



# BENTON COUNTY WASHINGTON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2018

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR**

**BENTON COUNTY, WASHINGTON**

**For The Fiscal Year Ended**

**December 31, 2018**

**Prepared by the Benton County Auditor's Office**

**Brenda Chilton, Auditor**

**Aileen Coverdell, CPA, Accounting Services Manager/Chief Accountant**

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**BENTON COUNTY, WASHINGTON**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended December 31, 2018**

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November 19, 2019

## TO THE CITIZENS OF BENTON COUNTY

We are pleased to present, for your review, the 2018 Comprehensive Annual Financial Report (CAFR) of the Benton County government. The CAFR is designed to provide information to satisfy the public, legislative bodies, creditors, investors, students of public finance, and political scientists. The primary objective of the CAFR is to describe the County's financial condition and the financial results of its operations. The financial statements are presented in conformity with Generally Accepted Accounting Principles (GAAP), and audited in accordance with generally accepted auditing standards by the Office of the Washington State Auditor. This report is formatted to comply with the financial reporting model established by Government Accounting Standards Board (GASB) Statement 34. It is intended to improve financial reporting by including significant additional information not previously available in local government financial statements.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the financial statements. Benton County's MD&A can be found immediately following the State Auditor's report.

In addition to the fund-by-fund financial information in the County's financial statements, the report includes government-wide financial statements. The government-wide financial statements include a Statement of Net Assets that provides the total net equity of the County, including infrastructure, and the Statement of Activities that shows the cost of providing government services. These statements have been prepared using the accrual basis of accounting versus the modified accrual method used in the fund financial statements. The GASB 34 reporting model includes an emphasis on the County's major funds as shown in the Governmental Fund Statements. These statements combined with other information are further analyzed in the MD&A narrative section. The MD&A provides "financial highlights" and interprets the financial reports by analyzing trends and by explaining changes, fluctuations, and variances in the financial data. In addition, the MD&A is intended to disclose any known significant events or decisions that affect the financial condition of the County.

## MANAGEMENT RESPONSIBILITY

Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including disclosure, rests with the County. We believe that the data contained in this CAFR is presented in a manner that fairly states the financial position and operational results of the County, as measured by the financial activity of its various funds. The CAFR includes all the disclosures necessary to enable the reader to gain a general understanding of the County's financial affairs. To the best of our knowledge and belief, the enclosed data is accurate in all material aspects.

## THE REPORTING ENTITY AND ITS SERVICES

Created from eastern Yakima and Klickitat counties, Benton County was incorporated in 1905 and currently serves approximately 198,000 citizens. The county is located in southeastern Washington at the confluence of the Columbia, Snake and Yakima rivers. Today, it is the ninth most densely populated county in the state with 103 persons per square mile due to its nuclear-related and other research and development industries. Agriculture is still a large producer in the area. Growth and prosperity have continued with population growth and

development centering in Kennewick, Richland and Prosser. Recreational industries and tourist attractions are developing along with the popularity of the wine industry. The economy is tied to agriculture, food processing, medical equipment manufacturing, energy production, nuclear-fuel fabrication, wine production and wine tourism. The county seat is Prosser. An elected, three-member Board of Commissioners governs the County. Additional elected positions include Assessor, Auditor, Clerk, Treasurer, Prosecuting Attorney, Sheriff, Coroner, five District Court Judges and seven Superior Court Judges. The County has an annual budget of approximately \$330 million. An estimated 628 employees provide an array of municipal services, prescribed by statutes and/or prompted by public support, including: law enforcement and judicial services, construction and maintenance of roads and bridges, health and social services, cultural and recreational facilities, planning and zoning services, animal control, and general administrative services.

## **INTERNAL CONTROLS**

In developing and evaluating the County's accounting systems, County management has considered the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, not absolute assurance regarding: accountability for assets, safeguarding against their loss through unauthorized use or disposition; and the reliability of financial records as the basis for preparation of financial statements. The concept of reasonable assurance recognizes that the costs of control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

Benton County management recognizes the importance of adequate internal controls, and constantly strives to improve the effectiveness and efficiency of administrative and financial controls. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance that financial transactions have been recorded properly.

There were no significant impacts on the current period financial statements that resulted from administering and/or changes in financial policies.

## **BUDGETARY CONTROLS**

Budgetary control is maintained at the fund-department level. Budget overruns are prevented by a control structure at the voucher-approval level. Budget supplements, as requested by the responsible department directors or elected officials and properly authorized by the Board of County Commissioners, are required prior to execution of expenditures that would exceed appropriation(s).

Monthly budget ledgers and reports are available to the elected official or department director who is responsible for each particular fund or department. The monthly budget ledger provides a detailed listing of monthly expenditures by line item. The monthly budget report summarizes current month expenditures, year-to-date totals, budgeted amounts and adjustments, and unexpended amounts available until completion of the given budget period.

## **LONG-TERM FINANCIAL PLANNING**

The Board of County Commissioners is committed to providing a high level of services at a reasonable cost to residents of Benton County and to maintaining a cooperative relationship with incorporated areas of the County. The annual budget serves as the foundation for the County's financial planning and control. At the request of the County Auditor's office all agencies of Benton County are required to submit requests for appropriations. A compilation of these requests and projections is submitted to the Board of County Commissioners. The Commissioners schedule budget hearings in October, November and in December. At the conclusion of the hearings, the Commissioners adopt the budget. Budget goals include avoiding creating future unsustainable obligations rather than cutting costs later when they may exceed revenues. The County also maintains a six-year Capital Facilities Plan that provides a planned and programmed approach to utilizing the County's financial resources in the most efficient manner to meet its service and facility needs.

## **ECONOMIC CONDITIONS**

The Benton County economy is moving right along towards new horizons in economic growth and expansion. The county's economy increased by 3.1 percent or 2,664 jobs from 2016 to 2017. Industry growth in 2017 occurred in construction, manufacturing, agriculture, finance and insurance, real estate, healthcare, professional and business services, administrative and support services, accommodation and food services and government. Local service providing industries continue to expand to accommodate local and regional demand.

As the economy becomes more stable and moves forward with new markets, new products and technology in research and development, construction, transportation and warehousing, and wine production and utilization are expected to play a big role in Benton County's future prosperity. One example of continuous growth is construction services, which expanded by 20.8 percent over the year, and it is marching forward with growth to accommodate ever growing demand. Accommodation and food services is another industry expected to contribute to the county's overall economic growth in years to come.

Nonfarm employment projections are done for Benton and Franklin counties combined, and the two counties together are expected to grow at the rate of 1.6 percent a year through 2021.

Industries that are projected to add the most jobs include private and public education, healthcare, construction, information, and leisure and hospitality.

(sources: Washington State Employment Security Department; by Ajsa Suljic, regional labor economist - updated December 2018)

## **MAJOR INITIATIVES AND SERVICE EFFORTS**

Benton County elected officials and employees continue to work diligently to provide the public the best service possible. As we transition into 2019, our goals are to continue improving our public facilities to make our buildings safer and more efficient for staff and the public, enhance our public outreach and communications, and continue growing our community partnerships.

Throughout 2018, the county updated numerous public facilities. The Benton County Fairgrounds continues to receive renovations. This year building #4 was remodeled providing for upgraded kitchen facilities and other interior upgrades for a value of over \$481,000. Building #1 and its nearby restrooms are scheduled for limited improvements. After meeting with 4H organizations and other youth-related organizations, it became apparent that there is a need for an enclosed building that can show small livestock at an affordable rate. The restrooms will be demolished and replaced with a pre-fabricated structure designed for large event center use. That project and minor upgrades to Building #1 will occur Summer 2019. The other upgrades will begin design this year and likely see construction after the annual fair or in early 2020.

Along with updates to the Fairgrounds, the County started the design phase for a new Public Services building at the Wiser Parkway campus. This building will centrally locate services for Planning, Permitting and County Road to a location which is closer to the actual area in the county that is experiencing the most development. Plans are in progress to construct a new County Administration building, which would bring multiple county offices to one location, providing a one-stop-shop for the Assessor, Auditor, Treasurer, Human Resources and Commissioners offices and eliminating the public's need to commute between multiple office locations to complete a task. The project is currently in the predesign phase. A full design will likely be completed by August of this year and construction will occur through 2020. The County will also begin evaluating replacement for the existing financial software. The current financial system was implemented in the year 2000 and with current technology advancements the County desires to find a replacement to benefit from available upgrades.

In 2018, Benton County, in partnership with Franklin County, began seeking support from the Washington State Legislature to assist in funding capital improvements to the Benton-Franklin Juvenile Justice Center. These efforts have continued into 2019, with the goal to construct new administrative areas of the building, thus providing space for courtrooms, offices, and classrooms for educational and diversion programs.

{from the *Tri-City Herald*, (2019, April 19). "Progress Edition: Benton County Commission: Benton County Commission: Improving facilities and services is the cornerstone of 2019 goals". Shon Small. Retrieved from <http://www.tri-cityherald.com>}

Additional economic narratives and factors can be found in the Management's Discussion and Analysis and statistical sections of this report.

In 2019, county residents will see significant enhancements to county facilities and services after many years of planning and preparation. These improvements wouldn't be possible without the tireless effort of our county elected officials, managers and employees.

The new year brings exciting additions to Benton County public safety efforts. The county will continue to work with Benton County Emergency Services (BCES) and neighboring jurisdictions to plan and prepare for the construction of a new emergency communications tower on Red Mountain. This tower would eliminate gaps in radio coverage for law enforcement and emergency responders. Currently, \$2 million has been allocated for site selection, construction and installation. This project will be paid for from the Public Safety Sales Tax.

The Gang & Crime Prevention Initiative, also funded by the Public Safety Tax, continues to partner with local non-profits and organizations to provide money to support local crime prevention programs. The county has committed over \$2.6 million in 2019-2020 to 11 community programs to fund services for homeless teens, at-risk youth, victims of human trafficking and more.

### **INDEPENDENT AUDIT**

The statutes of the State of Washington require an annual audit, by the Washington State Auditor's Office, of the books of account, financial records and the transactions of all administrative departments of Benton County. These legally mandated audits have been consistently performed.

### **AWARDS AND ACKNOWLEDGMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Benton County for its comprehensive annual financial report for the fiscal year ended December 31, 2017. This was the fifteenth consecutive year that Benton County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Preparation of this report could not have been accomplished without the professional, efficient and dedicated services of the accounting services department of the Auditor's Office. I wish to express my appreciation to these staff members for their contributions to the development of this report. Also, I appreciate the efforts of accounting staff members and managers in all County departments, who contributed information necessary for compilation of this report. I wish to express my thanks to the Benton County Board of Commissioners for their responsible interest in, and progressive support of, the conduct of financial operations and systems for Benton County government.

**Respectfully Submitted,**



Brenda Chilton  
**Benton County Auditor**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Benton County**  
**Washington**

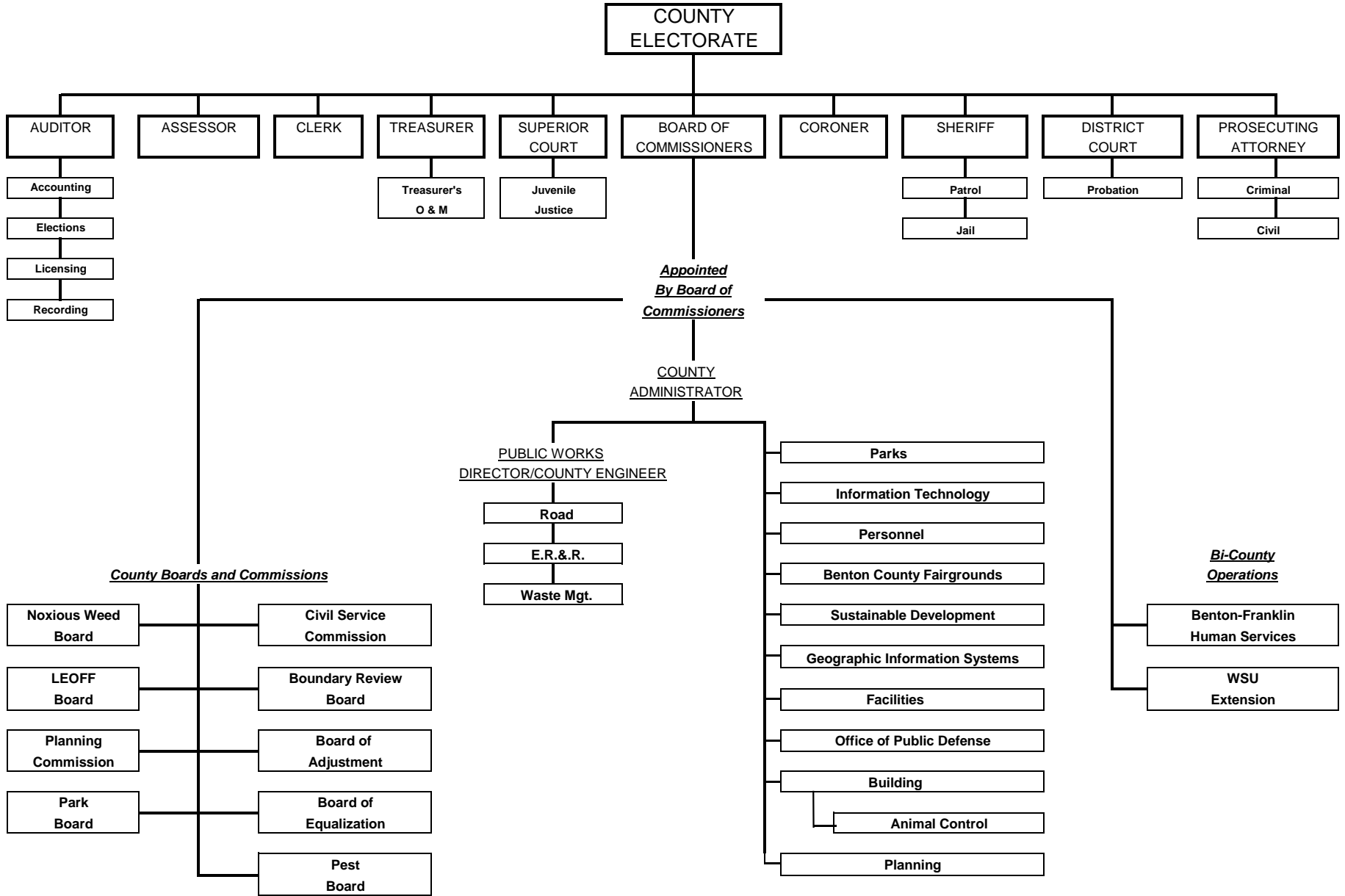
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morrill*

Executive Director/CEO

**BENTON COUNTY GOVERNMENT ORGANIZATIONAL CHART**  
2018



**BENTON COUNTY, WASHINGTON****COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Year Ended December 31, 2018

**DIRECTORY OF COUNTY OFFICIALS****ELECTED OFFICIALS**

Position	Name	Term	Expiration
Board of Commissioners:			
District 1 - Chairperson	Honorable Jerome Delvin	4	December 2020
District 2	Honorable Shon Small	4	December 2018
District 3	Honorable James Beaver	4	December 2020
Assessor	Honorable Bill Spencer	4	December 2018
Auditor	Honorable Brenda Chilton	4	December 2018
Clerk	Honorable Josie Delvin	4	December 2018
Coroner	Honorable John Hansens	4	December 2018
District Court Judge	Honorable Terry M. Tanner	4	December 2018
District Court Judge	Honorable Dan Kathren	4	December 2018
District Court Judge	Honorable John S. Ziobro	4	December 2018
District Court Judge	Honorable Katharine Butler	4	December 2018
District Court Judge	Honorable Steve T. Osborne	4	December 2020
Prosecutor	Honorable Andrew Miller	4	December 2018
Sheriff	Honorable Jerry Hatcher	4	December 2018
Superior Court Judge	Honorable Cameron Mitchell	4	December 2020
Superior Court Judge	Honorable Salvador Mendoza, Jr.	4	December 2020
Superior Court Judge	Honorable Robert Swisher	4	December 2020
Superior Court Judge	Honorable Carrie Runge	4	December 2020
Superior Court Judge	Honorable Vic Vanderschoor	4	December 2020
Superior Court Judge	Honorable Bruce Spanner	4	December 2020
Superior Court Judge	Honorable Jacqueline Shea-Brown	4	December 2020
Treasurer	Honorable Kenneth Spencer	4	December 2018

**APPOINTED OFFICIALS**

Position	Name	Length in Position
County Administrator	David A. Sparks	19 Years
Deputy County Administrator	Loretta Smith Kelty	12 Years
Human Services Administrator	Kyle Sullivan	3 Years

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**Office of the Washington State Auditor  
Pat McCarthy**

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

November 19, 2019

Board of Commissioners  
Benton County  
Prosser, Washington

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Benton County, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness

of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Benton County, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, County Road, County Road Improvement, Human Services, 1/10 percent Criminal Justice, Rural County Capital, and Public Safety Tax funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Matters of Emphasis**

As discussed in Note 18 to the financial statements, in 2018, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Our audit was conducted for the sole purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The Introductory and Statistical Sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of the County. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we will also issue our report dated November 19, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report will be issued under separate cover in the County's Single Audit Report. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sincerely,



Pat McCarthy

State Auditor

Olympia, WA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Benton County's discussion and analysis presents the readers of the County's annual financial report a narrative overview of the County's financial performance during the fiscal year that ended on December 31, 2018. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which immediately follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction of Benton 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 statements.

The government-wide financial statements are comprised of the statement of net position which presents information on all the County's assets, deferred outflows, liabilities, deferred inflows and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. These statements present the entire financial position of Benton County. The government-wide financial statements use full accrual accounting, which reports both current and long-term liabilities and assets. The upper section of the statement of activities shows how general government activities do not support themselves based on charges for services. Rather the lower section of this statement shows the tax revenue that is required to support the general government functions.

The fund financial statements are presented immediately following the government-wide financial statements. There are three categories of the fund financial statements, 1) governmental, 2) proprietary, and 3) fiduciary. 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. Benton County, like other state and local governments uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The governmental fund financial statements are prepared using the modified accrual basis of accounting, which does not include long-term liabilities and assets, focusing on current resources. Therefore a reconciliation is provided alongside the government fund financial statements to bridge the differences between the governmental fund financial statements and the government-wide financial statements. The major differences between the two types of financial statements are due to the capitalization and depreciation of assets, recognition of bonds payable, and the inclusion of the internal service net position. The county reports its major funds separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. A budgetary comparison statement is also provided for the general fund and each of the major special revenue funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements after the notes to the financial statements.

There are two types of proprietary funds. Enterprise Funds are used to report the same functions presented as business type activities in the government wide financial statements. As stated earlier, Benton County does not have any Enterprise Funds (business-type activities). Internal Service Funds, the second type of proprietary fund, accumulate and allocate costs internally among the County's various functions. The revenues and expenses of the internal service funds that are duplicated in other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities' column.

Proprietary fund statements follow the governmental fund statements in this report. They provide the same type of information as the government wide financial statements, only in more detail, since both apply the accrual basis of accounting.

Individual fund data for each of the non-major proprietary funds is provided in the form of combining statements. The proprietary fund combining statements follow the governmental fund combining statements in this report.

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 statements because the resources of those funds are not available to support Benton County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Benton County has two types of fiduciary funds:

- Agency Funds are clearing accounts for assets held by Benton County in its role as custodian until the funds are identified for use by the private parties, organizations, or government agencies to which they belong.

- Investment/Fiduciary Funds account for the external pooled investments held by the County Treasurer on behalf of external pool participants in the County's investment program. External participants are generally government entities that do not have their own treasurer.

The basic fiduciary fund financial statements can be found following the proprietary fund financial statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Benton County's progress in funding its obligation to provide other post-employment benefits to its LEOFF 1 retirees as well as information regarding pension liabilities. Required supplementary information can be found immediately following the notes to the financial statements.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of Benton County, assets exceeded liabilities by \$259,890,198 at the close of the most recent fiscal year. This increased by \$18,955,272 from the previous year. The implementation of GASB 75 added liabilities for Other Post-Employment Benefits (OPEB) and deferred resources that required a \$4,497,225 reduction of beginning net position. While the changes in accounting principle reduced the total net position, there was a partially offsetting increase in net position from regular operations. The largest contribution to this fiscal year growth was the completion and construction of County Road infrastructure.

Benton County's Changes in Net Position		
Revenues		
	2018	2017
Program revenues:		
Charges for services	31,006,226	30,649,469
Operating grants and contrib.	6,754,513	6,609,777
Capital grants and contrib.	5,542,551	1,623,476
General revenues:		
Taxes	62,066,515	59,500,633
Entitle, Impact & In-lieu Pay.	9,111,248	9,091,471
Interest earnings on invest.	3,372,444	2,711,695
Total revenues	117,853,496	110,186,521
Program Expenses		
General government	37,402,584	39,148,224
Judicial	-	-
Public safety	36,187,047	37,993,451
Utilities	-	-
Transportation	10,968,048	12,567,299
Natural & Economic Environment	1,692,363	1,863,231
Social services	5,482,126	6,203,432
Culture and recreation	1,339,667	1,330,768
Interest on long term debt	497,025	672,420
Total expenses	93,568,859	99,778,825
Change in net position	24,284,638	10,407,696
Net position as of Jan 1	246,282,594	230,527,230
Change in accounting principle	(4,497,225)	-
Net position as of Dec 31	266,070,007	240,934,926

Benton County's Net Position		
	2018	2017
Current & other assets	176,459,316	159,194,067
Capital assets (net of depr.)	138,512,552	134,712,949
Total assets	314,971,869	293,907,016
Deferred outflows of resources	-	3,516,820
Long-term liabilities	8,866,092	19,008,697
Other liabilities	35,361,988	32,362,687
Total liabilities	44,228,081	51,371,384
Deferred inflows of resources	7,892,686	5,117,524
Net position:		
Net investment in capital assets	127,930,171	119,055,950
Restricted	78,388,286	65,617,507
Unrestricted	59,751,549	56,261,469
Total net position	266,070,006	240,934,926

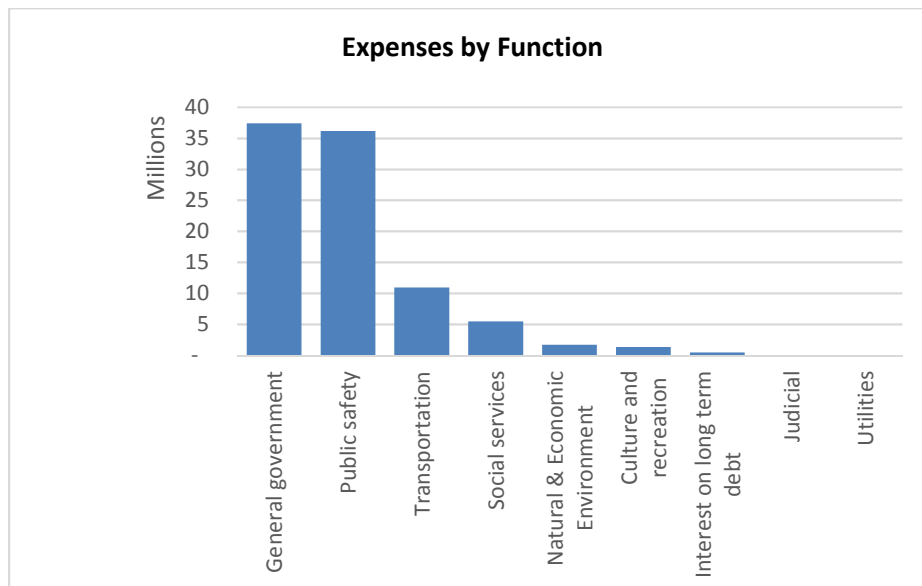
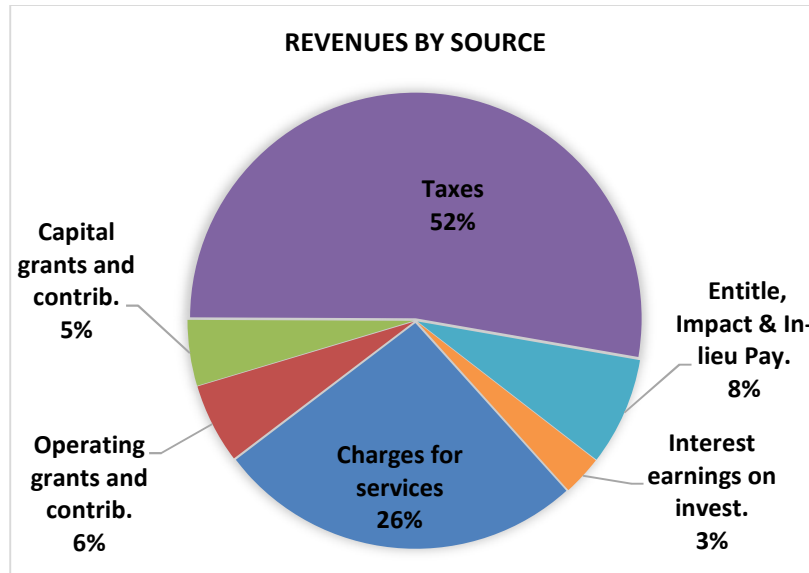
Grant revenues for Transportation make up a significant portion of the increase in revenues for 2018. Local sales tax continued to show strong signs of recovery. These continue to provide increased revenues and general county expenses have been held low ever since the 2009 recession.

A large portion of the County's net position (48%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure). 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.

At December 31, 2018, Benton County reports positive balances in all categories of net position, for the government as a whole. There are no significant restrictions or other commitments that will impact the availability of fund resources for future use. At the end of the current fiscal year, the county is able to report positive balances in all reported categories of net position, both for the government as a whole.

### FINANCIAL ANALYSIS OF THE GOVERNMENT’S FUNDS

The following presents a graphical representation of Revenues by Source and Expenses by Program:



### Governmental funds

The General fund, County Road, County Road Improvement Match Program, Human Services, 1/10% Criminal Justice, Rural County Capital and Public Safety Tax funds account for 87% of all governmental fund revenue and 81% of all expenditures. The Capital Acquisition fund is considered a major fund by the merits of its total assets. This year the

Human Services fund, 1/10% Criminal Justice fund and Rural County Capital are classified as major funds because of their public interest to financial statement users. Together these eight funds account for 77% of total governmental fund balance.

The General fund is the chief operating fund of Benton County. At the end of the current fiscal year, unassigned fund balance of the General fund was \$8,358,932, which represents 14% of total General fund expenditures. The fund balance of General fund decreased by \$3,921,872 during the current fiscal year. A slight increase in revenues and expenditures along with an increase in transfers for capital projects and debt service accounts for the decrease in fund balance for the General fund.

The fund balance of the County Road special revenue fund increased by 8% or \$712,281, during the current fiscal year. The County is working on a major infrastructure update that is spending its current fund balance. However, the present infrastructure should reap benefits to future maintenance and future cost savings should grow the fund balance again. Because property taxes in this fund are collected for the explicit purpose of road construction and maintenance, these funds are restricted for that purpose.

The Public Safety Sales Tax fund balance increased by \$3,760,277 or 24%. The purpose and goal of the Public Safety Sales Tax is to improve public safety, including combating criminal gangs. The tax funds the hiring of additional police officers, corrections officers, prosecutors, the Metro Drug Task Force, gang and crime prevention efforts, and court and clerk programs including drug and mental health courts. The tax is scheduled to expire December 31, 2024. More specific information regarding this tax can be found on the County's website.

As the County continues to upgrade the campus infrastructure the Capital Acquisition fund has received an increase in fund balance mainly from transfers of approximately \$8.7 million. Improvements to buildings at the Fairgrounds, purchase of vehicles for the Sheriff fleet, rebuilding of the recreational boat dock at Two Rivers park and ongoing upgrades to the Justice Center's security retrofit project represent the major developments currently in place.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Actual expenditures are generally less than final budgeted expenditures. The main reason for this is that employee turnover and unfilled positions leave budget authority that goes unspent. In addition, since elected officials are legally required to operate within their given budget, they typically spend their budgets conservatively in case something unexpected comes up. The actual revenues were greater than budgeted revenues due to the strong local economy and generally conservative budgeting.

In 2016, Benton County adopted the budget for the 2017/2018 biennium. The following table shows the changes between the original and the final General Fund budget as of December 31, 2018.

**Benton County, Washington  
General Fund Changes in Budget  
As of December 31, 2018**

	2018		Changes Over (Under)
	Original Budget	Final Budget	
<i>Revenues</i>			
Taxes	\$ 68,805,855	\$ 68,805,855	\$ 0
Licenses and Permits	219,815	219,815	0
Intergovernmental	9,772,380	9,772,380	0
Charges for Services	33,664,974	33,664,974	0
Fines and Forfeits	5,041,275	5,041,275	0
Miscellaneous Revenues	2,971,101	2,971,101	0
Total Revenues	120,475,400	120,475,400	0
<i>Expenditures</i>			
General Government	56,657,679	56,037,700	(619,979)
Public Safety	54,583,857	54,514,749	(69,108)
Natural & Economic Environment	2,064,667	2,333,949	269,282
Social Services	1,753,793	1,753,793	0

Culture and Recreation	1,076,454	1,088,454	12,000
Capital Outlay	388,605	281,563	(107,042)
Total Expenditures	<u>116,525,055</u>	<u>116,010,208</u>	<u>(514,847)</u>
Excess (Deficit) Revenues Over Expenditures	<u>3,950,345</u>	<u>4,465,192</u>	<u>514,847</u>
<i>Other Financing Sources (Uses)</i>			
Sale of Fixed Assets	0	0	0
Operating Transfers In	2,362,823	2,362,823	0
Operating Transfers Out	<u>(6,373,299)</u>	<u>(24,640,146)</u>	<u>(18,266,847)</u>
Total Other Financing Sources (Uses)	<u>(4,010,476)</u>	<u>(22,277,323)</u>	<u>(18,266,847)</u>
Excess (Deficit) Resources Over Uses	(60,131)	(17,812,131)	(17,752,000)
Fund Balance, January 1	7,500,000	7,500,000	0
Fund Balance, December 31	<u>\$ 7,439,869</u>	<u>\$ (10,312,131)</u>	<u>\$ (17,752,000)</u>

The \$17,752,000 change in the biennium budget are for adjustments for budget policy cash carry forward transfers to the following:

- Park Development \$ 320,000
- Sustainable Development \$ 601,000
- Fairgrounds O & M \$ 663,000
- Capital Projects \$16,168,000

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** Benton County's investment in capital assets as of December 31, 2018, amounts to \$145,736,646 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, highways, and bridges. The County's investment in capital assets increased by 2%. The increase was mostly due to infrastructure projects such as \$6.8 million to hard surface gravel roadways and reconstruct degraded asphalt. There was also a \$481,574 upgrade to a building at the fairgrounds.

<b>Benton County's Capital Assets</b>		
(net of depreciation)		
	<u>2018</u>	<u>2017</u>
Land	4,943,303	4,433,009
Infrastructure	93,696,217	88,172,232
Construction in Progress	3,411,769	2,848,775
Other Capital Assets	<u>36,461,263</u>	<u>39,258,933</u>
Total	<u>138,512,552</u>	<u>134,712,949</u>

Additional information on the County's capital assets can be found in note 6.

**Long-term Debt.** At the end of the current fiscal year, Benton County had total bonded debt outstanding of \$8,740,000. The total amount of this debt is backed by the full faith and credit of the government. Benton County's total bonded debt decreased by \$1,960,000 (18%) during the current fiscal year. On February 22, 2018 Benton County issued \$5,345,000 Limited Tax General Obligation Refunding Bonds to refinance the 2006 Limited Tax General Obligation Bonds. These new bonds have a fixed interest rate of 3.03% with maturity in December 2031 replacing the 2006 GO bonds with interest rates ranging from 4.40% to 4.75% for an estimated savings of \$600,000. The County has a continuing goal to sustain the County's debt rating. As of December 31, 2018, the bond rating services of Moody's Investors Service, Inc. and Standard & Poor's Ratings Services assigned the County long term bond ratings of Aa2 and AA+, respectively. See note 9 for further information about long term debt.

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Benton 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 financial information should be addressed to the Benton County Auditor's Office, 620 Market Street, Prosser, WA 99350. Financial information requests can also be emailed to auditor@co.benton.wa.us.

## Basic Financial Statements

The basic financial statements and note disclosure comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). Basic financial statements are designed to be “liftable” from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution to users requiring less detailed information than is contained in the full CAFR. Basic Financial Statements include:

### Government-wide Financial Statements

- (1) **Government-wide Statement of Net Position** – presents information on all County governmental and proprietary assets and deferred outflows, liabilities, and deferred inflows with the difference reported as net position
- (2) **Government-wide Statement of Activities** – presents information on all County governmental and proprietary revenues and expenses, with the difference reported as change in net position.

### Fund Financial Statements

- (3) **Balance Sheet – Governmental Funds** – presents the balance sheets for major funds and aggregate amounts for all other governmental funds.
- (4) **Reconciliation of the Balance Sheet to the Government-wide Statement of Net Position.**
- (5) **Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds** – presents information for each major fund and aggregate information for all other governmental funds.
- (6) **Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-wide Statement of Activities.**
- (7) **Statement of Revenues, Expenditures, and Changes in fund Balance – budget (GAAP Basis) and Actual** – presents budget information, along with actual results, on separate statements for each major fund which has a legally adopted budget. Departmental information is included for the General Fund, in accordance with the County’s legally adopted budget.
- (8) **Statement of Net Position – Proprietary Funds** – presents information on all assets and liabilities, with the difference reported as change in net position for the internal service funds.
- (9) **Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds** – presents information for the County’s internal service funds.

- (10) **Statement of Cash Flows** – presents information on the sources and uses of cash for the County’s internal service funds.
- (11) **Statement of Fiduciary Net Position** – presents information on agency fund assets and liabilities.
- (12) **Notes to the Basic Financial Statements** – present disclosure and further detail information to assist the reader in better understanding the financial statements and the data presented within them.

# BENTON COUNTY, WASHINGTON

## Statement of Net Position

December 31, 2018

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
<i>ASSETS</i>	
Cash/Cash Equivalents and Equity in Pooled Investments	\$ 96,150,444
Deposits with Fiscal Agent (Restricted)	2,223,416
Investments	55,672,589
Receivables	9,818,111
Due From Other Governments	2,291,878
Inventories/Prepayments	2,164,142
Joint Ventures	4,018,816
Land	4,943,303
Infrastructure	93,696,217
Construction in Progress	3,411,769
Other Capital Assets (Net of Depreciation)	36,461,263
Restricted Net Pension Asset	<u>4,119,921</u>
 Total Assets	 <u>314,971,869</u>
 <i>DEFERRED OUTFLOWS OF RESOURCES</i>	
 Related to Pensions	 3,129,281
Related to OPEB	<u>141,181</u>
Total Deferred Outflows of Resources	<u>3,270,462</u>
 Total Assets and Deferred Outflows of Resources	 \$ <u>318,242,330</u>
 <i>LIABILITIES</i>	
Accounts Payable and Other Current Liabilities	\$ 2,269,383
Accrued Liabilities	6,905,345
Long-Term Liabilities:	
Long-Term Payable - Working Advance	252,235
Special Assessment Debt with Governmental Commitment-	
Due Within One Year	51,558
Due In More Than One Year	604,334
Other Due Within One Year	2,624,670
Other Due In More Than One Year	10,379,082
OPEB Liability	5,989,187
Net Pension Liability	15,203,845
 Total Liabilities	 <u>44,279,639</u>
 <i>DEFERRED INFLOWS OF RESOURCES</i>	
Deferred Inflows Related to Pensions	<u>7,892,686</u>
 Total Deferred Inflows of Resources	 <u>7,892,686</u>
 Total Liabilities and Deferred Inflows of Resources	 \$ <u>52,172,324</u>
 <i>NET POSITION</i>	
Net Investment in Capital Assets	\$ 127,930,171
Restricted for:	
General Government	15,925,572
Public Safety	40,215,006
Mental & Health Services	9,476,323
Economic Environment	3,850,286
Transportation	8,095,050
Culture & Recreation	826,050
Unrestricted (Deficit)	<u>59,751,549</u>
 Total Net Position	 \$ <u>266,070,006</u>

See accompanying notes to the basic financial statements

**BENTON COUNTY, WASHINGTON**

Statement of Activities

Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary Government:					Primary Government
Governmental Activities:					Governmental Activities
General Government	\$ 37,402,584	\$ 11,365,406	\$ 1,724,080	\$ 0	\$ (24,313,097)
Public Safety	36,187,047	15,614,305	1,518,247	0	(19,054,495)
Transportation	10,968,048	544,669	0	5,542,551	(4,880,829)
Natural & Economic Environment	1,692,363	1,134,900	152,918	0	(404,545)
Social Services	5,482,126	1,653,567	3,359,071	0	(469,488)
Culture and Recreation	1,339,667	693,379	196	0	(646,091)
Interest on Long Term Debt	497,025	0	0	0	(497,025)
<b>Total Governmental Activities</b>	<u>93,568,859</u>	<u>31,006,226</u>	<u>6,754,513</u>	<u>5,542,551</u>	<u>(50,265,569)</u>
<b>Total Primary Government</b>	<u>\$ 93,568,859</u>	<u>\$ 31,006,226</u>	<u>\$ 6,754,513</u>	<u>\$ 5,542,551</u>	<u>(50,265,569)</u>
<b>General Revenues</b>					
Taxes:					
Property					29,487,486
Sales					30,719,402
Entitlements, Impact & In-lieu Payments					9,111,248
Excise Taxes					1,266,713
Penalties & Interest on Delinquent Taxes					592,914
Interest and Investment Earnings					<u>3,372,444</u>
<b>Total General Revenues</b>					<u>74,550,207</u>
Change in Net Position					24,284,638
Net Position as of January 1					240,934,926
Prior Period Adjustments					<u>5,347,668</u>
Net Position, January 1 - Restated					246,282,594
Cumulative effect of a change in accounting principle:					<u>(4,497,225)</u>
<b>Net Position as of December 31</b>					<u>\$ 266,070,007</u>

See accompanying notes to the basic financial statements

Balance Sheet  
 Governmental Funds  
 December 31, 2018

	Major Funds				
	General Fund	County Road	County Road Improvement	Human Services	1/10% Criminal Justice Fund
<i>ASSETS</i>					
Cash/Cash Equivalents	\$ 5,022,667	\$ 7,396,318	4,041,732	\$ 3,219,842	\$ 7,218,688
Deposits with Fiscal Agent (Restricted)	2,223,416	0	0	0	0
Investments	5,452,137	3	0	3,491,533	7,828,164
Taxes Receivable	2,880,019	175,085	0	0	832,630
Accounts Receivable	645,858	0	0	0	0
Assessments Receivable	0	0	0	0	0
Interest Receivable	102,536	16,312	9,183	0	0
Due From Other Funds	2,932	1,354,320	0	23,941	0
Interfund Receivable	1,293	0	0	0	0
Due From Other Gvmntl Units	1,712,756	16,472	0	312,708	0
Property Held In Trust	21,202	0	0	0	0
Long-Term Notes Receivable	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 18,064,815</b>	<b>\$ 8,958,511</b>	<b>\$ 4,050,915</b>	<b>\$ 7,048,024</b>	<b>\$ 15,879,482</b>
<i>LIABILITIES</i>					
Accounts/Vouchers Payable	\$ 864,127	\$ 221,507	0	\$ 179,896	\$ 0
Due To Other Funds	60,347	209,253	1,337,271	0	579
Interfund Payable	0	0	0	0	0
Due To Other Governmental Units	0	0	0	252,235	0
Accrued Wages Payable	3,181,650	259,538	0	55,599	0
Custodial Accounts	2,223,416	0	0	0	0
Deferred Revenue	<b>5,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities</b>	<b>6,334,817</b>	<b>690,298</b>	<b>1,337,271</b>	<b>487,730</b>	<b>579</b>
<i>DEFERRED INFLOWS</i>					
Unavailable Rev. - Property Tax	666,029	175,085	0	0	0
Unavailable Rev. - Court Judgments	481,622	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>1,147,650</b>	<b>175,085</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>FUND BALANCES</i>					
Restricted	2,223,416	8,093,128	0	6,560,293	15,878,904
Committed	0	0	2,713,643	0	0
Assigned	0	0	0	0	0
Unassigned	8,358,932	0	0	0	0
<b>Total Fund Balances</b>	<b>10,582,348</b>	<b>8,093,128</b>	<b>2,713,643</b>	<b>6,560,293</b>	<b>15,878,904</b>
<b>Total Liabilities, Fund Balances and Deferred Inflows of Resources</b>	<b>\$ 18,064,815</b>	<b>\$ 8,958,511</b>	<b>\$ 4,050,914</b>	<b>\$ 7,048,024</b>	<b>\$ 15,879,482</b>

See accompanying notes to the basic financial statements

Balance Sheet  
 Governmental Funds  
 December 31, 2018

	Major Funds			Other Governmental Funds	Total
	Rural County Capital Fund	Public Safety Tax Fund	Capital Acquisition		
<i>ASSETS</i>					
Cash/Cash Equivalents	\$ 6,207,415	\$ 18,246,021	\$ 15,461,512	\$ 19,387,431	\$ 86,201,627
Deposits with Fiscal Agent (Restricted)	0	0	0	0	2,223,416
Investments	6,731,509	0	16,766,932	14,131,105	54,401,383
Taxes Receivable	755,865	1,395,605	0	55,630	6,094,833
Accounts Receivable	0	0	0	83,627	729,485
Assessments Receivable	0	0	0	5,809	5,809
Interest Receivable	0	40,284	0	14,238	182,552
Due From Other Funds	0	0	0	8,840	1,390,033
Interfund Loans Receivable	0	0	2,735,953	0	2,737,246
Due From Other Gvmntl Units	0	0	1,507	244,664	2,288,107
Property Held In Trust	0	0	0	0	21,202
Total Assets	\$ <u>13,694,789</u>	\$ <u>19,681,909</u>	\$ <u>34,965,904</u>	\$ <u>33,931,345</u>	\$ <u>156,275,694</u>
<i>LIABILITIES</i>					
Accounts/Vouchers Payable	\$ 284,877	\$ 224,955	\$ 61,667	\$ 233,485	\$ 2,070,513
Due To Other Funds	0	0	2,442	39,169	1,649,061
Interfund Payable	0	0	0	1,293	1,293
Due To Other Governmental Units	0	0	0	0	252,235
Accrued Wages Payable	0	237,952	0	690,615	4,425,355
Custodial Accounts	0	0	0	0	2,223,416
Deferred Revenue	0	0	0	0	5,278
Total Liabilities	<u>284,877</u>	<u>462,907</u>	<u>64,109</u>	<u>964,563</u>	<u>10,627,150</u>
<i>DEFERRED INFLOWS</i>					
Unavailable Rev. - Property Tax	0	0	0	24,209	865,322
Unavailable Rev. - Court Judgments	0	0	0	0	481,622
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,209</u>	<u>1,346,944</u>
<i>FUND BALANCES</i>					
Restricted	13,409,913	19,219,002	0	12,368,856	77,753,511
Committed	0	0	0	20,575,011	23,288,654
Assigned	0	0	34,901,795	0	34,901,795
Unassigned	0	0	0	(1,293)	8,357,639
Total Fund Balances	<u>13,409,913</u>	<u>19,219,002</u>	<u>34,901,795</u>	<u>32,942,574</u>	\$ <u>144,301,600</u>
Total Liabilities, Fund Balances and Deferred Inflows of Resources	\$ <u>13,694,789</u>	\$ <u>19,681,909</u>	\$ <u>34,965,904</u>	\$ <u>33,931,345</u>	\$ <u>156,275,694</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position December 31, 2018

Total fund balances as shown on the Governmental Fund Balance Sheet:	<b>\$ 144,301,600</b>
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This amount reflects the initial investment in capital assets, including construction in progress at 12/31/18. This amount does not include internal service fund capital assets, which are included as a reconciling item in a note further down on this page.	<b>246,280,701</b>
Life to date depreciation on capital assets is reflected in the statement of net position. This amount does not include internal service fund depreciation which is included reconciling item in a note further down on this page.	<b>(111,199,835)</b>
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the funds.	<b>8,255,260</b>
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and therefore are not reported in the funds.	<b>3,160,266</b>
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and therefore are not reported in the funds.	<b>(7,607,719)</b>
Internal Service funds are used to charge the costs of services to individual funds. The assets and liabilities of the Internal Service funds are included in governmental activities in the statement of net position.	<b>16,932,788</b>
Long-term liabilities that are not due and payable in the current period and are not reported in the funds.	<b>(34,053,054)</b>
Total Net Position, as reflected on the Statement of Net Position:	<b>\$ 266,070,006</b>

See accompanying notes to the basic financial statements

## Statement of Revenues, Expenditures, and Changes in Fund Balance

## Governmental Funds

For the Year Ended December 31, 2018

## Major Funds

	General Fund	County Roads	County Road Improvement	Human Services	1/10% Criminal Justice Fund
<u>Revenues</u>					
Property Taxes	\$ 22,797,037	\$ 5,912,084	\$ 0	\$ 0	\$ 0
Sales and Use Taxes	12,058,007	0	0	0	4,725,468
Other Taxes	963,608	63,718	0	0	0
Licenses and Permits	106,710	1,000	0	0	0
Intergovernmental	5,577,826	8,215,909	763,877	3,375,744	0
Charges for Services	19,310,905	310,786	0	293,567	0
Fines and Forfeits	2,152,721	0	0	0	0
Interest Earnings	2,522,357	117,123	61,860	0	0
Donations	2,535	0	0	0	0
Other Revenues	337,618	9,997	0	2,066	0
<b>Total Revenues</b>	<b>65,829,324</b>	<b>14,630,617</b>	<b>825,737</b>	<b>3,671,377</b>	<b>4,725,468</b>
<u>Expenditures</u>					
Current:					
General Governmental Services	27,785,252	4,195	0	0	0
Public Safety	27,444,174	0	0	0	356,142
Transportation	0	8,760,904	0	0	0
Natural & Economic Environment	1,094,874	0	0	0	0
Social Services	819,727	0	0	3,624,819	0
Culture and Recreation	563,425	0	0	0	0
Debt Service:					
Principal	0	197,748	0	0	0
Interest	0	6,921	0	0	0
Capital Outlay	226,518	7,334,952	0	0	526,973
<b>Total Expenditures</b>	<b>57,933,970</b>	<b>16,304,721</b>	<b>0</b>	<b>3,624,819</b>	<b>883,114</b>
Excess (Deficit) Revenues Over Expenditures	7,895,354	(1,674,104)	825,737	46,558	3,842,354
<u>Other Financing Sources (Uses)</u>					
Proceeds of Capital Assets	18,664	0	0	0	0
Transfers In	996,734	2,386,385	0	0	0
Transfers Out	(12,832,624)	0	(2,270,449)	0	(2,193,468)
<b>Total Other Financing Source (Uses)</b>	<b>(11,817,226)</b>	<b>2,386,385</b>	<b>(2,270,449)</b>	<b>0</b>	<b>(2,193,468)</b>
Net Change in Fund Balance	(3,921,872)	712,281	(1,444,712)	46,558	1,648,886
Fund Balance-January 1	12,514,144	7,344,957	4,158,356	6,513,735	13,435,939
Prior Period Adjustments	1,990,076	35,891	0	0	794,078
Fund Balance, January 1 - Restated	14,504,220	7,380,848	4,158,356	6,513,735	14,230,017
<b>Fund Balance-December 31</b>	<b>\$ 10,582,348</b>	<b>\$ 8,093,129</b>	<b>\$ 2,713,644</b>	<b>\$ 6,560,293</b>	<b>\$ 15,878,904</b>

See accompanying notes to the basic financial statements

## Statement of Revenues, Expenditures, and Changes in Fund Balance

## Governmental Funds

For the Year Ended December 31, 2018

	Major Funds				Total
	Rural County Capital Fund	Public Safety Tax Fund	Capital Acquisition	Other Governmental Funds	
<u>Revenues</u>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 653,184	\$ 29,362,304
Sales and Use Taxes	4,283,394	7,861,756	0	1,790,777	30,719,402
Other Taxes	0	0	0	832,301	1,859,627
Licenses and Permits	0	0	0	866,172	973,882
Intergovernmental	0	0	619,025	1,899,534	20,451,916
Charges for Services	0	0	29,037	6,321,254	26,265,549
Fines and Forfeits	0	0	0	6,599	2,159,319
Interest Earnings	0	268,081	62,459	136,926	3,168,805
Donations	0	0	0	7,409	9,944
Other Revenues	0	0	15,000	1,286,943	1,651,625
<b>Total Revenues</b>	<b>4,283,394</b>	<b>8,129,837</b>	<b>725,520</b>	<b>13,801,099</b>	<b>116,622,373</b>
<u>Expenditures</u>					
Current:					
General Governmental Services	4,132,460	1,821,841	1,488,360	3,390,059	38,622,167
Public Safety	0	2,432,360	2,346	8,490,116	38,725,137
Transportation	0	0	0	0	8,760,904
Natural & Economic Environment	80,000	46,122	0	519,493	1,740,488
Social Services	0	0	15,187	1,048,112	5,507,844
Culture and Recreation	0	0	30,450	531,642	1,125,517
Debt Service:					
Principal	0	0	0	2,157,832	2,355,580
Interest	0	0	0	427,645	434,566
Capital Outlay	0	69,237	1,783,093	412,172	10,352,945
<b>Total Expenditures</b>	<b>4,212,460</b>	<b>4,369,560</b>	<b>3,319,436</b>	<b>16,977,069</b>	<b>107,625,149</b>
Excess (Deficit) Revenues Over Expenditures	70,934	3,760,277	(2,593,916)	(3,175,970)	8,997,225
<u>Other Financing Sources (Uses)</u>					
Proceeds of Capital Assets	0	0	0	13,641	32,305
Transfers In	0	0	8,668,000	6,117,390	18,168,508
Transfers Out	(250,005)	0	0	(621,963)	(18,168,508)
<b>Total Other Financing Source (Uses)</b>	<b>(250,005)</b>	<b>0</b>	<b>8,668,000</b>	<b>5,509,068</b>	<b>32,305</b>
<b>Net Change in Fund Balance</b>	<b>(179,071)</b>	<b>3,760,277</b>	<b>6,074,084</b>	<b>2,333,098</b>	<b>9,029,530</b>
Fund Balance-January 1	12,868,175	14,134,628	26,091,757	30,371,507	127,433,198
Prior Period Adjustments	720,809	1,324,097	2,735,953	237,967	7,838,871
Fund Balance, January 1 - Restated	13,588,984	15,458,725	28,827,710	30,609,474	135,272,069
<b>Fund Balance-December 31</b>	<b>\$ 13,409,913</b>	<b>\$ 19,219,002</b>	<b>\$ 34,901,794</b>	<b>\$ 32,942,572</b>	<b>\$ 144,301,599</b>

See accompanying notes to the basic financial statements

## BENTON COUNTY, WASHINGTON

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### 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, 2018

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	\$ 9,029,530
Internal Service Fund Interest, Misc Rev/Exp and Proceeds From Capital Asset Sales and Transfers	228,534
Governmental funds report capital outlays as expenditures and proceeds from the sale of capital assets as revenues. In the Statement of Activities, the cost of those assets is capitalized and depreciated over the period of the asset's useful life. When capital assets are disposed of, the difference between original cost and depreciation, and the proceeds are booked as a gain or (loss) on the sale. This entry takes into account the differences in how capital costs are treated between the Statement of Activities and the governmental fund statements.	6,934,928
Internal service fund expenses are allocated to other funds. The net expense of certain internal service fund activities is reported with governmental activities on the Statement of Activities.	341,483
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.	2,355,580
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	22,523
Some expenses reported in the statement of activities do not require the use of current financial resources, and accordingly, are not reported as expenditures in governmental funds.	5,372,062
Change in Net Position, as reflected on the Statement of Activities	<b>\$ 24,284,638</b>

See accompanying notes to the basic financial statements

BENTON COUNTY, WASHINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<i>Revenues</i>					
Taxes	\$ 68,805,855	\$ 68,805,855	\$ 35,074,113	\$ 35,818,652	\$ 2,086,910
Licenses and Permits	219,815	219,815	94,400	106,710	(18,705)
Intergovernmental Revenues	9,772,380	9,772,380	5,226,356	5,577,826	1,031,802
Charges for Services	33,664,974	33,664,974	18,500,394	19,310,905	4,146,325
Fines and Forfeitures	5,041,275	5,041,275	2,099,237	2,152,721	(789,317)
Miscellaneous Revenue	2,971,101	2,971,101	2,322,871	2,862,510	2,214,280
Total Revenues	120,475,400	120,475,400	63,317,371	65,829,324	8,671,295
<i>Expenditures</i>					
General Government Services	56,657,679	56,141,479	26,535,429	27,785,252	(1,820,798)
Public Safety	54,583,857	55,253,464	25,820,578	27,444,174	(1,988,712)
Natural & Economic Environment	2,064,667	2,333,949	1,117,813	1,094,874	(121,262)
Social Services	1,753,793	1,753,793	843,934	819,727	(90,132)
Culture and Recreation	1,076,454	1,088,454	498,607	563,425	(26,422)
Capital Outlay	388,605	281,563	36,298	226,518	(18,747)
Total Expenditures	116,525,055	116,852,702	54,852,659	57,933,970	(4,066,073)
Excess(Deficiency) of Revenues over Expenditures	3,950,345	3,622,698	8,464,712	7,895,354	12,737,368
<i>Other Financing Sources (Uses)</i>					
Sale of Capital Assets	0	0	2,000	18,664	20,664
Transfers In	2,362,823	2,362,823	1,309,932	996,734	(56,158)
Transfers Out	(6,373,299)	(24,218,899)	(11,675,553)	(12,832,624)	289,278
Total Other Financing Sources (Uses)	(4,010,476)	(21,856,076)	(10,363,621)	(11,817,226)	324,771
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(60,131)	(18,233,378)	(1,898,909)	(3,921,872)	12,412,597
Fund Balance, January 1	7,500,000	15,992,000	14,407,486	12,514,144	(1,584,514)
Prior Period Adjustments	0	0	5,567	1,990,076	5,567
Fund Balance, January 1 - Restated	7,500,000	15,992,000	14,413,053	14,504,220	(1,578,947)
Fund Balance, December 31	\$ 7,439,869	\$ (2,241,378)	\$ 12,514,144	\$ 10,582,348	\$ 10,833,650

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual County Road Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Property Taxes	\$ 11,773,000	\$ 11,773,000	\$ 5,777,676	\$ 5,912,084	\$ (83,240)
Excise and Other Taxes	230,000	230,000	145,900	63,718	(20,382)
Total Taxes	<u>12,003,000</u>	<u>12,003,000</u>	<u>5,923,576</u>	<u>5,975,802</u>	<u>(103,622)</u>
Licenses and Permits	200	200	1,000	1,000	1,800
Intergovernmental Revenues	11,052,605	11,052,605	4,090,569	8,215,909	1,253,873
Charges for Services	695,500	695,500	265,995	310,786	(118,719)
Interest Earnings	40,000	40,000	96,790	117,123	173,913
Miscellaneous Revenues	11,900	7,900	10,512	9,997	12,609
Total Revenues	<u>23,803,205</u>	<u>23,799,205</u>	<u>10,388,442</u>	<u>14,630,617</u>	<u>1,219,854</u>
<u>Expenditures</u>					
General Governmental Services	252,000	252,000	84,010	4,195	(163,795)
Transportation	21,322,402	22,220,902	10,303,895	8,760,904	(3,156,103)
Debt Service:					
Principal	395,500	395,500	197,748	197,748	(4)
Interest	14,882	14,882	7,910	6,921	(51)
Capital Outlay	13,736,820	12,934,320	636,879	7,334,952	(4,962,489)
Total Expenditures	<u>35,721,604</u>	<u>35,817,604</u>	<u>11,230,442</u>	<u>16,304,721</u>	<u>(8,282,441)</u>
Excess (Deficiency) of Revenues over Expenditures	(11,918,399)	(12,018,399)	(842,000)	(1,674,104)	9,502,295
<u>Other Financing Sources (Uses)</u>					
Proceeds of Capital Assets	3,000	0	0	0	0
Interfund Loan Principal Payment	(96,000)	0	0	0	0
Transfers In	5,604,000	5,604,000	0	2,386,385	3,217,615
Total Other Financing Sources (Uses)	<u>5,511,000</u>	<u>5,604,000</u>	<u>0</u>	<u>2,386,385</u>	<u>3,217,615</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(6,407,399)	(6,414,399)	(842,000)	712,281	6,284,680
Fund Balance, January 1	8,451,000	8,451,000	8,040,829	7,344,957	(410,171)
Prior Period Adjustments	0	0	146,128	35,891	(182,019)
Fund Balance, January 1 - Restated	<u>8,451,000</u>	<u>8,451,000</u>	<u>8,186,957</u>	<u>7,380,848</u>	<u>(592,190)</u>
Fund Balance, December 31	<u>\$ 2,043,601</u>	<u>\$ 2,036,601</u>	<u>\$ 7,344,957</u>	<u>\$ 8,093,129</u>	<u>\$ 5,692,490</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual County Road Improvement Matching Program Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental Revenues	1,848,000	1,848,000	1,005,576	763,877	(78,547)
Interest Earnings	15,300	15,300	41,001	61,860	87,561
Total Revenues	<u>1,863,300</u>	<u>1,863,300</u>	<u>1,046,577</u>	<u>825,737</u>	<u>9,014</u>
Excess (Deficiency) of Revenues over Expenditures	1,863,300	1,863,300	1,046,577	825,737	9,014
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(3,832,000)	(3,832,000)	0	(2,270,449)	(1,561,551)
Total Other Financing Sources (Uses)	<u>(3,832,000)</u>	<u>(3,832,000)</u>	<u>0</u>	<u>(2,270,449)</u>	<u>(1,561,551)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(1,968,700)	(1,968,700)	1,046,577	(1,444,712)	1,570,565
Fund Balance, January 1	<u>2,630,000</u>	<u>2,630,000</u>	<u>3,111,779</u>	<u>4,158,356</u>	<u>481,779</u>
Fund Balance, January 1 - Restated	<u>2,630,000</u>	<u>2,630,000</u>	<u>3,111,779</u>	<u>4,158,356</u>	<u>481,779</u>
Fund Balance, December 31	<u>\$ 661,300</u>	<u>\$ 661,300</u>	<u>\$ 4,158,356</u>	<u>\$ 2,713,644</u>	<u>\$ 2,052,344</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance

### Budget (GAAP Basis) and Actual

#### Human Services

Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Property Taxes	\$ 750,000	\$ 750,000	\$ 0	\$ 0	\$ (750,000)
Excise and Other Taxes	2,500	2,500	0	0	(2,500)
Total Taxes	<u>752,500</u>	<u>752,500</u>	<u>0</u>	<u>0</u>	<u>(752,500)</u>
Intergovernmental Revenues	7,874,600	7,874,600	2,882,681	3,375,744	(1,616,175)
Charges for Services	712,000	712,000	435,921	293,567	17,488
Miscellaneous Revenues	0	0	299	2,066	2,365
Total Revenues	<u>9,339,100</u>	<u>9,339,100</u>	<u>3,318,901</u>	<u>3,671,377</u>	<u>(2,348,822)</u>
<u>Expenditures</u>					
Social Services	13,282,864	13,282,864	3,148,947	3,624,819	(6,509,098)
Total Expenditures	<u>13,282,864</u>	<u>13,282,864</u>	<u>3,148,947</u>	<u>3,624,819</u>	<u>(6,509,098)</u>
Excess (Deficiency) of Revenues over Expenditures	(3,943,764)	(3,943,764)	169,954	46,558	4,160,276
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(3,943,764)	(3,943,764)	169,954	46,558	4,160,276
Fund Balance, January 1	5,000,000	5,000,000	6,343,781	6,513,735	1,343,781
Fund Balance, December 31	<u>\$ 1,056,236</u>	<u>\$ 1,056,236</u>	<u>\$ 6,513,735</u>	<u>\$ 6,560,293</u>	<u>\$ 5,504,057</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance

### Budget (GAAP Basis) and Actual

#### 1/10 Percent Criminal Justice Jail - Juvenile

Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Taxes	\$ 7,062,110	\$ 7,062,110	\$ 4,451,829	\$ 4,725,468	\$ 2,115,187
Total Revenues	<u>7,062,110</u>	<u>7,062,110</u>	<u>4,451,829</u>	<u>4,725,468</u>	<u>2,115,187</u>
<u>Expenditures</u>					
Public Safety	200,000	1,404,600	545,167	356,142	(503,291)
Capital Outlay	7,500,000	6,055,400	1,203,308	526,973	(4,325,119)
Total Expenditures	<u>7,700,000</u>	<u>7,460,000</u>	<u>1,748,475</u>	<u>883,114</u>	<u>(4,828,411)</u>
Excess (Deficiency) of Revenues over Expenditures	(637,890)	(397,890)	2,703,354	3,842,354	6,943,598
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(3,906,935)	(4,146,935)	(1,953,467)	(2,193,468)	1
Total Other Sources (Uses)	<u>(3,906,935)</u>	<u>(4,146,935)</u>	<u>(1,953,467)</u>	<u>(2,193,468)</u>	<u>1</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(4,544,825)	(4,544,825)	749,887	1,648,886	6,943,598
Fund Balance as of January 1	8,294,137	8,294,137	12,686,052	13,435,939	(17,827,854)
Prior Period Adjustment	0	0	0	794,078	(794,078)
Fund Balance, January 1 - Restated	<u>8,294,137</u>	<u>8,294,137</u>	<u>12,686,052</u>	<u>14,230,017</u>	<u>(18,621,932)</u>
Fund Balance as of December 31	<u>\$ 3,749,312</u>	<u>\$ 3,749,312</u>	<u>\$ 13,435,939</u>	<u>\$ 15,878,904</u>	<u>\$ (11,678,334)</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance Budget (GAAP Basis) and Actual Rural County Capital Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Taxes	\$ 8,075,558	\$ 8,075,558	\$ 4,041,716	\$ 4,283,394	\$ 249,552
Total Revenues	<u>8,075,558</u>	<u>8,075,558</u>	<u>4,041,716</u>	<u>4,283,394</u>	<u>249,552</u>
<u>Expenditures</u>					
General Government Services	14,333,896	14,232,047	0	4,132,460	(10,099,587)
Natural & Economic Environment	0	160,000	80,000	80,000	0
Total Expenditures	<u>14,333,896</u>	<u>14,392,047</u>	<u>80,000</u>	<u>4,212,460</u>	<u>(10,099,587)</u>
Excess (Deficiency) of Revenues over Expenditures	(6,258,338)	(6,316,489)	3,961,716	70,934	10,349,139
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(2,653,725)	(2,595,574)	0	(250,005)	2,345,569
Total Other Sources (Uses)	<u>(2,653,725)</u>	<u>(2,595,574)</u>	<u>0</u>	<u>(250,005)</u>	<u>2,345,569</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(8,912,063)	(8,912,063)	3,961,716	(179,071)	12,694,708
Fund Balance as of January 1	8,952,771	8,952,771	8,906,459	12,868,175	(46,312)
Prior Period Adjustment	0	0	0	720,809	720,809
Fund Balance, January 1 - Restated	<u>8,952,771</u>	<u>8,952,771</u>	<u>8,906,459</u>	<u>13,588,984</u>	<u>674,497</u>
Fund Balance as of December 31	<u>\$ 40,708</u>	<u>\$ 40,708</u>	<u>\$ 12,868,175</u>	<u>\$ 13,409,913</u>	<u>\$ 13,369,205</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenditures, and Changes in Fund Balance

### Budget (GAAP Basis) and Actual

#### Public Safety Tax Fund

Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Taxes	\$ 13,551,459	\$ 13,551,459	\$ 7,384,130	\$ 7,861,756	\$ 1,694,427
Interest Earnings	17,846	17,846	143,246	268,081	393,481
Donations	0	0	200	0	200
Miscellaneous	0	0	10	0	10
Total Revenues	<u>13,569,305</u>	<u>13,569,305</u>	<u>7,527,586</u>	<u>8,129,837</u>	<u>2,088,118</u>
<u>Expenditures</u>					
General Government Services	4,404,349	4,350,833	1,543,845	1,821,841	(985,147)
Public Safety	6,438,302	6,388,293	1,945,837	2,432,360	(2,010,096)
Natural & Economic Environment	92,672	92,672	43,565	46,122	(2,985)
Capital Outlay	98,510	202,035	14,747	69,237	(118,051)
Total Expenditures	<u>11,033,833</u>	<u>11,033,833</u>	<u>3,547,994</u>	<u>4,369,560</u>	<u>(3,116,279)</u>
Excess (Deficiency) of Revenues over Expenditures	2,535,472	2,535,472	3,979,592	3,760,277	5,204,397
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	2,535,472	2,535,472	3,979,592	3,760,277	5,204,397
Fund Balance as of January 1	9,500,000	9,500,000	10,155,036	14,134,628	655,036
Prior Period Adjustment	0	0	0	1,324,165	1,324,165
Fund Balance, January 1 - Restated	<u>9,500,000</u>	<u>9,500,000</u>	<u>10,155,036</u>	<u>15,458,793</u>	<u>1,979,201</u>
Fund Balance as of December 31	<u>\$ 12,035,472</u>	<u>\$ 12,035,472</u>	<u>\$ 14,134,628</u>	<u>\$ 19,219,070</u>	<u>\$ 7,183,598</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Net Position

### Proprietary Funds

December 31, 2018

	Governmental Activities
	Internal Service Funds
<i>ASSETS</i>	
<u>Current Assets</u>	
Cash/Cash Equivalents	\$ 9,948,817
Investments	1,271,206
Accounts Receivable	2,341
Interest Receivable	19,975
Due From Other Funds	267,305
Due from Other Governmental Units	3,771
Inventories/Prepayments	2,142,940
Total Current Assets	<u>13,656,355</u>
<u>Noncurrent Assets</u>	
Capital Assets	
Land	221,020
Buildings	6,663,760
Improvements Other Than Buildings	91,393
Machinery and Equipment	10,656,489
Less Accumulated Depreciation	<u>(10,182,159)</u>
Total Noncurrent Assets	<u>7,450,503</u>
<u>Deferred Outflows of Resources</u>	
Deferred Outflows Related to Pensions	<u>110,195</u>
Total Deferred Outflows of Resources	<u>110,195</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 21,217,053</u>
<i>LIABILITIES AND NET POSITION</i>	
<u>Current Liabilities</u>	
Accounts/Vouchers Payable	\$ 198,870
Due To Other Funds	8,278
Interfund Loans Payable	238,061
Accrued Wages Payable	185,320
Total Current Liabilities	<u>630,528</u>
<u>Noncurrent Liabilities</u>	
Compensated Absences	155,089
Net Pension Liability	715,789
Interfund Loans Payable	2,497,893
Total Noncurrent Liabilities	<u>3,368,770</u>
Total Liabilities	<u>3,999,298</u>
<u>Deferred Inflows of Resources</u>	
Deferred Inflows Related to Pensions	<u>284,967</u>
Total Deferred Inflows of Resources	<u>284,967</u>
Total Liabilities & Deferred Inflows of Resources	<u>\$ 4,284,265</u>
<u>Net Position</u>	
Investment in Capital Assets	\$ 7,450,503
Unrestricted	9,482,285
Total Net Position	<u>\$ 16,932,788</u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Revenues, Expenses, and Changes in Fund Net Position

### Proprietary Funds

Year Ended December 31, 2018

	Governmental Activities
	<u>Internal Services</u>
<i><u>Operating Revenues</u></i>	
Net Charges for Services	\$ 8,284,092
Other Operating Revenue	27,335
Total Operating Revenues	<u>8,311,427</u>
<i><u>Operating Expenses</u></i>	
Personal Services	2,509,940
Contractual services	2,766,708
Other Supplies and Expenses	680,784
Depreciation	1,071,482
Payment to Claimants	941,027
Total Operating Expenses	<u>7,969,942</u>
Operating Income (Loss)	<u>341,485</u>
<i><u>Non-Operating Revenue (Expenses)</u></i>	
Interest Revenue	138,708
Interest Expense	(62,459)
Gain (Loss) on Disposition of Capital Assets	28,843
Other Non-Operating Revenues (Expenses)	123,441
Total Non-Operating Revenue (Expenses)	<u>228,534</u>
Income (Loss) before Transfers	570,018
Change in Net Position	<u>570,018</u>
Net Position as of January 1	16,362,770
Net Position as of December 31	<u>\$ 16,932,788</u>

See accompanying notes to the basic financial statements

## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2018

	<u>Governmental Activities Internal Services</u>
<u>Cash Flows From Operating Activities:</u>	
Receipts from Customers	\$ 19,683
Receipts from Interfund Services Provided	10,091,756
Miscellaneous Receipts	72,657
Payments to Employees	(2,519,182)
Payments to Suppliers	(5,331,755)
Payments for Interfund Services Used	<u>(376,387)</u>
Net cash provided (used) by operating activities	<u>1,956,773</u>
<u>Cash Flows From Capital And Related Financing Activities</u>	
Interest Paid to Capital Projects Fund	(62,459)
Principal Paid to Capital Projects Fund	(118,085)
Proceeds from sale of capital assets	128,965
Purchases of capital assets	<u>(540,275)</u>
Net cash provided (used) by capital and related financing activities	<u>(591,854)</u>
<u>Cash Flows From Investing Activities:</u>	
Interest Earnings	<u>140,242</u>
Net Cash Provided by Investing Activities	<u>140,242</u>
Net Increase (Decrease) in Cash & Cash Equivalents	1,505,161
Balances as of January 1	<u>9,714,861</u>
Balances as of December 31	<u>\$ 11,220,022</u>

See accompanying notes to the basic financial statements

## Statement of Cash Flows

## Proprietary Funds

Year Ended December 31, 2018

	Governmental Activities Internal Services
	<u>                    </u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</u>	
Operating Income/(Loss)	\$ <u>341,485</u>
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>	
Depreciation Expense	1,071,482
Other Non-Cash Revenue/Expense	(138,308)
<u>Changes in assets and liabilities:</u>	
Receivables, net	1,228,538
Inventories	(400,392)
Accounts and other payables	<u>(146,031)</u>
Net Cash Provided by Operating Activities	\$ <u><u>1,956,773</u></u>

See accompanying notes to the basic financial statements

# BENTON COUNTY, WASHINGTON

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2018

	<u>Investment Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash, Cash Equivalents & Pooled Investments	\$ 323,326,832	\$ 32,828,748
Receivables		
Taxes Receivable	0	6,090,684
Due From Other Governments	<u>0</u>	<u>4,322,619</u>
 Total Assets	 <u>323,326,832</u>	 <u>43,242,052</u>
<b>LIABILITIES</b>		
Warrants Payable	0	11,789,650
Due to Other Governments	<u>0</u>	<u>31,452,402</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 43,242,052</u>
<b>NET POSITION</b>		
Net Position held in trust for pool Participants	<u>323,326,832</u>	<u>0</u>
Total Net Position	<u>\$ 323,326,832</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

## BENTON COUNTY, WASHINGTON

### Statement of Changes in Fiduciary Net Position

#### Fiduciary Funds

For the Year Ended December 31, 2018

	<u>Investment Trust Funds</u>
<b>ADDITIONS</b>	
Contributions	
Additions by Participants	\$ 74,148,336
Total Contributions	<u>74,148,336</u>
Other Changes	
Net Funds Moved To/From County's LGIP Investments	8,348,206
Net (Decrease) in Fair Value of Investments	<u>(3,761,059)</u>
Net Other Changes	4,587,146
Net Additions	<u>78,735,483</u>
<b>DEDUCTIONS</b>	
Distributions to Participants	<u>100,312,799</u>
Net Deductions	<u>100,312,799</u>
Change in Net Position Held For Participants	(21,577,316)
Net Position As Of January 1	344,904,148
Net Position As Of December 31	\$ <u><u>323,326,832</u></u>

See accompanying notes to the basic financial statements

*Benton County, Washington*  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Benton 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**

Benton County was incorporated in March, 1905 and operates under the laws of the state of Washington applicable to a non-charter county. The County operates under a commissioner form of government and provides the following services to its constituents: police, road maintenance, planning and zoning, parks and recreation, judicial administration, health, social services, and general administrative services. As required by GAAP, the financial statements present Benton County, the primary government.

The County participates in two joint ventures. These include the Benton County Emergency Services (BCES) and the Metro Drug Forfeiture Fund. These organizations are not part of the County. The County's equity interest in these entities is presented in the Government-wide financial statements. Also, the County participates with the Bi-County Police Information Network (BI-PIN) through a joint cooperative agreement. See Note 15, Joint Ventures, which more fully describes these three organizations.

**B. Government-Wide and Fund Financial Statements**

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Benton County's reports present Governmental activities, which normally are supported by taxes and intergovernmental revenues. Benton County does not have, and, therefore, does not report any 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 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. Additionally, the County's accounting system allocates a portion of its indirect costs to individual functions. These indirect costs have been included as part of the program expenses reported for the various functional activities.

Program revenue includes:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are used to report additional and more detailed information about the primary government. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Agency fund financial statements do not have a measurement focus and are prepared using the accrual basis of accounting. Under the economic resources measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are 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.

*Benton County, Washington*  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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 as soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues susceptible to accrual are earned interest, certain charges for services, and intergovernmental revenues, such as grants, where program expenditures are the prime factor for determining reimbursement. Other revenues such as sales based taxes, licenses, fines and fees are not considered susceptible for accrual since they are not generally measurable until received. Expenditures are generally recorded when the related fund 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.

Benton County reports the following major governmental funds:

- The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.
- The *County Road Fund*, funded with tax revenues and state and federal grants and assistance, accounts for the design, construction, and maintenance of County roads.
- The *County Road Improvement Matching Program Fund*, funded with Payment-In-Lieu-Tax (PILT) for utilization by the County Road department to gain funding through state and federal highway programs for improvements to the county road system.
- The *Human Services Fund*, funded with tax revenues and state and federal grants and assistance, accounts for the financial operations of County health programs including, but not limited to, mental health, developmental disabilities, alcoholism and drug abuse treatment and prevention programs.
- The *1/10% Criminal Justice Fund*, funded with sales tax revenue to assist the financing of the construction, maintenance and operation of the adult and juvenile jails.
- The *Rural County Capital Fund*, funded with retail sales tax for the purpose of financing public facilities.
- The *Public Safety Tax Fund*, funded with retail sales tax for the purpose of financing public safety, judicial and mental health programs.
- The *Capital Acquisition Fund* accounts for the expenditures incurred for the acquisition or construction of capital assets that are not identified with other capital funds.

Additionally, the County reports the following fund types:

- *Special revenue funds* account for and report the proceeds of specific revenue sources that are restricted or committed to finance specific activities or functions, as required by law or administrative regulation.
- *Capital project funds* account for and report resources that are restricted, committed or assigned to be used for acquisition or construction of capital projects or other capital assets.
- *Debt service funds* account for and report financial resources that are restricted, committed or assigned to be used for payment of principal and interest on long-term debt.
- *Internal Service Funds* account for equipment rental, central services, worker's compensation insurance, insurance management and accumulated leave, provided to other departments or agencies of the government, or to other governments on a cost reimbursement basis.
- *Investment trust funds* account for and report pooled investments held by the County Treasurer on behalf of outside entities in the County's investment program. Pooled money is invested and monitored by the County and external participants are generally government entities that do not have their own treasurer, such as fire and school districts.
- *Agency funds* are custodial in nature and do not present results of operations or have a measurement focus. These funds account for and report assets (such as property taxes collected on behalf of other governments) that the County holds for others in an agency capacity. Agency funds include cities, towns, and fire, school, port, air pollution, library, and drainage districts, along with miscellaneous clearing fund activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include a) charges to customers or applicants for goods, services or privileges provided, b) operating grants and contributions, and c) capital grants and contributions, including special

*Benton County, Washington*  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

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 non-operating 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 charges to customers for sales and services. Operating expenses for internal service funds include the cost of personal services, contractual services, other supplies and expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**D. Budgets and Budgetary Accounting**

1. Scope of Budget

Biennial appropriated budgets are adopted for the general and special revenue funds and for all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated into fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for biennially budgeted governmental funds only. 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. National Council on Governmental Accounting (NCGA) Statement 1 does not require, and the financial statements do not present, budgetary comparisons for proprietary fund types.

Biennial appropriated budgets are adopted at the level of the fund, except in the general fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for governmental funds lapse at the end of the biennium.

2. Procedures for Adopting the Original Budget

The County's budget procedures are mandated by RCW 36.40. The steps in the budget process are as follows:

- a. Prior to the first Tuesday in September, in even number years, the County Auditor submits a proposed budget to the County Commission. This budget is based on priorities established by the Commission and estimates provided by County departments, during the preceding months, and balanced with revenue estimates made by the County Auditor.
- b. The Commission conducts public hearings on the proposed budget in October, November and December.
- c. The Commission makes its adjustments to the proposed budget and adopts, by resolution, a final balanced biennial budget no later than December 31.
- d. Within 30 days of adoption, the final biennial budget is available to the public.

3. Amending the Budget

The County Auditor is authorized to transfer budgeted amounts between the supplies and professional service categories of any department. Any revisions that alter the total expenditures of a department or fund, or that affect the number of 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

**Benton County, Washington**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2018**

decrease the appropriation for a particular fund or department, it may do so by resolution, approved by a simple majority, after holding two public hearings.

Unless stated otherwise, the budget amounts shown in the financial statements are the final authorized amounts as revised during the biennium.

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 appropriation, and other legally authorized changes.

4. Deficit Fund Equity

At December 31, 2018, the following fund reported a deficit in its fund balance:

Fund Number	Fund Name	Deficit
0373	CRID #21 Construction	\$1,293

County Road Improvement District (CRID) #21 was originally financed using registered warrants. Debt was issued in 2016 to cover the warrants. One additional invoice was received late and processed against the capital project fund. The residual deficit will be cleared in 2019.

**E. Assets, Liabilities, Fund Balance, Deferred Outflows/Inflows and Net Position/Fund Balance**

1. Cash/Cash Equivalents and Equity in Pooled Investments

It is the County's policy to invest all temporary cash surpluses. At December 31, 2018, the County Treasurer was holding \$477,159,940 in investments of surplus cash as reported on the Benton County Treasurer's investment activity report. The County's portion of this amount, \$100,495,975 is classified on the Statement of Net Position as Cash/Cash Equivalents and Equity in Pooled Investments. The County's portion is classified on the Governmental Balance Sheet of the various funds as Cash/Cash Equivalents. The interest on these investments is credited to the General Fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The average compensating balances maintained during 2018 were approximately \$9,756,202.

For purposes of the Statement of Cash Flows, the County considers all highly liquid investments (including restricted assets) with a maturity of two months or less when purchased to be cash equivalents.

2. Temporary Investments - See Note 4

3. Receivables

Taxes receivable consists of property taxes and related interest and penalties (See Note 5) and sales tax. Accrued interest receivable consists of amounts earned on investments, notes, and contracts at the end of the year.

Special Assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments and related interest and penalties. Deferred assessments on the fund financial statements consist of unbilled special assessments that are liens against the property benefited. As of December 31, 2018, \$25,753 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.

*Benton County, Washington*  
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4. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivable

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 schedule of Due To/From Other Funds and a separate schedule Interfund Loans is included in Note 13.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve accounting in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

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.

Inventories in proprietary funds are valued by the first in, first out (FIFO) method (which approximates the market value).

6. Capital Assets - See Note 6

7. Other Property and Investments - See Note 4.

8. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. In governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for them. In proprietary funds, compensated absences are recorded as an expense and liability of the fund that will pay for them.

Vacation pay, which may be accumulated up to 240 hours, is payable upon resignation, retirement or death. Sick leave may be accumulated up to 1040 hours. Employees hired prior to July 1, 1992, are eligible for half of their accumulated sick leave upon voluntary termination, retirement or death. Employees hired on or after July 1, 1992, may be eligible for twenty-five percent of their accumulated sick leave upon retirement with a maximum amount of \$5,000.

Compensated absences are reported in governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee’s resignation or retirement).

9. Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

10. Long-Term Debt - See Note 9

11. Unearned Revenues

This account includes amounts recognized as receivables, but not revenues, in governmental funds (i.e., tax assessments) because the revenue recognition criteria has not been met.

12. Deferred Inflows of Resources

In July, 2011, the GASB issued Statement no. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of resources, and Net Position* (GASB 63). The County implemented GASB Statement 63 beginning in fiscal year 2011.

*Benton County, Washington*  
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Deferred inflows of resources in the fund financial statements include pension related items, delinquent taxes and court judgments that are earned, but not yet available under the modified accrual basis of accounting.

13. Fund Balance Classifications

Governmental Accounting Standards Board Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" classifies fund balance in governmental funds as nonspendable, restricted, committed, assigned and unassigned.

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. For the classification of fund balances, the County considers amounts to have been spent when an expenditure is incurred for purposes for which fund balance is both available and can be used. In accordance with GASB Statement 54, the fund balances of the County are classified into the following categories: nonspendable, restricted, committed, assigned or unassigned.

Nonspendable fund balance includes amounts that cannot be spent because they are either (a) not spendable form or (b) legally or contractually required to be maintained intact, including items that are not expected to be converted to cash.

Restricted fund balance includes amounts where constraints have been placed on the use of resources by either (a) external imposition by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposition by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by the Board of County Commissioners (BOCC), the highest level of decision-making authority for the County. Committed amounts cannot be used for any other purpose unless the BOCC removes or changes the specified use through formal action by resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance includes amounts that are constrained by the County Board of Commissioner's intent to be used for specific purposes, but are neither restricted nor committed. The BOCC has delegated the authority to assign amounts to be used for specific purposes to the County Administrator or his/her designee. During the current reporting period, a designee was not assigned.

Unassigned fund balance represents fund balance that has not been restricted, committed or assigned. Only the General Fund may report a positive unassigned fund balance amount.

It is the County's policy to use restricted amounts first, then committed, then assigned, and then unassigned, as they are needed.

14. Minimum Fund Balance Policy

To assure sufficient reserves are available to meet the respective operational needs during low revenue periods within a budget cycle, the Benton County Board of County Commissioners may

**Benton County, Washington**  
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require the following County funds to maintain a minimum fund balance at the close of or during any given fiscal year:

- General Fund. The County shall maintain a minimum unassigned fund balance in the range of 10% to 15% of appropriated expenditures.
- Capital Projects. A fund balance of at least \$500,000.
- Central Services. A fund balance of at least \$250,000.
- Election Reserve. A fund balance of at least \$500,000.
- Park Development. A fund balance of at least \$500,000.

15. Detailed Fund Balance Constraints

	General Fund	Major Special Revenue Funds						Major		Total
		County Roads	County Road Improvement	Human Services	1/10% Criminal Justice Fund	Rural County Capital Fund	Public Safety Tax Fund	Capital Acquisition Fund	Other Funds	
<b>Fund Balances:</b>										
<b>Restricted for:</b>										
Detention/Correction					15,878,904				2,249,821	18,128,725
Education									109,917	109,917
Financial/Records Services						13,409,913			1,392,833	14,802,746
Housing/Community Dev									2,590,713	2,590,713
Judicial									1,021,020	1,021,020
Juvenile Services									9,089	9,089
Legal									101,806	101,806
Mental/Health Services				6,560,293					2,916,029	9,476,322
Park Facilities									716,133	716,133
Planning/Community Dev									492,009	492,009
Transportation		8,093,128							1,922	8,095,050
Veterans Services									767,564	767,564
Public Safety							19,219,002			19,219,002
General Fund	2,223,416									2,223,416
<b>Committed to:</b>										
Information Technology									2,632,610	2,632,610
Cultural/Recreational Facilities									7,135,517	7,135,517
Debt Service									4,306,391	4,306,391
Detention/Correction									271,973	271,973
Conservation/Environmental									793,692	793,692
Housing/Community Dev									1,417,401	1,417,401
Judicial									1,682,148	1,682,148
Juvenile Services									1,015,045	1,015,045
Law Enforcement									930,497	930,497
Legislative									371,650	371,650
Substance Abuse									18,087	18,087
Transportation			2,713,643							2,713,643
<b>Assigned to:</b>										
Capital Projects								34,901,795		34,901,795
<b>Unassigned:</b>										
General Fund	8,358,932									8,358,932
Transportation									(1,293)	(1,293)
	10,582,348	8,093,128	2,713,643	6,560,293	15,878,904	13,409,913	19,219,002	34,901,795	32,942,574	144,301,600

**Benton County, Washington**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2018**

16. Net Position

In Government-wide Statements and Internal Service Fund statements, net position consists of assets invested in capital assets (net of related debt), restricted and unrestricted net positions. The restricted net positions are restricted by governmental statutes, actions and third parties.

17. Pensions

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

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

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

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities reported in the government-wide statement of net position. One element of that reconciliation explains, “Other long-term assets are not available to pay for current period expenditures and, therefore are deferred in the funds.” The details of this reconciliation are as follows:

Unavailable Revenue – Property Taxes	\$ 870,600
Unavailable Revenue – Court Judgements	481,622
Interest Earned, unavailable for >90 days	334,874
Restricted Net Pension Asset	4,119,921
A/R Superior & District Courts, Treasurers O&M	<u>2,448,243</u>
Net Adjustment to Increase Total Governmental Funds to Arrive At Net Position Governmental Funds	<u>\$8,255,260</u>

Another element of that reconciliation explains, “Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this reconciliation are as follows:

Bonds Payable	\$ (8,740,000)
Special Assessment Debt	(655,892)
Long-Term Loans	(1,333,682)
Compensated Absences	(2,930,070)
Less Internal Service Funds Amount	<u>155,089</u>
Net Compensated Absences	(2,774,981)
Interest Payable	(50,874)
Miscellaneous Payable	(20,382)
OPEB Liability	(5,989,187)
Net Pension Liability	(15,203,845)
Less Internal Service Funds Amount	<u>715,789</u>
Net Pension Liability	<u>(14,488,056)</u>
Net Adjustment to Reduce - Total Governmental Funds to Arrive at Net Position – Governmental Activities	<u>\$(34,053,054)</u>

*Benton County, Washington  
Notes to the Basic Financial Statements  
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**B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities**

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures”.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. When capital assets are disposed of, the difference between original cost minus depreciation, and the proceeds is booked as a gain or (loss) on the sale.

The details of this difference is as follows:

Capital Outlay	\$ 10,352,945
Donated Capital Assets	946,452
Change in Joint Venture Equity	118,680
Depreciation Expense	(4,483,149)
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$ 6,934,928</u>

Another element of that reconciliation states “The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

The details of this difference are as follows:

Net Issuance of Debt	\$ -0-
Principal Payments:	
General Obligation Debt	<u>2,355,580</u>
Net Adjustment to Increase Net Changes in Fund Balances Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$ 2,355,580</u>

One further element of that reconciliation states “Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.”

The details of this difference are as follows:

Change in Accrual for Superior Court A/R	\$ (262,563)
Change in Accrual for District Court A/R	2,834
Change in Accrual for Treasurers O&M A/R	(39,988)
State of Washington Contribution to LEOFF 2	203,602
Change in Interest Receivable between 2017 & 2018	64,931
Change in Deferred Tax Inflow between 2017 & 2018	<u>53,707</u>
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	<u>\$ 22,523</u>

**Benton County, Washington**  
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One further element of that reconciliation states “Some expenses in the statement of activities that do not require the use of current financial resources, and accordingly, are not reported as expenditures in governmental funds.”

The details of this difference are as follows:

OPEB expense		\$ 249,211
Change in Interest Payable between 2017 & 2018		6,853
Pension Expenses		4,244,862
Change in Compensated Absences, 2017 to 2018	869,826	
Less Internal Service Funds Change	<u>1,310</u>	
Net Change in Compensated Absences between 2017 & 2018		<u>871,136</u>
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities		<u>\$ 5,372,062</u>

**NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance-related legal or contractual provisions, and there have been no expenditures exceeding legal appropriations in any of the funds of the County.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

**DEPOSITS**

The County’s deposits, certificates of deposit and securities are fully covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

**INVESTMENTS**

Investment oversight is provided by the Benton County Finance Committee (the “Finance Committee”) pursuant to RCW 36.29.020. The Finance Committee consists of the County Treasurer as Chair, the County Auditor as Secretary and the Chair of the Board of County Commissioners. All investments are subject to written policies and procedures adopted by the Finance Committee. The Finance Committee meets not less than quarterly to review the investment portfolio and performance. In July 2014, the County’s Investment Policy received a Certification of Excellence from the Association of Public Treasurers of the United States and Canada. All County held investments are either insured or registered in the County’s name and held by the County or its agent in the County’s name. Due to the current economic environment, banks are not taking public funds for investing in Certificate of Deposits. Monies that normally would have been invested as Certificate of Deposits are currently being sent to the LGIP or invested through the Treasurer’s Investment Pool (TIP). The philosophy in developing the TIP was to create a locally managed diversified investment option that would take advantage of the economies of scale, simplify administration and achieve a potentially higher yield than other available programs. The TIP, administered by the Benton County Treasurer’s Office, is an external investment pool.

The County uses a variety of financial institutions to determine the fair value of securities purchased on behalf of the County. A minimum of three quotes from brokers/dealers is used to determine the fair value of the securities on that specified date. A quarterly analysis is prepared for the County by various financial institutions. In 2015, the County Board of Commissioners contracted with FTN Financial Main Street Advisors, LLC (“FTN”). FTN will make specific recommendations to the investment strategy and investments, provide periodic review of internal controls, market analysis, portfolio analysis and reporting. FTN will evaluate the County’s Investment Policy and Procedures and provide strategic quarterly reports of the investment program as well as provide an annual onsite visit to review the investment program and the market/economy for the fiscal year.

**Benton County, Washington**  
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The County does not report any securities at amortized cost. All securities reported are disclosed using the securities fair market value. Fair market value calculations are completed monthly with current market prices added to the Counties' investment software, Sympro, as provided by Bank of New York Mellon, the Counties' safekeeper. Quarterly fair market values are prepared by the Counties' financial advisor FTN, which are then compared to the values returned by our safekeeper.

The County measures and reports investments at fair value using the valuation input hierarchy established by generally accepted accounting principles, as follows:

- Level 1: Quoted prices in active markets for identical assets or liabilities
- Level 2: These are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable;
- Level 3: Unobservable inputs for an asset or liability.

At December 31, 2018, the County had the following investments measured at fair value:

Investments by fair value level	Fair Value	Fair Value Measurements Using		
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Municipal bonds	164,662.40	164,662.40	-0-	-0-
U.S. government & agency securities	304,995,277.17	304,4995,277.17	-0-	-0-
<b>Total Debt Securities</b>	<b>\$305,159,939.57</b>	<b>\$305,159,939.57</b>	<b>-0-</b>	<b>-0-</b>

As of December 31, 2018, the County had the following investments:

**BENTON COUNTY ALL FUNDS**

Investment Type	Weighted Average Maturity Years	Fair Value of County's Investments	Fair Value of Non- County Investments	Total
<b>Federal Agricultural Mortgage Corporation</b>	1.53	\$ 43,203,218.00	\$ -	\$ 43,203,218.00
<b>Federal Farm Credit Bank</b>	2.10	\$ 89,708,421.67	\$ -	\$ 89,708,421.67
<b>Federal Home Loan Bank</b>	1.39	\$ 67,426,400.00	\$ -	\$ 67,426,400.00
<b>Federal Home Loan Mortgage Corporation</b>	1.96	\$ 41,655,370.00	\$ -	\$ 41,655,370.00
<b>Federal National Mortgage Association</b>	1.17	\$ 45,170,187.50	\$ -	\$ 45,170,187.50
<b>Municipal Bonds</b>	0.92	\$ 164,662.40	\$ -	\$ 164,662.40
<b>Treasuries</b>	0.64	\$ 17,831,680.00	\$ -	\$ 17,831,680.00
<b>State Pool</b>	0.97	\$ 172,000,000.00	\$ 4,885,669.47	\$ 176,885,669.47
<b>GRAND TOTAL</b>		<b>\$ 477,159,939.57</b>	<b>\$ 4,885,669.47</b>	<b>\$ 482,045,609.04</b>

The amounts listed in the above table as the County's investments (stated at market) also includes idle agency fund monies invested by the County upon which the County earns interest. The amount listed as agency investments includes investments that agencies have directed the County to purchase on their behalf.

Interest Rate Risk – Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Through its investment policy, the County manages its exposure to the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The policy also states that no single security will be purchased with a maturity date of more than five and one-half years from the date of purchase without approval of the Treasurer or Chief Deputy Treasurer.

**Benton County, Washington**  
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Credit Risk – Investments

Credit risk is the risk that an issuer or other counterparts to an investment will not fulfill its obligations. The County investment policy minimizes its credit risk by limiting investments to selected types of securities and pre-qualifying the financial institutions, broker/dealers and intermediaries with which the County will do business. Presented below is the minimum rating required by the state statute and the actual rating as of the end of the year 2018 for each type of investment of which the Primary Government participates.

<u>Investment Type</u>	<u>Minimum Rating</u>	<u>Year-End Rating</u>
Fixed Rate Agency Securities	AAA	AAA
Certificates of Deposit	N/A	N/A
State Local Government Investment Pool	N/R	N/R
Municipal Bonds	AA2	AA2

Management intends to hold the time deposits and securities until maturity. In accordance with GAAP applicable to regulated industries and GASB Statement No. 31, changes in fair value are reflected as unrealized income in the financial statements. Other gains or losses on investments sold or exchanged are recognized at the time transactions are completed.

With regard to the County’s participation in the LGIP, the State Treasurer’s Office maintains a third-party custodial arrangement with Bank of New York in order to provide the maximum degree of safety possible. All investment transactions conducted by the County are done on a delivery versus payment (“DVP”) basis. In addition, in 1995 the LGIP developed an Advisory Committee to aid the Office of the State Treasurer in an advisory and oversight capacity. Other forms of oversight include the annual state and independent audits that the LGIP undergoes and as a result of that extensive oversight, the LGIP publishes monthly, quarterly and annual reports that allow participants to stay abreast of LGIP issues and activity. The LGIP is an unrated 2a-7 like pool, as defined by GASB 31. Accordingly, participants’ balances in the LGIP are not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 60 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. The fair value of County shares in the LGIP is dollar for dollar equal to the value of pool shares.

External Investment Pool

The TIP is not registered with the U.S. Securities and Exchange Commission (the “SEC”) as an investment company. Oversight is provided by the Finance Committee. In 2012 the Board of Commissioners, Finance Committee and County Treasurer authorized the expansion of the Treasurer Investment Pool and with that expansion, an alternative investment vehicle is available not only to the County, but also allows for participation by other legally separate entities such as special districts and public agencies, for which the County is ex officio treasurer. Participation in the TIP by districts and agencies is voluntary, with a signed Investment Service Agreement submitted to the Treasurer. Participants withdrawing one or more funds completely from the TIP, wherein the value being redeemed equals or exceeds \$10 million, must provide ten (10) business days- notice prior to withdrawal.

The County and districts are able take advantage of higher yielding investment opportunities by combining purchasing power while maintaining the objectives of safety, liquidity and yield. The TIP has grown from four participants with 34 funds at its implementation to 18 participants involving 129 funds in 2018. It is expected that the growth of the TIP will continue, with only nine districts left to join the TIP.

The following schedule shows the types of investments, the fair value and the weighted average maturity in years of the TIP as of December 31, 2018.

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Notes to the Basic Financial Statements  
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**BENTON COUNTY TREASURER’S INVESTMENT POOL**

Investment Type	Weighted Average Maturity Years	Fair Value of County's Investments	Total
Federal Agricultural Mortgage Corporation	1.47	\$ 35,306,718.00	\$ 35,306,718.00
Federal Farm Credit Bank	2.06	\$ 71,813,775.00	\$ 71,813,775.00
Federal Home Loan Bank	1.27	\$ 56,504,720.00	\$ 56,504,720.00
Federal Home Loan Mortgage Corporation	1.83	\$ 32,711,460.00	\$ 32,711,460.00
Federal National Mortgage Association	1.14	\$ 32,321,227.50	\$ 32,321,227.50
Municipal Bonds	0.00	\$ -	\$ -
Treasuries	0.66	\$ 16,835,740.00	\$ 16,835,740.00
State Pool	1.00	\$ 123,563,188.83	\$ 123,563,188.83
<b>GRAND TOTAL</b>	<b>1.04</b>	<b>\$ 369,056,829.33</b>	<b>\$ 369,056,829.33</b>

TREASURER'S INVESTMENT POOL				
	FMV	PRINCIPLE AMOUNT	INTEREST RATE RANGE	MATURITY RANGE
TREASURIES & AGENCIES	\$ 245,493,640.50	\$247,171,808.82	0.88% - 3.07%	1/1/2019-12/31/2023
MUNICIPAL BONDS	\$ -	\$ -	\$ -	\$ -
STATE POOL	\$ 123,563,188.83	\$123,563,188.83	2.37	12/31/2018
<b>TOTAL</b>	<b>\$ 369,056,829.33</b>	<b>\$370,734,997.65</b>	<b>0.88% - 3.07%</b>	<b>1/1/2019-12/31/2023</b>

The Benton County Treasurer’s Investment Pool is comprised of United State Treasuries and Agency securities and the Washington State LGIP investments. All securities are traded in active markets with readily available market pricing, or in the case of the Washington LGIP, pricing is provided daily on the State Treasurer’s website as well as the 12/31/2018 LGIP account statement. As the Benton County Investment pool doesn’t contain securities that would have assumptions made regarding their fair market value, additional value disclosures are not necessary.

The Washington LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals. The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, on at <http://www.tre.wa.gov>

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Realized gains and losses from investments will be credited or charged to investment income at the time of sale. As a result of changing market conditions, the Benton County Treasurer’s Investment Pools had a net decrease in Fair Market value of (\$1,678,168.32) at 12/31/2018. Pool participants are one hundred percent invested in the pool with purchase and redemption calculated on average daily balances which is the same methodology for reporting.

**BENTON COUNTY TREASURER’S INVESTMENT POOL  
CONDENSED STATEMENT OF NET POSITION**

<b>Assets</b>	
Cash, Cash Equivalents & Pooled Investments	\$369,056,829
Receivables	-0-
Total Assets	<u>\$369,056,829</u>
<b>Liabilities</b>	
Total Liabilities	-0-
<b>Net Position Held in Trust For Pool Participants</b>	<u><u>\$369,056,829</u></u>

*Benton County, Washington*  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

**BENTON COUNTY TREASURER’S INVESTMENT POOL**  
**CONDENSED STATEMENT OF CHANGES IN NET POSITION**

Net Position Beginning of Year	\$386,144,367
Net Change in Investments by Pool Participants	(17,087,538)
<b>Net Position Year-End</b>	<u><u>\$369,056,829</u></u>

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of the government’s investment in a single issuer. The County’s Investment Policy minimizes concentration risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. The investment policy sets forth maximum concentration guidelines whereby agency securities (combined) may comprise up to the following:

- US Treasury Obligations 100%
- Washington LGIP 100%
- US Agency (“GSE”) Securities 100%:
  - Federal Home Loan Bank 50%
  - Federal Farm Credit Bank 50%
  - Federal Home Loan Mortgage Corporation 50%
  - Federal National Mortgage Association 50%
- Bankers Acceptances (<360 days, A1/P1) 10%
- Certificates of Deposit, including Bank Deposits 50%
- Repos (<60 days) 20%
- Registered Warrants 10%
- Municipal GO Bonds (one of 3 highest ratings) 10%
- Commercial Paper 20%
- Supranational 20%

Presented below are investments in any one issuer in which the Primary Government participated as of December 31, 2018:

**BENTON COUNTY INVESTMENT CONCENTRATION**

INVESTMENT	% Of County Investments	% of Other Districts	Total
<b>Federal Agricultural Mortgage Corporation</b>	8.96%	0.00%	8.96%
<b>Federal Farm Credit Bank</b>	18.61%	0.00%	18.61%
<b>Federal Home Loan Bank</b>	13.99%	0.00%	13.99%
<b>Federal Home Loan Mortgage Corporation</b>	8.64%	0.00%	8.64%
<b>Federal National Mortgage Association</b>	9.37%	0.00%	9.37%
<b>Municipal Bonds</b>	0.03%	0.00%	0.03%
<b>Treasuries</b>	3.70%	0.00%	3.70%
<b>State Pool</b>	35.68%	1.01%	36.69%
<b>GRAND TOTAL</b>	<b>98.99%</b>	<b>1.01%</b>	<b>100.00%</b>

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. County policy dictates that all investment instruments other than non-negotiable certificates of deposit and monies placed with the LGIP are transacted on the delivery versus payment basis. This means that

*Benton County, Washington  
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payment is made simultaneously with the receipt of the security. Securities are held in safekeeping in the County's name by an institution (custodian) under contract with the Treasurer. Currently, safekeeping is with Bank of New York Mellon.

**NOTE 5 - PROPERTY TAXES**

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed daily.

Property taxes are levied and become an enforceable lien against properties upon certification, with collection beginning after the Treasurer has completed the tax roll for the current year's collection and provided the notification required. They may be paid in two installments—one half by April 30 and the second half by October 31. Interest is charged at the rate of 12% per annum, computed on a monthly basis from date of delinquency, until paid. A penalty of 3% of total delinquent tax is added on June 1 and an additional penalty of 8% is added December 1. On January 1, the assessed value of property is established for the next year's levy at 100% of market value.

Property taxes are recorded as a receivable and revenue when levied. Property tax collected in advance of the fiscal year to which it applies is recorded as a deferred inflow and recognized as revenue of the period to which it applies. The balance of taxes receivable includes related interest and penalties. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible by lien foreclosure. 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, subject to three limitations:

- Washington State law, RCW 84.55.010, limits the growth of regular property taxes to the lesser rate of the implicit price deflator per year or 1%, excluding new construction, improvements to property, any increase in the value of state assessed property, and newly constructed wind turbines, solar, biomass and geothermal facilities.
- RCW Chapter 84.52 establishes a limitation on the levies for ports, public utilities, state schools, emergency medical services, counties, roads, cities and towns. Counties, roads, cities, towns and all other regular levies are proportionately reduced if a composite rate of \$5.90 per thousand is exceeded. Levies not subject to the \$5.90 Aggregate Limit: State, Ports, Public Utility Districts, Emergency Medical Services, Affordable Housing, Conservation Futures, County Ferry Districts, Criminal Justice, and County Transit.
- The Washington State Constitution limits the total regular property taxes to 1% of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1% limit. Exceptions include port districts and public utility districts.

For 2018, the County levied the following property taxes:

<b>Purpose of Levy</b>	<b>Per \$1,000</b>	<b>Levy Amount</b>
General Government (A)	\$1.2425	\$22,469,093
County Roads (B)	1.5336	6,492,838
Human Services (A)	0.0250	452,081
Veterans' Assistance (A)	0.0113	204,341
<b>Totals</b>	<b>\$2.8124</b>	<b>\$29,618,353</b>

(A) assessed value of \$18,083,259,175

(B) assessed value of \$ 4,233,672,807

*Benton County, Washington*  
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**NOTE 6 – CAPITAL ASSETS**

Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Infrastructure assets are long-lived assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, drainage systems, water and sewer systems, and lighting systems. The total for Infrastructure on the government-wide Statement of Net Position is comprised all Infrastructure related capital expenses, including construction in progress and depreciation.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the government fund financial statements.

Capital assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

Improvements to capital assets that materially add to the value or extend the life of the asset are capitalized. Other repairs and normal maintenance are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of buildings, equipment, vehicles, and improvements is computed using the straight-line method. Estimated useful lives are the lesser of the projects' estimated lives or the following:

Buildings - 20 years	Autos, Light Trucks - 5 years
Furniture & Equip - 10 years	Heavy Trucks - 7 years
Information Systems - 4 years	Land Improvements - 20 years
Data Handling Equip - 4 years	Heavy Road Equipment - 10 years
Infrastructure - 75 years	

Machinery and equipment purchased on capital leases are treated as capital assets indicating a constructive or actual transfer of the benefits and risks of ownership to the County, and are valued at the lesser of the fair value of the leased property or the net present value of the minimum lease payments required by the contract.

**Benton County, Washington**  
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Capital asset activity for the year ended December 31, 2018, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustment</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>					
Capital assets, not being depreciated					
Land	\$ 16,790,622	\$ 239,226	\$ (2,550,854)	\$ -0-	\$ 14,478,994
Rights and Easements	-	507,460	-	-	507,460
Construction in progress	<u>3,818,356</u>	<u>7,280,929</u>	<u>(7,415,118)</u>	<u>-0-</u>	<u>3,684,167</u>
<b>Total capital assets, not being depreciated</b>	<u>20,608,978</u>	<u>8,027,615</u>	<u>(9,965,972)</u>	<u>-0-</u>	<u>18,670,621</u>
Capital assets, being depreciated:					
Quarries	82,330	-	-	(389)	81,941
Buildings	97,340,437	485,496	-	-	97,825,933
Improvements	4,590,945	-	-	(2,777)	4,588,168
Intangibles	1,181,254	255,064	-	-	1,436,318
Machinery and equipment	20,472,494	1,979,864	(1,892,023)	37,844	20,598,179
Infrastructure	<u>109,087,131</u>	<u>8,532,164</u>	<u>(925,909)</u>	<u>-0-</u>	<u>116,693,386</u>
<b>Total capital assets being depreciated</b>	<u>232,754,591</u>	<u>11,252,588</u>	<u>(2,817,932)</u>	<u>34,678</u>	<u>241,223,925</u>
Less accumulated depreciation for:					
Quarries	25,278	-	-	-	25,278
Buildings	68,634,764	3,574,404	-	-	72,209,168
Improvements	1,446,891	247,318	-	(20,000)	1,674,209
Intangibles	621,313	182,713	-	-	804,026
Machinery and equipment	13,623,228	1,576,843	(1,877,243)	(22,893)	13,299,935
Infrastructure	<u>34,299,147</u>	<u>1,098,590</u>	<u>(925,909)</u>	<u>(1,102,447)</u>	<u>33,369,381</u>
<b>Total accumulated depreciation</b>	<u>118,650,621</u>	<u>6,679,868</u>	<u>(2,803,152)</u>	<u>(1,145,340)</u>	<u>121,381,997</u>
Total capital assets being depreciated, net	114,103,970	4,572,720	(14,780)	1,180,018	119,841,928
Governmental activities capital assets, net	<u>\$ 134,712,948</u>	<u>\$ 12,600,335</u>	<u>(9,980,752)</u>	<u>1,180,018</u>	<u>\$ 138,512,549</u>

Depreciation expense was charged to functions as follows:

General Government	3,586,553
Public Safety	450,632
Transportation	1,125,826
Natural & Economic Environment	75,361
Social Services	65,355
Culture and Recreation	<u>304,659</u>
	5,608,386

Depreciation on capital assets held by the County's internal service funds included in the totals above) is charged to the various functions based upon their usage of the assets.

Total governmental activities depreciation expense	<u>\$ 6,679,868</u>
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**NOTE 7 - PENSION PLANS**

The following table represents the aggregate pension amounts for all plans subject to the requirements of the GASB Statement 68, *Accounting and Financial Reporting for Pensions* for the year 2018:

<b>Aggregate Pension Amounts – All Plans</b>	
Pension liabilities	(15,203,850)
Pension assets	4,119,921
Deferred outflows of resources	3,129,426
Deferred inflows of resources	(7,892,687)
Pension expense/expenditures	56,418

**State Sponsored Pension Plans**

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

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

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

Or the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

**Public Employees' Retirement System (PERS)**

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

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

**Contributions**

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates expressed as a percentage of covered payroll) for 2018 were as follows:

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<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee*</b>
January – August 2018		
PERS Plan 1	7.49%	6.00%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.70%</b>	<b>6.00%</b>
September – December 2018		
PERS Plan 1	7.52%	6.00%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.83%</b>	<b>6.00%</b>

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

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

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

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

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

Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates expressed as a percentage of covered payroll) for 2018 were as follows:

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<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>
January – August 2018		
PERS Plan 2/3	7.49%	7.38%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.70%</b>	<b>7.38%</b>
September – December 2018		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.83%</b>	<b>7.41%</b>

\* For employees participating in JBM, the contribution rate was 18.45%

The County’s actual PERS plan contributions were \$1,677,341 to PERS Plan 1 and \$1,882,303 to PERS Plan 2/3 for the year ended December 31, 2018.

**Public Safety Employees’ Retirement System (PSERS)**

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

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

PSERS membership includes:

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

PSERS covered employers include:

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

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member’s 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member’s age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are

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actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2018 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – August 2018		
PSERS Plan 2	6.74%	6.74%
PERS Plan 1 UAAL	5.03%	
Administrative Fee	0.18%	
<b>Total</b>	<b>11.95%</b>	<b>6.74%</b>
September – December 2018		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.38%</b>	<b>7.07%</b>

The County’s actual plan contributions were \$478,811 to PSERS Plan 2 and \$353,850 to PERS Plan 1 for the year ended December 31, 2018.

**Law Enforcement Officers’ and Fire Fighters’ Retirement System LEOFF)**

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

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

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

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

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2018. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate includes an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2018 were as follows:

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.43%</b>	<b>8.75%</b>
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
<b>Total</b>	<b>8.93%</b>	<b>8.75%</b>

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2018, the state contributed \$68,152,127 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is \$203,602.

**Actuarial Assumptions**

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2018 with a valuation date of June 30, 2017. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) 2007-2012 Experience Study and the 2017 Economic Experience Study.

Additional assumptions for subsequent events and law changes are current as of the 2017 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2018. Plan liabilities were rolled forward from June 30, 2017, to June 30, 2018, reflecting each plan's normal cost using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.50% salary inflation
- **Salary increases:** In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.4%

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

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

- Lowered the valuation interest rate from 7.70% to 7.50% for all systems except LEOFF 2. For LEOFF 2 the valuation interest rate was lowered from 7.50% to 7.40%.
- Lowered the assumed general salary growth from 3.75% to 3.50% for all systems.
- Lowered assumed inflation from 3.00% to 2.75% for all systems.
- Modified how the valuation software calculates benefits paid to remarried duty-related death survivors of LEOFF 2 members.
- Updated the trend that the valuation software uses to project medical inflation for LEOFF 2 survivors of a duty-related death, and for certain LEOFF 2 medical-related duty disability benefits.

**Discount Rate**

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test included an assumed 7.5 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.5 percent except LEOFF 2, which has assumed 7.4 percent). Consistent with the long-term expected rate of return, a 7.4 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

**Long-Term Expected Rate of Return**

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

**Estimated Rates of Return by Asset Class**

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	1.70%
Tangible Assets	7%	4.90%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	<b>100%</b>	

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**Sensitivity of the Net Pension Liability/(Asset)**

The table below presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate.

	<b>1% Decrease (6.4%)</b>	<b>Current Discount Rate (7.4%)</b>	<b>1% Increase (8.4%)</b>
PERS 1	13,592,323	11,060,223	8,866,912
PERS 2/3	18,854,660	4,122,117	(7,956,924)
PSERS 2	2,234,687	21,510	(1,715,108)
LEOFF 1	(348,776)	(438,426)	(515,609)
LEOFF 2	(489,570)	(3,681,496)	(6,284,883)

**Pension Plan Fiduciary Net Position**

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

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

At June 30, 2018, the County reported a total pension liability of \$11,083,928 for its proportionate share of the net pension liabilities as follows:

	<b>Liability or Asset)</b>
PERS 1	11,060,223
PERS 2/3	4,122,117
PSERS 2	21,510
LEOFF 1	(438,426)
LEOFF 2	(3,681,496)

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

	<b>LEOFF 1 Asset</b>	<b>LEOFF 2 Asset</b>
Employer's proportionate share	(438,426)	(3,681,496)
State's proportionate share of the net pension asset associated with the employer	(2,965,500)	(2,383,699)
<b>TOTAL</b>	<b>(3,403,925)</b>	<b>(6,065,195)</b>

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

	<b>Proportionate Share 6/30/16</b>	<b>Proportionate Share 6/30/17</b>	<b>Change in Proportion</b>
PERS 1	0.259094%	0.247652%	(0.011442%)
PERS 2/3	0.257100%	0.241425%	(0.015675%)
PSERS 2	1.823246%	1.736097%	(0.087149%)
LEOFF 1	0.024923%	0.024149%	(0.000774%)
LEOFF 2	0.176483%	0.181335%	0.004852%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the

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DRS in the *Schedules of Employer and Nonemployer Allocations* for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2018. Historical data was obtained from a 2011 study by the Office of the State Actuary OSA). In fiscal year 2018, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2018, the state of Washington contributed 39.30 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 60.70 percent of employer contributions.

The collective net pension liability asset) was measured as of June 30, 2018, and the actuarial valuation date on which the total pension liability asset) is based was as of June 30, 2017, with update procedures used to roll forward the total pension liability to the measurement date.

**Pension Expense**

For the year ended December 31, 2018, the County recognized pension expense as follows:

	Pension Expense
PERS 1	413,563
PERS 2/3	(522,386)
PSERS 2	364,341
LEOFF 1	(59,833)
LEOFF 2	(139,268)

**Deferred Outflows of Resources and Deferred Inflows of Resources**

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>PERS 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	0	0
Net difference between projected and actual investment earnings on pension plan investments	0	(439,527)
Changes of assumptions	0	0
Changes in proportion and differences between contributions and proportionate share of contributions	0	0
Contributions subsequent to the measurement date	847,806	0
<b>TOTAL</b>	<b>847,806</b>	<b>(439,527)</b>

<b>PERS 2 &amp; 3</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	505,264	(721,707)
Net difference between projected and actual investment earnings on pension plan investments	0	(2,529,522)
Changes of assumptions	48,222	(1,173,121)
Changes in proportion and differences between contributions and proportionate share of contributions	0	(1,180,487)
Contributions subsequent to the measurement date	939,104	0
<b>TOTAL</b>	<b>1,492,589</b>	<b>(5,604,837)</b>

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<b>PSERS</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	159,534	(22,069)
Net difference between projected and actual investment earnings on pension plan investments	0	(290,038)
Changes of assumptions	2,301	(133,112)
Changes in proportion and differences between contributions and proportionate share of contributions	0	(28,147)
Contributions subsequent to the measurement date	250,989	0
<b>TOTAL</b>	<b>412,824</b>	<b>(473,366)</b>

<b>LEOFF 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	0	0
Net difference between projected and actual investment earnings on pension plan investments	0	(35,594)
Changes of assumptions	0	0
Changes in proportion and differences between contributions and proportionate share of contributions	0	0
Contributions subsequent to the measurement date	0	0
<b>TOTAL</b>	<b>0</b>	<b>(35,594)</b>

<b>LEOFF 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	197,211	(85,485)
Net difference between projected and actual investment earnings on pension plan investments	0	(644,311)
Changes of assumptions	2,084	(528,361)
Changes in proportion and differences between contributions and proportionate share of contributions	4,756	(81,206)
Contributions subsequent to the measurement date	172,157	0
<b>TOTAL</b>	<b>376,208</b>	<b>(1,339,363)</b>

<b>TOTAL ALL PLANS</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	862,008	(829,261)
Net difference between projected and actual investment earnings on pension plan investments	0	(3,938,992)
Changes of assumptions	52,607	(1,834,594)
Changes in proportion and differences between contributions and proportionate share of contributions	4,756	(1,289,840)
Contributions subsequent to the measurement date	2,210,055	0
<b>TOTAL</b>	<b>3,129,426</b>	<b>(7,892,687)</b>

Deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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<b>Year ended December 31:</b>	<b>PERS 1</b>	<b>PERS 2 &amp; 3</b>	<b>PSERS</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>
2019	19,229	(790,395)	(8,656)	34	(84,528)
2020	(96,083)	(1,031,848)	(39,680)	(8,030)	(182,080)
2021	(288,318)	(1,699,065)	(101,329)	(21,870)	(390,413)
2022	(74,355)	(724,112)	(52,492)	(5,729)	(152,734)
2023	0	(362,980)	(15,269)	0	(61,392)
Thereafter	0	(442,951)	(94,104)	0	(264,167)

**NOTE 8A - RISK POOL**

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

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2018, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2018, Benton County selects a per-occurrence deductible of \$100,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions “SIRs”) equal to the greater of the deductible for the member with the claim or \$100,000. More recent years’ reinsurance programs have included “corridor deductibles” with aggregated stop losses which have the effect of increasing the Pool’s SIR. For 2017-18, the “corridor” increased the SIR to \$2 million, with an aggregated stop loss of \$4.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

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

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

During 2017-18, Benton County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program WCPP). Property losses are covered under the WCPP to the participating counties’

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buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils "AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

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

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

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

During 2017-18, the WCRP's assets increased slightly to \$51.5 million while its liabilities increased slightly to \$31.5 million. The Pool's net position increased slightly from \$18.1 million to \$19.8 million. The Pool more than satisfies the State Risk Manager's solvency requirements WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2018 was zero \$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

**NOTE 8B - UNPAID CLAIMS LIABILITIES**

Benton County maintains insurance coverage for the following: General liability, auto liability, property damage, excess workers' compensation and employers' liability, surety bonds, and employee dishonesty. These coverages insure against most normal hazards such as torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

Claims settlements and loss expenses are accrued in the Insurance Management Fund. This fund is responsible for collecting interfund premiums from insured funds and departments, and for purchasing insurance policies, and claim settlements. Every two years, Benton County has an actuarial review of the liability program that determines the interfund premiums to be allocated to each department. The interfund assessments are based on total budget dollars, worker hours and vehicle counts, as well as the loss history of each department. Claims settlements have not exceeded insurance coverage during the past three years.

Benton County maintains reserves at a funding confidence level as recommended by the actuary. The reserves are sufficient to cover estimated future payments on claims incurred and/or outstanding as of the year-end.

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**Reconciliation of Claims Liability**

- Unemployment Compensation. Benton County reimburses the Employment Security Department for individual unemployment compensation claims. The County pays actual claims on a pay-as-you-go basis.

Claims liability at 12/31/2016	\$ -0-
Claims incurred	58,128
Claims paid	<u>(58,128)</u>
Claims liability at 12/31/2017	-0-
Claims incurred	71,729
Claims paid	<u>(71,729)</u>
Claims liability at 12/31/2018	<u>\$ -0-</u>

- Workers' Compensation. Benton County reimburses the Employment Security Department for individual unemployment compensation claims. The County pays actual claims on a pay-as-you-go basis.

Claims liability at 12/31/2016	\$ 714,960
Claims incurred	623,935
Claims paid	650,189
Claims adjustments	<u>(15)</u>
Claims liability at 12/31/2017	688,691
Claims incurred	824,651
Claims paid	751,950
Claims adjustments	(237)
Claims liability at 12/31/2018	<u>\$ 761,155</u>

**NOTE 8C - RISK MANAGEMENT**

The County maintains insurance against most normal hazards, except for workers' compensation and unemployment, where it has elected to become self-insured. The County is required by the State to set aside for protection, to the Workers' Compensation Fund, \$100,000 in cash reserves. Workers' Compensation Fund reserves, at December 31, 2018, were \$3,090,677.

**NOTE 9 - LONG-TERM DEBT**

A. Advance Due to Other Governments

On June 28, 1985, Benton County entered into a contract with the Washington State Department of Social and Health Services (DSHS) and began receiving funding to be used as working advances for specific client services. The current amount of the advance is \$252,235. The contract has been renewed every two years since it was first signed. Since its inception, the contract with DSHS has required that the County "shall record" these advances as "Long-Term Payables in its financial records". The County has complied with this requirement and listed them in the governmental balance sheets for the Human Services Special Revenue Fund and on the combining Balance Sheet for Governmental Funds as "Due To Other Governmental Units". The County recognizes that this is a departure from GAAP but has chosen to continue presenting the advances in this manner since the amount is not material and presenting them in this format meets the specific contractual requirement mandated by the DSHS.

On July 16, 2007, Benton County accepted the first draw on a loan from the Washington State Department of Community Trade and Economic Development in the amount of \$1,462,500. On July 24, 2008, a second draw of \$812,500 was accepted by Benton County and on December 29, 2008 an additional draw of \$812,500 was accepted. The final draw was completed on March 31, 2009 in the amount of \$162,500 bringing the total to \$3,250,000. This loan was for the development of the I-82 to SR397 Intertie Project. The loan has a low-interest rate of 0.50% and the repayment term is approximately 20 years from completion of the project.

The completion of the Intertie road in 2008 resulted in a route jurisdictional transfer of the road to the state that was signed by the Governor and became effective July 26, 2009. Benton County remains accountable for the loan.

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Public Works Trust Fund Loan debt service requirements to maturity are as follows:

Year Ending December 31	Trust Fund Loan		
	Principal	Interest	Total
2019	\$ 197,748	\$ 5,933	\$ 203,681
2020	197,748	4,944	202,692
2021	197,748	3,955	201,703
2022	197,748	2,966	200,714
2023	197,748	1,978	199,726
2024	197,748	989	198,737
<b>Totals</b>	<b>\$1,186,488</b>	<b>\$20,765</b>	<b>\$1,207,253</b>

**B. Special Assessment Bonds**

On May 1, 2003 Benton County issued \$382,995 in Special Assessment bonds payable by levy against real property in the County's Road Improvement District (CRID) numbers 11 and 12. This CRID was paid off in May 2018. There remains \$20,867 in delinquent special assessment receivables on December 31, 2018.

On December 31, 2005, Benton County issued \$899,598 in Special Assessment bonds payable by levy against real property in the County's Road Improvement District numbers 15 and 16. This CRID was paid off in 2017. There remains \$3,313 in delinquent special assessment receivables on December 31, 2018.

On August 23, 2016, Benton County issued \$713,724 in Special Assessment bonds payable by levy against real property in the County's Road Improvement District number 21. These bonds bear an interest rate of 3.80% and reach maturity in the year 2031. The principal outstanding on December 31, 2016 is \$773,373. There was \$1,573 in delinquent special assessment receivables on December 31, 2018.

Debt service requirements for special assessment bonds will be met by the collection of assessment receivable that have been levied against property owners. Benton County has established a CRID Guaranty fund whereby the County will cover expenses if the property owners do not pay the assessments necessary to finance the debt. The County will recover all funds spent in this manner, as the assessments are liens against the property and subject to foreclosure.

Year Ending December 31	Special Assessment Bonds		
	Principal	Interest	Total
2019	\$ 51,558	\$ 25,137	\$ 76,695
2020	51,558	23,225	74,782
2021	51,559	21,185	72,743
2022	51,558	19,209	70,767
2023	51,558	17,233	68,791
2024-2028	257,791	56,589	314,377
2029-2033	140,317	10,205	150,523
<b>Totals</b>	<b>\$655,892</b>	<b>\$172,784</b>	<b>\$ 828,676</b>

**C. Long-Term Debt**

The County issues general obligation bonds to finance the purchase of land and the acquisition or construction of buildings. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. General obligation bonds are being repaid from the applicable resources using debt service funds.

These bonds are subject to Federal arbitrage regulations. Benton County has contracted with Arbitrage Compliance Specialists, Inc., to perform periodic arbitrage rebate calculations on the County's long-term debt. The latest report, dated December 20, 2018, determined that there were no requirements to report anything to the IRS as of that date.

On November 1, 2003 Benton County issued \$20,885,000 in General Obligation bonds to refinance portions of the

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bonds issued in July of 2000 and September of 1996. These bonds bear an interest rate of 2.00% to 5.00% and reach maturity in the year 2020. The principal outstanding on December 31, 2018 is \$ 3,750,000.

On February 22, 2018 Benton County issued a \$5,345,000 Limited Tax General Obligation Refunding Bond to refinance the 2006 Limited Tax General Obligation Bonds. This bond has a fixed interest rate of 3.03% with maturity in December 2031. The principal outstanding on December 31, 2018 is \$ 4,990,000.

The County entered into a financing contract with KS StateBank for the purchase of election ballot processing/sorting equipment. Outstanding principal on December 31, 2018 is \$164,409.

The annual requirements to amortize outstanding debt, including interest, are as follows:

Years)	Health Building 2018 refunding	CRID21 Special Assessment Debt 2016	G.O. Bonded Debt 2003	Public Works Trust Fund Loan	Elections Equipment KS StateBank	Total Debt Payments
2019	\$ 476,197	\$ 76,695	\$ 2,017,500	\$ 203,681	\$ 54,803	\$ 2,828,876
2020	471,350	74,782	2,016,000	202,692	54,803	\$ 2,819,627
2021	476,351	72,743	0	201,703	54,803	\$ 805,600
2022	415,449	70,767	0	200,714	0	\$ 686,930
2023	470,141	68,791	0	199,726	0	\$ 738,658
2024-2028	2,364,053	314,377	0	198,737	0	\$ 2,877,167
2029-2033	924,994	150,523	0	0	0	\$ 1,075,517
<b>Totals</b>	<b>\$ 5,598,535</b>	<b>\$ 828,676</b>	<b>\$ 4,033,500</b>	<b>\$ 1,207,253</b>	<b>\$ 164,409</b>	<b>\$ 11,832,373</b>

General Obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
Refinance portions of outstanding bonds for reduced rate	2.77%-5.00%	\$ 3,750,000
Health Building refunded (2018)	Fixed 3.03%	4,990,000
<b>Total</b>		<b>\$ 8,740,000</b>

The annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities		
	Principal	Interest	Total
2019	\$ 2,155,000	\$ 244,947	\$ 2,399,947
2020	2,250,000	141,350	2,391,350
2021	345,000	131,351	476,351
2022	355,000	120,897	475,897
2023	360,000	110,141	470,141
2024-2028	1,985,000	379,053	2,364,053
2029-2033	1,290,000	78,023	1,368,023
	<b>\$ 8,740,000</b>	<b>\$ 1,205,762</b>	<b>\$ 9,945,762</b>

At December 31, 2018, the County has \$4,190,011 available in Debt Service funds to service the general obligation bonded debt.

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Under Washington State law RCW 39.36.020, a County may incur general obligation debt for general County purposes, with or without a vote, in an amount not to exceed two and one-half percent of the value of all taxable property within the County. State law requires all property to be assessed at 100 percent of its true and fair value. The County is limited to a non-voted debt capacity of one and one-half percent and a voted debt capacity of two and one-half percent of the assessed valuation. The County's legal non-voted debt limit is \$271,248,888 with \$262,152,996 still available. The legal voted debt limit (with 3/5 vote) is \$452,081,479 with \$442,685,587 still available.

At December 31, 2018, the County estimates that it has \$225,570 of compensated absences due within one year.

**NOTE 10 – LEASES**

The County leases copiers and other office machines and equipment under non-cancelable operating leases. Total cost for such leases was \$109,571 for the year ended December 31, 2018. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2019	\$ 89,419
2020	61,393
2021	44,591
2022	32,944
2023	14,843
2024-2028	-0-
<b>Total</b>	<b>\$ 243,190</b>

**NOTE 11 – CHANGES IN GENERAL LONG-TERM LIABILITIES**

During the year ended December 31, 2018, the following changes occurred in Long-Term Liabilities:

Description	Balance 01/01/18	Additions	Reductions	Balance 12/31/18	Due Within One Year
Employee Leave Benefits*	\$ 3,799,896	\$ 3,865,728	\$ 4,735,554	\$ 2,930,070	\$ 225,570
DSHS Working Advances	245,328	6,907	0	252,235	0
Economic Development Loan	1,384,237	0	197,748	1,186,489	197,748
2003 CRID Special Assessment	5,000	0	5,000	0	0
2016 CRID21 Special Assessment	713,724	0	57,832	655,892	51,558
BF Health District Building	5,210,000	0	5,210,000	0	0
BF Health District Bldg Refunding	0	5,345,000	355,000	4,990,000	325,000
2003 Refinancing juv/jail/other)	5,490,000	0	1,740,000	3,750,000	1,830,000
KS StateBank Elections	0	201,996	54,803	147,193	46,352
OPEB Liability	6,227,569	0	238,382	5,989,187	0
Net Pension Liability	21,584,437	0	6,380,590	15,203,847	0
<b>Total Debt</b>	<b>\$ 44,660,191</b>	<b>\$ 9,419,631</b>	<b>\$18,974,909</b>	<b>\$35,104,913</b>	<b>\$2,676,228</b>

\*Departments are reimbursed leave expenditures from the Accumulated Leave fund. At year-end \$155,089 of internal service funds compensated absences are included in the above amounts.

**NOTE 12 – CONTINGENCIES AND LITIGATIONS**

The County participates in a number of federal and state grant 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.

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Benton County's financial statements include all material liabilities. There are no material contingent liabilities to record. In the opinion of management the County's insurance policies and self-insurance reserves are adequate to pay all known pending claims without adversely affecting the financial viability of the County.

**NOTE 13 - INTERFUND BALANCES AND TRANSFERS**

A. Classification of Interfund Transactions

Interfund transactions are classified as follows:

1. Transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payment in lieu of taxes, are similarly treated when they involve other funds of the County.
2. Transfers to support the operations of other funds are recorded as "Transfers" and classified with "Other Financing Sources or Uses".

B. Interfund Reconciliations

1. Interfund Due To & Due From

The composition of interfund Due To and Due From as of December 31, 2018, is as follows:

<b>Due To</b>	<b>Due From</b>	<b>Amount</b>
General Fund	County Road	\$ 929
	NonMajor Governmental Funds	1,790
	Internal Service Funds	213
	<b>Sub-total</b>	<b>2,932</b>
County Road Fund	General Fund	5,696
	1/10% Criminal Justice Funds	579
	Capital Fund	2,442
	County Road Improvement Matching Fund	1,337,539
	Internal Service Fund	8,065
	<b>Sub-total</b>	<b>1,354,321</b>
Human Services	NonMajor Governmental Funds	23,941
	<b>Sub-total</b>	<b>23,941</b>
NonMajor Governmental Funds	General Fund	6,126
	NonMajor Governmental Funds	2,714
	<b>Sub-total</b>	<b>8,840</b>
Internal Service Funds	General Fund	48,525
	County Road	208,324
	NonMajor Governmental Funds	10,456
	<b>Sub-total</b>	<b>267,305</b>
	<b>Total</b>	<b>\$ 1,657,399</b>

These interfund transactions usually involve the exchange of goods and services in a normal business relationship. The amounts due to the internal service funds consists primarily of interfund assessments for insurance and worker's compensation. Also, County Road fund equipment rental fees and material

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purchases of approximately \$208,324. Other interfund transactions include court costs, legal fees and administrative charges.

2. Transfers

Transfers represent subsidies and contributions provided to operating funds and capital project funds with no corresponding debt or promise to repay. Transfers out on non-major governmental funds generally represent debt service and capital project funding. Interfund transfers occurring between individual major funds and non-major governmental funds of the County during the year ended December 31, 2018 are as follows:

<b>Transferring In Fund</b>	<b>Transferring Out Fund</b>	<b>Amount</b>
General Fund	1/10% Criminal Justice Tax Fund	\$ 976,734
	NonMajor Governmental Funds	20,000
	<b>Sub-total</b>	<b>996,734</b>
County Roads	Rural County	115,465
	County Road Improvement	
	Matching Program	1,337,271
	NonMajor Governmental Funds	933,649
	<b>Sub-total</b>	<b>2,386,385</b>
Capital Acquisition	General Fund	8,668,000
	<b>Sub-total</b>	<b>8,668,000</b>
NonMajor Governmental Funds	General Fund	4,164,624
	1/10% Criminal Justice Tax Fund	1,216,734
	Rural County	134,540
	NonMajor Governmental Funds	601,493
	<b>Sub-total</b>	<b>6,117,391</b>
	<b>Total</b>	<b>\$ 18,168,510</b>

For the year ended December 31, 2018, the following transfers were significant or of a nonroutine nature:

- \$8.67 million transferred from the General Fund to Capital Projects Fund for building maintenance projects.
- \$3.43 million transferred to the Benton Franklin Juvenile Center to fund operations, consisting of the following: \$2.46 million from the General Fund and \$0.97 million from the 1/10% Criminal Justice Jail-Juvenile Fund.
- \$.98 million from 1/10% Criminal Justice Jail-Juvenile Fund to the General Fund for maintenance and operation of the adult and juvenile jails.
- \$2.27 million from County Road Improvement Matching Program Fund to the County Road Fund.

3. Transfers

One Interfund Loan arose during 2016 to repay the Capital Projects fund for financing the construction of the ER&R maintenance shop. The loan will be repaid over 20 years with the final payment in July, 2036. Interest is calculated yearly using the U.S. Department of Treasury, 5 Year Treasury Yield Rate as of December 31<sup>st</sup>. The following table displays interfund activity during 2018:

<b>Borrowing Fund</b>	<b>Lending Fund</b>	<b>Balance 01/01/2018</b>	<b>New Loans</b>	<b>Repayments</b>	<b>Balance 12/31/2018</b>	<b>Due Within One Year</b>
Equipment Rental & Revolving	Capital Projects	\$2,854,038	\$-0-	\$118,085	\$2,735,954	\$238,061
	<b>TOTALS</b>	<b>\$2,854,038</b>	<b>\$-0-</b>	<b>\$118,085</b>	<b>\$2,735,954</b>	<b>\$238,061</b>

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**NOTE 14 – RESTRICTED NET POSITION**

The government-wide statement of net position reports \$75,404,186 of restricted net position, of which \$74,111,414 is restricted by enabling legislation and \$1,292,772 is restricted for pension assets.

**NOTE 15 - JOINT VENTURES**

A. Benton County Emergency Services

Benton County Emergency Services (BCES), providing public safety communications and emergency management services, was formed January 1, 1997, when an Inter-local Agreement was entered into by the Cities of Kennewick, Richland, West Richland, Benton City, Prosser and the County. A second amended and restated interlocal agreement was made and entered into by and between the following entities: Benton County, Franklin County, the Cities of Kennewick, Richland, West Richland, Prosser, Benton City, and Pasco, Benton County Fire Protection Districts and the Public Utility District #1 of Benton County. These agreements shall continue indefinitely, unless terminated by a participant. Upon dissolution of the Inter-local Agreement, the net position will be shared equitably among the participants.

Benton County Emergency Services is served by an Executive Board composed of a County Commissioner, City Managers or designees) of Kennewick and Richland, City Administrators for Prosser and West Richland, a Council member from Benton City and a Franklin County Commissioner and a single representative collectively representing Benton County Fire Protection Districts.

BCES is comprised of four funds: the Southeast Communications (SECOMM), 800 MHz Radio, Benton County Emergency Management (BCEM) and Microwave.

1. SECOMM

The Southeast Communications Center (SECOMM) provides public safety communications services to three principal participating jurisdictions: The Cities of Kennewick and Richland and the County. The three principal participating jurisdictions own an equal share of net position. Allocation of financial participation among the three principle jurisdictions is based on an equal share of capital expense, predetermined fixed costs, direct costs and percentages of use.

SECOMM also provides public safety communication services via contract to the City of West Richland, Benton County Fire Protection Districts #1, #2, #3, #4 and #6. These agencies contract with SECOMM and are assessed on a cost per capita or cost per call basis.

2. 800 MHz Radio

The 800 MHz Radio fund provides communication infrastructure and technology for the dispatching of public safety agencies throughout Benton County. Participating agencies Benton County Sheriff's Office, Jail, Juvenile Justice Center, Public Works, Public Utility District and Animal Control; the Cities of Richland, Kennewick, Prosser and West Richland, as well as PNNL and the Areva Corporation) are charged an annual fee per radio to fund system maintenance and upgrades.

3. BCEM

Benton County Emergency Management provides disaster response planning, event and response coordination and disaster recovery for the County and its political subdivisions per RCW 38.52. BCEM is funded by four grant programs: Radiological Emergency Preparedness, Emergency Management Program, Department of Energy Emergency Preparedness, and State Homeland Security Program. The six participating jurisdictions of the Cities of Kennewick, Richland, West Richland, Prosser and Benton City as well as Benton County participate in the grant programs through the Inter-local Agreement for Emergency Management. Financial position is allocated based on equal shares of a predetermined basic charge and a variable charge calculated using population percentages and assessed valuations.

*Benton County, Washington*  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2018*

4. Microwave

The microwave system is accounted for separately within its own fund and the user groups are charged a portion of costs based on number of circuits utilized. The Cities of Kennewick, Richland and Benton County each own an equal share of Microwave's net assets. The change in equity is reflected in Public Safety under the government-wide Statement of Activities. Upon dissolution of the Interlocal Agreement, the net position will be shared equitably among the participants.

Effective January 1, 1997, the City of Richland assumed responsibility for operation of Benton County Emergency Services BCES). As the Operating Jurisdiction, the City of Richland provides all of the necessary administrative services for the operation of BCES. The total amount paid by BCES in 2018 for these services was \$415,074. No distributions of income to Richland are expected since charges are assessed only to recover anticipated expenses.

The County's equity interests in SECOMM, 800 MHZ Radio, BCEM and Microwave were \$973,778; \$2,037,747; \$26,597; and \$39,462 on December 31, 2018. The total of these amounts is reported as Joint Venture capital assets on the government-wide statement of net position. The change in equity is reflected in the government-wide statement of activities under Public Safety. The County does not anticipate any income distributions from BCEM since charges are assessed only to recover anticipated expenses. Complete and separate financial statements for BCES may be obtained from the City of Richland, 505 Swift Blvd., Richland, WA.

B. Metro Drug Forfeiture Fund

The Metropolitan Controlled Substance Enforcement Group Metro) was established prior to 1987, when an Inter-local Agreement was entered into by six participating municipal corporations, the cities of Kennewick, Pasco, Richland, and West Richland, and Benton and Franklin Counties West Richland has subsequently opted out of the task force). Metro was established to account for the proceeds of forfeitures, federal grants, and court ordered contributions, and to facilitate the disbursement of those proceeds for the purpose of drug enforcement and investigations.

Metro is served by an Executive Committee composed of the City Manager or designee of each of the cities and a member or designee from each of the Boards of County Commissioners of Benton and Franklin Counties. In addition, a Governing Board, consisting of the Chiefs of Police from the cities and the Sheriffs from the counties administers daily activity.

Effective July 1, 2009, the City of Kennewick assumed responsibility for the operation of Metro. As the Operating Jurisdiction, the City provides accounting support services for the operation of Metro.

The County's equity interest in Metro was \$27,300 on June 30, 2018. The County does not anticipate any income distribution from Metro since charges are assessed only to recover anticipated expense. Complete separate financial statements for Metro may be obtained at the City of Kennewick, 210 West Sixth Avenue, Kennewick, WA.

C. Bi-County Police Information Network

The Bi-County Police Information Network BI-PIN) was established November 24, 1982, when an Inter-local Agreement was entered into by eight participating municipal corporations: the Cities of Kennewick, Pasco, Richland, Connell, West Richland, Prosser, and Benton and Franklin Counties. This particular agreement is considered a joint cooperative agreement. BI-PIN was established to assist the participating police and sheriff's departments in the deterrence and solution of criminal incidents. BI-PIN is served by an Executive Committee composed of the City Manager for each city and a member from each Board of County Commissioners of Benton and Franklin Counties. A liaison from the Bi-County Chiefs and Sheriffs is an ex-officio, non-voting member.

The allocation of financial participation among the participating jurisdictions is based upon the approved budget for that year and is billed quarterly in advance to each agency. On dissolution of the Inter-local Agreement, the net position will be shared based upon participant contribution.

**Benton County, Washington**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2018**

Effective January 1, 1992, the City of Kennewick assumed responsibility for operation of the BI-PIN system. As the Operating Jurisdiction, the City of Kennewick provides all of the necessary support services for the operation of BI-PIN. These services include accounting, legal services, risk management and information systems. The total amount paid by BI-PIN, in 2018, for these transactions were \$119,000.

The County's equity interest in BI-PIN was \$913,932 on December 31, 2018. The change in equity is reflected in the government-wide statement of activities under Public Safety. Complete and separate financial statements for BI-PIN may be obtained at the City of Kennewick, 210 West Sixth Avenue, Kennewick, WA.

**NOTE 16 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

The following table represents the aggregate other postemployment benefits other than pension amounts for the county's single employer plan subject to the requirements of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* for the year 2018:

OPEB liabilities	\$ 5,989,187
Deferred outflows of resources	\$ 141,181
OPEB expenses/expenditures	\$ 22,322

**OPEB Plan Description**

The county administers a single-employer Other Post Employment Benefit plan, which provides all health insurance benefits for retired public safety employees who are vested in LEOFF I. All county LEOFF I employees may become eligible for these benefits if they reach normal retirement age while working for the county. The county has used the alternative measurement method permitted by GASB Statement 75.

There are thirteen participants eligible to receive these benefits. There are currently no members actively employed at the county who are not yet receiving LEOFF I medical benefits. The County reimburses 100 percent of the amount of validated claims for medical and hospitalization costs incurred by pre-Medicare retirees in order to meet state statutory requirements under the LEOFF I system and provided pursuant to RCW 41.26, whereby the county pays their medical and dental premiums and out-of-pocket medical costs for life. This plan is closed to new entrants.

At December 31, 2018, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	13
Inactive employees entitled to but not yet receiving benefits	-0-
Active employees	-0-
<b>Total</b>	<b>13</b>

**Contributions**

The county has authority to establish and amend contribution requirements. The plan is funded on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust. For the year ending December 31, 2018, benefit payments made by the county were \$167,634.

**Actuarial Assumptions** The actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about retirement ages, mortality and the healthcare cost trend. The actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The county's total OPEB liability of \$5,898,187 was measured as of June 30, 2018 with a valuation date of June 30, 2018. The alternative method permitted under GASB 75 was used to calculate the liability instead of an actuarial valuation. The entry age normal actuarial cost method and the recognized immediately amortization method were used in this calculation. There are no assets in this plan, therefore, no asset valuation method was used.

**Benton County, Washington**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2018**

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement period, unless otherwise specified:

- Inflation: 3.0% total economic inflation
- Discount Rate: 3.58% beginning of measurement year, 3.87% end of measurement year
- Healthcare cost trend rate: for medical costs, 12.0% decreasing to 5.0% in 2080; for long-term care, 4.5%; Medicare Part B premiums vary, approximately 5%.

The source of the discount rate is the Bond Buyer General Obligation 20- Bond Municipal Index. Mortality rates were based on the RP-2000 report's "+1 year Healthy Table" and "-2 years Disabled Table" published by the Society of Actuaries. The Washington State Actuary applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. The Age Setback was based on the Blended 50%/50% Healthy/Disabled table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime. Medicare participation is assumed at 100%.

**Sensitivity of the Total OPEB Liability**

The following table presents the total OPEB liability of the County calculated using the current healthcare cost trend rate of 6.8 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.8 percent) or 1-percentage point higher (7.8 percent) than the current rate.

	1% Decrease (5.8%)	Current Healthcare Cost Trend Rate (6.8%)	1% Increase (7.8%)
Total OPEB Liability	\$ 5,393,414	\$ 5,989,187	\$ 6,683,053

The following table presents the total OPEB liability of the County calculated using the discount rate of 3.5 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current rate.

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	\$ 6,727,203	\$ 5,989,187	\$ 5,370,017

**Changes in the Total OPEB Liability**

<b>Total OPEB Liability at 01/01/2018</b>	<b>\$ 6,227,569</b>
Service cost	0
Interest	218,321
Changes in Experience Data and Assumptions	(195,999)
Benefit payments	(260,704)
<b>Total OPEB Liability at 12/31/2018</b>	<b>\$ 5,989,187</b>

The county reported \$22,322 as OPEB expense for the calendar year 2018.

At December 31, 2018, the county reported deferred outflows of resources only for deferred outflows subsequent to the measurement date in the amount of \$141,181. This will be recognized as expense in the period ending December 31, 2019.

**NOTE 17 – TAX ABATEMENT**

State of Washington Tax Abatements: The information here is provided by the Washington State Department of Revenue and is based upon Calendar Year 2017 as a proxy for Fiscal Year 2018.

- Property tax estimates use the established tax rate for each taxing district and levy.
- Most excise tax estimates include information provided by taxpayers on the annual survey/report.
- Additional data will not be available until September 2019 for Calendar Year 2018.



***Benton County, Washington***  
***Notes to the Basic Financial Statements***  
***For the Year Ended December 31, 2018***

for the Vitrification Impact Fund. The total prior period adjustment is \$4,916,484.

The County Road fund received a refund of prior years rental charges from the Equipment Rental and Revolving fund in the amount of \$35,891. A reclassification of prior year capital outlay occurred between the Fairgrounds Operating and Capital Project funds netting to \$150,543.

C. Accounting and Reporting Changes

For the fiscal year ended December 31, 2018, the county implemented the following GASB pronouncement:

- GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Effective for fiscal years beginning after June 15, 2017. See Note 16 for implementation. As part of this implementation, the county recorded a \$4,497,225 as a cumulative change in accounting principle.

**BENTON COUNTY, WASHINGTON**

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Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

LEOFF I OPEB

December 31, 2018

Total OPEB liability	<b><u>2018</u></b>
Interest	\$ 218,321
Changes of assumptions or other inputs	(195,999)
Benefit payments	(260,704)
Net change in total OPEB liability	<u>(238,382)</u>
Total OPEB liability beginning	<u>6,227,569</u>
Total OPEB liability ending	<u>\$ 5,989,187</u>
Covered employee payroll	-0-
Total OPEB liability as a percentage of covered employee payroll	N/A

Notes to schedule

## 1. Changes of assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.  
The following are the discount rates used in each period:

2017	3.58%
2018	3.87%

2. The County implemented GASB 75 in 2018, therefore no data is presented before then. Eventually, ten years of data will be presented.

3. All participants in the plan are retired; therefore, there is no covered payroll or service cost.

**BENTON COUNTY, WASHINGTON**

## Required Supplementary Information

## Schedule of Proportionate Share of the Net Pension Liability

June 30, 2018

<b>PERS 1</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
County's proportion of the net pension liability	0.29735%	0.28293%	0.26817%	0.25909%	0.24765%
County's proportionate share of the net pension liability	14,979,348	14,800,079	14,401,992	12,294,212	11,060,223
County's covered payroll	907,863	550,434	420,734	414,017	412,314
County's proportionate share of the net pension liability as a percentage of covered payroll	1649.96%	2688.80%	3423.06%	2969.49%	2682.47%
Plan fiduciary net position as a percentage of the total pension liability	61.19%	59.10%	57.03%	61.24%	63.22%
<b>PERS 2/3</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
County's proportion of the net pension liability	0.29831%	0.28778%	0.26863%	0.25710%	0.24143%
County's proportionate share of the net pension liability	6,030,003	10,282,615	13,525,459	8,932,996	4,122,117
County's covered payroll	25,762,131	25,516,578	25,372,621	25,427,342	25,263,741
County's proportionate share of the net pension liability as a percentage of covered payroll	23.41%	40.30%	53.31%	35.13%	16.32%
Plan fiduciary net position as a percentage of the total pension liability	93.29%	89.20%	85.82%	90.97%	95.77%
<b>PSERS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
County's proportion of the net pension liability	1.96396%	1.88636%	1.86007%	1.82325%	1.73610%
County's proportionate share of the net pension liability	(284,401)	344,299	790,492	357,229	21,510
County's covered payroll	5,337,783	5,547,129	6,093,742	6,553,730	6,851,830
County's proportionate share of the net pension liability as a percentage of covered payroll	-5.33%	6.21%	12.97%	5.45%	0.31%
Plan fiduciary net position as a percentage of the total pension liability	105.01%	95.08%	90.41%	96.26%	99.79%
<b>LEOFF 1</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
County's proportion of the net pension liability	0.02600%	0.02497%	0.02524%	0.02492%	0.02415%
County's proportionate share of the net pension liability	(315,277)	(300,908)	(260,013)	(378,137)	(438,426)
State's proportionate share of the net pension liability (asset) associated with the county	(2,132,527)	(2,035,331)	(1,758,723)	(2,557,708)	(2,965,500)
Total proportionate share of the net pension liability (asset)	(2,447,804)	(2,336,239)	(2,018,737)	(2,935,844)	(3,403,926)
County's covered payroll	n/a	n/a	n/a	n/a	n/a
County's proportionate share of the net pension liability as a percentage of covered payroll	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability	126.91%	127.36%	123.74%	135.96%	144.42%
<b>LEOFF 2</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
County's proportion of the net pension liability	0.17353%	0.17139%	0.17223%	0.17648%	0.18134%
County's proportionate share of the net pension liability	(2,302,858)	(1,761,526)	(1,001,718)	(2,449,012)	(3,681,496)
State's proportionate share of the net pension liability (asset) associated with the county	(1,504,643)	(1,164,722)	(653,047)	(1,588,628)	(2,383,699)
Total proportionate share of the net pension liability (asset)	(3,807,502)	(2,926,249)	(1,654,766)	(4,037,641)	(6,065,195)
County's covered payroll	4,806,782	4,993,231	5,257,450	5,621,494	5,907,341
County's proportionate share of the net pension liability as a percentage of covered payroll	-47.91%	-35.28%	-19.05%	-43.57%	-62.32%
Plan fiduciary net position as a percentage of the total pension liability	116.75%	111.67%	106.04%	113.36%	118.50%

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

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

**BENTON COUNTY, WASHINGTON**

## Required Supplementary Information

## Schedule of Employer Contributions

December 31, 2018

<b>PERS 1</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Statorily or contractually required contributions	1,322,963	1,406,030	1,562,495	1,609,072	1,677,341
Contributions in relation to the statorily or contractually required contributions	1,322,963	1,406,030	1,562,495	1,609,072	1,677,341
Contribution deficiency (excess)	-	-	-	-	-
Covered County payroll	759,161	434,811	459,490	393,126	419,937
Contributions as a percentage of covered County payroll	174.27%	323.37%	340.05%	409.30%	399.43%
<b>PERS 2/3</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Statorily or contractually required contributions	1,281,288	1,423,247	1,575,575	1,734,116	1,882,303
Contributions in relation to the statorily or contractually required contributions	1,281,288	1,423,247	1,575,575	1,734,116	1,882,303
Contribution deficiency (excess)	-	-	-	-	-
Covered County payroll	25,652,424	25,294,162	25,329,385	25,241,784	25,097,445
Contributions as a percentage of covered County payroll	4.99%	5.63%	6.22%	6.87%	7.50%
<b>PSERS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Statorily or contractually required contributions	346,045	373,961	422,449	440,221	478,811
Contributions in relation to the statorily or contractually required contributions	346,045	373,961	422,449	440,221	478,811
Contribution deficiency (excess)	-	-	-	-	-
Covered County payroll	5,462,130	5,771,264	6,364,883	6,613,047	6,987,494
Contributions as a percentage of covered County payroll	6.34%	6.48%	6.64%	6.66%	6.85%
<b>LEOFF 1</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Statorily or contractually required contributions	-	-	-	-	-
Contributions in relation to the statorily or contractually required contributions	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-
Covered County payroll	n/a	n/a	n/a	n/a	n/a
Contributions as a percentage of covered County payroll	-	-	-	-	-
<b>LEOFF 2</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Statorily or contractually required contributions	247,278	256,406	276,631	299,483	324,373
Contributions in relation to the statorily or contractually required contributions	247,278	256,406	276,631	299,483	324,373
Contribution deficiency (excess)	-	-	-	-	-
Covered County payroll	4,896,575	5,077,340	5,475,673	5,686,374	6,066,931
Contributions as a percentage of covered County payroll	5.05%	5.05%	5.05%	5.27%	5.35%

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

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

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# BENTON COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2018

	Nonmajor Funds			Total
	Special Revenue	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash/Cash Equivalents	\$ 17,243,122	\$ 2,126,263	\$ 18,046	\$ 19,387,431
Investments	11,951,241	2,179,864	0	14,131,105
Taxes Receivable	55,630	0	0	55,630
Accounts Receivable	83,627	0	0	83,627
Assessments Receivable	5,809	0	0	5,809
Interest Receivable	13,933	264	41	14,238
Due From Other Funds	6,126	2,714	0	8,840
Due From Other Governmental Units	244,664	0	0	244,664
	<u>29,604,154</u>	<u>4,309,105</u>	<u>18,087</u>	<u>33,931,345</u>
Total Assets	\$ <u>29,604,154</u>	\$ <u>4,309,105</u>	\$ <u>18,087</u>	\$ <u>33,931,345</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<u>Liabilities</u>				
Accounts/Vouchers Payable	\$ 233,485	\$ 0	\$ 0	\$ 233,485
Due To Other Funds	36,455	2,714	0	39,169
Interfund Payable	0	0	1,293	1,293
Accrued Wages Payable	690,615	0	0	690,615
Total Liabilities	<u>960,555</u>	<u>2,714</u>	<u>1,293</u>	<u>964,563</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	24,209	0	0	24,209
Total Deferred Inflows of Resources	<u>24,209</u>	<u>0</u>	<u>0</u>	<u>24,209</u>
<u>Fund Balance</u>				
Restricted	12,368,856	0	0	12,368,856
Committed	16,250,534	4,306,391	18,087	20,575,011
Unassigned	0	0	(1,293)	(1,293)
Total Fund Balances	<u>28,619,389</u>	<u>4,306,391</u>	<u>16,793</u>	<u>32,942,574</u>
Total Liabilities, Fund Balances and Deferred Inflows of Resources	\$ <u>29,604,154</u>	\$ <u>4,309,105</u>	\$ <u>18,087</u>	\$ <u>33,931,345</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

### Nonmajor Governmental Funds

Year Ended December 31, 2018

	Nonmajor Funds			Total
	Special Revenue	Debt Service	Capital Projects	
<u>Revenues</u>				
Property Taxes	\$ 653,184	\$ 0	\$ 0	\$ 653,184
Sales and Use Taxes	1,790,777	0	0	1,790,777
Other Taxes	832,301	0	0	832,301
Licenses and Permits	866,172	0	0	866,172
Intergovernmental	1,899,534	0	0	1,899,534
Charges for Services	6,321,254	0	0	6,321,254
Fines and Forfeits	2,537	4,061	0	6,599
Interest Earnings	82,931	53,702	293	136,926
Donations	7,409	0	0	7,409
Other Revenues	864,479	422,464	0	1,286,943
 Total Revenues	 <u>13,320,579</u>	 <u>480,227</u>	 <u>293</u>	 <u>13,801,099</u>
 <u>Expenditures</u>				
Current:				
General Governmental Services	3,390,059	0	0	3,390,059
Public Safety	8,490,116	0	0	8,490,116
Natural & Economic Environment	519,493	0	0	519,493
Social Services	1,048,112	0	0	1,048,112
Culture and Recreation	531,642	0	0	531,642
Debt Service:				
Principal	0	2,157,832	0	2,157,832
Interest	0	427,645	0	427,645
Capital Outlay	412,172	0	0	412,172
 Total Expenditures	 <u>14,391,592</u>	 <u>2,585,477</u>	 <u>0</u>	 <u>16,977,069</u>
 Excess (Deficit) Revenues Over Expenditures	 <u>(1,071,014)</u>	 <u>(2,105,249)</u>	 <u>293</u>	 <u>(3,175,970)</u>
 <u>Other Financing Sources (Uses)</u>				
Proceeds of Capital Assets	13,641	0	0	13,641
Transfers In	5,835,405	281,985	0	6,117,390
Transfers Out	(621,963)	0	0	(621,963)
Total Other Financing Source (Uses)	<u>5,227,083</u>	<u>281,985</u>	<u>0</u>	<u>5,509,068</u>
 Net Change in Fund Balance	 <u>4,156,069</u>	 <u>(1,823,264)</u>	 <u>293</u>	 <u>2,333,098</u>
 Fund Balance-January 1	 24,225,353	 6,129,654	 16,500	 30,371,507
Prior Period Adjustments	237,967	0	0	237,967
Fund Balance, January 1 - Restated	<u>24,463,320</u>	<u>6,129,654</u>	<u>16,500</u>	<u>30,609,474</u>
 Fund Balance-December 31	 <u>\$ 28,619,389</u>	 <u>\$ 4,306,390</u>	 <u>\$ 16,793</u>	 <u>\$ 32,942,572</u>

# SPECIAL REVENUE FUNDS

Special Revenue Funds are utilized to account for the proceeds from specific revenue sources other than Expendable Trusts or major capital projects that are legally restricted for the purposes so designated. Both revenues and expenditures are budgeted in compliance with the Revised Code of Washington 36.40. The modified accrual basis of accounting is applied. The descriptions of the funds are as follows:

**Flood Control** - A fund to finance the control of waters subject to flood conditions.

**Veterans' Assistance** - A fund to finance emergency financial assistance to qualifying veterans and their dependents.

**Auditor's O & M** - Established, by the state, for restoration and preservation of recorded documents.

**Benton County Human Services** – A fund to account for the receipt and expenditure of mental health levies.

**Treasurer's Investment Pool** – A fund to collect fees from Treasurer Investment Pool participants in accordance with the County Investment policy.

**Park Development** - A fund to finance the planning, development and maintenance of a comprehensive parks and recreation program.

**Election Reserve** - Established to finance all County voter maintenance and elections.

**Treasurer's O & M** - A fund to account for extraordinary costs incurred collecting delinquent real and personal property taxes.

**Paths and Trails Reserve** - Established for the development of paths and trails within the County.

**Benton Franklin Juvenile Center** -A fund established to provide justice, detention and treatment services for juveniles.

**Inmate Benevolence** - A fund to account for the purchase and sale of personal supplies to prisoners.

**Crime Victim Compensation** - A fund established to provide assistance to the victims of crimes.

**Fairgrounds Operating Budget** - A fund created to provide for the operations of the fairgrounds.

**Sheriff's Investigations** - A fund created to support the special investigative needs of the Sheriff's office.

**Canine and Boat Patrol** - A fund established to maintain the Sheriff's canine and boat patrol programs.

**Treasurer's Service Fee Fund** - A fund established to collect fees charged for property tax payments using Automatic Clearing House (ACH) transactions and payment of expenses for administering the program.

**REET Technology** – A fund established per State of Washington Legislature SSB 1240, section 2 to increase excise fees on Real Estate Excise Tax to provide for the development and implementation of an automated system for the electronic processing of the real estate excise tax compatible with the system developed by the Washington State Department of Revenue.

**1/4 Percent Real Estate Excise Tax** - A fund to account for the revenues generated by a special 1/4 of 1 percent excise tax levied on the sale of real property within the County.

**Probation Assessment** - A fund created to account for probation counseling in district court.

**Central Services Computer Replacement** - An accumulative reserve fund created to provide funding for the replacement of computer equipment.

## **SPECIAL REVENUE FUNDS**

### **(CONTINUED)**

**Sustainable Development** - Established to promote economic development and diversity within the County.

**Courthouse Facilitator** - A fund established to provide legal document assistance to domestic violence litigants. Revenues are generated from domestic, probate and adoption filings.

**Family Services** - A fund created to provide family services within the juvenile court system.

**Family Services Superior Court** - Established to provide family services within the superior court system.

**Sheriff Equipment Replacement** – An accumulative reserve fund created to provide funding for the replacement of law enforcement equipment.

**Jail Depreciation Reserve** - Established for the purpose of holding the monies charged for depreciation on the County jail.

**Clerks Collection Fund** - A fund providing tracking and collection of overdue Court costs and restitution fees.

**Protective Inspection Services Fund** - Established to provide tracking and collection of building permits and inspection services.

**Pest Board** - Providing tracking and collection of activities associated with pest control.

**Work Crew Replacement** - A fund established to track fees received from inmates, assigned to work crews, and assist in the purchase of replacement vehicles for the work crew program.

**State Housing Income** - To account for 60% of a surcharge on recording fees to fund housing projects for very low-income persons. Established by amendment to RCW 36.22, effective 6/13/02.

**Vit Impact** – A fund created to aid the County in accommodating the impact of labor force changes during the construction of the radioactive waste vitrification plant.

**Homeless Housing & Assistance** – A fund established per State of Washington Legislature SSB 2163, to collect a surcharge of ten dollars on recorded documents by the County Auditor to prevent and end homelessness in the State of Washington.

**Solid Waste Collection** – A fund established to collect fees and assist in the planning and administration of solid waste management plans.

**Trial Court Improvement** – A fund established per State of Washington Legislature 2ESSB 5454 for improvements to superior and district court staffing, programs, facilities and services. An amount equal to 100 per cent of the State's contribution received by the county for district court judge's salaries is to be retained for the fund.

**Historical Preservation** – A fund established to promote historical preservation or historical programs, which may include preservation of historical documents.

**Domestic Violence Assessment** – A fund created per RCW 10.99.080, which established a penalty assessment for any person convicted of a crime involving domestic violence. The fund's purpose is to support domestic violence advocacy and domestic violence prevention and prosecution programs.

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2018

<i>ASSETS</i>	County Road Improvement	Flood Control	Veteran's Assistance	Auditor's O & M
Cash/Cash Equivalents	\$ 0	\$ 1,917	\$ 772,717	\$ 81,267
Investments	0	0	0	88,129
Taxes Receivable	0	0	5,749	0
Accounts Receivable	0	0	0	390
Assessments Receivable	0	0	0	0
Interest Receivable	0	4	1,778	0
Due From Other Funds	0	0	0	296
Due From Other Governments	0	0	0	0
 Total Assets	 <u>\$ 0</u>	 <u>\$ 1,922</u>	 <u>\$ 780,244</u>	 <u>\$ 170,082</u>
 <i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Vouchers Payable	\$ 0	\$ 0	\$ 6,931	\$ 1,428
Due To Other Funds	0	0	0	0
Accrued Liabilities	0	0	0	7,830
 Total Liabilities	 <u>0</u>	 <u>0</u>	 <u>6,931</u>	 <u>9,258</u>
 <u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	0	0	5,749	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>5,749</u>	<u>0</u>
 <u>Fund Balance</u>				
Restricted	0	1,922	767,564	160,824
Committed	0	0	0	0
 Total Fund Balance	 <u>0</u>	 <u>1,922</u>	 <u>767,564</u>	 <u>160,824</u>
 Total Liabilities, Fund Balances and Deferred Inflows of Resources	 <u>\$ 0</u>	 <u>\$ 1,922</u>	 <u>\$ 780,244</u>	 <u>\$ 170,082</u>

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2018

<i>ASSETS</i>	Benton County Human Services	Treasurer's Investment Pool	Park Development	Election Reserve
Cash/Cash Equivalents	\$ 426,941	\$ 528,034	\$ 585,539	\$ 199,933
Investments	462,989	0	0	216,814
Taxes Receivable	12,651	0	0	0
Accounts Receivable	0	0	0	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	1,193	1,111	0
Due From Other Funds	0	0	0	0
Due From Other Governments	0	0	0	2,505
<b>Total Assets</b>	<b>\$ 902,581</b>	<b>\$ 529,227</b>	<b>\$ 586,650</b>	<b>\$ 419,252</b>
 <i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Vouchers Payable	\$ 0	\$ 47	\$ 236	\$ 8,075
Due To Other Funds	0	0	0	0
Accrued Liabilities	0	5,464	0	39,527
<b>Total Liabilities</b>	<b>0</b>	<b>5,510</b>	<b>236</b>	<b>47,602</b>
 <u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	12,651	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>12,651</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <u>Fund Balance</u>				
Restricted	889,930	523,716	586,414	0
Committed	0	0	0	371,650
<b>Total Fund Balance</b>	<b>889,930</b>	<b>523,716</b>	<b>586,414</b>	<b>371,650</b>
 <b>Total Liabilities, Fund Balances and Deferred Inflows of Resources</b>	 <b>\$ 902,581</b>	 <b>\$ 529,227</b>	 <b>\$ 586,650</b>	 <b>\$ 419,252</b>

Treasurer's O & M	Paths and Trails Reserve	Benton Franklin Juvenile Center	Inmate Benevolence	Crime Victim Compen- sation
\$ 318,134	\$ 129,432	\$ 672,654	\$ 600,671	\$ 44,352
0	0	727,657	651,385	48,096
0	0	0	0	0
0	0	378	62,021	5,214
0	0	0	0	0
728	288	0	0	0
0	0	0	0	0
0	0	191,177	0	17,759
<u>\$ 318,862</u>	<u>\$ 129,719</u>	<u>\$ 1,591,866</u>	<u>\$ 1,314,077</u>	<u>\$ 115,420</u>
\$ 48	\$ 0	\$ 113,538	\$ 36,200	\$ 0
0	0	10,763	0	0
<u>6,915</u>	<u>0</u>	<u>452,520</u>	<u>12,104</u>	<u>22,381</u>
<u>6,963</u>	<u>0</u>	<u>576,821</u>	<u>48,305</u>	<u>22,381</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
311,899	129,719	0	1,265,772	93,039
<u>0</u>	<u>0</u>	<u>1,015,045</u>	<u>0</u>	<u>0</u>
<u>311,899</u>	<u>129,719</u>	<u>1,015,045</u>	<u>1,265,772</u>	<u>93,039</u>
<u>\$ 318,862</u>	<u>\$ 129,719</u>	<u>\$ 1,591,866</u>	<u>\$ 1,314,077</u>	<u>\$ 115,420</u>

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2018

<i>ASSETS</i>	Fairgrounds Operating Budget	Sheriff's Investi- gations	Canine/Boat Patrol	Treasurer's Service Fee
Cash/Cash Equivalents	\$ 335,470	\$ 76,818	\$ 55,125	\$ 2,216
Investments	363,794	80,593	59,779	2,402
Taxes Receivable	0	0	0	0
Accounts Receivable	34	0	0	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	0	1,250	1,250	0
<b>Total Assets</b>	<b>\$ 699,297</b>	<b>\$ 158,661</b>	<b>\$ 116,154</b>	<b>\$ 4,618</b>
 <i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Vouchers Payable	\$ 15,558	\$ 3,400	\$ 1,097	\$ 0
Due To Other Funds	0	0	1,068	0
Accrued Liabilities	18,249	0	0	0
<b>Total Liabilities</b>	<b>33,807</b>	<b>3,400</b>	<b>2,165</b>	<b>0</b>
 <u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <u>Fund Balance</u>				
Restricted	0	0	0	4,618
Committed	665,491	155,261	113,989	0
<b>Total Fund Balance</b>	<b>665,491</b>	<b>155,261</b>	<b>113,989</b>	<b>4,618</b>
 <b>Total Liabilities, Fund Balances and Deferred Inflows of Resources</b>	 <b>\$ 699,297</b>	 <b>\$ 158,661</b>	 <b>\$ 116,154</b>	 <b>\$ 4,618</b>

REET Technology	1/4 Percent Real Estate Excise Tax	Probation Assessment	Central Services Computer Replacement	Sustainable Development
\$ 112,192	\$ 972,016	\$ 31,597	\$ 1,265,052	\$ 242,983
121,665	1,054,083	34,265	1,371,861	263,498
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	29,176	681	0
<u>233,857</u>	<u>2,026,099</u>	<u>95,038</u>	<u>2,637,594</u>	<u>506,481</u>
\$ 0	\$ 0	\$ 1,193	\$ 4,985	\$ 135
0	0	0	0	0
0	0	22,116	0	14,337
<u>0</u>	<u>0</u>	<u>23,309</u>	<u>4,985</u>	<u>14,473</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
233,857	2,026,099	0	0	492,009
0	0	71,729	2,632,610	0
<u>233,857</u>	<u>2,026,099</u>	<u>71,729</u>	<u>2,632,610</u>	<u>492,009</u>
<u>233,857</u>	<u>2,026,099</u>	<u>95,038</u>	<u>2,637,594</u>	<u>506,481</u>

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2018

<i>ASSETS</i>	Courthouse Facilitator	Family Services	Family Services Superior Court	Jail Depreciation Reserve
Cash/Cash Equivalents	\$ 44,006	\$ 5,487	\$ 10,525	\$ 981,818
Investments	47,722	5,951	11,413	0
Taxes Receivable	0	0	0	0
Accounts Receivable	704	135	156	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	0	0	2,231
Due From Other Funds	0	0	0	0
Due From Other Governments	0	510	0	0
<b>Total Assets</b>	<b>\$ 92,432</b>	<b>\$ 12,083</b>	<b>\$ 22,094</b>	<b>\$ 984,049</b>
 <i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Vouchers Payable	\$ 0	\$ 0	\$ 0	\$ 0
Due To Other Funds	0	0	0	0
Accrued Liabilities	0	2,994	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>2,994</b>	<b>0</b>	<b>0</b>
 <u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <u>Fund Balance</u>				
Restricted	92,432	9,089	22,094	984,049
Committed	0	0	0	0
<b>Total Fund Balance</b>	<b>92,432</b>	<b>9,089</b>	<b>22,094</b>	<b>984,049</b>
 <b>Total Liabilities, Fund Balances and Deferred Inflows of Resources</b>	 <b>\$ 92,432</b>	 <b>\$ 12,083</b>	 <b>\$ 22,094</b>	 <b>\$ 984,049</b>

Clerk's Collection	Protective Inspection Services	Pest Board	Work Crew Replacement	State Housing
\$ 784,435	\$ 705,461	\$ 56,461	\$ 271,359	\$ 735,496
850,666	764,698	61,228	0	0
0	0	0	0	0
3,676	0	0	0	1,112
0	0	5,809	0	0
0	0	0	615	1,655
0	0	0	0	768
0	0	0	0	0
<u>\$ 1,638,778</u>	<u>\$ 1,470,159</u>	<u>\$ 123,499</u>	<u>\$ 271,973</u>	<u>\$ 739,031</u>
\$ 23	\$ 2,207	\$ 399	\$ 0	\$ 9,434
0	467	0	0	2,530
<u>28,336</u>	<u>50,084</u>	<u>7,374</u>	<u>0</u>	<u>0</u>
<u>28,359</u>	<u>52,758</u>	<u>7,773</u>	<u>0</u>	<u>11,964</u>
<u>0</u>	<u>0</u>	<u>5,809</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>5,809</u>	<u>0</u>	<u>0</u>
0	0	109,917	0	727,067
<u>1,610,419</u>	<u>1,417,401</u>	<u>0</u>	<u>271,973</u>	<u>0</u>
<u>1,610,419</u>	<u>1,417,401</u>	<u>109,917</u>	<u>271,973</u>	<u>727,067</u>
<u>\$ 1,638,778</u>	<u>\$ 1,470,159</u>	<u>\$ 123,499</u>	<u>\$ 271,973</u>	<u>\$ 739,031</u>

Combining Balance Sheet  
 Nonmajor Special Revenue Funds  
 December 31, 2018

<i>ASSETS</i>	Vit Impact	Homeless Housing & Assistance	Solid Waste Collection	Trial Court Improvement
Cash/Cash Equivalents	\$ 3,087,283	\$ 1,893,472	\$ 381,408	\$ 433,752
Investments	3,347,944	0	413,611	470,373
Taxes Receivable	37,230	0	0	0
Accounts Receivable	0	7,137	0	2,370
Assessments Receivable	0	0	0	0
Interest Receivable	0	4,332	0	0
Due From Other Funds	0	4,914	0	0
Due From Other Governments	355	0	0	0
<b>Total Assets</b>	<b>\$ 6,472,812</b>	<b>\$ 1,909,856</b>	<b>\$ 795,019</b>	<b>\$ 906,494</b>
<i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Vouchers Payable	\$ 2,786	\$ 24,799	\$ 726	\$ 0
Due To Other Funds	0	21,411	217	0
Accrued Liabilities	0	0	384	0
<b>Total Liabilities</b>	<b>2,786</b>	<b>46,210</b>	<b>1,327</b>	<b>0</b>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue - Property Tax	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Fund Balance</u>				
Restricted	0	1,863,646	0	906,494
Committed	6,470,026	0	793,692	0
<b>Total Fund Balance</b>	<b>6,470,026</b>	<b>1,863,646</b>	<b>793,692</b>	<b>906,494</b>
<b>Total Liabilities, Fund Balances and Deferred Inflows of Resources</b>	<b>\$ 6,472,812</b>	<b>\$ 1,909,856</b>	<b>\$ 795,019</b>	<b>\$ 906,494</b>

Historical Preservation	Domestic Violence Assessment	Sheriff's Equipment Replacement	2018 Totals
\$ 75,597	\$ 4,270	\$ 317,232	\$ 17,243,122
81,979	4,631	344,015	11,951,241
0	0	0	55,630
195	106	0	83,627
0	0	0	5,809
0	0	0	13,933
148	0	0	6,126
<u>0</u>	<u>0</u>	<u>0</u>	<u>244,664</u>
<u>\$ 157,919</u>	<u>\$ 9,007</u>	<u>\$ 661,247</u>	<u>\$ 29,604,154</u>
\$ 0	\$ 240	\$ 0	\$ 233,485
0	0	0	36,455
<u>0</u>	<u>0</u>	<u>0</u>	<u>690,615</u>
<u>0</u>	<u>240</u>	<u>0</u>	<u>960,555</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>24,209</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>24,209</u>
157,919	8,767	0	12,368,856
<u>0</u>	<u>0</u>	<u>661,247</u>	<u>16,250,534</u>
<u>157,919</u>	<u>8,767</u>	<u>661,247</u>	<u>28,619,389</u>
<u>\$ 157,919</u>	<u>\$ 9,007</u>	<u>\$ 661,247</u>	<u>\$ 29,604,154</u>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

## Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	County Road Improve- ment	Flood Control	Veteran's Assistance	Auditor's O & M
<u>Revenues</u>				
Property Taxes	\$ 0	\$ 0	\$ 203,328	\$ 0
Sales and Use Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	841	5,630	85,034
Charges for Services	0	0	0	75,305
Fines and Forfeitures	0	0	0	0
Interest Earnings	0	24	0	0
Donations	0	0	0	0
Other Revenue	0	0	11,688	0
Total Revenues	<u>0</u>	<u>865</u>	<u>220,646</u>	<u>160,339</u>
<u>Expenditures</u>				
Current:				
General Governmental Services	0	0	0	163,856
Public Safety	0	0	0	0
Natural & Economic Environment	0	0	0	0
Social Services	0	0	147,046	0
Culture and Recreation	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>147,046</u>	<u>163,856</u>
Excess (Deficiency) of Revenues over Expenditures	<u>0</u>	<u>865</u>	<u>73,600</u>	<u>(3,518)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	0	865	73,600	(3,518)
Fund Balance as of January 1	0	1,057	693,964	164,342
Prior Period Adjustments	0	0	0	0
Fund Balance, January 1 - Restated	<u>0</u>	<u>1,057</u>	<u>693,964</u>	<u>164,342</u>
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 1,922</u>	<u>\$ 767,564</u>	<u>\$ 160,824</u>

Benton County Human Services	Treasurer's Investment Pool	Park Development	Election Reserve	Treasurer's O & M
\$ 449,856	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	44,620	0
0	221,139	0	237,822	155,180
0	0	0	0	0
0	7,839	7,797	0	4,747
0	0	196	0	0
0	0	23,942	0	0
<u>449,856</u>	<u>228,977</u>	<u>31,935</u>	<u>282,442</u>	<u>159,928</u>
0	104,053	0	1,063,088	87,238
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	21,461	0	0
0	0	2,834	282,453	0
<u>0</u>	<u>104,053</u>	<u>24,295</u>	<u>1,345,541</u>	<u>87,238</u>
<u>449,856</u>	<u>124,924</u>	<u>7,640</u>	<u>(1,063,099)</u>	<u>72,689</u>
0	0	0	0	1,025
0	0	100,000	710,140	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>100,000</u>	<u>710,140</u>	<u>1,025</u>
449,856	124,924	107,640	(352,959)	73,714
440,075	398,792	478,774	724,610	238,185
0	0	0	0	0
<u>440,075</u>	<u>398,792</u>	<u>478,774</u>	<u>724,610</u>	<u>238,185</u>
<u>\$ 889,931</u>	<u>\$ 523,716</u>	<u>\$ 586,414</u>	<u>\$ 371,651</u>	<u>\$ 311,899</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Paths and Trails Reserve	Benton Franklin Juvenile Center	Inmate Benevolence	Crime Victim Compen- sation	Fairgrounds Operating Budget
<u>Revenues</u>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and Use Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental	33,524	1,205,658	0	93,855	0
Charges for Services	0	2,077,733	433,915	151,674	0
Fines and Forfeitures	0	0	0	34	0
Interest Earnings	1,867	0	0	0	0
Donations	0	570	0	6,500	0
Other Revenue	0	544	355,873	0	369,060
Total Revenues	<u>35,391</u>	<u>3,284,506</u>	<u>789,787</u>	<u>252,064</u>	<u>369,060</u>
<u>Expenditures</u>					
Current:					
General Governmental Services	0	0	0	280,682	0
Public Safety	0	7,045,095	444,326	0	0
Natural & Economic Environment	0	0	0	0	0
Social Services	0	0	0	0	0
Culture and Recreation	115	0	0	0	510,065
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>115</u>	<u>7,045,095</u>	<u>444,326</u>	<u>280,682</u>	<u>510,065</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>35,276</u>	<u>(3,760,590)</u>	<u>345,461</u>	<u>(28,618)</u>	<u>(141,006)</u>
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	0	12,616	0	0	0
Transfers In	0	3,433,567	0	93,600	335,536
Transfers Out	(471)	0	0	0	0
Total Other Financing Sources (Uses)	<u>(471)</u>	<u>3,446,183</u>	<u>0</u>	<u>93,600</u>	<u>335,536</u>
Net change in fund balances	34,805	(314,406)	345,461	64,982	194,531
Fund Balance as of January 1	94,914	1,329,450	920,311	28,058	320,416
Prior Period Adjustments	0	0	0	0	150,543
Fund Balance, January 1 - Restated	<u>94,914</u>	<u>1,329,450</u>	<u>920,311</u>	<u>28,058</u>	<u>470,959</u>
Fund Balance, December 31	<u>\$ 129,719</u>	<u>\$ 1,015,044</u>	<u>\$ 1,265,772</u>	<u>\$ 93,040</u>	<u>\$ 665,490</u>

Sheriff's Investi- gations	Canine/Boat Patrol	Treasurer's Service Fee	REET Technology	1/4 Percent Real Estate Excise Tax
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	832,301
0	0	0	0	0
4,605	70,697	0	18,120	0
5,000	5,000	934	19,755	0
0	0	0	0	0
0	0	0	0	0
0	143	0	0	0
446	0	0	0	0
<u>10,051</u>	<u>75,839</u>	<u>934</u>	<u>37,875</u>	<u>832,301</u>
0	0	0	0	0
37,094	26,849	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>37,094</u>	<u>26,849</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(27,044)</u>	<u>48,990</u>	<u>934</u>	<u>37,875</u>	<u>832,301</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(155,194)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(155,194)</u>
(27,044)	48,990	934	37,875	677,107
182,305	64,999	3,683	195,982	1,348,992
0	0	0	0	0
<u>182,305</u>	<u>64,999</u>	<u>3,683</u>	<u>195,982</u>	<u>1,348,992</u>
<u>\$ 155,261</u>	<u>\$ 113,989</u>	<u>\$ 4,617</u>	<u>\$ 233,857</u>	<u>\$ 2,026,099</u>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

## Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Probation Assessment	Central Services Computer Replacement	Sustainable Development	Courthouse Facilitator
<u>Revenues</u>				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Sales and Use Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	41,074	0
Charges for Services	403,363	588,643	0	35,404
Fines and Forfeitures	0	0	0	0
Interest Earnings	0	0	0	0
Donations	0	0	0	0
Other Revenue	0	0	759	0
Total Revenues	<u>403,363</u>	<u>588,643</u>	<u>41,833</u>	<u>35,404</u>
<u>Expenditures</u>				
Current:				
General Governmental Services	394,221	250,538	0	20,476
Public Safety	0	0	0	0
Natural & Economic Environment	0	0	208,283	0
Social Services	0	0	0	0
Culture and Recreation	0	0	0	0
Capital Outlay	0	126,886	0	0
Total Expenditures	<u>394,221</u>	<u>377,424</u>	<u>208,283</u>	<u>20,476</u>
Excess (Deficiency) of				
Revenues over Expenditures	<u>9,142</u>	<u>211,220</u>	<u>(166,450)</u>	<u>14,928</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	274,000	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>274,000</u>	<u>0</u>
Net change in fund balances	9,142	211,220	107,550	14,928
Fund Balance as of January 1	62,587	2,421,390	384,458	77,504
Prior Period Adjustments	0	0	0	0
Fund Balance, January 1 - Restated	<u>62,587</u>	<u>2,421,390</u>	<u>384,458</u>	<u>77,504</u>
Fund Balance, December 31	<u>\$ 71,729</u>	<u>\$ 2,632,610</u>	<u>\$ 492,008</u>	<u>\$ 92,432</u>

Family Services	Family Services Superior Court	Jail Depreciation Reserve	Clerk's Collection	Protective Inspection Services
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
20,580	10,976	0	0	834,616
9,915	0	0	14,858	0
0	4,038	0	239,400	6,481
0	0	0	0	0
0	0	16,726	0	0
0	0	0	0	0
0	0	0	0	5
<u>30,495</u>	<u>15,014</u>	<u>16,726</u>	<u>254,258</u>	<u>841,102</u>
0	0	0	541,855	0
55,557	0	148,006	0	733,189
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>55,557</u>	<u>0</u>	<u>148,006</u>	<u>541,855</u>	<u>733,189</u>
<u>(25,062)</u>	<u>15,014</u>	<u>(131,280)</u>	<u>(287,597)</u>	<u>107,913</u>
0	0	0	0	0
0	0	178,000	0	49,315
0	(20,000)	0	0	0
<u>0</u>	<u>(20,000)</u>	<u>178,000</u>	<u>0</u>	<u>49,315</u>
(25,062)	(4,986)	46,720	(287,597)	157,228
34,150	27,080	937,329	1,898,016	1,260,174
0	0	0	0	0
<u>34,150</u>	<u>27,080</u>	<u>937,329</u>	<u>1,898,016</u>	<u>1,260,174</u>
<u>\$ 9,088</u>	<u>\$ 22,094</u>	<u>\$ 984,049</u>	<u>\$ 1,610,419</u>	<u>\$ 1,417,402</u>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

## Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Pest Board	Work Crew Replacement	State Housing	Vit Impact	Homeless Housing & Assistance
<u>Revenues</u>					
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales and Use Taxes	0	0	0	1,790,777	0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental	0	0	0	3,908	0
Charges for Services	0	19,340	191,758	0	1,153,199
Fines and Forfeitures	0	0	0	0	0
Interest Earnings	0	4,269	10,711	0	28,951
Donations	0	0	0	0	0
Other Revenue	102,003	0	0	0	0
Total Revenues	<u>102,003</u>	<u>23,609</u>	<u>202,468</u>	<u>1,794,685</u>	<u>1,182,150</u>
<u>Expenditures</u>					
Current:					
General Governmental Services	0	0	0	268,059	0
Public Safety	0	0	0	0	0
Natural & Economic Environment	100,917	0	0	0	0
Social Services	0	0	27,632	0	873,434
Culture and Recreation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	<u>100,917</u>	<u>0</u>	<u>27,632</u>	<u>268,059</u>	<u>873,434</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>1,086</u>	<u>23,609</u>	<u>174,836</u>	<u>1,526,626</u>	<u>308,716</u>
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(446,298)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(446,298)</u>	<u>0</u>
Net change in fund balances	1,086	23,609	174,836	1,080,328	308,716
Fund Balance as of January 1	108,830	248,364	552,231	5,302,275	1,554,930
Prior Period Adjustments	0	0	0	87,424	0
Fund Balance, January 1 - Restated	<u>108,830</u>	<u>248,364</u>	<u>552,231</u>	<u>5,389,699</u>	<u>1,554,930</u>
Fund Balance, December 31	<u>\$ 109,916</u>	<u>\$ 271,973</u>	<u>\$ 727,067</u>	<u>\$ 6,470,026</u>	<u>\$ 1,863,646</u>

Solid Waste Collection	Trial Court Improvement	Historical Preservation	Domestic Violence Assessment	Sheriff's Equipment Replacement	2018 Totals
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 653,184
0	0	0	0	0	1,790,777
0	0	0	0	0	832,301
0	0	0	0	0	866,172
150,383	116,812	0	0	0	1,899,534
197,331	61,195	37,647	0	0	6,321,254
0	0	0	2,503	0	2,537
0	0	0	0	0	82,931
0	0	0	0	0	7,409
160	0	0	0	0	864,479
<u>347,874</u>	<u>178,006</u>	<u>37,647</u>	<u>2,503</u>	<u>0</u>	<u>13,320,579</u>
0	172,429	41,310	2,253	0	3,390,059
0	0	0	0	0	0
0	0	0	0	0	8,490,116
210,292	0	0	0	0	519,493
0	0	0	0	0	1,048,112
0	0	0	0	0	531,642
0	0	0	0	0	412,172
<u>210,292</u>	<u>172,429</u>	<u>41,310</u>	<u>2,253</u>	<u>0</u>	<u>14,391,592</u>
<u>137,582</u>	<u>5,577</u>	<u>(3,663)</u>	<u>250</u>	<u>0</u>	<u>(1,071,014)</u>
0	0	0	0	0	13,641
0	0	0	0	661,247	5,835,405
0	0	0	0	0	(621,963)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>661,247</u>	<u>5,227,083</u>
137,582	5,577	(3,663)	250	661,247	4,156,069
656,111	900,917	161,582	8,516	0	24,225,353
0	0	0	0	0	237,967
<u>656,111</u>	<u>900,917</u>	<u>161,582</u>	<u>8,516</u>	<u>0</u>	<u>24,463,320</u>
<u>\$ 793,693</u>	<u>\$ 906,494</u>	<u>\$ 157,919</u>	<u>\$ 8,766</u>	<u>\$ 661,247</u>	<u>\$ 28,619,389</u>

## DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources to be used for the payment of general long-term debt, principal, interest and related costs. Expenditure limits are determined by the terms of each debt issue. The modified accrual basis of accounting is applied. The descriptions of the funds are as follows:

**CRID #11 & #12 Debt Service** – A fund to accumulate monies for the payment of principal and interest on the \$382,995 to make county road improvements to which the residents assessed will receive the benefit. Installments will be made over twenty years.

**CRID #15 Debt Service** – A fund to accumulate monies for the payment of principal and interest on the \$803,109 to make county road improvements to which the residents assessed will receive the benefit. Installments will be made over twenty years.

**CRID #16 Debt Service** – A fund to accumulate monies for the payment of principal and interest on the \$96,489 to make county road improvements to which the residents assessed will receive the benefit. Installments will be made over twenty years.

**CRID #21 Debt Service** – A fund to accumulate monies for the payment of principal and interest on the \$773,373 to make county road improvements to which the residents assessed will receive the benefit. Installments will be made over twenty years.

**Health Building Bond (2018 Refunding)** - A fund to accumulate monies for payment of principal and interest on the \$7,245,000 in General Obligation bonds issued for the cost of acquiring, designing, constructing, furnishing and equipping a new facility to accommodate the Benton Franklin Health District Center. This bond was refunded in February 2018 at a principal balance of \$5,345,000.

**Justice Center Expansion Refunding Bond** – A fund to accumulate monies for the payment of principal and interest on \$23,615,000 (issued 2000) for the Justice Center and Jail Expansion Project and principal and interest on \$5,410,000 (issued 2001) for Completion of the third floor of the Jail. The year 2000 bonds are part of the 2003 Refunding bond (reducing the outstanding portion to \$6,865,000 at 12/31/03); installments are made annually with maturity at 2020. The 2001 bonds are paid in annual installments with maturity at 2021. The 2003 Refunding bonds, used to reduce the above-mentioned bonds, are paid in annual installments over twenty years.

Combining Balance Sheet  
 Nonmajor Debt Service Funds  
 December 31, 2018

	CRID #11 & #12 <u>Debt Service</u>	CRID #15 <u>Debt Service</u>	CRID #16 <u>Debt Service</u>
<i>ASSETS</i>			
Cash/Cash Equivalents	\$ 21,438	\$ 71,392	\$ 21,790
Investments	0	0	0
Due From Other Funds	0	0	0
Interest Receivable	<u>49</u>	<u>162</u>	<u>50</u>
Total Assets	<u>\$ 21,487</u>	<u>\$ 71,554</u>	<u>\$ 21,839</u>
<i>LIABILITIES AND FUND BALANCE</i>			
<u>Liabilities</u>			
Due To Other Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balance</u>			
Committed	21,487	71,554	21,839
Total Fund Balance	<u>21,487</u>	<u>71,554</u>	<u>21,839</u>
Total Liabilities and Fund Balance	<u>\$ 21,487</u>	<u>\$ 71,554</u>	<u>\$ 21,839</u>

Combining Balance Sheet  
 Nonmajor Debt Service Funds  
 December 31, 2018

	CRID #21 <u>Debt Service</u>	Health Building <u>Bond</u>	Justice Center <u>Bond</u>	2018 <u>Total</u>
<i>ASSETS</i>				
Cash/Cash Equivalents	\$ 1,496	\$ 9,239	\$ 2,000,908	\$ 2,126,263
Investments	0	10,018	2,169,846	2,179,864
Due From Other Funds	0	2,714	0	2,714
Interest Receivable	<u>3</u>	<u>0</u>	<u>0</u>	<u>264</u>
Total Assets	<u>\$ 1,500</u>	<u>\$ 21,971</u>	<u>\$ 4,170,754</u>	<u>\$ 4,309,105</u>
<i>LIABILITIES AND FUND BALANCE</i>				
<u>Liabilities</u>				
Due To Other Funds	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,714</u>	<u>\$ 2,714</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>2,714</u>	<u>2,714</u>
<u>Fund Balance</u>				
Committed	1,500	21,971	4,168,040	4,306,391
Total Fund Balance	<u>1,500</u>	<u>21,971</u>	<u>4,168,040</u>	<u>4,306,391</u>
Total Liabilities and Fund Balance	<u>\$ 1,500</u>	<u>\$ 21,971</u>	<u>\$ 4,170,754</u>	<u>\$ 4,309,105</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Nonmajor Debt Service Funds  
 For the Year Ended December 31, 2018

	CRID #11 & #12 <u>Debt Service</u>	CRID #15 <u>Debt Service</u>	CRID #16 <u>Debt Service</u>
<u>Revenues</u>			
Penalties	\$ 345	\$ 2,993	\$ 128
Interest	3,889	14,897	2,581
Other Revenue	<u>10,914</u>	<u>21,945</u>	<u>16,938</u>
Total Revenues	<u>15,148</u>	<u>39,835</u>	<u>19,648</u>
<u>Expenditures</u>			
Debt Service:			
Principal	5,000	0	0
Interest	<u>278</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>5,278</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures	9,870	39,835	19,648
<u>Other Financing Sources (Uses)</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	9,870	39,835	19,648
Fund Balance as of January 1	11,616	31,719	2,192
Fund Balance as of December 31	<u>\$ 21,486</u>	<u>\$ 71,554</u>	<u>\$ 21,840</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Nonmajor Debt Service Funds  
 For the Year Ended December 31, 2018

	CRID #21 <u>Debt Service</u>	Health Building <u>Bond</u>	Justice Center <u>Bond</u>	<u>2018 Total</u>
<u>Revenues</u>				
Penalties	\$ 596	\$ 0	\$ 0	\$ 4,061
Interest	32,336	0	0	53,702
Other Revenue	<u>53,754</u>	<u>318,912</u>	<u>0</u>	<u>422,464</u>
Total Revenues	<u>86,685</u>	<u>318,912</u>	<u>0</u>	<u>480,227</u>
<u>Expenditures</u>				
Debt Service:				
Principal	57,832	355,000	1,740,000	2,157,832
Interest	<u>27,353</u>	<u>125,514</u>	<u>274,500</u>	<u>427,645</u>
Total Expenditures	<u>85,185</u>	<u>480,514</u>	<u>2,014,500</u>	<u>2,585,477</u>
Excess (Deficiency) of Revenues over Expenditures	1,500	(161,601)	(2,014,500)	(2,105,249)
<u>Other Financing Sources (Uses)</u>				
Transfers In	<u>0</u>	<u>147,445</u>	<u>134,540</u>	<u>281,985</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>147,445</u>	<u>134,540</u>	<u>281,985</u>
Net Change in Fund Balance	1,500	(14,156)	(1,879,960)	(1,823,264)
Fund Balance as of January 1	0	36,127	6,048,000	6,129,654
Fund Balance as of December 31	<u>\$ 1,500</u>	<u>\$ 21,971</u>	<u>\$ 4,168,040</u>	<u>\$ 4,306,390</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

Capital Projects Funds are established to account for programs involving the acquisition or construction of major capital facilities and other capital assets. Both revenues and expenditures are budgeted in compliance with the procedures established in the Revised Code of Washington. The modified accrual basis of accounting is applied. The descriptions of the funds are as follows:

**Detox Center Construction** - A fund to account for the cost of constructing the Detoxification Center.

**CRID #21 Construction** – A fund to account for the cost of constructing CRID #21.

# BENTON COUNTY, WASHINGTON

## Combining Balance Sheet

### Nonmajor Capital Projects Funds

December 31, 2018

<i>ASSETS</i>	Detox Center <u>Construction</u>	CRID #21 <u>Construction</u>	2018 <u>Totals</u>
Cash/Cash Equivalents	\$ 18,046	\$ 0	\$ 18,046
Interest Receivable	41	0	41
Total Assets	<u>\$ 18,087</u>	<u>\$ 0</u>	<u>\$ 18,087</u>
<i>LIABILITIES AND FUND BALANCE</i>			
<u>Liabilities</u>			
Interfund Payable	<u>\$ 0</u>	<u>\$ 1,293</u>	<u>\$ 1,293</u>
Total Liabilities	<u>0</u>	<u>1,293</u>	<u>1,293</u>
<u>Fund Balance</u>			
Committed	18,087	0	18,087
Unassigned	<u>0</u>	<u>(1,293)</u>	<u>(1,293)</u>
Total Fund Balance	<u>18,087</u>	<u>(1,293)</u>	<u>16,793</u>
Total Liabilities and Fund Balance	<u>\$ 18,087</u>	<u>\$ 0</u>	<u>\$ 18,087</u>

**BENTON COUNTY, WASHINGTON**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**

**Nonmajor Capital Projects Funds**

**For the Year Ended December 31, 2018**

<u>Revenues</u>	<u>Detox Center Construction</u>	<u>CRID #21 Construction</u>	<u>2018 Totals</u>
Interest Earnings	293	0	293
Total Revenues	293	0	293
Net change in fund balances	293	0	293
Fund Balance as of January 1	17,793	(1,293)	16,500
Fund Balance, December 31	<u>\$ 18,086</u>	<u>\$ (1,293)</u>	<u>\$ 16,793</u>

# BENTON COUNTY, WASHINGTON

## Schedule of Revenues - Budget (GAAP Basis) and Actual

### General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<i>Taxes</i>					
General Property Taxes	\$ 45,338,906	\$ 45,208,906	\$ 22,234,417	\$ 22,797,037	\$ (177,452)
Retail Sales and Use Taxes	21,724,000	21,724,000	12,027,427	12,058,007	2,361,434
Excise Taxes	552,949	682,949	289,147	374,756	(19,046)
Interest and Penalty on Taxes	1,190,000	1,190,000	523,122	588,852	(78,026)
<b>Total Taxes</b>	<b>68,805,855</b>	<b>68,805,855</b>	<b>35,074,113</b>	<b>35,818,652</b>	<b>2,086,910</b>
<i>Licenses and Permits</i>					
Non-Business Licenses and Permits	219,815	219,815	94,400	106,710	(18,705)
<b>Total Licenses and Permits</b>	<b>219,815</b>	<b>219,815</b>	<b>94,400</b>	<b>106,710</b>	<b>(18,705)</b>
<i>Intergovernmental Revenues</i>					
Federal Grants	40,260	40,260	0	42,808	2,548
Federal Entitlements	212,137	212,137	176,877	180,417	145,157
Federal Shared Revenues	1,928,064	1,928,064	925,430	856,155	(146,479)
State Grants	1,550,921	1,550,921	872,135	904,638	225,852
State Shared Revenues	2,898,375	2,898,375	1,530,517	1,532,194	164,336
State Entitlements	3,142,623	3,142,623	1,721,397	2,048,660	627,434
Intergovernmental Service Revenues	0	0	0	12,954	12,954
<b>Total Intergovernmental Revenues</b>	<b>9,772,380</b>	<b>9,772,380</b>	<b>5,226,356</b>	<b>5,577,826</b>	<b>1,031,802</b>
<i>Charges For Services</i>					
General Government	12,316,964	12,316,964	6,202,581	6,429,988	315,605
Security of Persons and Property	21,106,410	21,106,410	12,163,536	12,737,457	3,794,583
Natural & Economic Environment	18,000	18,000	8,602	11,920	2,522
Social Services	223,600	223,600	125,675	131,540	33,615
<b>Total Charges for Services</b>	<b>33,664,974</b>	<b>33,664,974</b>	<b>18,500,394</b>	<b>19,310,905</b>	<b>4,146,325</b>
<i>Fines and Forfeitures</i>					
Superior Court Penalties	896,600	896,600	262,615	228,937	(405,048)
Civil Penalties	25,525	25,525	9,327	8,452	(7,746)
Non-Parking Infractions	2,501,700	2,501,700	1,198,447	1,350,042	46,789
Civil Parking Infractions	400	400	229	30	(141)
Criminal Traffic Penalties	523,000	523,000	258,186	258,186	(6,628)
Criminal Non-Traffic Penalties	109,350	109,350	43,659	38,662	(27,029)
Criminal Costs	984,700	984,700	326,774	268,412	(389,514)
<b>Total Fines and Forfeitures</b>	<b>5,041,275</b>	<b>5,041,275</b>	<b>2,099,237</b>	<b>2,152,721</b>	<b>(789,317)</b>
<i>Miscellaneous Revenues</i>					
Sale of Capital Assets	0	0	2,000	18,664	20,664
Transfers In	2,362,823	2,362,823	1,309,932	996,734	(56,158)
Interest Earnings	2,516,339	2,516,339	2,087,452	2,522,357	2,093,470
Rents and Royalties	389,195	389,195	197,148	300,421	108,374
Contributions & Donations	9,000	9,000	1,590	2,535	(4,875)
Other Miscellaneous Revenue	56,567	56,567	36,681	37,197	17,311
<b>Total Miscellaneous Revenue</b>	<b>5,333,924</b>	<b>5,333,924</b>	<b>3,634,803</b>	<b>3,877,908</b>	<b>2,178,787</b>
<b>TOTAL REVENUES</b>	<b>\$ 122,838,223</b>	<b>\$ 122,838,223</b>	<b>\$ 64,629,303</b>	<b>\$ 66,844,721</b>	<b>\$ 8,635,801</b>

Schedule of Expenditures - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<i>GENERAL GOVERNMENT</i>					
<u>County Commissioners</u>					
Personnel	\$ 1,607,905	\$ 1,664,180	\$ 799,483	\$ 860,603	\$ (4,094)
Personnel Benefits	591,159	603,209	293,255	309,415	(539)
Supplies	24,972	15,832	6,879	7,164	(1,789)
Other Services and Charges	220,668	210,388	99,662	105,670	(5,056)
Total County Commissioners	\$ 2,444,704	\$ 2,493,609	\$ 1,199,279	\$ 1,282,852	\$ (11,478)
<u>Superior Court</u>					
Personnel	\$ 3,675,206	\$ 3,635,945	\$ 1,772,597	\$ 1,847,042	\$ (16,306)
Personnel Benefits	1,012,798	1,025,381	500,702	513,279	(11,400)
Supplies	29,064	27,064	9,626	8,760	(8,678)
Other Services and Charges	786,587	869,971	376,893	445,649	(47,429)
Intergovernmental Services	1,800	1,800	132	588	(1,080)
Total Superior Court	\$ 5,505,455	\$ 5,560,161	\$ 2,659,950	\$ 2,815,319	\$ (84,892)
<u>County Clerk</u>					
Personnel	\$ 2,645,292	\$ 2,645,292	\$ 1,271,481	\$ 1,349,567	\$ (24,244)
Personnel Benefits	1,388,784	1,388,784	659,326	699,286	(30,172)
Supplies	58,755	81,560	12,735	63,529	(5,296)
Other Services and Charges	934,172	938,372	379,065	432,305	(127,002)
Total County Clerk	\$ 5,027,003	\$ 5,054,008	\$ 2,322,607	\$ 2,544,687	\$ (186,714)
<u>District Court</u>					
Personnel	\$ 3,847,376	\$ 3,882,924	\$ 1,890,674	\$ 1,969,786	\$ (22,464)
Personnel Benefits	1,625,658	1,640,613	787,441	810,866	(42,306)
Supplies	68,400	111,840	36,870	77,377	2,407
Other Services and Charges	1,227,801	1,170,361	539,874	577,311	(53,176)
Total District Court	\$ 6,769,235	\$ 6,805,738	\$ 3,254,859	\$ 3,435,340	\$ (115,539)
<u>County Auditor</u>					
Personnel	\$ 1,913,349	\$ 1,948,251	\$ 968,296	\$ 978,438	\$ (1,517)
Personnel Benefits	879,024	887,106	438,258	443,871	(4,977)
Supplies	20,862	23,401	10,711	9,175	(3,515)
Other Services and Charges	1,047,032	1,032,493	468,683	504,122	(59,688)
Total County Auditor	\$ 3,860,267	\$ 3,891,251	\$ 1,885,948	\$ 1,935,606	\$ (69,697)

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>County Treasurer</u>					
Personnel	\$ 1,444,024	\$ 1,444,024	\$ 705,667	\$ 653,521	\$ (84,836)
Personnel Benefits	660,063	660,063	307,213	289,341	(63,509)
Supplies	36,852	38,438	8,673	13,895	(15,870)
Other Services and Charges	546,266	544,680	235,351	260,595	(48,734)
Total County Treasurer	\$ 2,687,205	\$ 2,687,205	\$ 1,256,904	\$ 1,217,352	\$ (212,949)
<u>Board of Equalization</u>					
Personnel	\$ 54,988	\$ 54,988	\$ 20,690	\$ 21,148	\$ (13,150)
Personnel Benefits	4,710	4,710	1,583	1,621	(1,506)
Supplies	800	800	156	0	(644)
Other Services and Charges	16,295	16,295	5,957	4,671	(5,667)
Total Board of Equalization	\$ 76,793	\$ 76,793	\$ 28,386	\$ 27,440	\$ (20,967)
<u>County Assessor</u>					
Personnel	\$ 2,588,301	\$ 2,395,442	\$ 1,225,349	\$ 1,156,896	\$ (13,197)
Personnel Benefits	1,262,036	1,262,036	584,102	553,677	(124,257)
Supplies	44,690	55,198	19,789	47,077	11,668
Other Services and Charges	794,253	887,661	371,064	472,024	(44,573)
Total County Assessor	\$ 4,689,280	\$ 4,600,337	\$ 2,200,304	\$ 2,229,674	\$ (170,359)
<u>County Prosecuting Attorney</u>					
Personnel	\$ 6,258,653	\$ 6,202,963	\$ 2,990,384	\$ 3,103,936	\$ (108,643)
Personnel Benefits	2,635,176	2,649,080	1,255,619	1,312,474	(80,987)
Supplies	73,769	94,055	40,477	44,646	(8,932)
Other Services and Charges	952,312	973,812	452,243	454,117	(67,452)
Total County Prosecuting Attorney	\$ 9,919,910	\$ 9,919,910	\$ 4,738,723	\$ 4,915,173	\$ (266,014)
<u>Personnel Department</u>					
Personnel	\$ 346,373	\$ 331,673	\$ 154,206	\$ 167,169	\$ (10,298)
Personnel Benefits	141,335	156,035	71,255	82,614	(2,166)
Supplies	3,500	3,500	1,593	1,188	(719)
Other Services and Charges	112,238	112,238	47,314	50,029	(14,895)
Total Personnel Department	\$ 603,446	\$ 603,446	\$ 274,368	\$ 301,000	\$ (28,078)
<u>L.E.O.F.F.</u>					
Personnel Benefits	\$ 350,000	\$ 350,000	\$ 145,261	\$ 143,746	\$ (60,993)
Other Services and Charges	85,000	85,000	16,419	23,888	(44,693)
Total L.E.O.F.F.	\$ 435,000	\$ 435,000	\$ 161,680	\$ 167,634	\$ (105,686)

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>GIS Department</u>					
Personnel	\$ 400,680	\$ 400,680	\$ 204,348	\$ 190,928	\$ (5,404)
Personnel Benefits	178,787	178,787	89,896	83,263	(5,628)
Supplies	26,801	1,801	24,280	1,194	23,673
Other Services and Charges	196,643	221,643	85,270	105,183	(31,190)
Total GIS Department	\$ 802,911	\$ 802,911	\$ 403,794	\$ 380,568	\$ (18,549)
<u>Facilities Department</u>					
Personnel	\$ 1,148,586	\$ 1,156,593	\$ 585,200	\$ 549,668	\$ (21,725)
Personnel Benefits	535,101	570,447	266,017	260,017	(44,413)
Supplies	212,560	284,965	151,680	119,174	(14,111)
Other Services and Charges	2,573,741	3,591,382	1,698,700	1,865,405	(27,277)
Total Facilities Department	\$ 4,469,988	\$ 5,603,387	\$ 2,701,597	\$ 2,794,264	\$ (107,526)
<u>Indigent Public Defense</u>					
Personnel	\$ 790,684	\$ 758,880	\$ 371,461	\$ 386,785	\$ (634)
Personnel Benefits	329,063	315,944	152,635	160,141	(3,168)
Supplies	7,474	14,659	8,921	4,728	(1,010)
Other Services and Charges	5,143,765	5,411,503	2,619,815	2,790,047	(1,641)
Total Indigent Public Defense Department	\$ 6,270,986	\$ 6,500,986	\$ 3,152,832	\$ 3,341,701	\$ (6,453)
<u>Adult &amp; Juvenile Drug Court</u>					
Personnel	\$ 119,467	\$ 123,383	\$ 60,329	\$ 57,308	\$ (5,746)
Personnel Benefits	47,193	48,860	23,857	23,917	(1,086)
Supplies	3,120	3,240	924	1,253	(1,063)
Other Services and Charges	77,954	72,251	16,070	24,928	(31,253)
Total Adult & Juvenile Drug Court	\$ 247,734	\$ 247,734	\$ 101,180	\$ 107,406	\$ (39,148)
<u>Non-Departmental</u>					
Personnel Benefits	\$ 70,000	\$ 70,000	\$ 17,941	\$ 12,514	\$ (39,545)
Other Services and Charges	2,776,762	788,003	291,067	270,566	(226,370)
Intergovernmental Services	1,000	1,000	489,075	6,156	494,231
Transfers Out	6,017,299	23,862,899	11,497,553	12,233,377	(131,970)
Total Non-Departmental	\$ 8,865,061	\$ 24,721,902	\$ 12,295,636	\$ 12,522,612	\$ 96,346
TOTAL GENERAL GOVERNMENT	\$ 62,674,978	\$ 80,004,378	\$ 38,638,047	\$ 40,018,629	\$ (1,347,702)

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<i>PUBLIC SAFETY</i>					
<u>County Sheriff-Administration</u>					
Personnel	\$ 1,372,953	\$ 1,264,369	\$ 588,795	\$ 647,515	\$ (28,059)
Personnel Benefits	469,996	442,448	206,193	216,444	(19,811)
Supplies	36,587	30,293	5,385	16,734	(8,174)
Other Services and Charges	384,393	347,863	159,955	160,450	(27,458)
Intergovernmental Services	934	1,134	392	444	(298)
Total County Sheriff-Administration	\$ 2,264,863	\$ 2,086,107	\$ 960,720	\$ 1,041,587	\$ (83,800)
<u>Civil Service</u>					
Personnel	\$ 51,768	\$ 54,768	\$ 26,406	\$ 26,988	\$ (1,374)
Personnel Benefits	26,829	27,579	13,518	13,853	(208)
Supplies	600	600	238	307	(55)
Other Services and Charges	41,369	37,619	12,975	11,593	(13,051)
Total Civil Service	\$ 120,566	\$ 120,566	\$ 53,137	\$ 52,741	\$ (14,688)
<u>County Sheriff-Patrol</u>					
Personnel	\$ 8,839,464	\$ 8,556,553	\$ 4,152,033	\$ 4,280,404	\$ (124,116)
Personnel Benefits	2,467,915	2,472,641	1,186,031	1,245,953	(40,657)
Supplies	711,671	911,653	492,442	316,786	(102,425)
Other Services and Charges	3,303,542	2,330,018	1,116,007	1,165,971	(48,040)
Intergovernmental Services	1,428	1,571,473	544,102	590,671	(436,700)
Transfers Out	0	421,247	0	421,247	0
Total County Sheriff-Patrol	\$ 15,324,020	\$ 16,263,585	\$ 7,490,615	\$ 8,021,032	\$ (751,938)
<u>County Sheriff-Traffic Control</u>					
Personnel	\$ 724,290	\$ 704,940	\$ 363,517	\$ 340,632	\$ (791)
Personnel Benefits	203,606	203,806	100,462	94,578	(8,766)
Supplies	63,593	63,593	41,831	14,070	(7,692)
Other Services and Charges	113,139	126,639	56,237	62,118	(8,284)
Intergovernmental Services	48,212	53,862	24,934	28,776	(152)
Total County Sheriff-Traffic Control	\$ 1,152,840	\$ 1,152,840	\$ 586,981	\$ 540,174	\$ (25,685)
<u>County Sheriff-Custody</u>					
Personnel	\$ 16,715,577	\$ 15,778,699	\$ 7,782,336	\$ 7,916,687	\$ (79,676)
Personnel Benefits	7,330,558	6,734,483	3,307,742	3,379,133	(47,608)
Supplies	993,951	980,144	369,491	480,531	(130,122)
Other Services and Charges	8,054,610	8,794,549	4,032,223	4,442,250	(320,076)
Intergovernmental Services	619,007	1,319,829	281,336	992,224	(46,269)
Transfers Out	356,000	356,000	178,000	178,000	0
Total County Sheriff-Corrections	\$ 34,069,703	\$ 33,963,704	\$ 15,951,128	\$ 17,388,823	\$ (623,753)

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>County Sheriff-Communications and Records</u>					
Personnel	\$ 1,038,775	\$ 943,225	\$ 494,626	\$ 420,966	\$ (27,633)
Personnel Benefits	492,132	454,375	235,404	209,237	(9,734)
Supplies	17,398	15,898	4,102	4,834	(6,963)
Other Services and Charges	285,080	286,580	139,256	138,210	(9,114)
Intergovernmental Services	131,796	278,796	60,841	203,797	(14,158)
Total County Sheriff-Communications and Records	\$ 1,965,181	\$ 1,978,874	\$ 934,229	\$ 977,044	\$ (67,601)
<u>Non-Departmental</u>					
Intergovernmental Services	\$ 42,684	\$ 43,788	\$ 0	\$ 22,020	\$ (21,768)
Total Non-Departmental	\$ 42,684	\$ 43,788	\$ 0	\$ 22,020	\$ (21,768)
TOTAL PUBLIC SAFETY	\$ 54,939,857	\$ 55,609,464	\$ 25,976,810	\$ 28,043,421	\$ (1,589,233)
<i>NATURAL &amp; ECONOMIC ENVIRONMENT</i>					
<u>Planning Department</u>					
Personnel	\$ 774,987	\$ 825,898	\$ 398,487	\$ 420,725	\$ (6,686)
Personnel Benefits	344,619	354,878	171,863	179,629	(3,386)
Supplies	13,300	12,978	3,589	6,817	(2,572)
Other Services and Charges	416,933	374,564	202,639	101,624	(70,301)
Intergovernmental Services	0	150,000	5,216	96,187	(48,597)
Total Planning Department	\$ 1,549,839	\$ 1,718,318	\$ 781,794	\$ 804,983	\$ (131,541)
<u>Animal Control</u>					
Personnel	\$ 202,384	\$ 202,384	\$ 90,522	\$ 93,260	\$ (18,602)
Personnel Benefits	111,136	111,136	49,931	53,324	(7,881)
Supplies	34,415	33,415	7,641	10,449	(15,325)
Other Services and Charges	83,668	84,668	31,441	36,587	(16,640)
Intergovernmental Services	8,371	8,371	2,818	4,211	(1,342)
Total Animal control	\$ 439,974	\$ 439,974	\$ 182,353	\$ 197,832	\$ (59,789)
<u>Non-Departmental</u>					
Other Services and Charges	\$ 0	\$ 100,000	\$ 0	\$ 53,829	\$ (46,171)
Intergovernmental Services	74,854	75,657	0	38,230	(37,427)
Total Non-Departmental	\$ 74,854	\$ 175,657	\$ 0	\$ 92,059	\$ (83,598)
TOTAL NATURAL & ECONOMIC ENVIRONMENT	\$ 2,064,667	\$ 2,333,949	\$ 964,147	\$ 1,094,874	\$ (274,928)
<i>SOCIAL SERVICES</i>					
<u>County Coroner</u>					
Personnel	\$ 435,544	\$ 458,244	\$ 220,822	\$ 232,261	\$ (5,161)
Personnel Benefits	128,791	134,791	65,589	68,788	(414)
Supplies	15,708	17,208	6,239	8,706	(2,263)
Other Services and Charges	239,736	209,536	76,084	93,377	(40,075)
Total County Coroner	\$ 819,779	\$ 819,779	\$ 368,734	\$ 403,132	\$ (47,913)

## Schedule of Expenditures - Budget (GAAP Basis) and Actual

## General Fund

For the Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>TB Hospital</u>					
Supplies	\$ 24,600	\$ 24,600	\$ 0	\$ 0	\$ (24,600)
Other Services and Charges	22,500	22,500	2,600	2,280	(17,620)
Intergovernmental Services	93,750	93,750	42,969	50,781	0
Total TB Hospital	\$ 140,850	\$ 140,850	\$ 45,569	\$ 53,061	\$ (42,220)
<u>Non-Department</u>					
Intergovernmental Services	\$ 793,164	\$ 793,164	\$ 0	\$ 363,534	\$ (429,631)
Total Non-Departmental	\$ 793,164	\$ 793,164	\$ 0	\$ 363,534	\$ (429,631)
TOTAL SOCIAL SERVICES	\$ 1,753,793	\$ 1,753,793	\$ 414,303	\$ 819,727	\$ (519,763)
<i>CULTURE AND RECREATION</i>					
<u>WSU Extension Department</u>					
Personnel	\$ 206,189	\$ 186,288	\$ 91,090	\$ 90,383	\$ (4,815)
Personnel Benefits	68,629	68,629	29,756	30,792	(8,081)
Supplies	13,702	12,640	2,289	10,100	(251)
Other Services and Charges	326,746	347,709	155,861	183,432	(8,416)
Total WSU Extension Department	\$ 615,266	\$ 615,266	\$ 278,996	\$ 314,707	\$ (21,563)
<u>Parks Department</u>					
Personnel	\$ 212,837	\$ 218,652	\$ 107,220	\$ 111,432	\$ 0
Personnel Benefits	109,131	110,419	54,311	56,064	(44)
Supplies	47,537	35,034	14,365	19,825	(844)
Other Services and Charges	91,683	109,083	43,715	61,398	(3,970)
Total Parks Department	\$ 461,188	\$ 473,188	\$ 219,611	\$ 248,718	\$ (4,859)
TOTAL CULTURE AND RECREATION	\$ 1,076,454	\$ 1,088,454	\$ 498,607	\$ 563,425	\$ (26,422)
<i>CAPITAL OUTLAY</i>					
General Government	\$ 0	\$ 124,214	\$ 0	\$ 123,072	\$ (1,143)
Public Safety	388,605	141,349	36,298	103,446	(1,605)
Natural & Economic Environment	0	16,000	0	0	(16,000)
TOTAL CAPITAL OUTLAY	\$ 388,605	\$ 281,563	\$ 36,298	\$ 226,518	\$ (18,747)
TOTAL EXPENDITURES	\$ 122,898,354	\$ 141,071,601	\$ 66,528,212	\$ 70,766,593	\$ (3,776,796)

# BENTON COUNTY, WASHINGTON

## Schedule of Revenues, Expenditures, and Changes in Fund Balance

### Budget (GAAP Basis) and Actual

#### Capital Acquisition

Year Ended December 31, 2018

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 936,057	\$ 619,025	\$ 1,555,082
Charges for Services	79,000	79,000	36,166	29,037	(13,797)
Interest Earnings	0	0	33,459	62,459	95,918
Miscellaneous Revenues	30,000	30,000	150,037	15,000	135,037
Total Revenues	<u>109,000</u>	<u>109,000</u>	<u>1,155,719</u>	<u>725,520</u>	<u>1,772,239</u>
<u>Expenditures</u>					
General Government	2,912,737	8,002,917	4,877,042	1,488,360	(1,637,515)
Public Safety	0	2,346	0	2,346	(0)
Social Services	708,542	602,137	236,826	15,187	(350,124)
Culture and Recreation	0	13,311	6,969	30,450	24,108
Capital Outlay	21,040,446	16,041,014	1,809,333	1,783,093	(12,448,588)
Total Expenditures	<u>24,661,725</u>	<u>24,661,725</u>	<u>6,930,170</u>	<u>3,319,436</u>	<u>(14,412,119)</u>
Excess (Deficiency) of Revenues over Expenditures	(24,552,725)	(24,552,725)	(5,774,451)	(2,593,916)	16,184,358
<u>Other Financing Sources (Uses)</u>					
Interfund Loan	369,000	369,000	0	0	(369,000)
Transfers In	933,725	933,725	7,500,000	8,668,000	15,234,275
Total Other Financing Sources (Uses)	<u>1,302,725</u>	<u>1,302,725</u>	<u>7,500,000</u>	<u>8,668,000</u>	<u>14,865,275</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(23,250,000)	(23,250,000)	1,725,549	6,074,084	31,049,633
Fund Balance as of January 1	8,294,137	8,294,137	24,366,208	26,091,757	42,163,828
Prior Period Adjustment	0	0	0	2,735,953	2,735,953
Fund Balance, January 1 - Restated	<u>8,294,137</u>	<u>8,294,137</u>	<u>24,366,208</u>	<u>28,827,710</u>	<u>44,899,781</u>
Fund Balance as of December 31	<u>\$ (14,955,863)</u>	<u>\$ (14,955,863)</u>	<u>26,091,757</u>	<u>\$ 34,901,794</u>	<u>\$ 75,949,414</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Flood Control					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Intergovernmental	\$ 2,000	\$ 2,000	\$ 977	\$ 841	\$ (182)
Interest Earnings	517	517	17	24	(476)
Total Revenues	<u>2,517</u>	<u>2,517</u>	<u>994</u>	<u>865</u>	<u>(658)</u>
Excess (Deficiency) of Revenues over Expenditures	2,517	2,517	994	865	(658)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(2,000)	(2,000)	0	0	2,000
Total Other Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	517	517	994	865	1,342
Fund Balance as of January 1	59,500	59,500	63	1,057	(59,437)
Fund Balance as of December 31	<u>\$ 60,017</u>	<u>\$ 60,017</u>	<u>\$ 1,057</u>	<u>\$ 1,922</u>	<u>\$ (58,095)</u>

Veteran's Assistance					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Taxes	\$ 346,000	\$ 346,000	\$ 198,920	\$ 203,328	\$ 56,248
Intergovernmental	8,000	8,000	7,481	5,630	5,111
Miscellaneous	0	0	0	11,688	11,688
Total Revenues	<u>354,000</u>	<u>354,000</u>	<u>206,401</u>	<u>220,646</u>	<u>73,047</u>
<u>Expenditures</u>					
Social Services	600,440	600,440	95,978	147,046	(357,416)
Total Expenditures	<u>600,440</u>	<u>600,440</u>	<u>95,978</u>	<u>147,046</u>	<u>(357,416)</u>
Excess (Deficiency) of Revenues over Expenditures	(246,440)	(246,440)	110,423	73,600	430,463
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(246,440)	(246,440)	110,423	73,600	430,463
Fund Balance as of January 1	534,400	534,400	583,541	693,964	49,141
Fund Balance as of December 31	<u>\$ 287,960</u>	<u>\$ 287,960</u>	<u>\$ 693,964</u>	<u>\$ 767,564</u>	<u>\$ 479,604</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Auditor's O & M

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 170,000	\$ 170,000	\$ 89,053	\$ 85,034	\$ 4,087
Charges For Services	153,000	153,000	75,694	75,305	(2,001)
Total Revenues	323,000	323,000	164,747	160,339	2,086
<u>Expenditures</u>					
General Government Services	516,108	516,108	171,144	163,856	(181,108)
Capital Outlay	6,378	6,378	0	0	(6,378)
Total Expenditures	522,486	522,486	171,144	163,856	(187,486)
Excess (Deficiency) of Revenues over Expenditures	(199,486)	(199,486)	(6,397)	(3,518)	189,571
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(199,486)	(199,486)	(6,397)	(3,518)	189,571
Fund Balance as of January 1	200,000	200,000	170,739	164,342	(29,261)
Fund Balance as of December 31	\$ 514	\$ 514	\$ 164,342	\$ 160,824	\$ 160,310

Benton County Human Services

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Taxes	\$ 0	\$ 0	\$ 440,075	\$ 449,856	\$ 889,931
Total Revenues	0	0	440,075	449,856	889,931
Excess (Deficiency) of Revenues over Expenditures	0	0	440,075	449,856	889,931
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	0	0	440,075	449,856	889,931
Fund Balance as of January 1	0	0	0	440,075	0
Fund Balance as of December 31	\$ 0	\$ 0	\$ 440,075	\$ 889,931	\$ 889,931

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Treasurer's Investment Pool

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 268,000	\$ 268,000	\$ 163,360	\$ 221,139	\$ 116,499
Interest Earnings	1,533	1,533	4,094	7,839	10,400
Total Revenues	269,533	269,533	167,454	228,977	126,898
<u>Expenditures</u>					
General Government Services	198,367	198,367	87,884	104,053	(6,430)
Total Expenditures	198,367	198,367	87,884	104,053	(6,430)
Excess (Deficiency) of Revenues over Expenditures	71,166	71,166	79,570	124,924	133,328
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	71,166	71,166	79,570	124,924	133,328
Fund Balance as of January 1	150,000	150,000	319,222	398,792	169,222
Fund Balance as of December 31	\$ 221,166	\$ 221,166	\$ 398,792	\$ 523,716	\$ 302,550

Park Development

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	0	0	30,132	0	30,132
Interest Earnings	3,650	3,650	4,536	7,797	8,683
Donations	0	0	148	196	344
Miscellaneous	43,500	43,500	28,603	23,942	9,045
Total Revenues	47,150	47,150	63,419	31,935	48,204
<u>Expenditures</u>					
Culture and Recreation	220,000	117,526	79,034	21,461	(17,031)
Capital Outlay	0	102,474	99,310	2,834	(330)
Total Expenditures	220,000	220,000	178,344	24,295	(17,361)
Excess (Deficiency) of Revenues over Expenditures	(172,850)	(172,850)	(114,925)	7,640	65,565
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	220,000	100,000	320,000
Total Other Sources (Uses)	0	0	220,000	100,000	320,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(172,850)	(172,850)	105,075	107,640	385,565
Fund Balance as of January 1	650,000	650,000	373,699	478,774	(276,301)
Fund Balance as of December 31	\$ 477,150	\$ 477,150	\$ 478,774	\$ 586,414	\$ 109,264

BENTON COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

	Election Reserve				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 44,620	\$ 44,620
Charges For Services	1,029,200	1,029,200	789,528	237,822	(1,850)
Total Revenues	1,029,200	1,029,200	789,528	282,442	42,770
<u>Expenditures</u>					
General Government Services	1,976,524	2,024,924	894,898	1,063,088	(66,938)
Capital Outlay	339,918	291,518	0	282,453	(9,065)
Total Expenditures	2,316,442	2,316,442	894,898	1,345,541	(76,003)
Excess (Deficiency) of Revenues over Expenditures	(1,287,242)	(1,287,242)	(105,370)	(1,063,099)	118,773
<u>Other Financing Sources (Uses)</u>					
Transfers In	1,087,175	1,087,175	373,629	710,140	(3,406)
Total Other Sources (Uses)	1,087,175	1,087,175	373,629	710,140	(3,406)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(200,067)	(200,067)	268,259	(352,959)	115,367
Fund Balance as of January 1	300,000	300,000	452,946	724,610	152,946
Prior Period Adjustments	0	0	3,405	0	3,405
Fund Balance, January 1 - Restated	300,000	300,000	456,351	724,610	156,351
Fund Balance as of December 31	\$ 99,933	\$ 99,933	\$ 724,610	\$ 371,651	\$ 271,718

	Treasurer's O & M				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 204,000	\$ 204,000	\$ 138,031	\$ 155,180	\$ 89,211
Interest Earnings	1,757	1,757	2,605	4,747	5,595
Miscellaneous	0	0	329	0	329
Total Revenues	205,757	205,757	140,965	159,928	95,136
<u>Expenditures</u>					
General Government Services	314,805	314,805	94,204	87,238	(133,363)
Capital Outlay	5,000	5,000	0	0	(5,000)
Total Expenditures	319,805	319,805	94,204	87,238	(138,363)
Excess (Deficiency) of Revenues over Expenditures	(114,048)	(114,048)	46,761	72,689	233,498
<u>Other Financing Sources (Uses)</u>					
Sale of Fixed Assets	0	0	500	1,025	1,525
Total Other Sources (Uses)	0	0	500	1,025	1,525
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(114,048)	(114,048)	47,261	73,714	235,023
Fund Balance as of January 1	200,000	200,000	190,924	238,185	(9,076)
Fund Balance as of December 31	\$ 85,952	\$ 85,952	\$ 238,185	\$ 311,899	\$ 225,947

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year Ended December 31, 2018

	Paths and Trails Reserve				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 43,000	\$ 43,000	\$ 32,927	\$ 33,524	\$ 23,451
Interest Earnings	303	303	917	1,867	2,481
Total Revenues	43,303	43,303	33,844	35,391	25,932
<u>Expenditures</u>					
Culture and Recreation	300	300	110	115	(75)
Total Expenditures	300	300	110	115	(75)
Excess (Deficiency) of Revenues over Expenditures	43,003	43,003	33,734	35,276	26,007
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(50,000)	(50,000)	0	(471)	49,529
Total Other Sources (Uses)	(50,000)	(50,000)	0	(471)	49,529
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(6,997)	(6,997)	33,734	34,805	75,536
Fund Balance as of January 1	35,000	35,000	61,180	94,914	26,180
Fund Balance as of December 31	\$ 28,003	\$ 28,003	\$ 94,914	\$ 129,719	\$ 101,716

	Benton Franklin Juvenile Center				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 2,405,418	\$ 2,405,418	\$ 1,448,845	\$ 1,205,658	\$ 249,085
Charges For Services	4,865,174	4,865,174	2,021,539	2,077,733	(765,902)
Donations	0	0	276	570	846
Miscellaneous	0	0	1,180	544	1,724
Total Revenues	7,270,592	7,270,592	3,471,840	3,284,506	(514,246)
<u>Expenditures</u>					
Public Safety	15,130,807	15,123,826	6,895,806	7,045,095	(1,182,925)
Capital Outlay	0	4,581	4,532	0	(49)
Total Expenditures	15,130,807	15,128,407	6,900,338	7,045,095	(1,182,974)
Excess (Deficiency) of Revenues over Expenditures	(7,860,215)	(7,857,815)	(3,428,498)	(3,760,590)	668,727
<u>Other Financing Sources (Uses)</u>					
Sale of Fixed Assets	0	0	1,140	12,616	13,756
Transfers In	7,124,880	7,124,880	3,559,343	3,433,567	(131,970)
Total Other Sources (Uses)	7,124,880	7,124,880	3,560,483	3,446,183	(118,214)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(735,335)	(732,935)	131,985	(314,406)	550,514
Fund Balance as of January 1	1,100,000	1,100,000	1,197,465	1,329,450	97,465
Fund Balance as of December 31	\$ 364,665	\$ 367,065	\$ 1,329,450	\$ 1,015,044	\$ 647,979

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year Ended December 31, 2018

Inmate Benevolence					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Charges For Services	\$ 1,044,528	\$ 1,044,528	\$ 465,434	\$ 433,915	\$ (145,179)
Miscellaneous	3,960	3,960	126,499	355,873	478,412
<b>Total Revenues</b>	<b>1,048,488</b>	<b>1,048,488</b>	<b>591,933</b>	<b>789,787</b>	<b>333,232</b>
<u>Expenditures</u>					
Public Safety	1,213,961	1,213,961	377,906	444,326	(391,729)
<b>Total Expenditures</b>	<b>1,213,961</b>	<b>1,213,961</b>	<b>377,906</b>	<b>444,326</b>	<b>(391,729)</b>
Excess (Deficiency) of Revenues over Expenditures	(165,473)	(165,473)	214,027	345,461	724,961
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(165,473)	(165,473)	214,027	345,461	724,961
Fund Balance as of January 1	600,000	600,000	706,284	920,311	106,284
Fund Balance as of December 31	\$ 434,527	\$ 434,527	\$ 920,311	\$ 1,265,772	\$ 831,245

Crime Victim Compensation					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Intergovernmental	\$ 218,259	\$ 145,732	\$ 78,805	\$ 93,855	\$ 26,928
Charges For Services	328,274	328,274	143,394	151,674	(33,206)
Fines and Forfeitures	0	0	8	34	42
Donations	0	0	0	6,500	6,500
<b>Total Revenues</b>	<b>546,533</b>	<b>474,006</b>	<b>222,207</b>	<b>252,064</b>	<b>265</b>
<u>Expenditures</u>					
General Government Services	605,562	605,562	258,524	280,682	(66,356)
<b>Total Expenditures</b>	<b>605,562</b>	<b>605,562</b>	<b>258,524</b>	<b>280,682</b>	<b>(66,356)</b>
Excess (Deficiency) of Revenues over Expenditures	(59,029)	(131,556)	(36,317)	(28,618)	66,621
<u>Other Financing Sources (Uses)</u>					
Transfers In	15,000	15,000	15,000	93,600	93,600
<b>Total Other Sources (Uses)</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>93,600</b>	<b>93,600</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(44,029)	(116,556)	(21,317)	64,982	160,221
Fund Balance as of January 1	44,029	44,029	49,375	28,058	5,346
Fund Balance as of December 31	\$ 0	\$ (72,527)	\$ 28,058	\$ 93,040	\$ 165,567

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Fairgrounds Operating Budget

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Miscellaneous	525,000	525,000	576,489	369,060	420,549
Total Revenues	525,000	525,000	576,489	369,060	420,549
<u>Expenditures</u>					
Culture and Recreation	1,029,589	1,164,726	607,669	510,065	(46,992)
Capital Outlay	1,970,000	1,834,863	1,985,407	0	150,544
Total Expenditures	2,999,589	2,999,589	2,593,076	510,065	103,552
Excess (Deficiency) of Revenues over Expenditures	(2,474,589)	(2,474,589)	(2,016,587)	(141,006)	316,996
<u>Other Financing Sources (Uses)</u>					
Sale of Fixed Assets	0	0	6,697	0	6,697
Transfers In	2,151,000	2,151,000	2,180,759	335,536	365,295
Total Other Sources (Uses)	2,151,000	2,151,000	2,187,456	335,536	371,992
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(323,589)	(323,589)	170,869	194,531	688,989
Fund Balance as of January 1	800,000	800,000	149,547	320,416	(650,453)
Prior Period Adjustments	0	0	0	150,543	150,543
Fund Balance, January 1 - Restated	800,000	800,000	149,547	470,959	(499,910)
Fund Balance as of December 31	\$ 476,411	\$ 476,411	\$ 320,416	\$ 665,490	\$ 38,536

Sheriff's Investigations

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 21,000	\$ 21,000	\$ 7,756	\$ 4,605	\$ (8,639)
Charges For Services	10,000	10,000	3,750	5,000	(1,250)
Donations	0	0	150	0	150
Miscellaneous	57,680	57,680	1,398	446	(55,836)
Total Revenues	88,680	88,680	13,054	10,051	(65,575)
<u>Expenditures</u>					
Public Safety	133,525	133,525	17,884	37,094	(78,547)
Total Expenditures	133,525	133,525	17,884	37,094	(78,547)
Excess (Deficiency) of Revenues over Expenditures	(44,845)	(44,845)	(4,830)	(27,044)	12,971
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(44,845)	(44,845)	(4,830)	(27,044)	12,971
Fund Balance as of January 1	175,000	175,000	187,135	182,305	12,135
Fund Balance as of December 31	\$ 130,155	\$ 130,155	\$ 182,305	\$ 155,261	\$ 25,106

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year Ended December 31, 2018

Canine and Boat Patrol

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 151,720	\$ 151,720	\$ 66,890	\$ 70,697	\$ (14,133)
Charges For Services	10,000	10,000	3,750	5,000	(1,250)
Donations	0	0	27	143	170
<b>Total Revenues</b>	<b>161,720</b>	<b>161,720</b>	<b>70,667</b>	<b>75,839</b>	<b>(15,214)</b>
<u>Expenditures</u>					
Public Safety	101,671	101,671	50,821	26,849	(24,001)
<b>Total Expenditures</b>	<b>101,671</b>	<b>101,671</b>	<b>50,821</b>	<b>26,849</b>	<b>(24,001)</b>
Excess (Deficiency) of Revenues over Expenditures	60,049	60,049	19,846	48,990	8,787
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	60,049	60,049	19,846	48,990	8,787
Fund Balance as of January 1	12,500	12,500	45,153	64,999	32,653
Fund Balance as of December 31	\$ 72,549	\$ 72,549	\$ 64,999	\$ 113,989	\$ 41,440

Treasurer's Service Fee

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 1,600	\$ 1,600	\$ 987	\$ 934	\$ 321
<b>Total Revenues</b>	<b>1,600</b>	<b>1,600</b>	<b>987</b>	<b>934</b>	<b>321</b>
<u>Expenditures</u>					
General Government Services	705	705	332	0	(373)
<b>Total Expenditures</b>	<b>705</b>	<b>705</b>	<b>332</b>	<b>0</b>	<b>(373)</b>
Excess (Deficiency) of Revenues over Expenditures	895	895	655	934	694
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	895	895	655	934	694
Fund Balance as of January 1	1,500	1,500	3,028	3,683	1,528
Fund Balance as of December 31	\$ 2,395	\$ 2,395	\$ 3,683	\$ 4,617	\$ 2,222

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Special Revenue Funds  
 Year Ended December 31, 2018

REET Technology					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Intergovernmental	\$ 36,300	\$ 36,300	\$ 37,631	\$ 18,120	\$ 19,451
Charges For Services	38,600	38,600	0	19,755	(18,845)
Total Revenues	<u>74,900</u>	<u>74,900</u>	<u>37,631</u>	<u>37,875</u>	<u>606</u>
Excess (Deficiency) of Revenues over Expenditures	74,900	74,900	37,631	37,875	606
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	74,900	74,900	37,631	37,875	606
Fund Balance as of January 1	100,000	100,000	158,351	195,982	58,351
Fund Balance as of December 31	<u>\$ 174,900</u>	<u>\$ 174,900</u>	<u>\$ 195,982</u>	<u>\$ 233,857</u>	<u>\$ 58,957</u>
1/4 Percent Real Estate Excise Tax					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Taxes	\$ 630,604	\$ 630,604	\$ 572,134	\$ 832,301	\$ 773,831
Total Revenues	<u>630,604</u>	<u>630,604</u>	<u>572,134</u>	<u>832,301</u>	<u>773,831</u>
Excess (Deficiency) of Revenues over Expenditures	630,604	630,604	572,134	832,301	773,831
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,574,788)	(1,574,788)	(1,053,278)	(155,194)	366,316
Total Other Sources (Uses)	<u>(1,574,788)</u>	<u>(1,574,788)</u>	<u>(1,053,278)</u>	<u>(155,194)</u>	<u>366,316</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(944,184)	(944,184)	(481,144)	677,107	1,140,147
Fund Balance as of January 1	1,565,384	1,565,384	1,830,136	1,348,992	264,752
Fund Balance as of December 31	<u>\$ 621,200</u>	<u>\$ 621,200</u>	<u>\$ 1,348,992</u>	<u>\$ 2,026,099</u>	<u>\$ 1,404,899</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

	Probation Assessment				
	Original	Final	2017	2018	Variance with
	Biennial Budget	Biennial Budget	2017 Actual	2018 Actual	Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 1,211,398	\$ 1,211,398	\$ 399,475	\$ 403,363	\$ (408,560)
Total Revenues	1,211,398	1,211,398	399,475	403,363	(408,560)
<u>Expenditures</u>					
General Government Services	1,181,583	1,181,583	494,742	394,221	(292,620)
Total Expenditures	1,181,583	1,181,583	494,742	394,221	(292,620)
Excess (Deficiency) of Revenues over Expenditures	29,815	29,815	(95,267)	9,142	(115,941)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	29,815	29,815	(95,267)	9,142	(115,941)
Fund Balance as of January 1	600,000	600,000	157,854	62,587	(442,146)
Fund Balance as of December 31	\$ 629,815	\$ 629,815	\$ 62,587	\$ 71,729	\$ (558,087)

	Central Services Computer Replacement				
	Original	Final	2017	2018	Variance with
	Biennial Budget	Biennial Budget	2017 Actual	2018 Actual	Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 1,280,260	\$ 1,280,260	\$ 705,271	\$ 588,643	\$ 13,654
Total Revenues	1,280,260	1,280,260	705,271	588,643	13,654
<u>Expenditures</u>					
General Government Services	0	732,844	125,765	250,538	(356,541)
Capital Outlay	0	198,709	7,320	126,886	(64,503)
Total Expenditures	0	931,553	133,085	377,424	(421,044)
Excess (Deficiency) of Revenues over Expenditures	1,280,260	348,707	572,186	211,220	434,699
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(1,022,800)	(91,247)	(91,246)	0	1
Total Other Sources (Uses)	(1,022,800)	(91,247)	(91,246)	0	1
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	257,460	257,460	480,940	211,220	434,700
Fund Balance as of January 1	1,900,000	1,900,000	1,940,450	2,421,390	40,450
Fund Balance as of December 31	\$ 2,157,460	\$ 2,157,460	\$ 2,421,390	\$ 2,632,610	\$ 475,150

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

	Sustainable Development				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 150,570	\$ 150,570	\$ 0	\$ 41,074	\$ (109,496)
Miscellaneous	3,000	3,000	799	759	(1,442)
Total Revenues	153,570	153,570	799	41,833	(110,938)
<u>Expenditures</u>					
Natural & Economic Environment	526,777	526,777	198,739	208,283	(119,755)
Total Expenditures	526,777	526,777	198,739	208,283	(119,755)
Excess (Deficiency) of Revenues over Expenditures	(373,207)	(373,207)	(197,940)	(166,450)	8,817
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	327,000	274,000	601,000
Total Other Sources (Uses)	0	0	327,000	274,000	601,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(373,207)	(373,207)	129,060	107,550	609,817
Fund Balance as of January 1	500,000	500,000	255,398	384,458	(244,602)
Fund Balance as of December 31	\$ 126,793	\$ 126,793	\$ 384,458	\$ 492,008	\$ 365,215

	Courthouse Facilitator				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 73,200	\$ 73,200	\$ 36,478	\$ 35,404	\$ (1,318)
Total Revenues	73,200	73,200	36,478	35,404	(1,318)
<u>Expenditures</u>					
General Government Services	52,500	52,500	21,575	20,476	(10,449)
Total Expenditures	52,500	52,500	21,575	20,476	(10,449)
Excess (Deficiency) of Revenues over Expenditures	20,700	20,700	14,903	14,928	9,131
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	20,700	20,700	14,903	14,928	9,131
Fund Balance as of January 1	25,000	25,000	62,601	77,504	37,601
Fund Balance as of December 31	\$ 45,700	\$ 45,700	\$ 77,504	\$ 92,432	\$ 46,732

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Family Services

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Licenses and Permits	\$ 57,420	\$ 57,420	\$ 20,790	\$ 20,580	\$ (16,050)
Intergovernmental	0	0	13,379	9,915	23,294
Total Revenues	57,420	57,420	34,169	30,495	7,244
<u>Expenditures</u>					
Public Safety	75,738	75,738	19,640	55,557	(541)
Total Expenditures	75,738	75,738	19,640	55,557	(541)
Excess (Deficiency) of Revenues over Expenditures	(18,318)	(18,318)	14,529	(25,062)	7,785
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(18,318)	(18,318)	14,529	(25,062)	7,785
Fund Balance as of January 1	18,379	18,379	19,621	34,150	1,242
Fund Balance as of December 31	\$ 61	\$ 61	\$ 34,150	\$ 9,088	\$ 9,027

Family Services Superior Court

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Licenses and Permits	\$ 21,000	\$ 21,000	\$ 11,088	\$ 10,976	\$ 1,064
Charges For Services	20,000	20,000	13,089	4,038	(2,873)
Total Revenues	41,000	41,000	24,177	15,014	(1,809)
Excess (Deficiency) of Revenues over Expenditures	41,000	41,000	24,177	15,014	(1,809)
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(40,000)	(40,000)	(20,000)	(20,000)	0
Total Other Sources (Uses)	(40,000)	(40,000)	(20,000)	(20,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	1,000	1,000	4,177	(4,986)	(1,809)
Fund Balance as of January 1	20,000	20,000	22,903	27,080	2,903
Fund Balance as of December 31	\$ 21,000	\$ 21,000	\$ 27,080	\$ 22,094	\$ 1,094

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Sheriff's Equipment Replacement

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	0	661,247	661,247
Total Other Sources (Uses)	0	0	0	661,247	661,247
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses					
	0	0	0	661,247	661,247
Fund Balance as of January 1	0	0	0	0	0
Fund Balance as of December 31	\$ 0	\$ 0	\$ 0	\$ 661,247	\$ 661,247

Jail Depreciation Reserve

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Interest Earnings	2,700	2,700	10,484	16,726	24,510
Total Revenues	2,700	2,700	10,484	16,726	24,510
<u>Expenditures</u>					
Public Safety	726,233	726,233	111,329	148,006	(466,898)
Total Expenditures	726,233	726,233	111,329	148,006	(466,898)
Excess (Deficiency) of Revenues over Expenditures					
	(723,533)	(723,533)	(100,845)	(131,280)	491,408
<u>Other Financing Sources (Uses)</u>					
Transfers In	356,000	356,000	178,000	178,000	0
Total Other Sources (Uses)	356,000	356,000	178,000	178,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses					
	(367,533)	(367,533)	77,155	46,720	491,408
Fund Balance as of January 1	800,000	800,000	860,174	937,329	60,174
Fund Balance as of December 31	\$ 432,467	\$ 432,467	\$ 937,329	\$ 984,049	\$ 551,582

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Clerk's Collection Fund					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Intergovernmental	\$ 32,000	\$ 32,000	\$ 18,231	\$ 14,858	\$ 1,089
Charges For Services	1,200,100	1,200,100	415,131	239,400	(545,569)
Total Revenues	<u>1,232,100</u>	<u>1,232,100</u>	<u>433,362</u>	<u>254,258</u>	<u>(544,480)</u>
<u>Expenditures</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
General Government Services	1,203,855	1,203,855	591,213	541,855	(70,787)
Total Expenditures	<u>1,203,855</u>	<u>1,203,855</u>	<u>591,213</u>	<u>541,855</u>	<u>(70,787)</u>
Excess (Deficiency) of Revenues over Expenditures	28,245	28,245	(157,851)	(287,597)	(473,693)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	28,245	28,245	(157,851)	(287,597)	(473,693)
Fund Balance as of January 1	1,900,000	1,900,000	2,055,867	1,898,016	155,867
Fund Balance as of December 31	<u>\$ 1,928,245</u>	<u>\$ 1,928,245</u>	<u>\$ 1,898,016</u>	<u>\$ 1,610,419</u>	<u>\$ (317,826)</u>
<u>Protective Inspection Services</u>					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Licenses and Permits	\$ 1,873,961	\$ 1,873,961	\$ 1,036,989	834,616	\$ (2,356)
Charges For Services	12,990	12,990	8,867	6,481	2,358
Miscellaneous	0	0	6	5	11
Total Revenues	<u>1,886,951</u>	<u>1,886,951</u>	<u>1,045,862</u>	<u>841,102</u>	<u>13</u>
<u>Expenditures</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Public Safety	1,556,146	1,556,146	760,320	733,189	(62,637)
Total Expenditures	<u>1,556,146</u>	<u>1,556,146</u>	<u>760,320</u>	<u>733,189</u>	<u>(62,637)</u>
Excess (Deficiency) of Revenues over Expenditures	330,805	330,805	285,542	107,913	62,650
<u>Other Financing Sources (Uses)</u>					
Transfers In	98,630	98,630	49,315	49,315	0
Total Other Sources (Uses)	<u>98,630</u>	<u>98,630</u>	<u>49,315</u>	<u>49,315</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	429,435	429,435	334,857	157,228	62,650
Fund Balance as of January 1	690,000	690,000	917,684	1,260,174	227,684
Prior Period Adjustments	0	0	7,633	0	7,633
Fund Balance, January 1 - Restated	<u>690,000</u>	<u>690,000</u>	<u>925,317</u>	<u>1,260,174</u>	<u>235,317</u>
Fund Balance as of December 31	<u>\$ 1,119,435</u>	<u>\$ 1,119,435</u>	<u>\$ 1,260,174</u>	<u>\$ 1,417,402</u>	<u>\$ 297,967</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

	Pest Board				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Miscellaneous	\$ 197,673	\$ 197,673	\$ 100,407	\$ 102,003	\$ 4,737
Total Revenues	197,673	197,673	100,407	102,003	4,737
<u>Expenditures</u>					
Natural & Economic Environment	271,368	271,368	100,941	100,917	(69,510)
Capital Outlay	26,305	26,305	0	0	(26,305)
Total Expenditures	297,673	297,673	100,941	100,917	(95,815)
Excess (Deficiency) of Revenues over Expenditures	(100,000)	(100,000)	(534)	1,086	100,552
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(100,000)	(100,000)	(534)	1,086	100,552
Fund Balance as of January 1	100,000	100,000	109,364	108,830	9,364
Fund Balance as of December 31	\$ 0	\$ 0	\$ 108,830	\$ 109,916	\$ 109,916

	Work Crew Replacement				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 51,000	\$ 51,000	\$ 18,410	\$ 19,340	\$ (13,250)
Interest Earnings	1,937	1,937	2,729	4,269	5,061
Total Revenues	52,937	52,937	21,139	23,609	(8,189)
<u>Expenditures</u>					
Capital Outlay	76,130	76,130	0	0	(76,130)
Total Expenditures	76,130	76,130	0	0	(76,130)
Excess (Deficiency) of Revenues over Expenditures	(23,193)	(23,193)	21,139	23,609	67,941
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(23,193)	(23,193)	21,139	23,609	67,941
Fund Balance as of January 1	250,000	250,000	227,225	248,364	(22,775)
Fund Balance as of December 31	\$ 226,807	\$ 226,807	\$ 248,364	\$ 271,973	\$ 45,166

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

State Housing					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Charges For Services	\$ 325,000	\$ 325,000	\$ 161,932	\$ 191,758	\$ 28,690
Interest Earnings	3,000	3,000	7,506	10,711	15,217
Total Revenues	<u>328,000</u>	<u>328,000</u>	<u>169,438</u>	<u>202,468</u>	<u>43,906</u>
<u>Expenditures</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Social Services	971,600	971,600	373,021	27,632	(570,947)
Total Expenditures	<u>971,600</u>	<u>971,600</u>	<u>373,021</u>	<u>27,632</u>	<u>(570,947)</u>
Excess (Deficiency) of Revenues over Expenditures	(643,600)	(643,600)	(203,583)	174,836	614,853
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(643,600)	(643,600)	(203,583)	174,836	614,853
Fund Balance as of January 1	690,000	690,000	755,814	552,231	65,814
Fund Balance as of December 31	<u>\$ 46,400</u>	<u>\$ 46,400</u>	<u>\$ 552,231</u>	<u>\$ 727,067</u>	<u>\$ 680,667</u>

Vit Impact					
<u>Revenues</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Taxes	\$ 950,000	\$ 950,000	\$ 1,424,361	1,790,777	\$ 2,265,138
Intergovernmental	0	0	0	3,908	3,908
Total Revenues	<u>950,000</u>	<u>950,000</u>	<u>1,424,361</u>	<u>1,794,685</u>	<u>2,269,046</u>
<u>Expenditures</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
General Government Services	963,323	1,043,823	349,821	268,059	(425,943)
Capital Outlay	300,000	200,588	0	0	(200,588)
Total Expenditures	<u>1,263,323</u>	<u>1,244,411</u>	<u>349,821</u>	<u>268,059</u>	<u>(626,531)</u>
Excess (Deficiency) of Revenues over Expenditures	(313,323)	(294,411)	1,074,540	1,526,626	2,895,577
<u>Other Financing Sources (Uses)</u>	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
Transfers Out	(1,623,774)	(1,642,686)	(1,192,822)	(446,298)	3,566
Total Other Sources (Uses)	<u>(1,623,774)</u>	<u>(1,642,686)</u>	<u>(1,192,822)</u>	<u>(446,298)</u>	<u>3,566</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(1,937,097)	(1,937,097)	(118,282)	1,080,328	2,899,143
Fund Balance as of January 1	4,000,000	4,000,000	5,420,557	5,302,275	1,420,557
Prior Period Adjustments				87,424	
Fund Balance, January 1 - Restated	<u>4,000,000</u>	<u>4,000,000</u>	<u>5,420,557</u>	<u>5,389,699</u>	<u>1,420,557</u>
Fund Balance as of December 31	<u>\$ 2,062,903</u>	<u>\$ 2,062,903</u>	<u>\$ 5,302,275</u>	<u>\$ 6,470,026</u>	<u>\$ 4,319,700</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Homeless Housing & Assistance					
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 1,500,000	\$ 1,500,000	\$ 868,303	\$ 1,153,199	\$ 521,502
Interest Earnings	3,000	3,000	21,595	28,951	47,546
Total Revenues	1,503,000	1,503,000	889,898	1,182,150	569,048
<u>Expenditures</u>					
Social Services	3,304,300	3,304,300	1,448,324	873,434	(982,542)
Total Expenditures	3,304,300	3,304,300	1,448,324	873,434	(982,542)
Excess (Deficiency) of Revenues over Expenditures	(1,801,300)	(1,801,300)	(558,426)	308,716	1,551,590
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(1,801,300)	(1,801,300)	(558,426)	308,716	1,551,590
Fund Balance as of January 1	2,190,000	2,190,000	2,113,356	1,554,930	(76,644)
Fund Balance as of December 31	\$ 388,700	\$ 388,700	\$ 1,554,930	\$ 1,863,646	\$ 1,474,946

Solid Waste Collection Fund					
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 369,000	\$ 369,000	\$ 183,632	\$ 150,383	\$ (34,985)
Charges For Services	420,000	420,000	240,279	197,331	17,610
Miscellaneous	0	0	1,672	160	1,832
Total Revenues	789,000	789,000	425,583	347,874	(15,543)
<u>Expenditures</u>					
Natural & Economic Environment	648,064	648,064	226,594	210,292	(211,178)
Capital Outlay	500,000	500,000	507	0	(499,493)
Total Expenditures	1,148,064	1,148,064	227,101	210,292	(710,671)
Excess (Deficiency) of Revenues over Expenditures	(359,064)	(359,064)	198,482	137,582	695,128
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(359,064)	(359,064)	198,482	137,582	695,128
Fund Balance as of January 1	800,000	800,000	457,629	656,111	(342,371)
Fund Balance as of December 31	\$ 440,936	\$ 440,936	\$ 656,111	\$ 793,693	\$ 352,757

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Trial Court Improvement

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Intergovernmental	\$ 225,000	\$ 225,000	\$ 93,796	\$ 116,812	\$ (14,392)
Charges For Services	0	0	59,176	61,195	120,371
Total Revenues	225,000	225,000	152,972	178,006	105,978
<u>Expenditures</u>					
General Government Services	522,031	522,031	38,672	172,429	(310,930)
Total Expenditures	522,031	522,031	38,672	172,429	(310,930)
Excess (Deficiency) of Revenues over Expenditures	(297,031)	(297,031)	114,300	5,577	416,908
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(297,031)	(297,031)	114,300	5,577	416,908
Fund Balance as of January 1	550,000	550,000	786,617	900,917	236,617
Fund Balance as of December 31	\$ 252,969	\$ 252,969	\$ 900,917	\$ 906,494	\$ 653,525

Historical Preservation

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Charges For Services	\$ 75,000	\$ 75,000	\$ 37,841	\$ 37,647	\$ 488
Total Revenues	75,000	75,000	37,841	37,647	488
<u>Expenditures</u>					
General Government Services	100,000	100,000	0	41,310	(58,690)
Total Expenditures	100,000	100,000	0	41,310	(58,690)
Excess (Deficiency) of Revenues over Expenditures	(25,000)	(25,000)	37,841	(3,663)	59,178
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(25,000)	(25,000)	37,841	(3,663)	59,178
Fund Balance as of January 1	100,000	100,000	123,741	161,582	23,741
Fund Balance as of December 31	\$ 75,000	\$ 75,000	\$ 161,582	\$ 157,919	\$ 82,919

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

	Domestic Violence Assessment				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Fines and Forfeitures	\$ 9,085	\$ 9,085	\$ 2,218	\$ 2,503	\$ (4,364)
Total Revenues	9,085	9,085	2,218	2,503	(4,364)
<u>Expenditures</u>					
General Government Services	16,580	16,580	1,293	2,253	(13,035)
Total Expenditures	16,580	16,580	1,293	2,253	(13,035)
Excess (Deficiency) of Revenues over Expenditures	(7,495)	(7,495)	925	250	8,670
<u>Other Financing Sources (Uses)</u>					
Transfers Out	(15,000)	(15,000)	(15,000)	0	0
Total Other Sources (Uses)	(15,000)	(15,000)	(15,000)	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(22,495)	(22,495)	(14,075)	250	8,670
Fund Balance as of January 1	22,500	22,500	22,591	8,516	91
Fund Balance as of December 31	\$ 5	\$ 5	\$ 8,516	\$ 8,766	\$ 8,761

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Special Revenue Funds

Year Ended December 31, 2018

Summary

	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Taxes	\$ 1,926,604	\$ 1,926,604	\$ 2,635,490	\$ 3,276,261	\$ 3,985,147
Licenses and Permits	1,952,381	1,952,381	1,068,867	866,172	(17,342)
Intergovernmental	3,832,267	3,759,740	2,109,535	1,899,534	249,329
Charges For Services	14,121,324	14,121,324	6,769,719	6,321,254	(1,030,351)
Fines and Forfeitures	9,085	9,085	2,226	2,537	(4,322)
Interest Earnings	18,397	18,397	54,483	82,931	119,017
Donations	0	0	601	7,409	8,010
Miscellaneous	830,813	830,813	837,382	864,479	871,048
Total Revenues	<u>22,690,871</u>	<u>22,618,344</u>	<u>13,478,303</u>	<u>13,320,579</u>	<u>4,180,538</u>
<u>Expenditures</u>					
General Government Services	7,651,943	8,513,687	3,130,067	3,390,059	(1,993,561)
Public Safety	18,938,081	18,931,100	8,233,706	8,490,116	(2,207,278)
Natural & Economic Environment	1,446,209	1,446,209	526,274	519,493	(400,442)
Social Services	4,876,340	4,876,340	1,917,323	1,048,112	(1,910,905)
Culture and Recreation	1,249,889	1,282,552	686,813	531,642	(64,097)
Capital Outlay	3,223,731	3,246,546	2,097,076	412,172	(737,298)
Total Expenditures	<u>37,386,193</u>	<u>38,296,434</u>	<u>16,591,259</u>	<u>14,391,592</u>	<u>(7,313,583)</u>
Excess (Deficiency) of Revenues over Expenditures	(14,695,322)	(15,678,090)	(3,112,956)	(1,071,014)	11,494,120
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	0	0	8,337	13,641	21,978
Transfers In	10,832,685	10,832,685	6,903,046	5,835,405	1,905,766
Transfers Out	(4,328,362)	(3,415,721)	(2,372,346)	(621,963)	421,412
Total Other Sources (Uses)	<u>6,504,323</u>	<u>7,416,964</u>	<u>4,539,037</u>	<u>5,227,083</u>	<u>2,349,156</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(8,190,999)	(8,261,126)	1,426,081	4,156,069	13,843,276
Fund Balance as of January 1	21,683,192	21,683,192	22,788,234	24,225,353	25,330,395
Prior Period Adjustments	0	0	11,038	237,967	249,005
Fund Balance, January 1 - Restated	<u>21,683,192</u>	<u>21,683,192</u>	<u>22,799,272</u>	<u>24,463,320</u>	<u>25,579,400</u>
Fund Balance as of December 31	<u>\$ 13,492,193</u>	<u>\$ 13,422,066</u>	<u>\$ 24,225,353</u>	<u>\$ 28,619,389</u>	<u>\$ 39,422,676</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Debt Service Funds  
 Year Ended December 31, 2018

	CRID #11 & #12 Debt Service				
	Original	Final	2017	2018	Variance with
	Biennial	Biennial	2017	2018	Final Budget
	Budget	Budget	Actual	Actual	Over (Under)
<u>Revenues</u>					
Penalties	\$ 500	\$ 500	\$ 279	\$ 345	\$ 124
Interest Earnings	2,899	2,899	5,115	3,889	6,105
Other Revenue	20,000	20,000	17,693	10,914	8,607
<b>Total Revenues</b>	<b>23,399</b>	<b>23,399</b>	<b>23,087</b>	<b>15,148</b>	<b>14,836</b>
<u>Expenditures</u>					
Debt Service					
Principal	20,000	20,000	15,000	5,000	0
Interest	2,766	2,766	1,108	278	(1,381)
<b>Total Expenditures</b>	<b>22,766</b>	<b>22,766</b>	<b>16,108</b>	<b>5,278</b>	<b>(1,381)</b>
Excess (Deficiency) of					
Revenues over Expenditures	633	633	6,979	9,870	16,216
Excess (Deficit) Resources Over Uses	633	633	6,979	9,870	16,216
Fund Balance, January 1	8,800	8,800	4,637	11,616	(4,163)
<b>Fund Balance, December 31</b>	<b>\$ 9,433</b>	<b>\$ 9,433</b>	<b>\$ 11,616</b>	<b>\$ 21,486</b>	<b>\$ 12,053</b>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2018

	CRID #15 (Cottonwood Springs) Debt Service				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Penalties	\$ 11,800	\$ 11,800	\$ 4,454	\$ 2,993	\$ (4,353)
Interest Earnings	24,877	24,877	24,453	14,897	14,473
Other Revenue	65,000	65,000	55,796	21,945	12,741
<b>Total Revenues</b>	<b>101,677</b>	<b>101,677</b>	<b>84,703</b>	<b>39,835</b>	<b>22,861</b>
<u>Expenditures</u>					
Debt Service					
Principal	65,000	65,000	54,600	0	(10,400)
Interest	24,596	24,596	2,866	0	(21,730)
<b>Total Expenditures</b>	<b>89,596</b>	<b>89,596</b>	<b>57,466</b>	<b>0</b>	<b>(32,130)</b>
Excess (Deficiency) of Revenues over Expenditures	12,081	12,081	27,237	39,835	54,991
Excess (Deficit) Resources Over Uses	12,081	12,081	27,237	39,835	54,991
Fund Balance, January 1	5,000	5,000	4,482	31,719	(518)
<b>Fund Balance, December 31</b>	<b>\$ 17,081</b>	<b>\$ 17,081</b>	<b>\$ 31,719</b>	<b>\$ 71,554</b>	<b>\$ 54,473</b>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2018

	CRID #16 (Spirit Lane) Debt Service				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Penalties	\$ 300	\$ 300	\$ 112	\$ 128	\$ (60)
Interest Earnings	5,742	5,742	1,997	2,581	(1,164)
Other Revenue	8,000	8,000	9,609	16,938	18,547
<b>Total Revenues</b>	<b>14,042</b>	<b>14,042</b>	<b>11,718</b>	<b>19,648</b>	<b>17,324</b>
<u>Expenditures</u>					
Debt Service					
Principal	8,000	8,000	10,400	0	2,400
Interest	5,704	5,704	546	0	(5,158)
<b>Total Expenditures</b>	<b>13,704</b>	<b>13,704</b>	<b>10,946</b>	<b>0</b>	<b>(2,758)</b>
Excess (Deficiency) of Revenues over Expenditures	338	338	772	19,648	434
Excess (Deficit) Resources Over Uses	338	338	772	19,648	20,082
Fund Balance, January 1	1,500	1,500	1,420	2,192	(80)
<b>Fund Balance, December 31</b>	<b>\$ 1,838</b>	<b>\$ 1,838</b>	<b>\$ 2,192</b>	<b>\$ 21,840</b>	<b>\$ 20,002</b>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2018

	CRID #21 (Antinori Road Expansion) Debt Service				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Penalties	\$ 0	\$ 0	\$ 96	\$ 596	\$ 692
Interest Earnings	50,122	50,122	31,128	32,336	13,342
Other Revenue	103,115	103,115	48,483	53,754	(878)
<b>Total Revenues</b>	<b>153,237</b>	<b>153,237</b>	<b>79,707</b>	<b>86,685</b>	<b>13,155</b>
<u>Expenditures</u>					
Debt Service					
Principal	103,114	0	59,650	57,832	117,482
Interest	50,123	50,123	20,057	27,353	(2,713)
<b>Total Expenditures</b>	<b>153,237</b>	<b>50,123</b>	<b>79,707</b>	<b>85,185</b>	<b>114,769</b>
Excess (Deficiency) of Revenues over Expenditures	0	103,114	0	1,500	(103,114)
Excess (Deficit) Resources Over Uses	0	103,114	0	1,500	(101,614)
Fund Balance, January 1	0	0	0	0	0
<b>Fund Balance, December 31</b>	<b>\$ 0</b>	<b>\$ 103,114</b>	<b>\$ 0</b>	<b>\$ 1,500</b>	<b>\$ (101,614)</b>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Debt Service Funds

Year Ended December 31, 2018

	Health Building Bond				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Other Revenue	\$ 632,400	\$ 632,400	\$ 318,698	\$ 318,912	\$ 5,210
Total Revenues	632,400	632,400	318,698	318,912	5,210
<u>Expenditures</u>					
Debt Service					
Principal	540,000	540,000	265,000	355,000	80,000
Interest	486,688	486,688	248,975	125,514	(112,199)
Total Expenditures	1,026,688	1,026,688	513,975	480,514	(32,199)
Excess (Deficiency) of Revenues over Expenditures	(394,288)	(394,288)	(195,277)	(161,601)	37,410
<u>Other Financing Sources (Uses)</u>					
Transfers In	394,288	394,288	197,144	147,445	(49,699)
Total Other Financing Sources (Uses)	394,288	394,288	197,144	147,445	(49,699)
Excess (Deficit) Resources Over Uses	0	0	1,867	(14,156)	(12,289)
Fund Balance, January 1	7,910	7,910	34,260	36,127	26,350
Fund Balance, December 31	\$ 7,910	\$ 7,910	\$ 36,127	\$ 21,971	\$ 14,061

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual  
 Nonmajor Debt Service Funds  
 Year Ended December 31, 2018

	Justice Center Bond				Variance with Final Budget Over (Under)
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	
Debt Service					
Principal	3,400,000	3,400,000	1,660,000	1,740,000	0
Interest	632,000	632,000	357,500	274,500	0
Total Expenditures	4,032,000	4,032,000	2,017,500	2,014,500	0
Excess (Deficiency) of Revenues over Expenditures	(4,032,000)	(4,032,000)	(2,017,500)	(2,014,500)	2,014,500
<u>Other Financing Sources (Uses)</u>					
Transfers In	0	0	0	134,540	134,540
Total Other Financing Sources (Uses)	0	0	0	134,540	134,540
Excess (Deficit) Resources Over Uses	(4,032,000)	(4,032,000)	(2,017,500)	(1,879,960)	134,540
Fund Balance, January 1	6,344,250	6,344,250	8,065,500	6,048,000	1,721,250
Fund Balance, December 31	\$ 2,312,250	\$ 2,312,250	\$ 6,048,000	\$ 4,168,040	\$ 1,855,790

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2018

	Detox Center Construction				
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	Variance with Final Budget Over (Under)
<u>Revenues</u>					
Interest Earnings	\$ 151	\$ 151	\$ 200	\$ 293	\$ 342
Total Revenues	<u>151</u>	<u>151</u>	<u>200</u>	<u>293</u>	<u>342</u>
<u>Expenditures</u>					
Social Services	17,701	17,701	0	0	(17,701)
Total Expenditures	<u>17,701</u>	<u>17,701</u>	<u>0</u>	<u>0</u>	<u>(17,701)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(17,550)</u>	<u>(17,550)</u>	<u>200</u>	<u>293</u>	<u>18,043</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(17,550)	(17,550)	200	293	18,043
Fund Balance, January 1	17,550	17,550	17,593	17,793	243
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,793</u>	<u>\$ 18,086</u>	<u>\$ 18,286</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual

Nonmajor Capital Projects Funds

Year Ended December 31, 2018

	CRID #21 Construction				Variance with Final Budget Over (Under)
	Original Biennial Budget	Final Biennial Budget	2017 Actual	2018 Actual	
<u>Revenues</u>					
Other Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, January 1	0	0	(1,293)	(1,293)	(1,293)
Fund Balance, December 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,293)</u>	<u>\$ (1,293)</u>	<u>\$ (1,293)</u>

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## INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of goods and services provided by one department, agency or government unit to other departments or agencies of Benton County, or to other governments, on a cost reimbursement basis. The accrual basis of accounting is applied. A description of the funds are as follows:

**Equipment Rental and Revolving** - A fund to finance the maintenance, operations and acquisition of goods used by the County Road Department and other Benton County funds.

**Central Services** - A fund to finance the operations of the data processing center which provides services to all Benton County departments.

**Workers' Compensation** - A fund to finance the County's self-insurance program for all Benton County employees.

**Insurance Management** - A fund to finance the costs of liability, property and unemployment compensations claims.

**Accumulated Leave** - A fund to finance the vacation buy-outs, and vacation and sick leave severance pay for terminated employees.

# BENTON COUNTY, WASHINGTON

## Combining Statement of Net Position

### Internal Service Funds

December 31, 2018

	Equipment Rental & Revolving	Central Services	Workers' Compensation
<b>Assets</b>			
<u>Current Assets</u>			
Cash/Cash Equivalents	\$ 2,903,080	\$ 498,295	\$ 3,158,394
Investments	0	540,365	0
Accounts Receivable	356	1,985	0
Interest Receivable	6,227	0	7,139
Due From Other Funds	261,619	4,208	0
Due From Other Governmental Units	3,771	0	0
Inventory/Prepayments	2,142,940	0	0
Total Current Assets	<u>5,317,993</u>	<u>1,044,852</u>	<u>3,165,534</u>
<u>Noncurrent Assets</u>			
Capital Assets			
Land (nondepreciable)	221,020	0	0
Buildings	6,663,760	0	0
Improvements Other Than Buildings	91,393	0	0
Machinery and Equipment	9,344,848	1,191,518	0
Less Accumulated Depreciation	<u>(9,032,709)</u>	<u>(1,029,327)</u>	<u>0</u>
Net Capital Assets	7,288,312	162,191	0
Total noncurrent assets	<u>7,288,312</u>	<u>162,191</u>	<u>0</u>
Total Assets	<u>12,606,305</u>	<u>1,207,043</u>	<u>3,165,534</u>
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	<u>27,179</u>	<u>67,511</u>	<u>2,401</u>
Total Deferred Outflows of Resources	<u>27,179</u>	<u>67,511</u>	<u>2,401</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 12,633,484</u>	<u>\$ 1,274,554</u>	<u>\$ 3,167,935</u>
<b>Liabilities</b>			
<u>Current Liabilities</u>			
Accounts/Vouchers Payable	\$ 73,275	\$ 42,917	\$ 50,171
Due To Other Funds	8,278	0	0
Interfund Loans Payable-current	238,061	0	0
Accrued Wages Payable	47,874	90,049	3,846
Total Current Liabilities	<u>367,488</u>	<u>132,966</u>	<u>54,017</u>
<u>Noncurrent Liabilities</u>			
Compensated Absences	35,531	108,397	1,439
Net Pension Liability	176,542	438,526	15,594
Interfund Loans Payable	<u>2,497,893</u>	<u>0</u>	<u>0</u>
Total Noncurrent Liabilities	<u>2,709,966</u>	<u>546,924</u>	<u>17,033</u>
Total Liabilities	<u>3,077,454</u>	<u>679,890</u>	<u>71,050</u>
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	<u>70,284</u>	<u>174,585</u>	<u>6,208</u>
Total Deferred Inflows of Resources	<u>70,284</u>	<u>174,585</u>	<u>6,208</u>
Total Liabilities & Deferred Inflows of Resources	<u>\$ 3,147,738</u>	<u>\$ 854,475</u>	<u>\$ 77,258</u>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 7,288,312	\$ 162,191	\$ 0
Unrestricted	<u>2,197,434</u>	<u>257,888</u>	<u>3,090,677</u>
Total Net Position	<u>\$ 9,485,746</u>	<u>\$ 420,079</u>	<u>\$ 3,090,677</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Net Position

### Internal Service Funds

December 31, 2018

	Insurance Management	Accumulated Leave	2018 Total
<b>Assets</b>			
<u>Current Assets</u>			
Cash/Cash Equivalents	\$ 2,715,107	\$ 673,941	\$ 9,948,817
Investments	0	730,841	1,271,206
Accounts Receivable	0	0	2,341
Interest Receivable	6,608	0	19,975
Due From Other Funds	1,478	0	267,305
Due From Other Governmental Units	0	0	3,771
Inventory/Prepayments	0	0	2,142,940
Total Current Assets	<u>2,723,193</u>	<u>1,404,782</u>	<u>13,656,355</u>
<u>Noncurrent Assets</u>			
Capital Assets			
Land	0	0	221,020
Buildings	0	0	6,663,760
Improvements Other Than Buildings	0	0	91,393
Machinery and Equipment	120,123	0	10,656,489
Less Accumulated Depreciation	<u>(120,123)</u>	<u>0</u>	<u>(10,182,159)</u>
Net Capital Assets	0	0	7,450,503
Total noncurrent assets	<u>0</u>	<u>0</u>	<u>7,450,503</u>
Total Assets	<u>2,723,193</u>	<u>1,404,782</u>	<u>21,106,857</u>
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	<u>12,923</u>	<u>182</u>	<u>110,195</u>
Total Deferred Outflows of Resources	<u>12,923</u>	<u>182</u>	<u>110,195</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 2,736,116</u>	<u>\$ 1,404,964</u>	<u>\$ 21,217,053</u>
<b>Liabilities</b>			
<u>Current Liabilities</u>			
Accounts/Vouchers Payable	\$ 32,507	\$ 0	\$ 198,870
Due To Other Funds	0	0	8,278
Interfund Loans Payable	0	0	238,061
Accrued Wages Payable	<u>19,230</u>	<u>24,320</u>	<u>185,320</u>
Total Current Liabilities	<u>51,737</u>	<u>24,320</u>	<u>630,528</u>
<u>Noncurrent Liabilities</u>			
Compensated Absences	9,721	0	155,089
Net Pension Liability	83,944	1,183	715,789
Interfund Loans Payable	<u>0</u>	<u>0</u>	<u>2,497,893</u>
Total Noncurrent Liabilities	<u>93,665</u>	<u>1,183</u>	<u>3,368,770</u>
Total Liabilities	<u>145,401</u>	<u>25,503</u>	<u>3,999,298</u>
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	<u>33,419</u>	<u>471</u>	<u>284,967</u>
Total Deferred Inflows of Resources	<u>33,419</u>	<u>471</u>	<u>284,967</u>
Total Liabilities & Deferred Inflows of Resources	<u>\$ 178,820</u>	<u>\$ 25,974</u>	<u>\$ 4,284,265</u>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 0	\$ 0	\$ 7,450,503
Unrestricted	<u>2,557,296</u>	<u>1,378,990</u>	<u>9,482,285</u>
Total Net Position	<u>\$ 2,557,296</u>	<u>\$ 1,378,990</u>	<u>\$ 16,932,788</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds Year Ended December 31, 2018

	Equipment Rental & Revolving	Central Services	Workers' Compensation
<u>Operating Revenues:</u>			
Charges For Services	\$ 2,504,488	\$ 2,844,218	\$ 1,055,289
Cost of Goods Sold	(576,592)	0	0
Miscellaneous	6,496	12,072	0
Total Operating Revenue	<u>1,934,391</u>	<u>2,856,290</u>	<u>1,055,289</u>
<u>Operating Expenses:</u>			
Personal services	549,490	1,120,698	36,643
Contractual services	369,330	1,261,655	217,676
Other supplies and expenses	132,080	152,093	22,381
Depreciation	987,687	83,795	0
Payment to Claimants	0	0	741,147
Total Operating Expenses	<u>2,038,588</u>	<u>2,618,240</u>	<u>1,017,848</u>
Operating Income (Loss)	<u>(104,197)</u>	<u>238,050</u>	<u>37,441</u>
<u>Non-Operating Revenues (Expenses):</u>			
Interest Revenue	41,188	0	49,686
Interest Expense	(62,459)	0	0
Gain (Loss) on Capital Asset Disposal	32,631	(3,787)	0
Other Non-Operating Revenues (Expenses)	31,875	0	91,566
Total Non-Operating Revenues (Expenses)	<u>43,235</u>	<u>(3,787)</u>	<u>141,252</u>
Net Income (Loss) Before Transfers	<u>(60,962)</u>	<u>234,263</u>	<u>178,693</u>
Changes in Net Position	(60,962)	234,263	178,693
Net Position as of January 1, <b>as restated</b>	9,546,708	185,816	2,911,984
Net Position as of December 31	<u>\$ 9,485,746</u>	<u>\$ 420,079</u>	<u>\$ 3,090,677</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds Year Ended December 31, 2018

	Insurance Management	Accumulated Leave	2018 Total
<u>Operating Revenues:</u>			
Charges For Services	\$ 1,824,173	\$ 632,518	\$ 8,860,685
Cost of Goods Sold		0	(576,592)
Miscellaneous	8,767	0	27,335
Total Operating Revenue	<u>1,832,940</u>	<u>632,518</u>	<u>8,311,427</u>
<u>Operating Expenses:</u>			
Personal services	225,936	577,173	2,509,940
Contractual services	918,047	0	2,766,708
Other supplies and expenses	374,232	0	680,784
Depreciation	0	0	1,071,482
Payment to Claimants	199,880	0	941,027
Total Operating Expenses	<u>1,718,095</u>	<u>577,173</u>	<u>7,969,942</u>
Operating Income (Loss)	<u>114,845</u>	<u>55,345</u>	<u>341,485</u>
<u>Non-Operating Revenues (Expenses):</u>			
Interest Revenue	47,834	0	138,708
Interest Expense	0	0	(62,459)
Gain (Loss) on Capital Asset Disposal	0	0	28,843
Other Non-Operating Revenues (Expenses)	0	0	123,441
Total Non-Operating Revenues (Expenses)	<u>47,834</u>	<u>0</u>	<u>228,534</u>
Net Income (Loss) Before Transfers	<u>162,679</u>	<u>55,345</u>	<u>570,018</u>
Changes in Net Position	162,679	55,345	570,018
Net Position as of January 1, <b>as restated</b>	2,394,617	1,323,645	16,362,770
Net Position as of December 31	<u>\$ 2,557,296</u>	<u>\$ 1,378,990</u>	<u>\$ 16,932,788</u>

# BENTON COUNTY, WASHINGTON

Combining Statement of Cash Flows  
 Internal Service Funds  
 Year Ended December 31, 2018

	Equipment Rental & Revolving	Central Services	Workers' Compensation
<u>Cash Flows From Operating Activities:</u>			
Receipts from Customers	\$ 19,683	\$ 0	\$ 0
Receipts from interfund services provided	2,395,728	2,867,794	1,559,496
Miscellaneous Receipts	51,818	12,072	0
Payments to Employees	(579,182)	(1,131,025)	(38,327)
Payments to Suppliers	(1,571,787)	(1,284,402)	(942,893)
Payments for interfund services used	(225,396)	(142,226)	(324)
Net cash provided (used) by operating activities	<u>90,864</u>	<u>322,213</u>	<u>577,952</u>
<u>Cash Flows From Capital And Related Financing Activities</u>			
Interest Paid to Capital Projects Fund	(62,459)	0	0
Principal Paid to Capital Projects Fund	(118,085)	0	0
Proceeds from Sale of Capital Assets	37,399	0	91,566
Purchases of capital assets	(499,757)	(40,518)	0
Net cash provided (used) by capital and related financing activities	<u>(642,901)</u>	<u>(40,518)</u>	<u>91,566</u>
Interest Received	42,722	0	49,686
Net Cash Provided by Investing Activities	<u>42,722</u>	<u>0</u>	<u>49,686</u>
Net Increase (Decrease) in Cash & Cash Equivalents	(509,315)	281,694	719,204
Balances as of January 1	3,412,396	756,966	2,439,190
Balances as of December 31	<u>\$ 2,903,081</u>	<u>\$ 1,038,660</u>	<u>\$ 3,158,394</u>

# BENTON COUNTY, WASHINGTON

Combining Statement of Cash Flows  
 Internal Service Funds  
 Year Ended December 31, 2018

	Insurance Management	Accumulated Leave	2018 Total
<u>Cash Flows From Operating Activities:</u>			
Receipts from Customers	\$ 0	\$ 0	\$ 19,683
Receipts from interfund services provided	2,636,125	632,614	10,091,756
Miscellaneous Receipts	8,767	0	72,657
Payments to Employees	(209,621)	(561,027)	(2,519,182)
Payments to Suppliers	(1,532,673)	0	(5,331,755)
Payments for interfund services used	(7,180)	(1,261)	(376,387)
Net cash provided (used) by operating activities	<u>895,418</u>	<u>70,326</u>	<u>1,956,773</u>
<u>Cash Flows From Capital And Related Financing Activities</u>			
Interest Paid to Capital Projects Fund	0	0	(62,459)
Principal Paid to Capital Projects Fund	0	0	(118,085)
Proceeds from Sale of Capital Assets	0	0	128,965
Purchases of capital assets	0	0	(540,275)
Net cash provided (used) by capital and related financing activities	<u>0</u>	<u>0</u>	<u>(591,854)</u>
Interest Received	47,834	0	140,242
Net Cash Provided by Investing Activities	<u>47,834</u>	<u>0</u>	<u>140,242</u>
Net Increase (Decrease) in Cash & Cash Equivalents	943,252	70,326	1,505,160
Balances as of January 1	1,771,853	1,334,456	9,714,861
Balances as of December 31	<u>\$ 2,715,105</u>	<u>\$ 1,404,782</u>	<u>\$ 11,220,021</u>

Combining Statement of Cash Flows  
 Internal Service Funds  
 Year Ended December 31, 2018

	Equipment Rental & Revolving	Central Services	Workers' Compensation
Operating Income/(Loss)	\$ (104,197)	\$ 238,050	\$ 37,441
<i>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</i>			
Depreciation Expense	987,687	83,795	0
Other Non-Cash Revenue/Expense	(137,071)	(4,596)	(5,530)
Changes in assets and liabilities:			
Receivables, net	(111,294)	23,576	504,207
Inventories	(400,392)	0	0
Accounts and other payables	(143,870)	(18,613)	41,833
Net cash provided by operating activities	\$ 90,864	\$ 322,212	\$ 577,952

Combining Statement of Cash Flows  
 Internal Service Funds  
 Year Ended December 31, 2018

	<u>Insurance Management</u>	<u>Accumulated Leave</u>	<u>2018 Total</u>
Operating Income/(Loss)	\$ 114,845	\$ 55,345	\$ 341,485
<i><u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u></i>			
Depreciation Expense	0	0	1,071,482
Other Non-Cash Revenue/Expense	8,900	(11)	(138,308)
Changes in assets and liabilities:			
Receivables, net	811,952	96	1,228,538
Inventories	0	0	(400,392)
Accounts and other payables	<u>(40,279)</u>	<u>14,897</u>	<u>(146,031)</u>
Net cash provided by operating activities	<u>\$ 895,418</u>	<u>\$ 70,327</u>	<u>\$ 1,956,773</u>

# FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by Benton County as an agent or trustee for other governmental units. Many independent governmental entities are required by statute to deposit and disburse all funds through the Benton County Treasurer's Office. These funds do not represent assets of Benton County, who has custodial responsibility only. Therefore, it does not require measurement of the results of operations. Each agency is responsible for preparation of its own annual report. Investment Trust Funds report the external portion of the County's investments. Agency Funds are clearing accounts employed to account for assets held by Benton county in its role as custodian and are often offset by an equal, related liability

## INVESTMENT TRUST FUNDS

**Investment Trust Funds** – A trust fund established to account for the pooled investments held in behalf of external pool participants in the County's pooled investment program.

## AGENCY FUNDS

Similar individual Agency Funds have been grouped on a functional basis to enhance communication and the understanding of the financial statements. A description of each funds is as follows:

**Benton Franklin Health** - A fund to account for the receipting and disbursing of cash for health services provided to Benton and Franklin Counties.

**Mosquito Control** - Funds to account for the receipting and disbursing of cash for mosquito control services within the district.

**Weed District** - Established for the receipting and disbursing of cash for the control of weeds within the district.

**Greater Columbia Regional Support Network** - A fund to account for the receipting and disbursing of cash for human services provided in Benton, Franklin, Asotin, Columbia, Garfield, Kittitas, Klickitat, Skamania, Walla Walla, Whitman and Yakima Counties.

**Abatement Districts** - Used to account for the receipting and disbursing of cash to cleanup neglected and derelict property within Kennewick and Richland.

**Rural Library** - Established for the receipting and disbursing of cash for the rural mobile library.

**Cities** - Funds to account for the receipting of property taxes for Prosser, Kennewick, Benton City, Richland, West Richland and associated city bonds.

**State and Trust Funds** - Funds to account for the receipting and disbursing of cash for State General, State Schools, State Map and Survey Fees, State Public Safety and Education, State Building Code, State Marriage Licenses, School Excise, Department of Energy, Treasurer's Suspense, Dispute Resolution Center, Leasehold Excise Trust, Franklin County Trust, Advance Deposits, Clerks Unclaimed Restitution, Over and Short, State Gun Permits, State Playground, Interest Suspense, Impact Fee, P.E.T.T. Trust, and Refund Tax..

**School Districts** - Funds to account for the receipting and disbursing of cash for school districts which are Kennewick, Richland, Finley, Paterson, Benton City, Prosser and Grandview.

# **FIDUCIARY FUNDS**

## **(CONTINUED)**

**Port Districts** - Funds to account for the receipting and disbursing of cash for port districts which are Benton and Kennewick.

**Hospital Districts** - Funds to account for the receipting and disbursing of cash for the Prosser and Kennewick Hospital Districts.

**Water Districts** - Funds to account for the receipting and disbursing of cash for water districts which are Tri-City Estates, Plymouth and County Well.

**Irrigation Districts** - Funds to account for the receipting and disbursing of cash for irrigation districts which are Benton, Columbia, Kiona, Badger Mountain, Columbia Power and Water.

**Fire Districts** - Funds to account for the receipting and disbursing of cash for fire districts.

**Drainage Districts** - Funds to account for the receipting and disbursing of cash for drainage districts.

**Diking District** - A fund to account for the receipting and disbursing of cash for the diking district.

**Air Pollution Control** - A fund to account for the receipting and disbursing of cash for the Air Pollution Control Board.

**Warrant Clearing Funds** - Funds to account for receipting and disbursing of cash for payroll warrants and voucher warrants.

**Emergency Dispatch EDC** - Established for the receipting and disbursing of cash for the Emergency Dispatch Center.

**Hanford Economic Development** - A fund for receipt of program funds on behalf of the Hanford Area Economic Investment Fund Committee.

**Public Facilities District** - A fund to account for the receipting and disbursing of cash as provided by RCW 35.100, for the development of a regional center (convention, conference and/or special events center) at a cost of at least ten million dollars.

**CRID Guaranty Fund** - A fund created, as required by bond covenants for the County Road Improvement Districts, to ensure bond payments can be met in the event assessments for the County Road Improvement Districts are not fully collected.

**County Road Suspense** - A fund to receive damage deposits to cover activities involving County roads that may create a liability. Upon satisfactory inspection of work done, the deposit is returned.

**Benton City Library Capital Facilities District** - A fund to account for the receipting of funds for bond payments for construction of the Benton City Library.

**Law Library Transfer** - A fund to account for collection of funds to transmit to Franklin County for joint-county Law Library administration.

**Benton Conservation District** - A fund to account for the receipting and disbursing of cash for the Benton Conservation District.

**Noxious Weed Control Board** - A fund to account for the receipting and disbursing of cash for the Noxious Weed Board.

BENTON COUNTY, WASHINGTON

Statement of Net Position

Investment Trust Funds

December 31, 2018

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	Investment Trust Funds
<hr/>	
ASSETS	
Pooled Investments	<u>323,326,832</u>
Total Assets	<u>\$ 323,326,832</u>
NET POSITION	
Net Position Held In Trust For Pool Participants	<u>323,326,832</u>
Total Net Position	<u>\$ 323,326,832</u>

# BENTON COUNTY, WASHINGTON

## Statement of Changes in Net Position

### Investment Trust Funds

For the Year Ended December 31, 2018

	Investment Trust Funds
<hr/>	
Additions:	
Additions by Participants	\$ 74,148,336
Net Funds Moved To/From County's LGIP Investments	8,348,206
Net (Decrease) in Fair Value of Investments	<u>(3,761,059)</u>
Net Additions	<u><u>78,735,483</u></u>
Deductions:	
Deductions by Participants	<u>100,312,799</u>
Total Deductions	100,312,799
Net increase (decrease) in Net Position	(21,577,316)
Net Position As Of January 1	<u>344,904,148</u>
Net Position December 31	<u><u>\$ 323,326,832</u></u>

## Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

	Benton Franklin Health	Mosquito Control	Weed District	Greater Columbia Behavioral Health
<b>ASSETS</b>				
Cash, Cash Equivalents & Pooled Investments	\$ 2,586,393	\$ 6,836	\$ 417	\$ 17,024,339
Taxes Receivable	0	48,164	198	0
Due from Other Governmental Units	0	0	0	0
<b>Total Assets</b>	<b>\$ 2,586,393</b>	<b>\$ 55,000</b>	<b>\$ 615</b>	<b>\$ 17,024,339</b>
<b>LIABILITIES</b>				
Warrants Payable	\$ 0	\$ 18,552	\$ 0	\$ 0
Due to Other Governmental Units	2,586,393	36,448	615	17,024,339
<b>Total Liabilities</b>	<b>\$ 2,586,393</b>	<b>\$ 55,000</b>	<b>\$ 615</b>	<b>\$ 17,024,339</b>

Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

	Abatement Districts	Rural Library	Cities	State and Trust Funds
<b>ASSETS</b>				
Cash, Cash Equivalents & Pooled Investments	\$ 0	\$ 9,011	\$ 464,637	\$ 2,070,182
Taxes Receivable	18,189	109,744	955,744	1,443,622
Due from Other Governmental Units	0	0	0	0
<b>Total Assets</b>	<b>\$ 18,189</b>	<b>\$ 118,755</b>	<b>\$ 1,420,381</b>	<b>\$ 3,513,804</b>

**LIABILITIES**

Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Governmental Units	18,189	118,755	1,420,381	3,513,804
<b>Total Liabilities</b>	<b>\$ 18,189</b>	<b>\$ 118,755</b>	<b>\$ 1,420,381</b>	<b>\$ 3,513,804</b>

Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

School Districts	Port Districts	Hospital Districts	Water Districts	Irrigation Districts	Fire Districts
\$ 2,301,669	\$ 101,402	\$ 1,959	\$ 169,054	\$ 3,533,890	\$ 1,289,584
2,646,298	180,764	65,412	0	232,057	365,964
4,322,619	0	0	0	0	0
<u>\$ 9,270,586</u>	<u>\$ 282,166</u>	<u>\$ 67,371</u>	<u>\$ 169,054</u>	<u>\$ 3,765,947</u>	<u>\$ 1,655,548</u>
\$ 9,270,586	\$ 191,604	\$ 0	\$ 0	\$ 0	\$ 0
0	90,562	67,371	169,054	3,765,947	1,655,548
<u>\$ 9,270,586</u>	<u>\$ 282,166</u>	<u>\$ 67,371</u>	<u>\$ 169,054</u>	<u>\$ 3,765,947</u>	<u>\$ 1,655,548</u>

## Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

	Drainage Districts	Diking District	Clean Air Authority	County Payroll & Warrant Clearing Funds
<b>ASSETS</b>				
Cash, Cash Equivalents & Pooled Investments	\$ 34,360	\$ 122	\$ 692,647	\$ 2,308,908
Taxes Receivable	424	1,000	0	0
Due from Other Governmental Units	0	0	0	0
Total Assets	<u>\$ 34,784</u>	<u>\$ 1,122</u>	<u>\$ 692,647</u>	<u>\$ 2,308,908</u>
<b>LIABILITIES</b>				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 2,308,908
Due to Other Governmental Units	34,784	1,122	692,647	0
Total Liabilities	<u>\$ 34,784</u>	<u>\$ 1,122</u>	<u>\$ 692,647</u>	<u>\$ 2,308,908</u>

Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

Emergency Dispatch EDC	Hanford Economic Development	Public Facilities District	CRID Guaranty Fund	County Road Suspense	Benton City Library Capital Facilities District
\$ 149,854	\$ 23,984	\$ 25,246	\$ 547	\$ 24,700	\$ 68
0	0	0	0	0	2,969
0	0	0	0	0	0
<u>\$ 149,854</u>	<u>\$ 23,984</u>	<u>\$ 25,246</u>	<u>\$ 547</u>	<u>\$ 24,700</u>	<u>\$ 3,037</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
149,854	23,984	25,246	547	24,700	3,037
<u>\$ 149,854</u>	<u>\$ 23,984</u>	<u>\$ 25,246</u>	<u>\$ 547</u>	<u>\$ 24,700</u>	<u>\$ 3,037</u>

## Combining Statements of Assets and Liabilities

Agency Funds

December 31, 2018

	Law Library Transfer	Benton Conservation District	Noxious Weed Control Board	Totals  2018
<b>ASSETS</b>				
Cash, Cash Equivalents & Pooled Investments	\$ 7,139	\$ 854	\$ 946	\$ 32,828,748
Taxes Receivable	0	9,082	11,054	6,090,684
Due from Other Governmental Units	0	0	0	4,322,619
Total Assets	<u>\$ 7,139</u>	<u>\$ 9,936</u>	<u>\$ 12,000</u>	<u>\$ 43,242,052</u>
<b>LIABILITIES</b>				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 11,789,650
Due to Other Governmental Units	7,139	9,936	12,000	31,452,402
Total Liabilities	<u>\$ 7,139</u>	<u>\$ 9,936</u>	<u>\$ 12,000</u>	<u>\$ 43,242,052</u>

## BENTON COUNTY, WASHINGTON

### Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Benton Franklin Health District</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	2,921,717	9,471,048	9,806,372	2,586,393
Total Assets	<u>2,921,717</u>	<u>9,471,048</u>	<u>9,806,372</u>	<u>2,586,393</u>
<i>Liabilities</i>				
Due to Other Governmental Units	2,921,717	2,586,393	2,921,717	2,586,393
Total Liabilities	<u>2,921,717</u>	<u>2,586,393</u>	<u>2,921,717</u>	<u>2,586,393</u>
<b><u>Mosquito Control</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	20,143	3,203,633	3,216,940	6,836
Assessments Receivable	33,212	1,471,086	1,456,134	48,164
Total Assets	<u>53,355</u>	<u>4,674,719</u>	<u>4,673,074</u>	<u>55,000</u>
<i>Liabilities</i>				
Warrants Payable	26,298	1,407,727	1,415,473	18,552
Due to Other Governmental Units	27,057	36,448	27,057	36,448
Total Liabilities	<u>53,355</u>	<u>1,444,175</u>	<u>1,442,530</u>	<u>55,000</u>

## BENTON COUNTY, WASHINGTON

### Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Weed District</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	1,334	31,891	32,808	417
Assessments Receivable	265	12,104	12,171	198
Total Assets	<u>1,599</u>	<u>43,995</u>	<u>44,979</u>	<u>615</u>

<i>Liabilities</i>				
Due to Other Governmental Units	1,599	615	1,599	615
Total Liabilities	<u>1,599</u>	<u>615</u>	<u>1,599</u>	<u>615</u>

### **Greater Columbia Behavioral Health**

<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	15,760,020	116,330,369	115,066,050	17,024,339
Total Assets	<u>15,760,020</u>	<u>116,330,369</u>	<u>115,066,050</u>	<u>17,024,339</u>

<i>Liabilities</i>				
Due to Other Governmental Units	15,760,020	17,024,339	15,760,020	17,024,339
Total Liabilities	<u>15,760,020</u>	<u>17,024,339</u>	<u>15,760,020</u>	<u>17,024,339</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Abatement Districts</u></b>				
<i>Assets</i>				
Taxes Receivable	4,967	19,878	6,656	18,189
Total Assets	<u>4,967</u>	<u>19,878</u>	<u>6,656</u>	<u>18,189</u>
<i>Liabilities</i>				
Due to Other Governmental Units	4,967	18,189	4,967	18,189
Total Liabilities	<u>4,967</u>	<u>18,189</u>	<u>4,967</u>	<u>18,189</u>
 <b><u>Rural Library</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	236,302	3,988,762	4,216,053	9,011
Taxes Receivable	96,455	3,789,854	3,776,565	109,744
Total Assets	<u>332,757</u>	<u>7,778,616</u>	<u>7,992,618</u>	<u>118,755</u>
<i>Liabilities</i>				
Due to Other Governmental Units	332,757	118,755	332,757	118,755
Total Liabilities	<u>332,757</u>	<u>118,755</u>	<u>332,757</u>	<u>118,755</u>

## BENTON COUNTY, WASHINGTON

### Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Cities</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	534,053	42,672,055	42,741,471	464,637
Taxes Receivable	728,732	35,129,475	34,902,463	955,744
Total Assets	<u>1,262,785</u>	<u>77,801,530</u>	<u>77,643,934</u>	<u>1,420,381</u>
<i>Liabilities</i>				
Due to Other Governmental Units	1,262,785	1,420,381	1,262,785	1,420,381
Total Liabilities	<u>1,262,785</u>	<u>1,420,381</u>	<u>1,262,785</u>	<u>1,420,381</u>
<b><u>State and Trust Funds</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	1,451,064	87,911,887	87,292,769	2,070,182
Taxes Receivable	897,710	56,864,487	56,318,575	1,443,622
Total Assets	<u>2,348,774</u>	<u>144,776,374</u>	<u>143,611,344</u>	<u>3,513,804</u>
<i>Liabilities</i>				
Due to Other Governmental Units	2,348,774	3,513,804	2,348,774	3,513,804
Total Liabilities	<u>2,348,774</u>	<u>3,513,804</u>	<u>2,348,774</u>	<u>3,513,804</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>School Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	8,448,776	877,207,333	883,354,440	2,301,669
Taxes Receivable	1,958,725	93,729,596	93,042,023	2,646,298
Due from Other Governmental Units	3,862,834	4,322,619	3,862,834	4,322,619
Total Assets	<u>14,270,335</u>	<u>975,259,548</u>	<u>980,259,297</u>	<u>9,270,586</u>
<i>Liabilities</i>				
Warrants Payable	14,270,335	281,606,413	286,606,163	9,270,586
Total Liabilities	<u>14,270,335</u>	<u>281,606,414</u>	<u>286,606,163</u>	<u>9,270,586</u>
<b><u>Port Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	278,853	37,471,172	37,648,623	101,402
Taxes Receivable	147,553	6,450,838	6,417,627	180,764
Due from Other Governmental Units	348,891	0	348,891	0
Total Assets	<u>775,297</u>	<u>43,922,010</u>	<u>44,415,141</u>	<u>282,166</u>
<i>Liabilities</i>				
Warrants Payable	775,297	15,227,018	15,810,711	191,604
Due to Other Governmental Units	0	90,562	0	90,562
Total Liabilities	<u>775,297</u>	<u>15,317,580</u>	<u>15,810,711</u>	<u>282,166</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Hospital Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	569	2,207,433	2,206,043	1,959
Taxes Receivable	56,244	2,196,991	2,187,823	65,412
Total Assets	<u>56,813</u>	<u>4,404,424</u>	<u>4,393,866</u>	<u>67,371</u>
<i>Liabilities</i>				
Due to Other Governmental Units	56,813	67,371	56,813	67,371
Total Liabilities	<u>56,813</u>	<u>67,371</u>	<u>56,813</u>	<u>67,371</u>
<b><u>Water Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	174,654	200,132	205,732	169,054
Total Assets	<u>174,654</u>	<u>200,132</u>	<u>205,732</u>	<u>169,054</u>
<i>Liabilities</i>				
Due to Other Governmental Units	174,654	169,054	174,654	169,054
Total Liabilities	<u>174,654</u>	<u>169,054</u>	<u>174,654</u>	<u>169,054</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Irrigation Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	161,655	11,102,202	7,729,967	3,533,890
Taxes Receivable	232,870	3,941,006	3,941,819	232,057
Total Assets	<u>394,525</u>	<u>15,043,208</u>	<u>11,671,786</u>	<u>3,765,947</u>
<i>Liabilities</i>				
Due to Other Governmental Units	394,525	3,765,947	394,525	3,765,947
Total Liabilities	<u>394,525</u>	<u>3,765,947</u>	<u>394,525</u>	<u>3,765,947</u>
<b><u>Fire Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	224,230	21,220,410	20,155,056	1,289,584
Taxes Receivable	341,645	9,199,604	9,175,285	365,964
Total Assets	<u>565,875</u>	<u>30,420,014</u>	<u>29,330,341</u>	<u>1,655,548</u>
<i>Liabilities</i>				
Due to Other Governmental Units	565,875	1,655,548	565,875	1,655,548
Total Liabilities	<u>565,875</u>	<u>1,655,548</u>	<u>565,875</u>	<u>1,655,548</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Drainage Districts</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	31,422	2,938	0	34,360
Taxes Receivable	212	4,587	4,375	424
Total Assets	<u>31,634</u>	<u>7,525</u>	<u>4,375</u>	<u>34,784</u>
<i>Liabilities</i>				
Due to Other Governmental Units	31,634	34,784	31,634	34,784
Total Liabilities	<u>31,634</u>	<u>34,784</u>	<u>31,634</u>	<u>34,784</u>
<b><u>Diking District</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	346	9,120	9,344	122
Taxes Receivable	905	8,971	8,876	1,000
Total Assets	<u>1,251</u>	<u>18,091</u>	<u>18,220</u>	<u>1,122</u>
<i>Liabilities</i>				
Due to Other Governmental Units	1,251	1,122	1,251	1,122
Total Liabilities	<u>1,251</u>	<u>1,122</u>	<u>1,251</u>	<u>1,122</u>

## BENTON COUNTY, WASHINGTON

### Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Clean Air Authority</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	585,637	710,979	603,969	692,647
Total Assets	<u>585,637</u>	<u>710,979</u>	<u>603,969</u>	<u>692,647</u>
<i>Liabilities</i>				
Due to Other Governmental Units	585,637	692,647	585,637	692,647
Total Liabilities	<u>585,637</u>	<u>692,647</u>	<u>585,637</u>	<u>692,647</u>
<b><u>County Payroll &amp; Warrant Clearing Funds</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	1,714,162	275,209,018	274,614,272	2,308,908
Due from Other Governmental Units	6,251		6,251	0
Total Assets	<u>1,720,413</u>	<u>275,209,018</u>	<u>274,620,523</u>	<u>2,308,908</u>
<i>Liabilities</i>				
Warrants Payable	1,720,413	275,202,767	274,614,272	2,308,908
Total Liabilities	<u>1,720,413</u>	<u>275,202,767</u>	<u>274,614,272</u>	<u>2,308,908</u>
<b><u>Emergency Dispatch - EDC</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	145,244	1,792,427	1,787,817	149,854

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance	Additions	Deductions	Balance
	January 1			December 31
Total Assets	<u>145,244</u>	<u>1,792,427</u>	<u>1,787,817</u>	<u>149,854</u>
<i>Liabilities</i>				
Due to Other Governmental Units	145,244	149,854	145,244	149,854
Total Liabilities	<u>145,244</u>	<u>149,854</u>	<u>145,244</u>	<u>149,854</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Hanford Economic Development</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	62,312	643,042	681,370	23,984
Total Assets	<u>62,312</u>	<u>643,042</u>	<u>681,370</u>	<u>23,984</u>
<i>Liabilities</i>				
Due to Other Governmental Units	62,312	23,984	62,312	23,984
Total Liabilities	<u>62,312</u>	<u>23,984</u>	<u>62,312</u>	<u>23,984</u>
<b><u>Public Facilities District</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	24,382	329,793	328,929	25,246
Total Assets	<u>24,382</u>	<u>329,793</u>	<u>328,929</u>	<u>25,246</u>
<i>Liabilities</i>				
Due to Other Governmental Units	24,382	25,246	24,382	25,246
Total Liabilities	<u>24,382</u>	<u>25,246</u>	<u>24,382</u>	<u>25,246</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>CRID Guaranty Fund</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	1,775	1,150	2,378	547
Total Assets	<u>1,775</u>	<u>1,150</u>	<u>2,378</u>	<u>547</u>
<i>Liabilities</i>				
Due to Other Governmental Units	1,775	547	1,775	547
Total Liabilities	<u>1,775</u>	<u>547</u>	<u>1,775</u>	<u>547</u>
<b><u>County Road Suspense</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	14,000	55,300	44,600	24,700
Total Assets	<u>14,000</u>	<u>55,300</u>	<u>44,600</u>	<u>24,700</u>
<i>Liabilities</i>				
Due to Other Governmental Units	14,000	24,700	14,000	24,700
Total Liabilities	<u>14,000</u>	<u>24,700</u>	<u>14,000</u>	<u>24,700</u>

**BENTON COUNTY, WASHINGTON**

**Combining Statement of Changes in Assets and Liabilities**

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
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**Benton City Library Capital Facilities District**

*Assets*

Cash, Cash Equivalents & Pooled Investments	242	62,541	62,715	68
Taxes Receivable	2,937	65,140	65,108	2,969
<b>Total Assets</b>	<b><u>3,179</u></b>	<b><u>127,681</u></b>	<b><u>127,823</u></b>	<b><u>3,037</u></b>

*Liabilities*

Due to Other Governmental Units	3,179	3,037	3,179	3,037
<b>Total Liabilities</b>	<b><u>3,179</u></b>	<b><u>3,037</u></b>	<b><u>3,179</u></b>	<b><u>3,037</u></b>

**Law Library Transfer**

*Assets*

Cash, Cash Equivalents & Pooled Investments	7,106	81,723	81,690	7,139
<b>Total Assets</b>	<b><u>7,106</u></b>	<b><u>81,723</u></b>	<b><u>81,690</u></b>	<b><u>7,139</u></b>

*Liabilities*

Due to Other Governmental Units	7,106	7,139	7,106	7,139
<b>Total Liabilities</b>	<b><u>7,106</u></b>	<b><u>7,139</u></b>	<b><u>7,106</u></b>	<b><u>7,139</u></b>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>Benton Conservation District</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	137	252,747	252,030	854
Taxes Receivable	8,443	253,386	252,747	9,082
Total Assets	<u>8,580</u>	<u>506,133</u>	<u>504,777</u>	<u>9,936</u>
<i>Liabilities</i>				
Due to Other Governmental Units	8,580	9,936	8,580	9,936
Total Liabilities	<u>8,580</u>	<u>9,936</u>	<u>8,580</u>	<u>9,936</u>
<b><u>Noxious Weed Control Board</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	164	252,809	252,027	946
Taxes Receivable	5,527	70,302	64,775	11,054
Total Assets	<u>5,691</u>	<u>323,111</u>	<u>316,802</u>	<u>12,000</u>
<i>Liabilities</i>				
Due to Other Governmental Units	5,691	12,000	5,691	12,000
Total Liabilities	<u>5,691</u>	<u>12,000</u>	<u>5,691</u>	<u>12,000</u>

# BENTON COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For The Year Ended December 31, 2018

Description	Balance January 1	Additions	Deductions	Balance December 31
<b><u>All Agency Funds</u></b>				
<i>Assets</i>				
Cash, Cash Equivalents & Pooled Investments	32,800,299	1,492,421,914	1,492,393,465	32,828,748
Taxes Receivable	4,516,402	213,207,305	211,633,022	6,090,684
Due from Other Governmental Units	4,217,976	4,322,619	4,217,976	4,322,619
Total Assets	<u>41,534,677</u>	<u>1,709,951,838</u>	<u>1,708,244,463</u>	<u>43,242,052</u>
<i>Liabilities</i>				
Warrants Payable	16,792,343	573,443,925	578,446,619	11,789,650
Due to Other Governmental Units	24,742,334	31,452,402	24,742,334	31,452,402
Total Liabilities	<u>41,534,677</u>	<u>604,896,327</u>	<u>603,188,952</u>	<u>43,242,052</u>

# STATISTICAL SECTION

This part of Benton County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

<b>Contents</b>	<b>Beginning on Page</b>
<b>Financial Trends</b> <i>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time. (Schedules 1, 2, 3 and 4)</i>	<b>179</b>
<b>Revenue Capacity</b> <i>These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax. (Schedules 5, 6, 7 and 8)</i>	<b>184</b>
<b>Debt Capacity</b> <i>These schedules contain information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future. (Schedules 9, 10 and 11)</i>	<b>188</b>
<b>Demographic and Economic Information</b> <i>These schedules offer demographic and economic indicators to help the reader understand the environment within the government’s financial activities. (Schedules 12 and 13)</i>	<b>191</b>
<b>Operating Information</b> <i>These schedules contain services and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs. (Schedules 14, 15 and 16)</i>	<b>193</b>

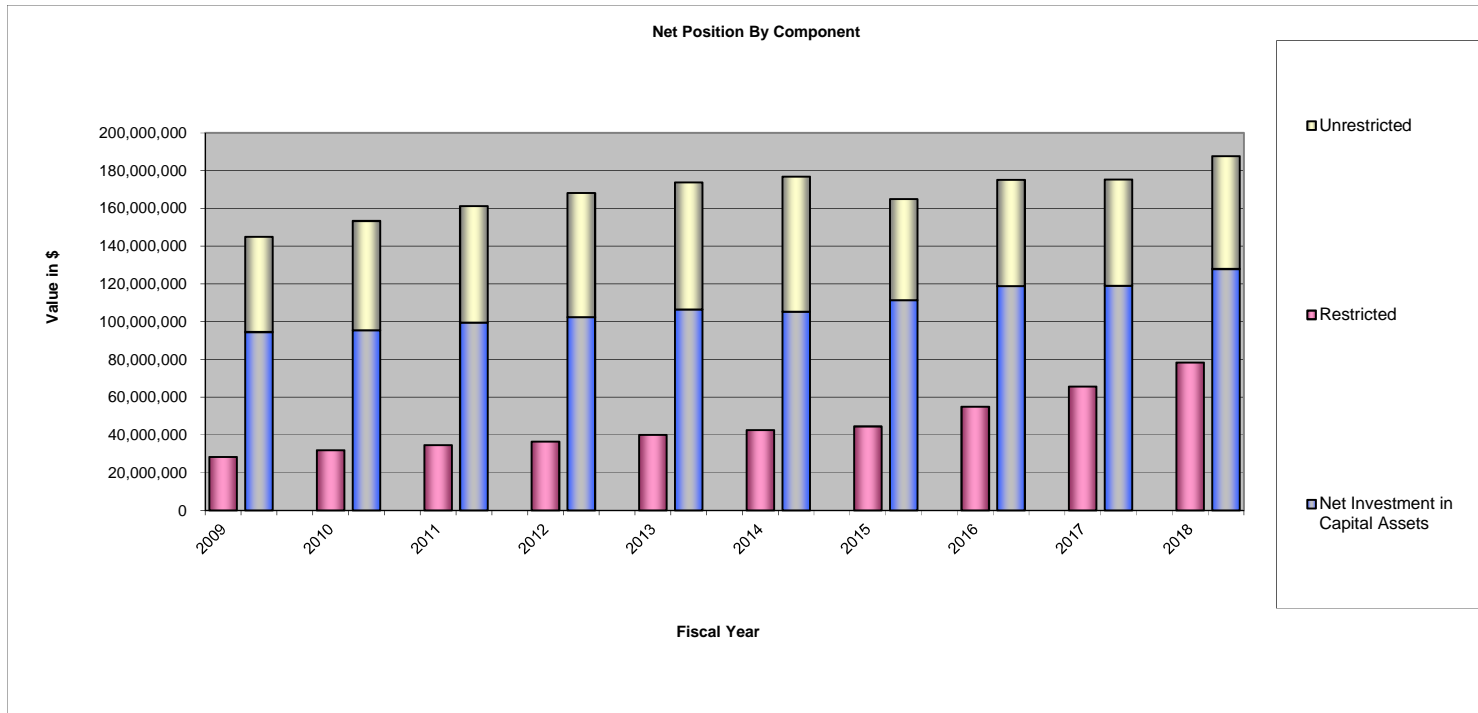
**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.

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**Schedule 1**  
**Benton County**  
**Net Position by Component,**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Primary Government</b>										
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 94,518,358	\$ 95,456,488	\$ 99,475,184	\$ 102,434,308	\$ 106,452,919	\$ 105,252,022	\$ 111,450,899	\$ 118,801,845	\$ 119,055,950	\$ 127,930,171
Restricted										
General Government	8,435,251	9,749,695	11,008,355	10,817,188	11,996,013	13,341,363	6,849,938	10,816,551	15,072,816	15,925,572
Public Safety	7,334,369	7,819,579	8,743,341	9,928,381	11,143,544	12,415,097	19,442,770	23,626,465	31,027,775	40,215,006
Mental & Health Services	6,250,106	6,798,387	6,161,466	7,142,597	7,990,217	6,735,432	7,509,048	8,173,917	8,302,802	9,476,323
Economic Environment	2,834,825	3,637,430	4,115,085	4,425,910	3,962,131	3,813,708	3,426,030	3,708,109	3,185,583	3,850,286
Transportation	3,003,673	3,320,381	4,044,230	3,502,959	4,297,691	5,251,983	6,599,355	8,040,892	7,346,014	8,095,050
Culture & Recreation	366,894	500,479	448,498	532,122	455,502	772,103	664,981	544,243	682,518	826,050
Utilities & Environment	85,464	67,645	38,113	33,014	99,775	162,245	0	0	0	0
Unrestricted	50,376,888	57,899,600	61,788,465	65,708,609	67,286,042	71,617,538	53,476,568	56,334,621	56,261,469	59,751,549
Total Primary Government										
Governmental Activities Net Position	<u>\$ 173,205,828</u>	<u>\$ 185,249,684</u>	<u>\$ 195,822,737</u>	<u>\$ 204,525,089</u>	<u>\$ 213,683,833</u>	<u>\$ 219,361,491</u>	<u>\$ 209,419,589</u>	<u>\$ 230,046,644</u>	<u>\$ 240,934,926</u>	<u>\$ 266,070,006</u>

Note: Restricted portions reclassified to meet requirements of GASB 63 implemented in 2011.



**Schedule 2**  
**Benton County**  
**Changes in Net Position,**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 25,289,893	\$ 24,603,860	\$ 24,539,863	\$ 27,015,010	\$ 28,682,607	\$ 28,782,217	\$ 33,754,237	\$ 36,828,217	\$ 39,148,224	\$ 37,402,584
Public Safety	32,807,474	31,525,425	35,717,729	35,027,971	35,837,432	38,000,175	34,975,780	36,911,790	37,993,451	36,187,047
Utilities (Formerly Physical Environment)	1,821,594	1,815,012	1,752,381	0	0	0	0	0	0	0
Transportation	7,636,972	9,195,881	8,183,961	7,910,646	7,971,222	8,680,848	7,403,060	9,385,353	12,567,299	10,968,048
Natural & Economic Environment	2,171,535	2,014,223	2,026,527	3,927,526	3,380,606	3,039,010	1,483,579	1,558,991	1,863,231	1,692,363
Social Services	17,827,426	18,064,698	16,720,998	6,358,009	7,893,886	9,298,546	8,350,883	6,791,169	6,203,432	5,482,126
Culture and Recreation	1,199,733	1,015,100	1,109,123	1,127,892	975,448	1,493,796	1,021,661	1,304,794	1,330,768	1,339,667
Interest and fiscal changes	1,640,445	1,605,040	1,479,168	1,208,315	1,078,475	932,459	833,559	787,814	672,420	497,025
<b>Total Governmental Activities Expenses</b>	<b>90,395,071</b>	<b>89,839,240</b>	<b>91,529,750</b>	<b>82,575,371</b>	<b>85,819,675</b>	<b>90,227,051</b>	<b>87,822,759</b>	<b>93,568,127</b>	<b>99,778,825</b>	<b>93,568,859</b>
<b>Total Primary Government Expenses</b>	<b>90,395,071</b>	<b>\$ 89,839,240</b>	<b>\$ 91,529,750</b>	<b>\$ 82,575,371</b>	<b>\$ 85,819,675</b>	<b>\$ 90,227,051</b>	<b>\$ 87,822,759</b>	<b>\$ 93,568,127</b>	<b>\$ 99,778,825</b>	<b>\$ 93,568,859</b>
<b>Program Revenues</b>										
Governmental Activities:										
Charges For Services:										
General Government	\$ 13,551,792	\$ 13,284,330	\$ 14,107,073	\$ 13,903,466	\$ 13,405,906	\$ 12,715,371	\$ 13,888,474	\$ 14,259,169	\$ 12,826,310	\$ 11,365,406
Public Safety	13,273,943	13,017,960	14,167,933	12,313,875	12,690,756	14,322,851	13,577,132	13,222,044	14,519,123	15,614,305
Utilities	512,745	515,406	579,539	587,162	0	0	0	0	0	0
Transportation	709,859	657,251	311,699	436,133	473,247	517,748	296,883	691,618	455,069	544,669
Natural & Economic Environment	642,725	808,977	813,307	691,318	1,276,925	1,783,663	1,186,356	1,496,392	1,434,466	1,134,900
Social Services	10,758,553	11,502,414	9,656,202	1,388,200	1,587,305	1,592,542	1,499,187	1,450,372	611,463	1,653,567
Culture and Recreation	54,360	34,031	42,735	41,328	382,757	274,589	310,857	219,367	803,038	693,379
<b>Operating Grants and Contributions</b>										
General Government	1,566,441	1,294,318	1,288,242	1,539,906	1,378,512	1,439,721	1,333,906	1,196,715	1,450,356	1,724,080
Public Safety	2,130,005	1,911,475	1,652,244	1,662,346	1,319,775	1,375,600	1,506,378	1,366,027	2,027,967	1,518,247
Utilities	242,069	240,515	142,788	259,404	0	0	0	0	0	0
Transportation	374,895	113,112	504,836	434,011	2,118,751	471,046	507,588	0	0	0
Natural & Economic Environment	0	40,000	40,000	52,225	352,814	308,053	143,732	0	1,590	152,918
Social Services	6,337,967	5,702,524	5,262,440	4,967,343	5,809,947	4,968,594	4,414,762	3,670,900	3,129,716	3,359,071
Culture and Recreation	1,434	844	923	726	30,615	110,813	0	90,285	148	196
<b>Capital Grants and Contributions</b>										
General Government	9,950	185,611	0	0	0	0	350,000	0	0	0
Public Safety	307,889	25,580	0	0	0	0	0	0	0	0
Transportation	4,395,467	2,720,352	1,344,774	1,803,065	2,147,880	1,831,649	1,500,919	5,919,558	1,593,344	5,542,551
Natural & Economic Environment	0	0	0	0	0	0	0	92,606	30,132	0
Culture and Recreation	30,000	0	0	0	0	0	0	0	0	0
<b>Total Governmental Activities Program Revenues</b>	<b>54,900,094</b>	<b>52,054,700</b>	<b>49,914,735</b>	<b>40,080,508</b>	<b>42,975,190</b>	<b>41,712,238</b>	<b>40,516,174</b>	<b>43,675,053</b>	<b>38,882,722</b>	<b>43,303,289</b>
<b>Total Primary Governmental Program Revenues</b>	<b>\$ 54,900,094</b>	<b>\$ 52,054,700</b>	<b>\$ 49,914,735</b>	<b>\$ 40,080,508</b>	<b>\$ 42,975,190</b>	<b>\$ 41,712,238</b>	<b>\$ 40,516,174</b>	<b>\$ 43,675,053</b>	<b>\$ 38,882,722</b>	<b>\$ 43,303,289</b>

**Schedule 2**  
**Benton County**  
**Changes in Net Position,**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (35,494,977)	\$ (37,784,539)	\$ (41,615,015)	\$ (42,494,863)	\$ (42,844,485)	\$ (48,514,813)	\$ (47,306,585)	\$ (49,893,074)	\$ (60,896,103)	\$ (50,265,570)
Total Primary Government Net Expense	<u>\$ (35,494,977)</u>	<u>\$ (37,784,539)</u>	<u>\$ (41,615,015)</u>	<u>\$ (42,494,863)</u>	<u>\$ (42,844,485)</u>	<u>\$ (48,514,813)</u>	<u>\$ (47,306,585)</u>	<u>\$ (49,893,074)</u>	<u>\$ (60,896,103)</u>	<u>\$ (50,265,570)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes	\$ 22,736,062	\$ 23,469,352	\$ 23,766,386	\$ 24,496,055	\$ 25,365,057	\$ 26,181,693	\$ 26,993,624	\$ 27,612,830	\$ 28,635,926	\$ 29,487,486
Sales Taxes	15,303,528	16,119,769	18,512,667	16,140,979	17,115,363	16,914,484	25,431,456	27,336,204	29,329,463	30,719,402
Entitlements, Impact & In-lieu Payments	6,528,772	6,592,827	6,756,755	6,822,158	7,289,906	7,682,599	8,559,908	8,861,267	9,091,471	9,111,248
Excise Taxes	815,185	969,288	784,438	1,011,722	317,145	836,799	892,688	981,552	1,007,181	1,266,713
Penalties & Interest on Delinquent Taxes	1,254,176	1,300,278	1,391,756	1,502,217	538,631	706,995	496,890	512,216	528,063	592,914
Interest and Investment Earnings	2,033,256	1,376,880	976,068	1,224,082	1,377,128	1,869,899	1,676,673	1,832,597	2,711,695	3,372,444
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Total Governmental Activities	<u>48,670,979</u>	<u>49,828,395</u>	<u>52,188,068</u>	<u>51,197,213</u>	<u>52,003,230</u>	<u>54,192,469</u>	<u>64,051,239</u>	<u>67,136,666</u>	<u>71,303,799</u>	<u>74,550,207</u>
Total Primary Government	<u>\$ 48,670,979</u>	<u>\$ 49,828,395</u>	<u>\$ 52,188,068</u>	<u>\$ 51,197,213</u>	<u>\$ 52,003,230</u>	<u>\$ 54,192,469</u>	<u>\$ 64,051,239</u>	<u>\$ 67,136,666</u>	<u>\$ 71,303,799</u>	<u>\$ 74,550,207</u>
<b>Changes in Net Position</b>										
Governmental Activities:										
Cumulative effect of accounting change	\$ 13,176,002	\$ 12,043,855	\$ 10,573,053	\$ 8,702,350	\$ 9,158,745	\$ 5,677,657	\$ 16,744,654	\$ 17,243,592	\$ 10,407,696	24,284,636
Prior Period Adjustments	(23,079,303)	0	0	0	0	0	(26,686,556)	0	0	(4,497,225)
Total Primary Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,347,668</u>
Total Primary Government	<u>\$ (9,903,301)</u>	<u>\$ 12,043,855</u>	<u>\$ 10,573,053</u>	<u>\$ 8,702,350</u>	<u>\$ 9,158,745</u>	<u>\$ 5,677,657</u>	<u>\$ (9,941,902)</u>	<u>\$ 17,243,592</u>	<u>\$ 10,407,696</u>	<u>\$ 25,135,079</u>

Note: In 2013, the State Auditor's Office of Washington implemented changes to the Budget, Accounting & Reporting System (BARS) which dictates how entities in Washington report their financial statements. It was recognized that expenditures/expenses which Benton County included in the Physical Environment category in prior years had been assigned to the General Government and Natural & Economic Environment categories. For comparison purposes the 2012 Statement of Activities has been revised to reflect those changes.

**Schedule 3**  
**Benton County**  
**Fund Balances, Governmental Funds,**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	Fiscal Year									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>General Fund</b>										
Reserved	\$ 0	\$ 0	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a
Unreserved	13,155,021	10,171,184	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Nonspendable	n/a	n/a	0	0	0	0	0	0	0	0
Restricted	n/a	n/a	0	0	0	0	0	0	0	2,223,416
Committed	n/a	n/a	0	0	0	0	0	0	0	0
Assigned	n/a	n/a	0	0	0	0	0	0	0	0
Unassigned	n/a	n/a	15,256,720	10,350,453	12,534,725	10,995,643	16,153,371	14,407,486	12,515,458	8,358,932
<b>Total General Fund</b>	<u>\$ 13,155,021</u>	<u>\$ 10,171,184</u>	<u>\$ 15,256,720</u>	<u>\$ 10,350,453</u>	<u>\$ 12,534,725</u>	<u>\$ 10,995,643</u>	<u>\$ 16,153,371</u>	<u>\$ 14,407,486</u>	<u>\$ 12,515,458</u>	<u>\$ 10,582,348</u>
<b>All Other Governmental Funds</b>										
Reserved	\$ 0	\$ 0	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a	\$ n/a
Unreserved										
Special Revenue Funds	35,999,991	40,776,672	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Debt Service Funds	4,653,335	4,611,654	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital Project Funds	10,642,261	15,746,114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Nonspendable	n/a	n/a	0	0	0	0	0	0	0	0
Restricted	n/a	n/a	34,475,402	36,210,855	39,773,687	42,320,745	42,429,689	55,710,879	64,052,090	75,530,095
Committed	n/a	n/a	12,794,588	14,432,882	14,814,741	15,723,468	26,225,321	24,449,183	24,776,500	23,288,654
Assigned	n/a	n/a	16,336,182	22,913,893	21,200,276	25,197,993	20,062,525	24,366,208	26,091,757	34,901,795
Unassigned	n/a	n/a	0	(33,035)	0	(157,653)	(1,011,399)	(1,293)	(1,293)	(1,293)
<b>Total All Other Governmental Funds</b>	<u>\$ 51,295,587</u>	<u>\$ 61,134,440</u>	<u>\$ 63,606,172</u>	<u>\$ 73,524,595</u>	<u>\$ 75,788,704</u>	<u>\$ 83,084,553</u>	<u>\$ 87,706,136</u>	<u>\$ 104,524,977</u>	<u>\$ 114,919,054</u>	<u>\$ 133,719,251</u>

Note: GASB 54, implemented for reporting in 2011 and all years thereafter, requires fund balances to be reported in revised categories.

**Schedule 4**  
**Benton County**  
**Changes in Fund Balances, Governmental Funds,**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	Fiscal Year									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Revenues</b>										
Property Taxes	\$ 22,723,653	\$ 23,367,693	\$ 23,845,224	\$ 24,581,182	\$ 25,366,144	\$ 26,239,535	\$ 27,081,229	\$ 27,500,715	\$ 28,651,088	\$ 29,362,304
Sales and Use Taxes	15,303,528	16,119,769	18,512,667	16,140,979	17,115,363	16,914,484	25,431,456	27,336,204	29,329,463	30,719,402
Other Taxes	2,069,361	2,269,566	2,176,193	2,513,939	855,776	836,799	1,389,578	1,493,768	1,530,303	1,859,627
Licenses and Permits	645,162	819,963	835,598	716,138	883,931	940,008	1,076,984	1,150,093	1,164,267	973,882
Intergovernmental	46,484,608	44,079,808	42,362,145	33,447,969	18,808,927	18,496,368	18,311,724	18,555,949	16,250,774	20,451,916
Charges For Services	7,620,887	7,637,515	7,477,473	7,478,114	23,988,112	25,671,441	25,486,414	26,127,839	26,008,195	26,265,549
Fines and Forfeits	3,000,729	2,954,936	2,874,402	2,882,360	3,497,674	3,565,229	2,901,487	2,382,108	2,107,718	2,159,319
Interest Earnings	1,987,266	1,168,240	1,299,598	1,142,827	1,401,304	1,813,238	1,604,959	1,738,554	2,519,324	3,168,805
Donations	420,059	428,397	291,242	114,006	14,517	8,681	7,835	9,592	2,391	9,944
Other Revenues	2,025,100	2,065,541	2,606,481	2,048,022	1,615,008	1,427,377	1,017,848	1,865,573	1,682,348	1,651,625
<b>Total Revenues</b>	<u>102,280,353</u>	<u>100,911,427</u>	<u>102,281,023</u>	<u>91,065,538</u>	<u>93,546,755</u>	<u>95,913,161</u>	<u>104,309,514</u>	<u>108,160,395</u>	<u>109,245,871</u>	<u>116,622,373</u>
<b>Expenditures</b>										
General Government	23,955,685	23,648,816	23,410,214	25,568,409	26,317,386	26,937,892	27,695,887	30,655,270	36,170,393	38,622,167
Public Safety	31,937,631	32,030,793	32,337,862	32,864,546	33,924,969	34,437,158	34,625,957	36,088,786	36,545,288	38,725,137
Utilities (Formerly Physical Environment)	1,808,406	1,827,963	1,779,929	0	0	0	0	0	0	0
Transportation	7,295,118	7,418,940	6,411,826	9,318,296	5,643,635	7,262,245	7,440,266	7,668,774	10,303,895	8,760,904
Natural & Economic Environment	2,171,970	1,864,919	2,054,409	3,959,036	3,415,294	3,150,963	1,513,145	1,546,836	1,767,652	1,740,488
Social Services	17,323,317	17,565,729	16,235,371	5,856,727	7,489,313	8,310,453	8,434,489	6,726,557	6,147,030	5,507,844
Culture and Recreation	1,071,650	1,000,867	963,069	980,959	850,663	1,098,490	1,002,428	1,303,180	1,192,389	1,125,517
Debt Service										
Principal	2,282,750	2,412,748	5,712,748	2,297,748	2,372,748	1,136,048	2,502,748	2,617,748	2,262,398	2,355,580
Interest	1,515,175	1,428,485	1,330,020	1,096,448	1,016,386	2,227,608	833,501	741,442	638,962	434,566
Capital Outlay	10,997,478	4,562,946	4,356,358	3,896,437	7,882,709	5,505,441	10,095,821	6,174,797	5,797,641	10,352,945
<b>Total Expenditures</b>	<u>100,359,182</u>	<u>93,762,205</u>	<u>98,522,214</u>	<u>85,838,606</u>	<u>88,913,103</u>	<u>90,066,297</u>	<u>94,144,243</u>	<u>93,523,390</u>	<u>100,825,648</u>	<u>107,625,148</u>
Excess of revenues over (under) Expenditures	<u>1,921,171</u>	<u>7,149,222</u>	<u>3,758,809</u>	<u>5,226,932</u>	<u>4,633,652</u>	<u>5,846,863</u>	<u>10,165,271</u>	<u>14,637,005</u>	<u>8,420,223</u>	<u>8,997,225</u>
<b>Other Financing Sources (Uses)</b>										
Long-Term Debt Issued	162,500	0	0	0	0	0	0	802,783	0	0
Sales of Capital Assets	9,960	43,638	67,760	67,760	55,927	61,423	96,680	7,653	10,337	32,305
Transfers In	12,062,271	15,478,555	9,398,798	16,613,533	8,834,143	15,454,327	19,659,377	11,773,464	15,910,122	18,168,508
Transfers Out	(12,301,723)	(15,816,399)	(9,556,107)	(16,896,069)	(9,075,341)	(15,605,847)	(20,142,017)	(12,147,949)	(16,001,366)	(18,168,508)
<b>Total Other Financing Sources (Uses)</b>	<u>(66,992)</u>	<u>(294,206)</u>	<u>(157,309)</u>	<u>(214,777)</u>	<u>(185,271)</u>	<u>(90,097)</u>	<u>(385,960)</u>	<u>435,951</u>	<u>(80,907)</u>	<u>32,305</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,854,179</u>	<u>\$ 6,855,016</u>	<u>\$ (157,309)</u>	<u>\$ 5,012,155</u>	<u>\$ 4,448,381</u>	<u>\$ 5,756,766</u>	<u>\$ 9,779,311</u>	<u>\$ 15,072,956</u>	<u>\$ 8,339,316</u>	<u>\$ 9,029,530</u>
Debt Service As A Percentage Of Non-capital Expenditures	4.25%	4.31%	-161.67%	4.14%	4.18%	3.98%	3.97%	3.85%	3.05%	2.87%

Note: In 2013, the State Auditor's Office of Washington implemented changes to the Budget, Accounting & Reporting System (BARS) which dictates how entities in Washington report their financial statements. It was recognized that expenditures/expenses which Benton County included in the Physical Environment category in prior years had been assigned to the General Government and Natural & Economic Environment categories. For comparison purposes the 2012 Statement of Activities has been revised to reflect those changes.

**Schedule 5  
Benton County  
Assessed Value and Actual Value of Taxable Property,\*  
Last Ten Fiscal Years**

Fiscal Year	Real Property***					Personal Property	Total	Total Direct Tax Rate**
	Residential Property	Commercial/Industrial Property	Agricultural Property	Other				
2009	7,617,167,773	3,617,272,826	743,230,017	95,083,293	651,948,254	\$ 12,724,702,163	\$ 1.3766	
2010	7,914,872,656	3,900,855,051	785,857,175	90,671,913	680,615,147	13,372,871,942	1.3433	
2011	8,276,196,922	4,020,634,941	830,931,571	72,647,253	703,226,989	13,903,637,676	1.3265	
2012	8,734,686,809	4,263,081,225	888,163,047	71,643,418	729,387,653	14,686,962,152	1.2771	
2013	9,101,823,756	4,412,942,343	982,101,775	71,740,080	749,219,431	15,317,827,385	1.2796	
2014	9,340,862,420	4,649,617,160	1,094,472,027	76,056,408	770,925,315	15,931,933,330	1.2831	
2015	9,572,698,738	4,740,999,872	1,172,026,207	81,882,493	811,686,489	16,379,293,799	1.2799	
2016	9,879,339,353	5,032,485,355	1,194,980,907	115,424,783	870,890,060	17,093,120,458	1.2694	
2017	10,211,767,219	5,061,286,130	1,327,810,857	128,192,373	872,595,675	17,601,652,254	1.2753	
2018	\$ 10,580,383,679	\$ 5,230,800,644	\$ 1,256,598,814	\$ 124,676,950	\$ 890,799,088	\$ 18,083,259,175	\$ 1.2788	

**Source:** Benton County Assessor

**Notes:** The county physically inspects and values all taxable real property at least once every six years with statistical updates annually where needed.  
Property is assessed at actual market value.

\*Property is assessed at the legal market value determined by the Benton County Assessor's office.

\*\*Per \$1,000 of value.

**Schedule 6**  
**Benton County**  
**Direct and Overlapping Property Tax Rate,**  
**Last Ten Fiscal Years**  
*(rate per \$1,000 of assessed value)*

	Year Taxes Are Payable									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>County Direct Rates</b>										
General	\$ 1.3403	\$ 1.3070	\$ 1.2902	\$ 1.2408	\$ 1.2433	\$ 1.2468	\$ 1.2436	\$ 1.2331	\$ 1.2390	\$ 1.2425
Mental Health Board	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250	0.0250
Indigent Soldier	0.0113	0.0113	0.0113	0.0113	0.0113	0.0113	0.0113	0.0113	0.0113	0.0113
Total direct rate	1.3766	1.3433	1.3265	1.2771	1.2796	1.2831	1.2799	1.2694	1.2753	1.2788
<b>Other Rates</b>										
Consolidated Road District #1	1.9215	1.8795	1.8364	1.7671	1.6736	1.6252	1.5929	1.5556	1.5191	1.5336
Mosquito Control District	0.1328	0.1536	0.1279	0.0931	0.0965	0.0952	0.0767	0.0821	0.0822	-
State of Washington School	1.9240	2.0057	2.1478	2.3154	2.3914	2.3194	2.3044	2.1378	2.1453	2.0403
<b>City Rates</b>										
Prosser	3.3279	3.2636	3.3112	3.4555	3.2694	3.2687	3.2899	2.4250	2.4424	2.5019
Kennewick	2.3709	2.2534	2.2424	2.1955	2.2020	2.2176	2.2446	2.2314	2.1703	2.1708
Benton City	1.2975	1.2954	1.2474	1.2366	1.1413	1.1246	1.3706	1.3653	1.3346	1.3581
West Richland	1.6038	1.6095	1.6281	1.5641	1.5472	1.5437	1.5514	1.5483	2.0000	2.0118
Richland	3.1392	3.1399	3.0121	2.9654	2.9697	2.9840	2.9771	2.9470	2.9849	2.9837
<b>School District Rates</b>										
Prosser	5.0403	4.7172	4.6196	3.2717	2.9325	2.7452	2.9955	3.0199	3.0127	5.9953
Grandview	3.7649	3.9779	3.9900	4.3051	4.2825	4.3340	4.3721	5.0437	4.8699	5.4923
Kennewick	4.7821	4.9633	4.9195	4.9063	4.9088	4.9834	5.0506	5.1535	5.0190	5.0049
Paterson	0.9108	0.8737	0.8595	0.8058	0.9195	0.8230	0.7924	0.7329	0.8694	0.7979
Benton City	5.6287	5.8592	5.9969	6.0482	5.6427	5.3950	5.4597	5.6227	4.7655	4.7786
Finley	6.2906	6.1774	4.7882	3.5745	4.0756	4.0341	4.0427	3.8471	3.7570	5.2224
Richland	4.1694	4.3251	4.4235	4.2985	4.3825	4.8247	4.8919	4.8731	4.9925	5.5538
<b>Hospital Rates</b>										
Prosser	0.7057	0.3815	0.3811	0.3822	0.3517	0.3419	0.3384	0.3354	0.3349	0.3472
Kennewick	0.1506	0.1467	0.1456	0.1418	0.1418	0.1436	0.1439	0.1394	0.1362	0.1336
<b>Fire District Rates</b>										
District #1	1.6451	1.6373	1.5846	1.5157	1.4752	1.5912	1.5835	1.5770	1.5740	1.5704
District #2	2.2833	2.2700	2.2649	2.2605	2.1851	2.2116	2.2066	2.2071	2.2306	2.2298
District #3	1.2667	1.2221	1.1988	1.2150	1.0302	1.0138	1.0231	0.9500	0.9326	0.9697
District #4	1.5000	1.5000	2.0000	1.9857	1.9783	1.9688	1.9675	1.9419	2.0000	2.0000
District #5	0.7505	0.7150	0.7219	0.6818	0.6666	0.6018	0.5916	0.5485	0.6098	0.6181
District #6	0.9664	0.9376	0.9376	0.8677	0.8235	0.7661	0.7364	1.2700	1.2970	1.3485
<b>Port Rates</b>										
Port of Kennewick	0.3507	0.3429	0.3410	0.3315	0.3309	0.3337	0.3337	0.3320	0.3326	0.3333
Port of Benton	0.4215	0.4225	0.4276	0.4196	0.4055	0.3989	0.4012	0.3984	0.4001	0.4008
<b>Library Rates</b>										
Rural Library	0.4214	0.4014	0.3926	0.3803	0.3786	0.3775	0.3728	0.3722	0.3645	0.3674
Benton City Library	\$ 0.1748	\$ 0.1678	\$ 0.1617	\$ 0.1457	\$ 0.1375	\$ 0.1284	\$ 0.1213	\$ 0.1148	\$ 0.1157	\$ 0.1087

Source: Benton County Assessor

**Schedule 7  
Benton County  
Principal Property Tax Payers,  
Current Year and Nine Years Ago**

<u>Taxpayer</u>	<u>Fiscal Year 2018</u>			<u>Fiscal Year 2009</u>		
	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Conagra Foods Packaged Food Company	\$ 246,989,020	1	1.37%	\$ ----	----	----
AREVA, Inc. (Formerly Framatome/ANP/Siemens Power Corp.)	130,965,580	2	0.72%	97,476,230	1	0.77%
Frontier Communications Northwest (Formerly GTE Northwest)	129,957,090	3	0.72%	57,243,455	3	0.45%
LEX Richland L.P.	117,010,180	4	0.65%	----	----	----
Burlington Northern - Santa Fe Railroad	112,446,796	5	0.62%	53,969,451	5	0.42%
Kadlec Regional Medical Center	149,707,360	6	0.83%			
Battelle Memorial Institute	70,663,700	7	0.39%	51,152,370	8	0.40%
Ste. Michelle Vintners,	65,179,860	8	0.36%	56,191,720	4	0.44%
Columbia Center Mall Partnership	59,349,500	9	0.33%	52,667,670	7	0.41%
Notus Holdings LLC	58,067,160	10	0.32%	----	----	----
Extended Legacy, LLC	----	----	----	----	----	----
Northwest Pipeline Corp.	----	----	----	53,177,692	6	0.42%
K2H Farms Inc.	----	----	----	81,293,440	2	0.64%
Smart Park PH 1, LLC	----	----	----	44,895,030	9	0.35%
Centurion Properties III, LLC	----	----	----	38,905,170	10	0.31%
Total	<u>\$ 1,140,336,246</u>		<u>6.31%</u>	<u>\$ 586,972,228</u>		<u>4.61%</u>

**Source:** Benton County Assessor

**Schedule 8  
Benton County  
Property Tax Levies and Collections,  
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Adjustments			Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2009	17,984,295	\$ (85,171)	\$ 17,899,123	\$ 17,488,445	97.24%	\$ 410,776	\$ 17,899,222	100.00%
2010	18,429,005	(89,675)	18,339,331	17,990,084	97.62%	349,175	18,339,259	100.00%
2011	18,962,606	19,908	18,982,514	18,579,517	97.98%	402,835	18,982,352	100.00%
2012	19,274,946	(19,002)	19,255,944	18,890,044	98.00%	365,665	19,255,709	100.00%
2013	20,151,188	(58,828)	20,092,360	19,716,549	97.84%	375,058	20,091,607	100.00%
2014	20,976,817	(99,457)	20,877,360	20,539,942	97.92%	331,587	20,871,528	99.97%
2015	21,556,160	(25,655)	21,530,505	21,250,256	98.58%	236,114	21,486,370	99.80%
2016	22,331,180	(73,920)	22,257,260	21,862,452	97.90%	278,679	22,141,131	99.48%
2017	23,023,007	(47,020)	22,975,987	22,595,561	98.14%	0	22,595,561	98.34%
2018	\$ 23,701,946	\$ (4,709)	\$ 23,697,237	\$ 23,261,963	98.14%	\$ 0	\$ 23,261,963	98.16%

**Source:** Benton County Treasurer

**Note:** The information in this schedule relates to the county's own property tax levies, and does not include those it collects on behalf of other governments.

**Schedule 9  
Benton County  
Ratios of Outstanding Debt by Type,  
Last Ten Fiscal Years**

<b>Governmental Activities</b>							
<b>Fiscal Year</b>	<b>General Obligation (GO) Bonds</b>	<b>CRID Special Assessment Debt</b>	<b>Loans Due To Other Governments**</b>	<b>Capital Leases/ Other</b>	<b>Total Primary Government</b>	<b>Percentage of Personal Income*</b>	<b>Per Capita</b>
2009	30,945,000	735,000	3,173,889	326,494	\$ 35,180,383	0.55%	\$ 205.59
2010	28,850,000	615,000	2,976,141	518,203	32,959,344	0.48%	186.78
2011	23,425,000	525,000	2,778,393	419,033	27,147,426	0.38%	150.47
2012	21,430,000	420,000	2,580,645	284,741	24,715,386	0.34%	135.51
2013	19,360,000	315,000	2,382,897	98,512	22,156,409	0.29%	120.17
2014	17,205,000	230,000	2,185,149	5,863	19,626,012	0.26%	105.27
2015	14,960,000	170,000	1,987,401	0	17,117,401	0.21%	90.01
2016	12,625,000	858,373	1,789,653	0	15,273,026	0.17%	78.85
2017	10,700,000	718,724	1,629,565	-	13,048,289	0.14%	65.84
2018	\$ 8,740,000	\$ 655,892	\$ 1,438,724	\$ 147,193	\$ 10,981,809	0.12%	\$ 54.55

**Source:** Benton County Treasurer

**Note:** 2018 "Percentage of Personal Income" calculated using 2018 estimate personal income data.

\*\*Economic Development Loan & Long-Term Advance (Loan) from DSHS to Human Services

**Schedule 10  
Benton County  
Ratios of General Bonded Debt Outstanding,  
Last Ten Fiscal Years**

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value* of Property	Per Capita**
	General Obligation (GO) Bonds	Less: Amounts Available in Debt Service Funds	Total		
2009	30,945,000	(4,589,348)	\$ 26,355,652	0.21%	\$ 154.02
2010	28,850,000	(4,589,349)	24,260,651	0.18%	137.49
2011	23,425,000	(87,858)	23,337,142	0.17%	129.35
2012	21,430,000	(65,827)	21,364,173	0.15%	117.13
2013	19,360,000	(1,403,933)	17,956,067	0.12%	97.39
2014	17,205,000	(1,381,750)	15,823,250	0.10%	84.87
2015	14,960,000	(10,656,056)	4,303,944	0.03%	22.63
2016	12,625,000	(8,099,760)	4,525,240	0.03%	23.36
2017	10,700,000	(6,084,127)	4,615,873	0.03%	23.29
2018	\$ 8,740,000	\$ (4,190,011)	\$ 4,549,989	0.03%	\$ 22.60

**Source:** Benton County Treasurer

**Note:** 2018 "Percentage of Personal Income" calculated using 2018 estimated personal income data.

\*See schedule 5 for property value data.

**Schedule 11**  
**Benton County**  
**Legal Debt Margin Information,**  
**Last Ten Fiscal Years**  
*(dollars in thousands)*

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Assessed Value of Property	\$ 12,724,702	\$ 13,372,872	\$ 13,903,638	\$ 14,686,962	\$ 15,317,827	\$ 15,931,933	\$ 16,379,294	\$ 17,093,120	\$ 17,601,652,254	\$ 18,083,259,175
Debt Limit 1.5% of Assessed Value (Statutory Limitation non-voted)	190,871	200,593	208,555	220,304	229,767	238,979	245,689	256,397	264,025	271,249
Debt Limit 2.5% of Assessed Value (Statutory Limitation voted and non-voted)	318,118	334,322	347,591	367,174	382,946	398,298	409,482	427,328	440,041	452,081
Amount of Debt Applicable to Limit General Obligation Bonds	30,945	28,850	23,425	21,430	19,360	17,205	14,960	12,625	10,700	8,740
Less: Amounts Available in Debt Service Funds	<u>(4,589)</u>	<u>(4,589)</u>	<u>(88)</u>	<u>(66)</u>	<u>(1,404)</u>	<u>(1,382)</u>	<u>(10,656)</u>	<u>(8,100)</u>	<u>(6,084)</u>	<u>(4,190)</u>
Total net debt applicable to limit	26,356	24,261	23,337	21,364	17,956	15,823	4,304	4,525	4,616	4,550
Legal Debt Margin (non-voted)	<u>\$ 164,515</u>	<u>\$ 176,332</u>	<u>\$ 185,217</u>	<u>\$ 198,940</u>	<u>\$ 211,811</u>	<u>\$ 223,156</u>	<u>\$ 241,385</u>	<u>\$ 251,872</u>	<u>\$ 259,409</u>	<u>\$ 266,699</u>
Total net debt applicable to the limit as a percentage of non-voted debt limit	13.81%	12.09%	11.19%	9.70%	7.81%	6.62%	1.75%	1.76%	1.75%	1.68%
as a % of voted and non-voted debt limit	8.28%	7.26%	6.71%	5.82%	4.69%	3.97%	1.05%	1.06%	1.05%	1.01%

**Schedule 12  
Benton County  
Demographic and Economic Statistics,  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population*</b>	<b>Personal Income* (thousands of dollars)</b>	<b>Per Capita Personal Income</b>	<b>Year-End Unemployment Rate</b>
2009	171,122	6,443,140	\$ 37,652	8.30%
2010	176,460	6,832,146	38,718	7.50%
2011	180,412	7,172,962	39,759	9.50%
2012	182,391	7,364,269	40,376	9.10%
2013	184,380	7,701,553	41,770	8.10%
2014	186,439	7,637,683	40,966	8.40%
2015	190,170	8,279,696	43,538	6.70%
2016	193,686	8,779,652	45,329	6.50%
2017	198,171	9,034,021	45,587	6.10%
2018	201,300	\$ 9,405,863	46,726	5.80%

**Notes:** Data Provided by: Washington State Employment Security Department  
Office of Financial Management Census 2010 results  
for Washington State  
Bureau of Economic Analysis

\*2007-2011 data revised to reflect adjusted Bureau of Economic Analysis totals.

\*\*2018 is an estimate

**Schedule 13  
Benton County  
Principal Employers,  
Current Year and Nine Years Ago**

<u>Employer</u>	<u>Fiscal Year 2018</u>			<u>Fiscal Year 2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Battelle / Pacific Northwest National Laboratory	4,500	1	4.54%	4,723	1	5.53%
Kadlec Medical Center	3,734	2	3.77%	2,018	5	2.36%
ConAgra/Lamb-Weston, Inc.	3,400	3	3.43%	2,735	3	3.20%
Bechtel National, Inc., Waste Treatment Project	1,230	9	1.24%	2,300	4	2.69%
Kennewick School District	2,514	4	2.54%	1,820	6	2.13%
Washington River Protection Solutions	2,325	5	2.35%	1,482	8	---
Mission Support Alliance	1,918	6	1.94%	---	---	---
CH2M Hill Hanford Group, Inc.	1,500	8	1.51%	3,081	2	3.61%
Richland School District	1,800	7	1.82%	1,525	7	1.78%
Trios Health (formerly Kennewick General Hospital)	---	---	---	0		0.00%
Energy Northwest (Washington Public Power Supply System)	1,100	10	1.11%	1,200	10	1.40%
Washington Closure Hanford	---	---	---	---	---	---
Fluor Hanford, Inc./Fluor Federal Services	---	---	---	---	---	---
<b>Total</b>	<b>24,021</b>		<b>24.24%</b>	<b>20,884</b>		<b>22.70%</b>

**Sources:** Tri-City Industrial Development Council (TRIDEC)  
Washington State Employment Security Department

**Schedule 14  
Benton County  
County Government Employees by Function,  
Last Ten Fiscal Years**

Function/Program	Full-time Equivalent Employees as of December 31									
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government Full-time	288	295	298	314	346	313	314	280	292	258
General Government Part-time	35	42	42	35	36	48	46	19	25	5
Total	<u>323</u>	<u>337</u>	<u>340</u>	<u>349</u>	<u>382</u>	<u>361</u>	<u>360</u>	<u>299</u>	<u>317</u>	<u>263</u>
Public Safety Full-time	221	218	217	211	208	197	194	249	246	275
Public Safety Part-time	-	1	3	7	12	10	6	18	15	15
Total	<u>221</u>	<u>219</u>	<u>220</u>	<u>218</u>	<u>220</u>	<u>207</u>	<u>200</u>	<u>267</u>	<u>261</u>	<u>290</u>
Utilities Full-time	26	25	23	24	0	0	0	0	0	0
Utilities Part-time	1	1	2	1	0	0	0	0	0	0
Total	<u>27</u>	<u>26</u>	<u>25</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transportation Full-time	43	39	39	39	36	36	32	30	31	41
Transportation Part-time	0	0	2	0	0	0	3	1	0	0
Total	<u>43</u>	<u>39</u>	<u>41</u>	<u>39</u>	<u>36</u>	<u>36</u>	<u>35</u>	<u>31</u>	<u>31</u>	<u>41</u>
Natural & Economic Env. Full-time	7	7	7	6	11	10	14	7	3	11
Natural & Economic Env. Part-time	1	1	1	2	4	4	1	3	2	2
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>15</u>	<u>14</u>	<u>15</u>	<u>10</u>	<u>5</u>	<u>13</u>
Social Services Full-time	36	35	33	34	31	39	31	12	7	10
Social Services Part-time	3	4	4	4	3	3	4	2	2	2
Total	<u>39</u>	<u>39</u>	<u>37</u>	<u>38</u>	<u>34</u>	<u>42</u>	<u>35</u>	<u>14</u>	<u>9</u>	<u>12</u>
Culture and Recreation Full-time	6	7	7	9	5	10	7	5	5	7
Culture and Recreation Part-time	6	3	3	0	0	0	4	4	1	1
Total	<u>12</u>	<u>10</u>	<u>10</u>	<u>9</u>	<u>5</u>	<u>10</u>	<u>11</u>	<u>9</u>	<u>6</u>	<u>8</u>
Internal Service Full-time	21	18	22	21	21	21	19	19	17	17
Internal Service Part-time	1	1	1	0	0	0	0	0	0	0
Total	<u>22</u>	<u>19</u>	<u>23</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>19</u>	<u>19</u>	<u>17</u>	<u>17</u>
<b>Total Full-time</b>	<b>648</b>	<b>644</b>	<b>646</b>	<b>658</b>	<b>658</b>	<b>626</b>	<b>611</b>	<b>602</b>	<b>601</b>	<b>619</b>
<b>Total Part-time</b>	<b>47</b>	<b>53</b>	<b>58</b>	<b>49</b>	<b>55</b>	<b>65</b>	<b>64</b>	<b>47</b>	<b>45</b>	<b>25</b>
<b>Total County Employees</b>	<b><u>695</u></b>	<b><u>697</u></b>	<b><u>704</u></b>	<b><u>707</u></b>	<b><u>713</u></b>	<b><u>691</u></b>	<b><u>675</u></b>	<b><u>649</u></b>	<b><u>646</u></b>	<b><u>644</u></b>

Note: In 2013, the State Auditor's Office of Washington implemented changes to the Budget, Accounting & Reporting System (BARS) which dictates how entities in Washington report their financial statements. It was recognized that expenditures/expenses which Benton County included in the Physical Environment category in prior years had been assigned to the General Government and Natural & Economic Environment categories.

Source: County Payroll Office

**Schedule 15  
Benton County  
Operating Indicators by Function,  
Last Ten Fiscal Years**

<b>Function/Program</b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
<b>Justice and Law Enforcement</b>										
Sheriff										
Calls For Service (Sheriff)	39,448	38,505	40,614	40,811	38,214	35,274	41,229	42,582	36,754	41,388
Warrants Served	1,583	1,931	1,261	1,088	1,051	2,406	1,630	1,320	1,122	4,227
Arrests	3,978	3,548	4,281	3,885	3,844	4,247	3,824	2,447	2,040	2,235
Arraignments	6,074	5,603	5,891	5,573	6,652	6,556	6,215	4,689	4,966	0
Average daily jail population	668	625	624	561	566	686	629	549	541	612
Prosecuting Attorney										
Adult Felony Cases Filed	1,222	1,284	1,462	1,465	1,419	1,433	1,454	1,405	1,426	1,536
Juvenile Cases Filed	972	830	777	725	584	524	511	480	485	471
Juvenile Justice										
Juvenile Offender Arrests	2,002	1,836	1,634	1,544	1,265	1,212	1,108	1,052	1,233	1,179
Detention Days Served	15,330	11,180	11,783	11,937	9,678	8,425	8,466	9,206	9,080	8,902
Courts										
District Court Violation Filings	59,594	53,078	54,267	57,862	57,731	53,521	51,672	46,887	46,539	55,962
District Court Hearings Held	69,498	67,796	65,729	67,833	65,435	64,176	60,767	67,705	60,841	68,112
Superior Court Trials	315	275	316	291	210	206	201	141	167	185
Superior Court Cases Completed	8,418	8,131	8,550	7,940	8,099	7,439	7,316	5,906	7,722	6,988
<b>Health Services*</b>										
Clients Assisted										
Mental Health***	4,298	4,122	7,238	7,556	9,547	8,762	7,914	4,578	0	0
Substance Abuse****	2,010	1,246	1,513	1,178	1,048	1,157	1,181	15	0	0
Developmental Disabilities Prevention	514	523	481	504	587	660	750	650	650	600
Housing**	550	816	304	541	399	405	610	700	700	700
	924	405	825	1,369	1,805	2,481	3,364	3,466	3,447	3,218
<b>Economic Environment</b>										
Actions requiring a permit	689	674	639	588	668	714	775	852	997	971
<b>Public Works</b>										
Centerline miles of road maintained:										
County Rural Roads	744	745	746	747	684	681	682	683	683	684
County Urban Roads	118	115	112	111	170	177	177	178	177	178

\*Statistics maintained on a July of one year through June of the next year fiscal period.

\*\*\*Crisis Response was closed 09/30/2016

\*\*\*\*In January, 2016 Substance Abuse services were transferred to the Greater Columbia Behavioral Health.

**Source:** County Budget Office and individual county departments

**Schedule 16  
Benton County  
Capital Asset Statistics by Function,  
Last Ten Fiscal Years**

<b>Function/Program</b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
<b>Justice and Law Enforcement</b>										
Correction facility capacities	782	782	782	782	783	783	783	744	744	744
<b>Parks and Land Use</b>										
Number of recreational facilities	12	12	12	12	12	12	12	13	13	13
Recreational acreage:										
Developed	654.8	654.8	654.8	654.8	654.8	654.8	654.8	656.3	656.3	656.3
Undeveloped	2,443.5	2,516.5	2,516.5	2,516.5	2,516.5	2,516.5	2,516.5	2,700.0	2,700.0	2,700.0
<b>Public Works</b>										
Miles of Rural Road	744	745	746	747	684	681	682	683	683	684
Miles of Urban Road	118	115	112	111	174	177	177	178	177	178
Bridges	54	54	54	54	54	53	53	52	52	52
Active vehicles in vehicle replacement plan	115	115	115	120	112	115	170	160	153	144

**Source:** County Budget Office and individual County departments