBTOTAL	28,080
50698	50698-TECH SVC CAP END FN BAL	
508.80.00	ENDING FUND BALANCE-UNRESERVED	610,333
50698	50698-TECH SVC CAP END FN BAL SUBTOTAL	610,333
506	**TECHNOLOGY SERVICES CAP FUND EXPENDITURE TOTAL**	638,412
		86,904,704

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No	Fund Title	Beginning Outstanding Items	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items	Prior Year Open Period Items	Current Year Open Period Items	Disbursements
10	CURRENT EXPENSE	0.00	12.00	12.00		0.00			12.00
147	EMS TAXES	0.00	1,574,521.80	1,574,521.80		0.00			1,574,521.80
600	STATE SCHOOL	0.00	13,523,254.54	13,523,254.54		0.00			13,523,254.54
601	STATE GENERAL	0.00	1,220,361.79	1,220,361.79		0.00			1,220,361.79
603	STATE G T E REFUND LEVY	0.00	1,122.72	1,122.72		0.00			1,122.72
608	FOREST PATROL	0.00	17,373.61	17,373.61		0.00			17,373.61
609	LEASEHOLD EXCISE	0.00	5,060.11	5,060.11		0.00			5,060.11
612	W W TIMBER TAX ACCOUNT	0.00	11,032.95	11,032.95		0.00			11,032.95
621	ADVANCE TAX	0.00	15,621.53	15,621.53		0.00			15,621.53
622	SUSPENSE FUND	0.00	10,224.01	10,224.01		0.00			10,224.01
630	COL CO HOSPITAL REG	0.00	60,215.25	60,215.25		0.00			60,215.25
631	CITY OF WALLA WALLA	0.00	5,308,213.89	5,308,213.89		0.00			5,308,213.89
632	CITY OF COLLEGE PLACE	0.00	1,256,635.36	1,256,635.36		0.00			1,256,635.36
633	CITY OF PRESCOTT	0.00	31,328.91	31,328.91		0.00			31,328.91
634	CITY OF WAITSBURG	0.00	155,155.36	155,155.36		0.00			155,155.36
635	PRESCOTT PARK & REC	0.00	50.00	50.00		0.00			50.00
637	COL CO HOSPITAL SPEC	0.00	167.44	167.44		0.00			167.44
638	WAITSBURG PARK & REC	0.00	432.08	432.08		0.00			432.08
640	PORT GENERAL FUND	0.00	1,856,014.36	1,856,014.36		0.00			1,856,014.36
643	CITY OF WALLA WALLA BOND	0.00	1,199,018.57	1,199,018.57		0.00			1,199,018.57
644	CITY OF CP BOND	0.00	235,247.15	235,247.15		0.00			235,247.15
647	COL CO HOSPITAL BOND	0.00	60,634.49	60,634.49		0.00			60,634.49
650	AUDITOR'S WARRANT CLEARING	1,441,940.63	61,995,155.57	62,517,951.60		919,144.60			61,995,155.57
689	FIRE DIST 5 EXPENSE	844.99	0.00	0.00		844.99			0.00
691	FIRE 5 DEBT SERVICE	0.00	35,135.37	35,135.37		0.00			35,135.37
715	IRRIGATION DIST 4 BOND	0.00	7,750.00	7,750.00		0.00			7,750.00
723	IRRIGATION DIST 9 BOND	0.00	35,479.26	35,479.26		0.00			35,479.26
736	IRRIGATION #11 DEBT SERVICE	0.00	37,202.69	37,202.69		0.00			37,202.69
740	BLUE MOUNTAIN INS CO-OP FUND	87.88	0.00	0.00		87.88			0.00
741	EASTERN WA SCHOOL DENTAL	0.00	81,237.00	81,237.00		0.00			81,237.00
750	SCH DIST 101 GENERAL	16,192.04	777,768.54	772,571.35	4,675.01	16,714.22			773,093.53
760	SCH DIST 140 GENERAL	769,202.67	62,740,895.45	62,040,506.73	19,987.99	1,449,603.40			62,720,907.46
761	SCH DIST 140 ASB	1,593.80	795,777.76	774,532.37	3,306.25	19,532.94			792,471.51
762	SCH DIST 140 CAPITAL	0.00	1,238,910.72	1,238,910.72		0.00			1,238,910.72
764	SCH DIST 140 BOND	0.00	3,807,889.25	3,807,889.25		0.00			3,807,889.25
766	SCH DIST 140 TRANS VEHICLE	0.00	128,288.64	128,288.64		0.00			128,288.64
769	SCH 140 NON EXPENDABLE TRUST	0.00	373.24	373.24		0.00			373.24
770	SCH DIST 250 GENERAL	200,821.48	8,599,527.98	8,576,678.46	130.01	223,540.99			8,599,397.97
771	SCH DIST 250 ASB	0.00	19,802.57	19,802.57		0.00			19,802.57

WALLA WALLA COUNTY
SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No	Fund Title	Beginning Outstanding Items	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items	Prior Year Open Period Items	Current Year Open Period Items	Disbursements
772	SCH DIST 250 CAPITAL	0.00	1,082,559.53	1,067,186.32		15,373.21			1,082,559.53
773	SCH DIST 250 BOND	0.00	662,420.87	662,420.87		0.00			662,420.87
780	SCH DIST 300 GENERAL	58,685.32	3,319,792.10	3,287,808.29	1,833.99	88,835.14			3,317,958.11
781	SCH DIST 300 ASB	3,221.42	60,918.06	58,861.49	1,885.69	3,392.30			59,032.37
783	SCH DIST 300 BOND	0.00	309,108.42	309,108.42		0.00			309,108.42
790	SCH DIST 400 GENERAL	335,676.71	8,396,133.31	8,389,053.22	24,011.03	318,745.77			8,372,122.28
791	SCH DIST 400 ASB	6,573.95	128,822.70	119,066.89		16,329.76			128,822.70
792	SCH DIST 400 CAPITAL	301,836.73	478,649.39	778,313.70		2,172.42			478,649.39
793	SCH DIST 400 BOND	0.00	1,697,412.95	1,697,412.95		0.00			1,697,412.95
796	SCH DIST 400 TRANS VEHICLE	21,534.00	87,318.31	87,318.31		21,534.00			87,318.31
800	SCH DIST 401 GENERAL	87,293.14	3,648,433.71	3,650,530.38	6,821.37	78,375.10			3,641,612.34
801	SCH DIST 401 ASB	1,458.00	111,502.60	111,700.11	203.49	1,057.00			111,299.11
805	SCH DIST 401 CAPITAL	0.00	46,264.22	46,264.22		0.00			46,264.22
806	SCH DIST 401 BOND	0.00	312,085.00	312,085.00		0.00			312,085.00
810	SCH DIST 402 GENERAL	129,794.30	3,902,755.56	3,929,679.37	1,142.71	101,727.78			3,901,612.85
811	SCH DIST 402 ASB	0.00	10,650.50	9,131.93	1,518.57	0.00			9,131.93
812	SCH DIST 402 TRANS VEHICLE	0.00	218,132.98	218,132.98		0.00			218,132.98
813	SCH DIST 402 CAPITAL	4,522.11	10,880.87	15,402.98		0.00			10,880.87
814	SCH DIST 402 BOND	0.00	359,312.50	359,312.50		0.00			359,312.50
	TOTALS	3,381,279.17	191,686,045.54	191,724,797.10	65,516.11	3,277,011.50	0.00	0.00	191,620,529.43

WALLA WALLA COUNTY
SCHEDULE OF LIABLITIES
For The Year Ended December 31, 2012

ID. No.	Description	Maturity/Payment Due Date __/__/20__	Beginning Balance 1/1	Additions	Reductions	BARS Code for Redemption	Ending Balance 12/31
259.11	Compensated Absences		$930,366.00	$59,858.00	$0.00		$990,224.00
263.93	OPEB Payable		$496,402.00	$210,084.00	$114,510.00		$591,976.00

WALLA WALLA COUNTY
Schedule Of Limitation Of Indebtedness
As Of December 31, 2012

Total Taxable Property Value **$4,871,018,626**

		Remaining Debt Capacity
2.5% general purposes limit is allocated between:	$121,775,465.65	
Up to 1.5% debt without a vote	$73,065,279.39	
Less: outstanding debt	($2,014,582.00)	
Less: excess of debt with out a vote	$0.00	
Add: available assets	$16,019,372.00	
Equals: remaining debt capacity without a vote		$87,070,069.39
Up to 2.5% debt with a vote	$48,710,186.26	
Less: outstanding debt	$0.00	
Add: assets available	$24,733.00	
Equals: remaining debt capacity with a vote		$48,734,919.26

WALLA WALLA COUNTY

SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund No	Description	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
010	CURRENT EXPENSE	5,366,052.38	14,862,801.61	0.00	0.00	13,300,630.09	1,558,376.00	95,000.00	5,274,847.90
010	CURRENT EXP-RETIREMENT FU	153,812.02	1,190.26	0.00	0.00	15,295.78	0.00	0.00	139,706.50
010	SUP COURT & INDIGENT DEFEI	551,000.00	0.00	0.00	0.00	0.00	0.00	0.00	551,000.00
010	COMMUNITY OUTREACH	280,858.90	2,179.27	0.00	0.00	7,500.00	0.00	0.00	275,538.17
010	CE MEDICAL INSURANCE RESE	741,579.58	5,822.61	0.00	0.00	0.00	0.00	0.00	747,402.19
010	LEOFF I FUND	152,985.46	1,201.18	0.00	0.00	0.00	0.00	0.00	154,186.64
101	COMMUNITY DEVELOPMENT	439,314.82	565,322.91	183,000.00	0.00	627,926.72	0.00	0.00	559,711.01
102	WASTE MANAGEMENT	47,121.35	3,048.87	3,987.00	0.00	3,224.69	0.00	0.00	50,932.53
103	EMERGENCY MANAGEMENT	115,117.19	214,798.41	35,686.00	0.00	224,532.55	0.00	0.00	141,069.05
104	SHERIFFS BLOCK GRANTS	7,813.56	13.08	0.00	0.00	0.00	0.00	0.00	7,826.64
105	HOTEL / MOTEL TAX	104,305.87	44,622.54	0.00	0.00	4,990.00	0.00	0.00	143,938.41
107	JUVENILE JUSTICE CENTER	174,001.63	1,417,956.26	644,435.00	0.00	1,988,248.42	0.00	0.00	248,144.47
108	LAW & JUSTICE	855,896.18	1,867,024.26	0.00	0.00	1,684,250.03	150,000.00	0.00	888,670.41
109	AUDITORS M & O	169,527.72	91,061.06	0.00	0.00	42,621.14	0.00	0.00	217,967.64
110	TREASURERS M & O	59,084.48	12,553.87	0.00	0.00	15,866.45	0.00	0.00	55,771.90
111	PROS VICTIM-WITNESS	66,388.93	77,899.21	0.00	0.00	93,904.50	0.00	0.00	50,383.64
112	PUBLIC HEALTH	431,423.36	1,258,660.85	443,887.00	0.00	1,757,944.18	0.00	0.00	376,027.03
115	COUNTY ROAD	5,224,800.14	12,125,110.67	0.00	0.00	14,542,750.65	0.00	0.00	2,807,160.16
118	WALLA WALLA FAIR	20,997.30	1,154,676.79	0.00	0.00	1,167,866.77	0.00	0.00	7,807.32
119	HUMAN SERVICES	1,847,737.44	6,606,489.37	0.00	0.00	6,661,053.54	271,500.00	0.00	1,521,673.27
121	SOLDIER'S RELIEF	69,879.68	56,025.03	0.00	0.00	72,013.64	0.00	0.00	53,891.07
122	PROS CHILD SUPPORT	89,866.30	282,940.21	4,001.00	0.00	238,100.29	0.00	0.00	138,707.22
123	FAIRGROUNDS PROPERTIES	14,363.44	42,224.40	0.00	136,035.71	178,256.34	0.00	0.00	14,367.21
124	YOUTH SPECIAL SERVICES	53,380.90	317,174.78	0.00	0.00	315,266.60	0.00	0.00	55,289.08
126	MILL CREEK FLOOD CONTROL	918,918.95	52,539.48	0.00	0.00	224,913.49	0.00	0.00	746,544.94
127	STORMWATER MGMT UTILITY	266,297.24	348,632.13	0.00	0.00	146,478.56	0.00	0.00	468,450.81
128	WW NOXIOUS WEED CNTL	90,576.18	31,710.06	0.00	0.00	23,663.53	0.00	0.00	98,622.71
132	ELECTION EQUIPMENT RES	141,808.40	13,729.59	0.00	0.00	0.00	0.00	0.00	155,537.99
134	REET ELECTRONIC TECHNOLO	122,319.66	960.38	0.00	0.00	0.00	0.00	0.00	123,280.04
135	TRIAL COURT IMPROVEMENT I	101,469.04	48,479.31	28,380.00	0.00	51,777.92	0.00	0.00	126,550.43
146	EMERGENCY MEDICAL SERVIC	77,952.17	0.00	0.00	124,920.95	114,803.82	0.00	0.00	88,069.30
147	EMS TAXES	21,863.16	2,463,986.37	0.00	0.00	1,574,521.80	0.00	887,358.22	23,969.51
148	911 ENHNCD/PUB COM BLDG	40,926.21	560,751.81	0.00	0.00	558,880.51	0.00	0.00	42,797.51
150	WWCO PUBLIC FAC IMPROV FU	2,801,105.71	748,272.24	0.00	0.00	100,000.00	179,095.00	0.00	3,270,282.95
152	INVESTMENT POOL	-4,181,277.11	518,469.05	0.00	0.00	47,835.83	0.00	136,035.71	-3,846,679.60
156	COUNTY TREASURER SERVICE	215.25	529.51	0.00	0.00	0.00	0.00	0.00	744.76

WALLA WALLA COUNTY

SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund No	Description	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
160	WW CO LOW INCOME HOUSIN(	230,525.13	269,089.04	0.00	0.00	277,694.56	0.00	0.00	221,919.61
190	JAIL INMATE WELFARE	133,372.88	91,747.41	0.00	0.00	9,080.52	0.00	0.00	216,039.77
191	REWARD	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
192	DARE/GREAT PROGRAMS	1,723.17	0.00	0.00	0.00	1,700.00	0.00	0.00	23.17
193	BOATING SAFETY	30,989.58	8,126.30	0.00	0.00	8,113.86	0.00	0.00	31,002.02
203	JUVENILE DETENTION DEBT SI	20,185.79	3,600.24	0.00	0.00	0.00	0.00	0.00	23,786.03
300	LAW & JUSTICE BUILDING	784,310.15	0.00	125,000.00	0.00	44,629.02	0.00	0.00	864,681.13
301	CURRENT EXPENSE BUILDING	1,529,364.46	218,212.51	179,095.00	0.00	408,049.32	0.00	0.00	1,518,622.65
304	FAIRGROUNDS BUILDING FUN	3,327.52	180.30	0.00	95,000.00	48,003.19	0.00	0.00	50,504.63
305	PUBLIC COMMUNICATIONS BL	46,169.45	10,000.00	0.00	0.00	11,881.08	0.00	0.00	44,288.37
306	CAPITAL IMPROVEMENTS	678,158.24	183,742.27	0.00	0.00	108,085.88	0.00	0.00	753,814.63
307	CE VEHICLE	339,860.47	2,615.84	0.00	0.00	28,208.87	0.00	0.00	314,267.44
319	HUMAN SERVICES CAPITAL PR	129,437.34	1,198,186.15	271,500.00	0.00	1,378,123.16	0.00	0.00	221,000.33
502	EQUIP RENTAL & REVOLVING	2,904,769.43	3,122,343.89	0.00	0.00	3,201,466.11	0.00	0.00	2,825,647.21
503	RISK MANAGEMENT	288,012.68	623,712.43	50,000.00	0.00	620,817.88	0.00	0.00	340,907.23
504	CO UNEMPLOYMENT COMP	5,505.48	63,897.12	0.00	0.00	63,897.12	0.00	0.00	5,505.48
505	TECHNOLOGY SERVICES	147,625.00	580,546.15	0.00	0.00	477,784.82	0.00	0.00	250,386.33
506	TECHNOLOGY SERVICES CAP I	428,278.48	38.85	190,000.00	0.00	57,461.17	0.00	0.00	560,856.16
600	STATE SCHOOL	26,308.70	13,530,679.01	0.00	0.00	13,523,254.54	0.00	0.00	33,733.17
601	STATE GENERAL	99,087.65	1,227,663.69	0.00	0.00	1,220,361.79	0.00	0.00	106,389.55
603	STATE G T E REFUND LEVY	420.32	1,125.05	0.00	0.00	1,122.72	0.00	0.00	422.65
608	FOREST PATROL	35.08	17,456.50	0.00	0.00	17,373.61	0.00	0.00	117.97
609	LEASEHOLD EXCISE	1,074.85	5,677.91	0.00	0.00	5,060.11	0.00	0.00	1,692.65
610	SOIL CONSERVATION DISTRIC	67.11	0.00	0.00	0.00	0.00	0.00	0.00	67.11
612	W W TIMBER TAX ACCOUNT	11,190.68	-78.70	0.00	0.00	11,032.95	0.00	0.00	79.03
615	SHERIFFS DRUG INVESTIGATI	1,095.10	1.62	0.00	0.00	0.00	0.00	0.00	1,096.72
621	ADVANCE TAX	32,369.56	25,034.36	0.00	0.00	15,621.53	0.00	0.00	41,782.39
622	SUSPENSE FUND	203,106.62	6,846.00	0.00	0.00	10,224.01	0.00	0.00	199,728.61
623	RURAL LIBRARY	3,672,879.19	1,212,335.03	0.00	0.00	1,265,710.80	0.00	0.00	3,619,503.42
624	TOUCHET LOWDEN MOSQUITC	14,266.68	37,208.15	0.00	0.00	33,808.62	0.00	0.00	17,666.21
625	COLUMBIA MOSQUITO CONTR	216,646.30	382,889.27	0.00	0.00	377,001.09	0.00	0.00	222,534.48
626	WW CEMETERY DISTRICT	48,444.80	8,786.31	0.00	0.00	9,293.93	0.00	0.00	47,937.18
629	VALLEY TRANSIT	839,333.24	5,588,850.27	217,032.86	0.00	4,132,113.66	1,174,207.81	0.00	1,338,894.90
630	COL CO HOSPITAL REG	301.91	60,161.05	0.00	0.00	60,215.25	0.00	0.00	247.71
631	CITY OF WALLA WALLA	42,349.61	5,315,269.95	0.00	0.00	5,308,213.89	0.00	0.00	49,405.67
632	CITY OF COLLEGE PLACE	7,769.46	1,260,955.91	0.00	0.00	1,256,635.36	0.00	0.00	12,090.01

WALLA WALLA COUNTY

SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund No	Description	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
633	CITY OF PRESCOTT	0.00	31,009.92	0.00	0.00	31,328.91	0.00	0.00	-318.99
634	CITY OF WAITSBURG	1,925.13	155,275.84	0.00	0.00	155,155.36	0.00	0.00	2,045.61
635	PRESCOTT PARK & REC	45,720.33	171,428.78	0.00	0.00	118,655.52	0.00	0.00	98,493.59
636	VALLEY TRAN VEHICLE AQUIS	1,423,531.56	2,331.19	872,103.67	0.00	0.00	210,000.00	0.00	2,087,966.42
637	COL CO HOSPITAL SPEC	167.44	0.00	0.00	0.00	167.44	0.00	0.00	0.00
638	WAITSBURG PARK & REC	1,847.31	0.00	0.00	0.00	432.08	0.00	0.00	1,415.23
639	V T CAPITAL PURCH & REPAIR	2,203,815.81	3,296.53	302,104.14	0.00	0.00	7,032.86	0.00	2,502,183.62
640	PORT GENERAL FUND	7,685.30	1,857,589.99	0.00	0.00	1,856,014.36	0.00	0.00	9,260.93
643	CITY OF WALLA WALLA BOND	2,267.40	1,201,166.98	0.00	0.00	1,199,018.57	0.00	0.00	4,415.81
644	CITY OF CP BOND	542.94	235,239.51	0.00	0.00	235,247.15	0.00	0.00	535.30
647	COL CO HOSPITAL BOND	797.45	60,103.23	0.00	0.00	60,634.49	0.00	0.00	266.19
650	AUDITOR'S WARRANT CLEARI	1,441,940.63	0.00	0.00	0.00	522,796.03	0.00	0.00	919,144.60
660	WALLULA WATER DIST 1	68,466.95	45,010.59	0.00	0.00	36,510.30	0.00	0.00	76,967.24
662	LOWER DRY CREEK FLOOD M	695.07	0.00	0.00	0.00	0.00	0.00	0.00	695.07
663	COPPEI FLOOD CONTROL	24,654.80	0.00	0.00	0.00	0.00	0.00	0.00	24,654.80
664	WW WATER DIST 2 MAINT	25,325.96	23,909.56	0.00	0.00	29,452.70	0.00	0.00	19,782.82
666	W W WATER 2 '79 REVENUE BO	131,331.94	23,909.50	0.00	0.00	0.00	0.00	0.00	155,241.44
667	W W WATER 2 79 REVE BOND F	11,710.06	13.97	0.00	0.00	0.00	0.00	0.00	11,724.03
668	SUN HARBOR WATER 3	70,338.18	73,580.96	0.00	0.00	97,789.81	0.00	0.00	46,129.33
669	BOLLES PRESCOTT FLOOD	8,493.66	0.00	0.00	0.00	0.00	0.00	0.00	8,493.66
670	WALLA WALLA WATER & POW	90.77	0.00	0.00	0.00	0.00	0.00	0.00	90.77
677	BURBANK WATER DIST 4	8,897.34	0.00	0.00	0.00	0.00	0.00	0.00	8,897.34
680	FIRE DIST 1 EXPENSE	165,052.84	78,168.87	0.00	15,912.08	61,843.36	0.00	0.00	197,290.43
681	FIRE DIST 1 RESERVE	16,946.93	133.07	0.00	0.00	0.00	0.00	0.00	17,080.00
683	FIRE DIST 2 EXPENSE	62,914.20	34,653.59	0.00	11,227.30	41,273.14	0.00	0.00	67,521.95
684	FIRE DIST 3 EXPENSE	280,110.77	179,247.03	0.00	34,981.74	183,597.12	100,000.00	0.00	210,742.42
685	FIRE DIST 3 RESERVE	109,732.85	924.90	100,000.00	0.00	0.00	0.00	0.00	210,657.75
686	FIRE DIST 4 EXPENSE	386,157.67	1,484,648.65	275,000.00	341,704.29	1,909,441.49	375,000.00	0.00	203,069.12
687	FIRE 4 DEBT SERVICE FISCAL	928.16	45.54	0.00	0.00	0.00	0.00	0.00	973.70
688	FIRE DIST 4 RESERVE	2,118,108.75	10,440.33	375,000.00	0.00	0.00	275,000.00	0.00	2,228,549.08
689	FIRE DIST 5 EXPENSE	720,809.72	847,874.13	0.00	246,214.61	1,012,982.85	35,135.37	0.00	766,780.24
690	FIRE DIST 3 BOND FISCAL	19.13	0.00	0.00	0.00	0.00	0.00	0.00	19.13
691	FIRE 5 DEBT SERVICE FISCAL	0.00	0.00	35,135.37	0.00	35,135.37	0.00	0.00	0.00
692	FIRE DIST 5 RESERVE	800,141.75	1,090.73	0.00	0.00	0.00	0.00	0.00	801,232.48
693	FIRE DIST 6 EXPENSE	245,909.55	206,472.27	300,000.00	65,357.64	561,809.83	0.00	0.00	255,929.63
694	FIRE DIST 6 RESERVE	507,512.24	49.44	0.00	0.00	0.00	300,000.00	0.00	207,561.68

WALLA WALLA COUNTY

SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund No	Description	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
695	FIRE DIST 7 EXPENSE	90,235.82	48,615.47	0.00	15,222.30	71,715.10	0.00	0.00	82,358.49
696	FIRE DIST 7 RESERVE	32,789.42	257.46	0.00	0.00	0.00	0.00	0.00	33,046.88
697	FIRE DIST 8 EXPENSE	101,513.94	100,996.63	0.00	31,817.31	115,564.25	0.00	0.00	118,763.63
698	FIRE DIST 8 RESERVE	189.58	0.00	0.00	0.00	0.00	0.00	0.00	189.58
710	IRRIGATION DIST 2 MAINT	1,997.38	13,111.09	0.00	0.00	9,717.57	0.00	0.00	5,390.90
711	IRRIGATION DIST 3 MAINT	8,634.48	25,773.71	0.00	0.00	24,273.40	0.00	0.00	10,134.79
712	IRRIGATION DIST 3 CONST	3,089.08	4.26	0.00	0.00	0.00	0.00	0.00	3,093.34
713	IRRIGATION DIST 4 MAINT	112,812.46	79,769.28	0.00	0.00	60,426.85	6,885.00	0.00	125,269.89
714	IRRIGATION DIST 4 CONST	68.97	0.00	0.00	0.00	0.00	0.00	0.00	68.97
715	IRRIGATION DIST 4 BOND	29.56	838.75	6,885.00	0.00	7,750.00	0.00	0.00	3.31
716	IRRIGATIONS DIST 4 BOND RES	1,088.68	1.77	0.00	0.00	0.00	0.00	0.00	1,090.45
717	IRRIGATION DIST 5 MAINT	22,141.67	35,726.39	0.00	0.00	31,999.47	0.00	0.00	25,868.59
718	IRRIGATION DIST 6 MAINT	21,020.90	27,561.18	0.00	0.00	27,396.27	0.00	0.00	21,185.81
719	IRRIGATION DIST 7 MAINT	414.26	4,871.10	0.00	0.00	2,826.00	0.00	0.00	2,459.36
720	IRRIGATION DIST 8 MAINT	146,248.12	70,717.83	0.00	0.00	51,620.55	0.00	0.00	165,345.40
721	IRRIGATION DIST 9 MAINT	33,075.47	32,489.73	0.00	0.00	32,493.99	0.00	0.00	33,071.21
722	IRRIGATION DIST 9 CONST	14,324.26	17.05	0.00	0.00	605.66	3,700.00	0.00	10,035.65
723	IRRIGATION DIST 9 BOND	14,803.29	26,626.48	3,700.00	0.00	35,479.26	0.00	0.00	9,650.51
724	IRRIGATION DIST 10 MAINT	6,187.38	41,849.24	5,000.00	0.00	26,613.19	0.00	0.00	26,423.43
725	IRRIGATION DIST 10 CONST	19,080.48	69,919.46	0.00	0.00	31,286.00	5,000.00	0.00	52,713.94
726	IRRIGATION DIST 11 MAINT	34,386.17	52,878.22	15,000.00	0.00	80,628.06	14,000.00	0.00	7,636.33
727	IRRIGATION DIST 11 CONST	90,671.12	51,495.01	0.00	0.00	101,691.89	31,000.00	0.00	9,474.24
728	IRRIGATION DIST 12 MAINT	17,426.43	30,050.04	0.00	0.00	37,691.42	0.00	0.00	9,785.05
729	IRRIGATION DIST 13 MAINT	301,443.60	431,956.95	0.00	0.00	306,235.99	0.00	0.00	427,164.56
731	IRRIGATION DIST 14 MAINT	451,366.31	232,949.07	0.00	0.00	155,555.09	0.00	0.00	528,760.29
732	IRRIGATION DIST 14 CONST	150.78	0.00	0.00	0.00	0.00	0.00	0.00	150.78
733	IRRIGATION DIST 16 MAINT	80,184.33	118.02	0.00	0.00	0.00	0.00	0.00	80,302.35
736	IRRIGATION #11 DEBT SERVICE	8,486.48	-12.50	30,000.00	0.00	37,202.69	0.00	0.00	1,271.29
737	IRRIGATION DIST 20 MAINT	0.00	4,930.00	0.00	0.00	0.00	0.00	0.00	4,930.00
740	BLUE MOUNTAIN INS CO-OP FU	3,177.06	0.00	0.00	0.00	0.00	0.00	0.00	3,177.06
741	EASTERN WA SCHOOL DENTAI	391,328.23	21,568.43	0.00	0.00	81,237.00	0.00	0.00	331,659.66
750	SCH DIST 101 GENERAL	144,610.05	807,323.02	0.00	0.00	772,571.35	0.00	0.00	179,361.72
753	SCH DIST 101 TRANSP VEHICLE	45,847.50	360.00	0.00	0.00	0.00	0.00	0.00	46,207.50
760	SCH DIST 140 GENERAL	7,597,650.35	62,471,277.22	0.00	0.00	62,040,506.73	158,050.00	0.00	7,870,370.84
761	SCH DIST 140 ASB	409,517.34	782,601.03	0.00	0.00	774,532.37	0.00	0.00	417,586.00
762	SCH DIST 140 CAPITAL PROJEC	795,675.02	1,005,889.06	0.00	0.00	1,238,910.72	0.00	0.00	562,653.36

WALLA WALLA COUNTY

SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2012

Fund No	Description	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Disbursements	Transfers-Out	Other Expenditures	Ending Cash and Investments
764	SCH DIST 140 BOND FISCAL	1,159,500.09	3,574,853.45	133,050.00	0.00	3,807,889.25	0.00	0.00	1,059,514.29
765	140 2000 EXPENDABLE TRUST	1,362.73	10.70	0.00	0.00	0.00	0.00	0.00	1,373.43
766	SCH DIST 140 TRANS VEHICLE	110,053.98	3,266.49	25,000.00	0.00	128,288.64	0.00	0.00	10,031.83
769	SCH 140 NON EXPENDABLE TR	7,569.73	375.83	0.00	0.00	373.24	0.00	0.00	7,572.32
770	SCH DIST 250 GENERAL	1,018,948.52	8,941,400.66	0.00	0.00	8,576,678.46	31,995.00	0.00	1,351,675.72
771	SCH DIST 250 ASB	29,516.56	22,629.31	0.00	0.00	19,802.57	0.00	0.00	32,343.30
772	SCH DIST 250 CAPITAL PROJEC	12,016.36	38,605,027.88	0.00	0.00	1,067,186.32	0.00	0.00	37,549,857.92
773	SCH DIST 250 BOND FISCAL	191,806.96	647,433.96	31,995.00	0.00	662,420.87	0.00	0.00	208,815.05
774	SCH DIST 250 TRANS VEHICLE	190,323.41	1,895.09	0.00	0.00	0.00	0.00	0.00	192,218.50
780	SCH DIST 300 GENERAL	151,696.74	3,342,229.14	0.00	0.00	3,287,808.29	0.00	0.00	206,117.59
781	SCH DIST 300 ASB	58,336.17	55,631.90	0.00	0.00	58,861.49	0.00	0.00	55,106.58
782	SCH DIST 300 CAPITAL PROJEC	957.37	7.52	0.00	0.00	0.00	0.00	0.00	964.89
783	SCH DIST 300 BOND FISCAL	46,064.10	311,400.83	0.00	0.00	309,108.42	0.00	0.00	48,356.51
786	SCH DIST 300 TRANS VEHICLE	182,129.54	1,434.71	0.00	0.00	0.00	0.00	0.00	183,564.25
790	SCH DIST 400 GENERAL	996,722.53	8,712,036.41	0.00	0.00	8,389,053.22	133,816.66	0.00	1,185,889.06
791	SCH DIST 400 ASB	112,435.65	129,523.18	0.00	0.00	119,066.89	0.00	0.00	122,891.94
792	SCH DIST 400 CAPITAL PROJEC	954,829.34	279,195.29	0.00	0.00	778,313.70	23,500.00	0.00	432,210.93
793	SCH DIST 400 BOND FISCAL	349,351.87	1,573,279.91	133,816.66	0.00	1,697,412.95	0.00	0.00	359,035.49
796	SCH DIST 400 TRANS VEHICLE	87,548.01	491.84	23,500.00	0.00	87,318.31	0.00	0.00	24,221.54
800	SCH DIST 401 GENERAL	621,896.43	3,556,454.33	0.00	0.00	3,650,530.38	11,500.00	0.00	516,320.38
801	SCH DIST 401 ASB	156,069.73	93,415.48	0.00	0.00	111,700.11	0.00	0.00	137,785.10
804	SCH DIST 401 TRANS VEHICLE	153,804.02	1,219.99	4,000.00	0.00	0.00	0.00	0.00	159,024.01
805	SCH DIST 401 CAPITAL PROJEC	47,568.34	187.14	7,500.00	0.00	46,264.22	0.00	0.00	8,991.26
806	SCH DIST 401 BOND FISCAL	42,387.72	310,614.59	0.00	0.00	312,085.00	0.00	0.00	40,917.31
810	SCH DIST 402 GENERAL	467,932.71	3,995,272.32	0.00	0.00	3,929,679.37	0.00	0.00	533,525.66
811	SCH DIST 402 ASB	31,423.70	10,130.88	0.00	0.00	9,131.93	0.00	0.00	32,422.65
812	SCH DIST 402 TRANS VEHICLE	764,386.46	5,863.56	0.00	0.00	218,132.98	0.00	0.00	552,117.04
813	SCH DIST 402 CAPITAL PROJEC	85,666.82	79,847.36	0.00	0.00	15,402.98	0.00	0.00	150,111.20
814	SCH DIST 402 BOND FISCAL	123,890.30	359,699.38	0.00	0.00	359,312.50	0.00	0.00	124,277.18
830	PRESCOTT PARK & REC RESER	22.31	10,000.00	0.00	0.00	0.00	0.00	0.00	10,022.31
	TOTALS	60,411,320.36	228,680,731.99	5,054,793.70	1,118,393.93	191,724,797.10	5,054,793.70	1,118,393.93	97,367,255.25

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Foot-Note Ref.
U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction	School Breakfast Program	10.553	32-081-8947	$10,646		$10,646	
U.S. Dept of Agriculture/ Office of Superintendent of Public Instruction	National School Lunch Program	10.555	32-081-8947	$22,268		$22,268	
U.S. Dept of Agriculture/ WA St Dept of Health	Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	C16906	$211,981		$211,981	2
U.S. Dept of Agriculture/ WA St Dept of Health	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	C16906	$85,602		$85,602	2
U.S. Dept of Agriculture/ WA St Dept of Health	WIC Farmers' Market Nutrition Program	10.572	C16906	$165		$165	2
U.S. Dept of Housing and Urban Development/ WA St Dept of Commerce	Community Development Block Grants/States Program	14.228	12-65400-010	$40,260		$40,260	5
		14.228	11-64100-010	$82,017		$82,017	5
		14.228	11-64100-021	$1,000,000		$1,000,000	
		14.228	05-64005-037	$40,117		$40,117	5
	Total CFDA 14.228			$1,162,394		$1,162,394	
U.S. Dept of Housing and Urban Development	Supportive Housing Program	14.235	WA0093B0T011104		$49,531	$49,531	
		14.235	WA0093B0T011003		$19,214	$19,214	
	Total CFDA 14.235				$68,745	$68,745	
U.S. Dept of Justice/ WA St DSHS	Juvenile Accountability Incentive Block Grant	16.523	0663-98471-06	$5,165		$5,165	
		16.523	0663-98471-07	$4,500		$4,500	
	Total CFDA 16.523			$9,665		$9,665	
U. S. Dept of Justice/ WA St Dept of Commerce	Crime Victim Assistance	16.575	S13-31102-532	$15,571		$15,571	
		16.575	S12-31102-532	$13,807		$13,807	
	Total CFDA 16.575			$29,378		$29,378	
U.S. Dept of Justice/ WA St Dept of Commerce	Violence Against Women Formula Grants	16.588	F11-31103-066	$16,040		$16,040	
U.S. Dept of Justice	State Criminal Alien Assistance Program	16.606	2011APBX0110		$13,725	$13,725	
U.S. Depf of Justice	Bulletproof Vest Partnership Program	16.607			$11,377	$11,377	
U.S. Dept of Justice/ WASPC	Public Safety Partnership and Community Policing Grants	16.710	WSMI 10104	$3,000		$3,000	
U.S. Dept of Justice/ Walla Walla Police Dept	Edward Byrne Memorial Justice Assistance Grant Program	16.738	Interlocal	$5,073		$5,073	

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Foot-Note Ref.
U.S. Dept of Transportation/ WA St DOT	Highway Planning and Construction	20.205	LA-7316	$1,700,750		$1,700,750	
		20.205	LA-7314	$324,566		$324,566	
		20.205	LA-6693	$26,157		$26,157	
		20.205	LA-7217	$32,442		$32,442	
		20.205	LA-7316	$224,345		$224,345	
		20.205	LA-7314	$44,593		$44,593	
		20.205	LA-7360	$10,872		$10,872	
		20.205	LA-7803	$14,025		$14,025	
		20.205	LA-6500	$3,023		$3,023	
		20.205	LA-7148	$55,582		$55,582	
		20.205	LA-7230	$159,808		$159,808	
		20.205	LA-7361	$15,001		$15,001	
		20.205	LA-7390	$14,783		$14,783	
		20.205	LA-7422	$64,732		$64,732	
		20.205	LA-7421	$16,045		$16,045	
		20.205	DTFH70-11-E-00066		$5,109	$5,109	
	Total CFDA 20.205			$2,706,724	$5,109	$2,711,833	
U.S. Dept of Transportation/ WASPC	State and Community Highway Safety	20.600		$1,310		$1,310	
U.S. Dept of Transportation/ WA St Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E12-169	$8,000		$8,000	
U.S. Environmental Protection Agency/ WA St Dept of Health	Capitalization Grants for Drinking Water State Revolving Funds	66.468	C16906	$3,750		$3,750	2
U.S. Dept of Education/ WA St Dept of Early Learning	Special Education - Grants for Infants and Families with Disabilities	84.181	12-1273	$55,249		$55,249	5
		84.181	12-1075	$13,359		$13,359	5
				$68,608		$68,608	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Public Health Emergency Preparedness	93.069	C16906	$31,262		$31,262	2
U.S. Dept of Health and Human Services/ WA St Dept of Health	Maternal & Child Health Federal Consolidated Programs	93.110	C16906	$15,778		$15,778	
U.S. Dept of Health and Human Services/ WA St Dept of Health	Immunization Grants	93.268	C16906	$16,988		$16,988	2
		93.268	C16906	$90,227		$90,227	2,4
	Total CFDA 93.268			$107,215		$107,215	
U.S. Dept of Health and Human Services/ Grant County Health District	Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	Letter of Agreement	$12,469		$12,469	2
U.S. Dept of Health and Human Services/ WA St Dept of Health	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act)	93.539	C16906	$2,621		$2,621	

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, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA #	Other ID #	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Foot-Note Ref.
U.S. Dept of Health and Human Services/ WA St DSHS	Promoting Safe and Stable Families	93.556	1063-94974-02	$18,431		$18,431	
		93.556	1263-54876	$19,380		$19,380	
	Total CFDA 93.556			$37,811		$37,811	
U.S. Dept of Health and Human Services/ WA St DSHS	Temporary Assistance for Needy Families	93.558	1163-30123	$536		$536	2
U.S. Dept of Health and Human Services/ WA St DSHS	Child Support Enforcement	93.563	2110-80334	$176,956		$176,956	
		93.563	0763-15058	$4,698		$4,698	
		93.563	2110-80334	$31,318		$31,318	
	Total CFDA 93.563			$212,972		$212,972	
U.S. Dept of Health and Human Services/WA St Health Care Authority	Medical Assistance Program	93.778	1166-35275	$74,325		$74,325	
		93.778	1163-34012	$20,000		$20,000	2
	Total CFDA 93.778			$94,325		$94,325	
U.S. Dept of Health and Human Services/ Greater Columbia Behavioral Health	Block Grant for Community Mental Health Services	93.958	WW-MHBG-11/12-01	$53,788		$53,788	
U.S. Dept of Health and Human Services/ WA St DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1163-27331	$173,752		$173,752	5
U.S. Dept of Health and Human Services/ WA St Dept of Health	Maternal and Child Health Services Block Grant to States	93.994	C16906	$72,157		$72,157	2
Executive Office of the President/ WA State Patrol	High Intensity Drug Trafficking Areas Program	95.001	C120836FED	$3,018		$3,018	
U.S. Dept of Homeland Security/ WA State Parks & Rec	Boating Safety Financial Assistance	97.012	LE 911-430	$18,006		$18,006	
		97.012	LE 911-430	$4,063		$4,063	
	Total CFDA 97.012			$22,069		$22,069	
U.S. Dept of Homeland Security/ WA St Military Dept	Emergency Management Performance Grants	97.042	E12-308	$9,865		$9,865	
		97.042	E12-072	$15,467		$15,467	
	Total CFDA 97.042			$25,332		$25,332	
U.S. Dept of Homeland Security/ WA St Emer Mgt Dept	Homeland Security Grant Program	97.067	E11-127	$65,134		$65,134	
		97.067	E12-222	$10,294		$10,294	
		97.067	E11-129	$22,536		$22,536	5
		97.067	OFM K862	$1,383		$1,383	
	Total CFDA 97.067			$99,347		$99,347	
	TOTAL FEDERAL AWARDS EXPENDED			**$5,309,056**	**$98,956**	**$5,408,012**	

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

SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2012

Grantor/Program Title	Identification Number	Current Year Expenditures
WA STATE ATTORNEY GENERAL:		
Dependency Cases	7201-93409	**$79,601**
WA DEPT OF SOCIAL & HEALTH SERVICES:		
Child Support Enforcement	2110-80334	$84,936
Child Support Enforcement	2110-80334	$5,483
Bill 3900 Impact Funds	1263-43053	$10,749
Bill 3900 Impact Funds	1263-43053	$10,786
Diagnostic Evaluations	1263-43053	$3,910
CJAA	1263-43053	$2,914
CJAA	1263-43053	$2,021
CDDA	1263-43053	$25,648
CDDA	1263-43053	$11,008
CJS - At Risk	1263-43053	$25,051
CJS - At Risk	1263-43053	$40,779
SSODA	1263-43053	$18,868
SSODA	1263-43053	$15,971
Evidence Based Expansion	1163-35684	$13,855
Evidence Based Expansion	1163-35684	$16,141
Workfirst	1163-30123	$439
Substance Abuse	1163-27331	$321,495
Development Disabilities County Services	1163-35810	$439,527
Development Disabilities County Services	1263-53750	$437,619
Total WA Dept. of Social & Health Services		**$1,487,200**
WA STATE DEPT OF ECOLOGY:		
Solid Waste Enforcement Program	G0800	$4,498
Solid Waste Enforcement Program	G1200308	$17,705
Stormwater Capacity Grant	G1100114	$50,000
Total WA State Dept. of Ecology		**$72,203**
WA STATE TRAFFIC COMMISSION:		
Traffic Safety/Task Force Coordinator	13ST-17	**$33,677**
WA STATE COUNTY ROAD ARTERIAL BOARD:		
RAP - Old Milton Highway	3609-01	$51,727
RAP - Gardena Bridge	3611-01	$424,639
Arterial Preservation		$574,377
Total WA State County Road Arterial Board		**$1,050,743**
WA STATE OFFICE OF ADMINISTRATOR OF THE COURTS:		
BECCA Bill	IAA13063	$30,035
BECCA Bill	IAA12027	$38,553
CASA	IAA12059	$69,191
CASA	IAA13029	$35,796
Total WA State Office of Administrator of the Courts		**$173,575**
WA STATE TREASURER:		
Prosecuting Attorney Salary Reimbursement		**$74,416**
WA STATE DEPARTMENT OF COMMERCE:		
Consolidated Homeless Grant	12-46108-34	$147,784
Homeless Management Information System	S08-46108-817	$3,934
Housing and Essential Needs Grant	11-46204-533	$95,668
Total WA State Department of Commerce		**$247,386**

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

SCHEDULE OF STATE FINANCIAL ASSISTANCE
For The Year Ended December 31, 2012

Grantor/Program Title	Identification Number	Current Year Expenditures
WA STATE DEPARTMENT OF HEALTH:		
Local Capacity Funds	C16906	$65,264
Blue Ribbon Local Health Funds	C16906	$62,596
Drinking Water Group A - SS State	C16906	$2,250
State Vaccine	C16906	$38,669
Youth Tobacco Prevention	C16906	$2,861
Total WA State Department of Health		**$171,640**
WA STATE MILITARY DEPARTMENT:		
Energy Facility Site Evaluation Council	E12-024	$21,719
Energy Facility Site Evaluation Council	E13-003	$10,493
Wireline & Wireless Operations	E12-036	$83,699
Total WA State Military Dept.		**$115,911**
WA STATE CRIMINAL JUSTICE TRAINING COMMISSION:		
Registered Sex Offender Verification	RSO 12-13 Walla Walla	$39,957
Registered Sex Offender Verification	RSO 11-12 Walla Walla	$40,132
Total WA State Crimincal Justice Training Commission		**$80,089**
WA STATE TRANSPORTATION IMPROVEMENT BOARD:		
Reser Road	P-E-036(P01)-1	**$22,667**
WA STATE DEPARTMENT OF EARLY LEARNING:		
Infant Toddler Regional Systems and Services Project		**$10,988**
WA DSHS/GREATER COLUMBIA BEHAVIORAL HEALTH:		
Mental Health Services	WALLAS-11/13-01	**$4,636,844**
TOTAL STATE ASSISTANCE		**$8,256,940**

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

WALLA WALLA COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2012

NOTE 1 - BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

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

NOTE 3 - REVOLVING LOAN – PROGRAM INCOME

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

NOTE 4 - NONCASH AWARDS - VACCINATIONS

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

NOTE 5 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for these programs is $350,953 that was passed through to a subrecipient.

WALLA WALLA COUNTY
ANNUAL REPORT ON PUBLIC WORKS PROJECTS
SCHEDULE 17
For The Year Ending December 31, 2012

(a) Project (CRP) No.	Program Name	(b) Total Project Budget	(c) Prior Years Completion	(d) Current Year Budget	(e) Current Year Actual	(f) Project Life-To-Date (c) + (e)	(g) Remaining Budget (b) - (f)
0211	Berney #2 Bridge	340,000	26,560	65,000	8,102	34,662	305,338
0609	Old Milton Hwy MP 1.3 to MP 2.1	995,000	1,460,631	58,230	57,474	1,518,105	-523,105
0707	Sudbury Road	340,000	417	0	0	417	339,584
0802	Harvey Shaw Road	1,283,000	893,559	39,217	38,495	932,054	350,946
0902	Prospect Avenue	1,600,000	152,007	1,032,000	946,156	1,098,163	501,837
1002	Fishhook Park Road	900,138	720,984	10,000	1,519	722,503	177,635
1003	Reser Road	1,273,000	2,073,991	270,000	206,743	2,280,734	-1,007,734
1004	Mill Creek Road	254,000	11,187	321,000	8,125	19,312	234,688
1005	Gardena Bridge	3,060,000	287,886	3,085,000	2,818,812	3,106,697	-46,697
1006	Goble Bridge	443,000	37,098	873,000	687,358	724,456	-281,456
1102	Russell Creek Road	860,000	60,412	118,800	57,372	117,785	742,215
1103	Reser Road Safety	225,000	8,907	74,000	17,119	26,026	198,974
1104	Byrnes Road	5,000	1,152	4,000	1,605	2,757	2,243
1105	Whitman Drive West	4,000	1,211	3,000	1,316	2,526	1,474
1106	Middle Waitsburg Road	3,000	1,144	2,000	485	1,629	1,371
1107	Gose St/Wallula Rd Intersection	11,000	1,620	10,000	10,470	12,090	-1,090
1108	School Ave/Reser Rd Intersection	65,000	68	68,000	80,663	80,731	-15,731
1109	JB George Rd/Peppers Bridge Rd Int	150,000	1,955	45,000	47,354	49,309	100,691
1201	Ennis Bridge	96,000	0	95,000	91,080	91,080	4,920
1202	Paxton Bridge	595,000	0	45,000	50,284	50,284	544,716
1203	Walter Bridge	600,000	0	0	10,198	10,198	589,802
1204	Railex Road	866,820	0	0	16,716	16,716	850,104

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

h:\excel\schedule17_oo.xls

WALLA WALLA COUNTY
SCHEDULE OF LABOR RELATIONS CONSULTANT(S)
For The Year Ended December 31, 2012

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

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

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

January 1 thru December 31

Amount Paid To Consultant during Fiscal Year: $33,360.84

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, 2012 through December 31, 2012.

Services Provided - Services provided are legal consultation and defense.

SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES

For The Year Ended December 31, 2012

Total Sales and Use Tax Proceeds (BARS Code 313.18) $748,272					
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
Build new public infrastructre and enhance existing public infrastructure. The installation of approximately 600 - 700 feet of new 12 inch main water line and the installiation of two (2) fire hydrants to serve industrial buildings and land in the Dell Avenue Industrial Area for the PET Plastic Bottle Project	Current Walla Walla County Comprehensive Plan, Projects Eligible to Receive Economic Development Sales Taxes Funds	$4,500,000.00	$100,000 (port's monies)		10