BENTON COUNTY
WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Year Ended December 31, 2019

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR

BENTON COUNTY, WASHINGTON

For The Fiscal Year Ended

December 31, 2019

Prepared by the Benton County Auditor's Office

Brenda Chilton, Auditor

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BENTON COUNTY, WASHINGTON
Comprehensive Annual Financial Report

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Benton County Auditor

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October 27, 2020

To the Citizens of Benton County:

We are pleased to present, for your review, the 2019 Comprehensive Annual Financial Report (CAFR) of the Benton County government, in accordance with the provisions of Chapter 36.22 of the Revised Code of Washington. 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 204,000 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 116 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 646 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

Economic conditions have a direct impact on the County’s revenues and demand for services. Benton County has experienced tremendous growth since the start of the 21st century with an expanding, diversified local economy that has outperformed most of the country. Other than governmental activities, healthcare and social services along with the agricultural economy has played a large part in this growth, along with the relatively low cost of living, affordable housing, and an expanding transportation system.

The local region is designated as the Kennewick-Pasco-Richland MSA Metropolitan Statistical Area (MSA), and it comprises Benton and Franklin Counties including the cities of Richland, Kennewick and Pasco (Franklin County). Tri-Cities MSA is the 4th Largest Metropolitan Statistical Area in the state of Washington. Annual growth of employment in total nonfarm increased 3.6% in 2019 which is an increase from the prior year 2.0% growth. The local MSA has 119,800 nonfarm jobs compared to 115,600 in 2018.

The 2019 unemployment rate (seasonally adjusted) for the Benton County was 5.8% compared to the national average of 3.9%. The State's preliminary unemployment rate for 2019 was 4.5%.

The population of the unincorporated areas of the County increased by 875 and 3505 in the incorporated sections of the County. A 2.2% increase overall. The state experienced an increase of 1.6%.

Per the Multiple Listing Service of the Tri-City Association of Realtors, sales of single-family homes increased 15% percent in 2019 versus 2018. The average sales price increased 8.9% from prior year. The average sold price in 2019 was $321,166 compared to $295,000 in 2018. However, the County issued 49 fewer building permits compared to the prior year.

The region's economy is anchored in R&D, technology, manufacturing, agriculture, retail, and healthcare. Major employers include Battelle/Pacific Northwest National Laboratory, Lockheed Martin, Bechtel National, CH2M Hill, ConAgra/LambWeston, Amazon.com, Tyson Fresh Meats, AREVA, and URS. The Tri-Cities attracts the brightest minds in business. We have a highly educated workforce: 82.8% of the population has a high school, college, or graduate education and there are more scientists and engineers per capita residing here than anywhere else in the nation. The average household income for the Tri-Cities region has increased 30.7% since 2000. Currently, the average household income is $72,733.

The Tri-Cities economy continues to out-perform its neighbors and is the brighter spot in Washington State and across the nation.

MAJOR INITIATIVES AND SERVICE EFFORTS

Benton County, with its estimated population now exceeding 200,000, continues to see growth and transition throughout the county government that mirrors the community as a whole. As we embark on a new decade, the county organization is also experiencing growth and transition as we welcome a new administrative team and continue to grow our infrastructure to better serve our residents..

In 2019, the county opened its new Public Services Building at 102206 E. Wiser Parkway, Kennewick, which created a "one-stop shop" in the Tri-Cities for county residents building, planning, and public works needs. This facility adds a new location for the Building, Planning, and Public Works departments, while all three maintain their presence in Prosser, the county seat.

We continue to build on this service model as we begin construction on a new Administration Building at the Justice Center campus in Kennewick, which will house the offices of the assessor, auditor, treasurer, commissioners, and various administration departments.

This historic effort combines offices that often work in partnership and creates yet another "one-stop shop" model for residents seeking services. This new building will also provide county employees with increased safety, efficiency and improved communication.

In 2019, the county also continued its collaborative effort with Franklin County to secure funding from the Washington State Legislature to assist in the design, and possibly the construction, of improved administration offices, court facilities and classrooms at the Juvenile Justice Center. Though our request was not funded in full, the counties received $750,000 in state appropriations to fund design of this improved facility. The existing facilities, at 5606 W. Canal Drive in Kennewick, date to the 1970s and are undersized and outdated.

In an effort to continue our collaboration with government and community partners, the county continues to invest its Rural County Capital Fund to support new capital infrastructure projects in the community that contribute to job growth and economic diversification.

In the past three years, the county its partners at the cities and port districts have invested over $9 million into the community to fund projects varying from road improvements to public infrastructure and community gathering places.

The county is committed to continued growth and development of community partnerships with our fellow public agencies as well as other businesses to provide robust amenities and services countywide.

We encourage our residents and visitors to stay engaged and informed. Our website is an excellent resource for information about our departments, programs, and events. Visit us at www.co.benton.wa.us for up-to-date information on County news and events and be sure to follow us on social media for additional information.

We are excited for what 2020 holds and are prepared and eager to work with our community to ensure continued growth and success this year and for years to come.

{from the *Tri-City Herald*, (2020, April 23). "Progress Edition: Benton County Commission: Benton County Commission: Benton County Commission: Growth and transition to ensure success for residents". Jerrod MacPherson. 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.

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, 2018. This was the sixteenth 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

Brenda Chilton
Benton County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Benton County

Washington

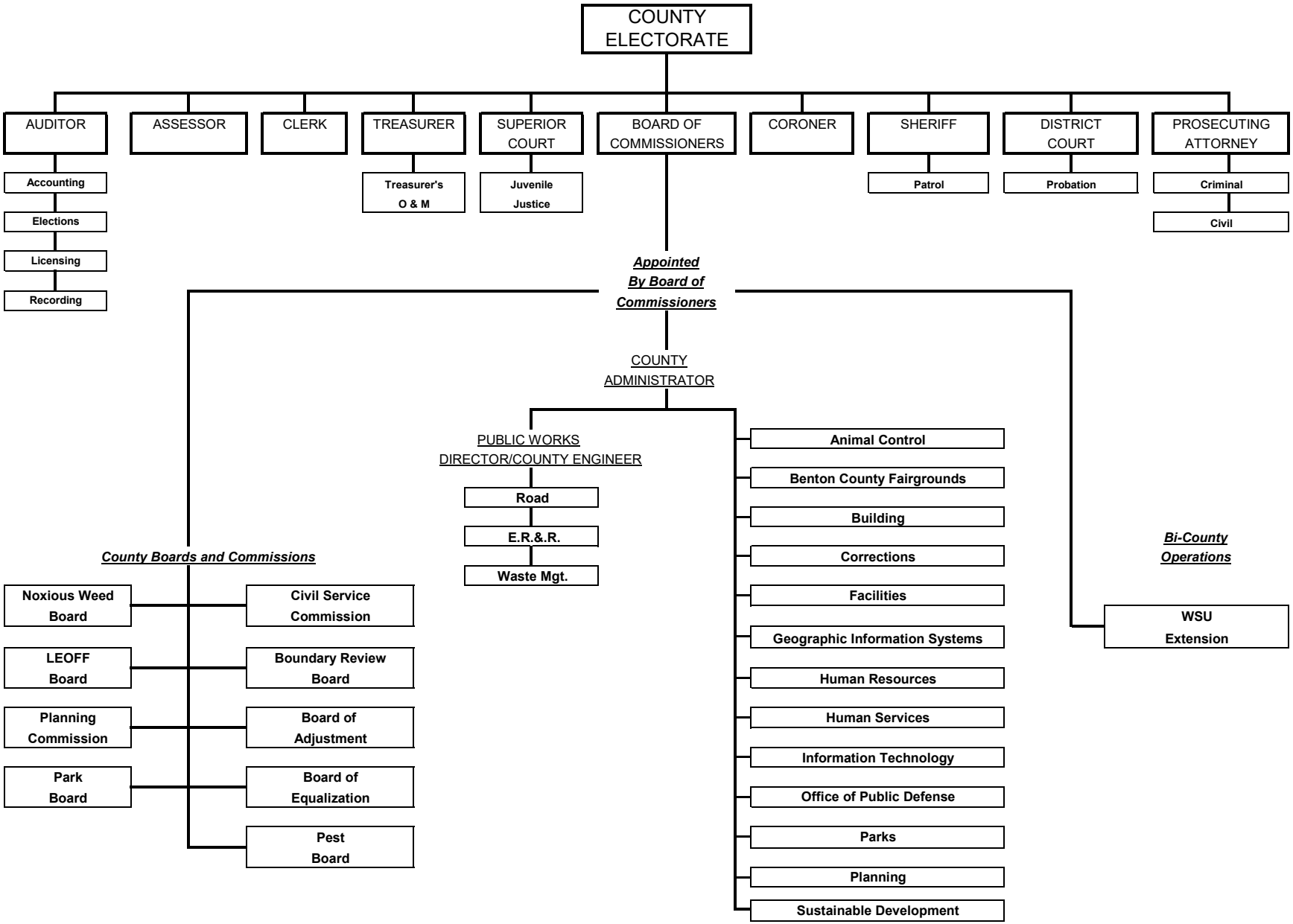
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

BENTON COUNTY GOVERNMENT ORGANIZATIONAL CHART
2019



DIRECTORY OF COUNTY OFFICIALS

ELECTED OFFICIALS

Position	Name	Term	Expiration
Board of Commissioners:			
District 1	Honorable Jerome Delvin	4	December 2020
District 2 - Chairperson	Honorable Shon Small	4	December 2022
District 3	Honorable James Beaver	4	December 2020
Assessor	Honorable Bill Spencer	4	December 2022
Auditor	Honorable Brenda Chilton	4	December 2022
Clerk	Honorable Josie Delvin	4	December 2022
Coroner	Honorable John Hansens	4	December 2022
District Court Judge	Honorable Katharine Butler	4	December 2022
District Court Judge	Honorable Dan Kathren	4	December 2022
District Court Judge	Honorable Steve T. Osborne	4	December 2022
District Court Judge	Honorable Terry M. Tanner	4	December 2022
District Court Judge	Honorable John S. Ziobro	4	December 2020
Prosecutor	Honorable Andrew Miller	4	December 2022
Sheriff	Honorable Jerry Hatcher	4	December 2022
Superior Court Judge	Honorable Joseph Burrowes	4	December 2020
Superior Court Judge	Honorable Alexander Ekstrom	4	December 2020
Superior Court Judge	Honorable Cameron Mitchell	4	December 2020
Superior Court Judge	Honorable Carrie Runge	4	December 2020
Superior Court Judge	Honorable Jacqueline Shea-Brown	4	December 2020
Superior Court Judge	Honorable Bruce Spanner	4	December 2020
Superior Court Judge	Honorable Samuel Swanberg	4	December 2020
Treasurer	Honorable Kenneth Spencer	4	December 2022

APPOINTED OFFICIALS

Position	Name	Length in Position
County Administrator (Interim)	Jerrod MacPherson	3 months
Deputy County Administrator	Unfilled	N/A
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

October 27, 2020

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, 2019, 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.

Opinions

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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, County Road, Human Services, 1/10 Percent Criminal Justice, Rural County Capital and the 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 2019, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Also discussed in Note 20 to the financial statements in February 2020, a state of emergency was declared that could have a negative financial effect on the County. Management's plans in response to this matter are also described in Note 20.

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 as a whole. 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 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 are presented for purposes of additional analysis and are 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 August 27, 2020, 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

This section of the Benton County, Washington (the "County") Comprehensive Annual Financial Report ("CAFR") presents a narrative overview and analysis of the financial activities of the primary government for the fiscal year ended December 31, 2019. Please read it in conjunction with the County's basic financial statements following this section.

FINANCIAL HIGHLIGHTS

Government-wide

The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at December 31, 2019 by $ 277,864,840. This is an increase of $ 11,794,833 from the previous year when assets and deferred outflows of resources exceeds liabilities and deferred inflows of resources by $ 266,070,007.

Total net position of the primary government is comprised of the following:

(1) Net investment in capital assets of $ 130,032,867 includes land, improvements, buildings, infrastructure, intangible assets, construction in progress, and other capital assets, net of accumulated depreciation/amortization, and is reduced by outstanding debt.
(2) Net position of $81,041,041 is restricted by constraints imposed from outside the County such as laws, regulations or grant restrictions.
(3) Unrestricted net position represents the portion available to meet ongoing obligations to citizens and creditors is $66,790,931.

Governmental Fund Financial Statements

As of December 31, 2019, County governmental funds reported combined fund balances of $147,660,244. This reflects an increase of $3,358,644 from the previous fiscal year. The current year total consists of combined restricted fund balance of $77,539,101, committed fund balance of $14,307,279, assigned fund balance of $37,608,116, and unassigned fund balances of $1,205,748 for fiscal year 2019.

The General fund is the principal operating fund of Benton County. At the end of the fiscal year, the unassigned fund balance of the County's General Fund was $18,228,062.

The nonmajor governmental funds had total combined fund balances of $28,976,735 at December 31, 2019. Of this amount, $14,669,455 is restricted for special revenue and $14,307,279 is committed ($11,843,989 for special revenue, $2,444,796 for debt service and $18,494 for capital project funds).

Long-Term Debt

The County issues debt to finance an ongoing capital improvement program. Note 9 to the financial statements provides details of long-term debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the basic financial statements. Required supplementary information is included in addition to the basic financial statements. This report also contains other supplementary information.

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between the two representing net position. Over time, increases or decreases in net position may serve as a useful indicator of the financial condition of the County.

The Statement of Activities presents information that indicates how net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration of justice, county administration, health and human services, tax administration, parks, and roads and bridges. The County does not have any business-type activities.

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

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

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

The County reports 50 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single aggregated presentation.

Proprietary funds are used for two purposes: Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County currently does not have Enterprise funds. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its rental and maintenance of County vehicles, central services (information technology), workers compensation, other risk management activities, and accumulated leave. 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 funds provide the same type of information as the government-wide financial statements, only in more

detail. The County's internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Proprietary fund statements follow the governmental fund statements in this report.

In January 2017, GASB issued Statement No. 84, "Fiduciary Activities." This statement establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement also describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. GASB 95 delayed implementation of several standards. Benton County has early implemented GASB 84.

Benton County has one type of fiduciary funds, Custodial Funds account 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.

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.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found beginning on page 58 of this report.

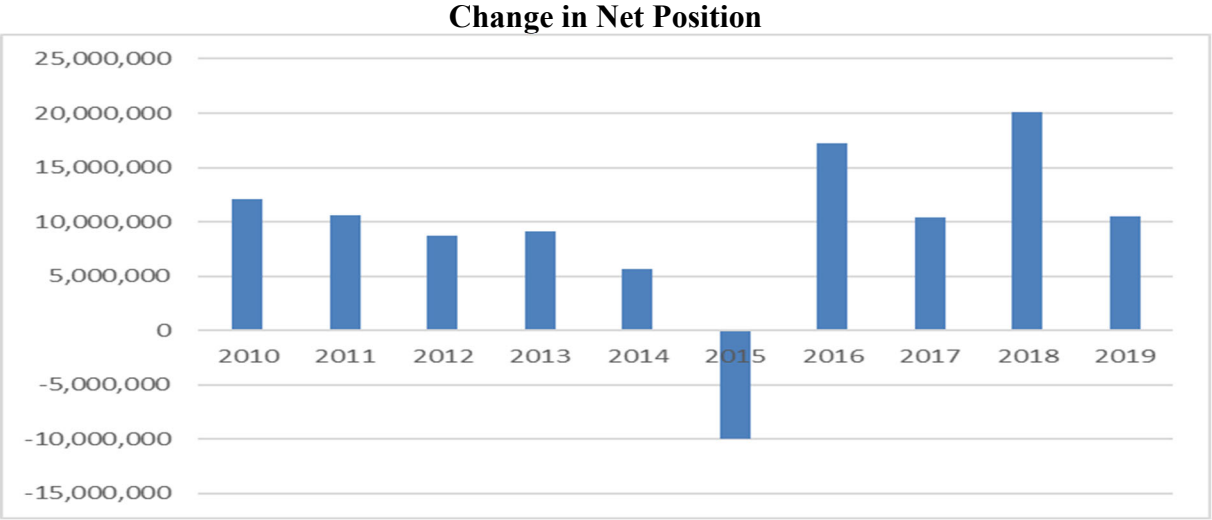
Required Supplementary Information for the County's General Fund budgetary schedule is presented herein. The County adopts a biennial budget. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

Also presented in this section are the Schedule of Changes in Total Other Post Employment Benefit (OPEB) Liability and Related Ratios for LEOFF 1 and OPEB, Schedule of Proportionate Share of the Net Pension Liability and Schedule Employer Contributions. Required supplementary information can be found beginning on page 101 of this report.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $277,864,840 for fiscal year 2019 and $266,070,007 for fiscal year 2018. Revenues exceeded expenses during the current year, increasing net position by $11,794,833.

Condensed Statement of Net Position		
	2019	2018
Current & other assets	175,018,079	168,320,579
Capital assets (net of depr.)	147,643,087	146,651,290
Total assets	322,661,166	314,971,869
Deferred outflows of resources	3,742,712	3,270,462
Long-term liabilities	28,877,161	35,104,911
Other liabilities	11,258,239	9,174,728
Total Liabilities	40,135,401	44,279,639
Deferred inflows of resources	8,403,637	7,892,686
Net position:		
Net investment in capital assets	130,032,867	127,930,171
Restricted	81,041,042	78,388,286
Unrestricted	66,790,931	59,751,549
Total net position	277,864,840	266,070,007



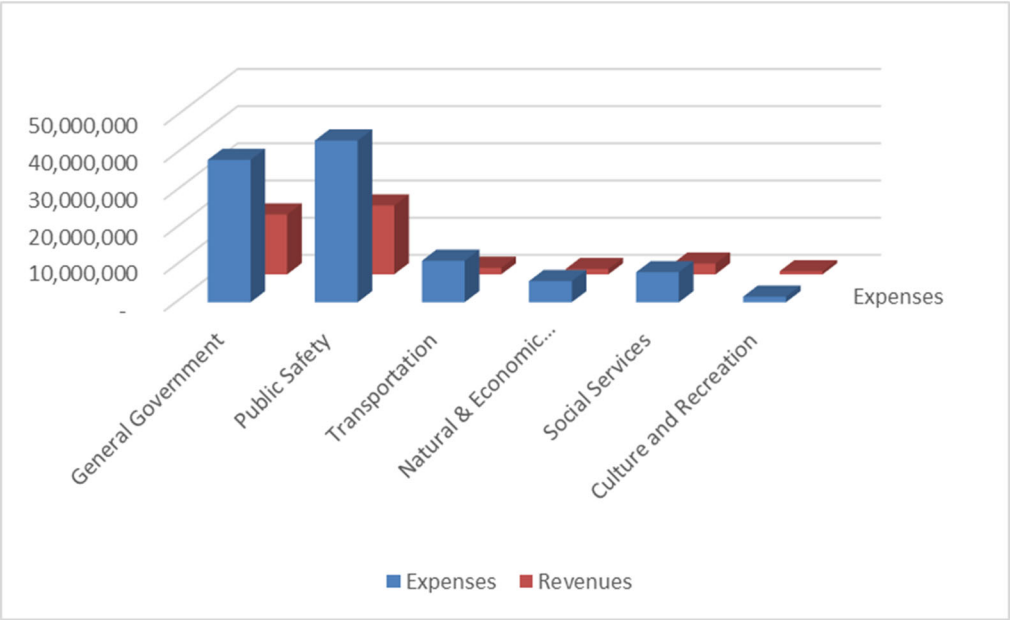
The largest portion of the County's current fiscal year net position, $130,032,867, is invested in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The primary use of these capital assets is to provide services to citizens; therefore, 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 resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the County's current fiscal year net position, $66,790,931, represents unrestricted net position, which is normally available to meet the County's ongoing unrestricted obligations to citizens and creditors. The remaining balance of net position represents resources that are subject to external restrictions on how they may be used. A large portion of the restricted net position, $43,066,708, is for use for public safety activities including those funded by the Public Safety Sales Tax which the County Citizens approved in 2014. It is used for activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates. Restricted net position of $17,834,951 is related to general governmental activities subject to restrictions on how it may be used with much of the balance dedicated to funding public facilities serving economic development purposes in rural counties and finance personnel in economic development. $8,294,628 is restricted for providing mental health services or community services for people with developmental disabilities. The $7,273,841 restricted balance for transportation is mainly from property tax levy. Road levy must be used for planning, constructing, altering, repairing, improving, and maintaining county roads, bridges, and other county road purposes including pedestrian and bicycle facilities. Other restrictions include $3,883,426 for housing assistance and assistance to indigent veterans. $687,487 is restricted for park development, maintaining paths and trails and the operations and maintenance of the local pest board.

The following table indicates changes in net position for governmental activities. The County does not have any business-type activities:

Condensed Statement of Activities	2019	2018
Revenues		
Program revenues:		
Charges for services	34,198,660	31,006,226
Operating grants and contrib.	6,660,458	6,754,513
Capital grants and contributions	1,130,776	5,542,551
Genteral revenues:		
Taxes	73,311,105	71,177,763
Interest earning on invest.	4,311,685	3,372,444
Total revenues	119,612,684	117,853,497
Program Expenses		
General Government	38,293,215	37,402,584
Public Safety	42,654,117	36,187,047
Transportation	11,170,347	10,968,048
Natural & Economic Environment	5,679,282	1,692,363
Social Services	5,839,020	5,482,126
Culture and Recreation	1,511,245	1,339,667
Interest on Long Term Debt	433,387	497,025
Special Item-Reserve Transfer	2,237,237	0
Total expenses	107,817,851	93,568,859
Net position as of Jan 1	266,070,007	246,282,594
Change in accounting principle	0	(4,497,225)
Net position as of Dec 31	277,864,840	266,070,007

Program Revenues and Expenses - Governmental Activities

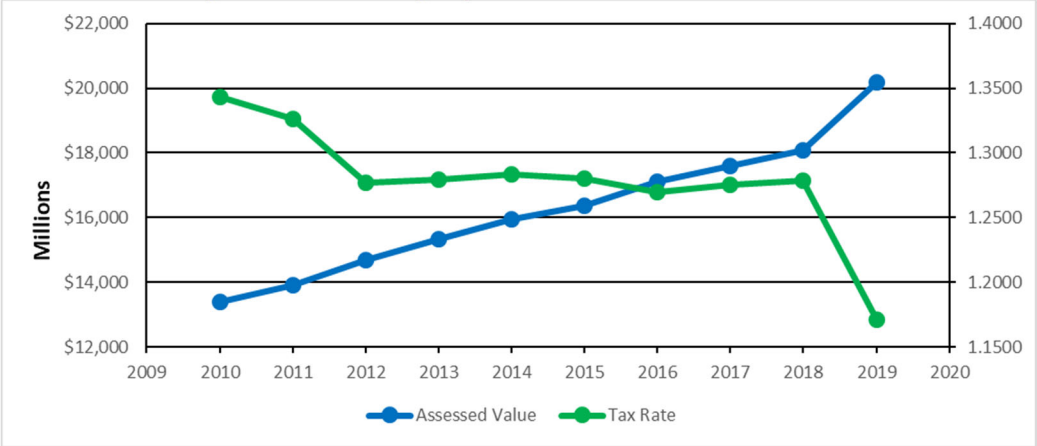


Revenues

For fiscal year ended December 31, 2019, revenues for the primary government totaled $119,612,684.

Sales Taxes of $32,731,701 were one of the largest revenue sources for governmental activities and 27% of total revenues, which is a $2.0M increase from prior year taxes of $30,719,402. Property Taxes increased by 2% from the prior year. The tax rate was $1.1708 per $1000 of assessed value for fiscal year 2019. The taxable assessed value increased in fiscal year 2019 to $ 20,195,434,443 from the taxable assessed value in the prior fiscal year of $ 18,083,259,175.

Historical Comparison of the Property Tax Rate versus Taxable Assessed Valuation



Program revenues are derived from the program itself and reduce the cost of the function to the County. Total program revenues were $41,989,894 or 35% of total revenues, which decreased $4,505,831 compared to the prior year. A reduction in County Road grant activity is the main factor in the decline of program revenues for 2019.

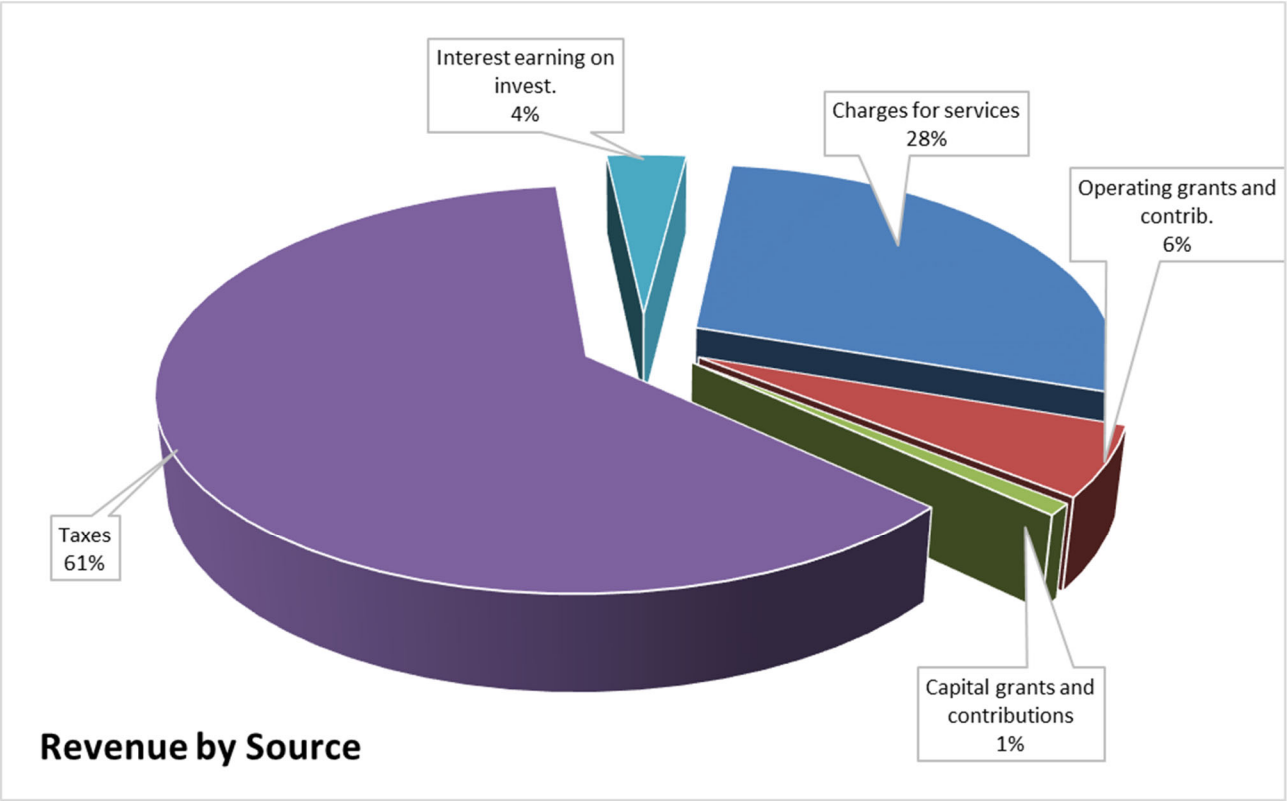
The largest portion of program revenues is Charges for Services of $34,198,660 (81%). Of that $14,412,544 is from governmental activities, which includes fees collected from filing and recording by the courts, fees collected by the tax collector and fees for automobile registrations and recording. Public Safety charges for services of $16,613,772 includes payments from the local jurisdictions for housing inmates and other Sheriff services. This is an increase of almost $1.0 million from the prior year.

Revenues from grants decreased over 36% from the prior year with the significant reduction in Transportation funding. Increased program expenses in Public Safety due to implementation of several new programs related to crime prevention funded by the Public Safety Sales Tax. Natural & Economic Environment also had an increase in distributions to local governments for support of economic development activities through the construction of public facilities supported by the Rural County Capital tax proceeds. Support of mental health programs and homeless housing activities account for the increased expenses in the County Social Services programs.

The other portions of program revenues are Operating Grants and Contributions of $6,660,458 (6%) and Capital Grants and Contributions of $1,130,776 (1%). The $4,505,830 decrease in Capital Grants and Contributions primarily due to a decrease in funding this year from the County Road Administration Board.

General revenues are revenues that cannot be assigned to a specific function. They consist of taxes (previously discussed), earnings on investments of $ 4,311,685 (4% of total revenues), and other entitlements, impact and in-lieu payments of $ 8,788,812 (7% of total revenues).

REVENUES BY SOURCE
Year ended December 31, 2019



Expenses

For fiscal year ended December 31, 2019, expenses for the primary government totaled $105,580,614.

The County's largest governmental function is Public Safety. The main components of this function are law enforcement and detention/correction activities. Total expenses for this activity were $42,654,117 and were 40% of total expenses. The expenses can be attributed to salaries, fringe benefits, costs of housing of inmates, fuel costs for patrol vehicles, and other related items.

The expenses for the Roads and Bridges governmental activities function were $11,170,347 or 10% of total expenses. The County owns and maintains over 884 miles of roads and 52 bridges.

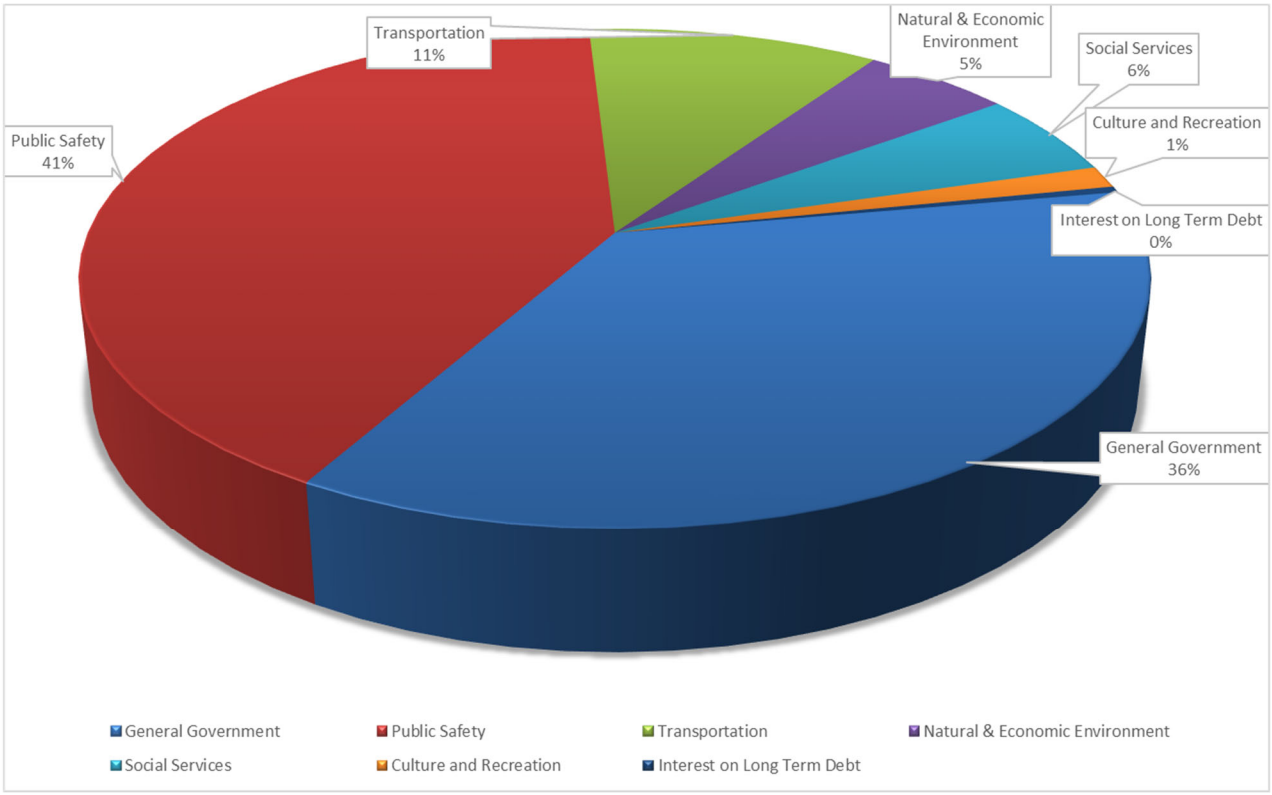
The General Governmental activities functional expenses were $38,293,215 or 35% of total expenses. These expenses are attributable to costs for court activities, juvenile services, election services and maintenance of the administrative offices of the County.

Social Services provides various services to the marginal population in the county. Housing support, mental health referrals and veteran assistance are the main service areas. The cost to manage these programs in 2019 were $5,839,020 which increased $356,894 from the prior year. Benton and Franklin Counties have jointly operated a bi-county Department of Human Services for decades. This relationship was separated to the individual counties with Benton County disbursing a residual share of reserves to Franklin County. This refund of $2.2 million was

treated as a special item.

The Interest on long term debt was $433,387 constituted 0.4% of total expenses and decreased $63,637. The remaining governmental activities functions are Natural and Economic Environment and Culture and Recreation with expenses of $7,190,527 or 7%, which includes operation of the County parks, fairgrounds, economic development, animal and pest control and the local extension office to name a few. There has been a significant increase of $ 3,986,243 in distributions to other local governments for various development projects compared to the prior year.

EXPENSES BY FUNCTION
Year ended December 31, 2019



FINANCIAL ANALYSIS OF MAJOR FUNDS

The General fund, County Road, Human Services, 1/10% Criminal Justice, Rural County Capital and Public Safety Tax funds account for 87% of all governmental fund revenue and 31% 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 seven funds account for 68% of total governmental fund balance.

The General fund is the principal operating fund of Benton County. At the end of the current fiscal year, unassigned

fund balance of the General fund was $18,228,062, which represents 30% of total General fund expenditures. The fund balance of General fund increased by $7,645,714 during the current fiscal year. A slight increase in expenditures over revenues account for the decrease in fund balance for the General fund.

The fund balance of the County Road special revenue fund decreased by 10% or $821,931 during the current fiscal year. Grant revenues and transfers are much lower than prior years.

The Public Safety Sales Tax fund balance increased by $1,327,077 or 7%. 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 deputies, corrections officers, prosecutors, the Metro Drug Task Force, gang and crime prevention efforts, and court and clerk programs including drug, mental health and veterans' 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 $6.3 million. Completion of the integrated services building for public works, planning and building departments, purchase of vehicles for the sheriff fleet and final 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. 2019 is the first year of the biennial budget and it is typical to be in an underbudget status for actual revenue and expenditures at this time.

Differences between the original budget and the final amended budget reflected no change in available resources. This is primarily due to adjustments being only between expenditure categories and no addition of revenues. Generally, any budget amendments are made in the second half of the biennium.

In 2018, Benton County adopted the budget for the 2019/2020 biennium. The following table shows the changes between the original and the final General Fund budget as of December 31, 2019.

Benton County, Washington
General Fund Changes in Budget
As of December 31, 2019

	2019 / 2020 Biennium		
Revenues	Original Budget	Final Budget	Changes Over (Under)
Taxes	$ 72,649,465	$ 72,649,465	$ 0
Licenses and Permits	192,030	192,030	0
Intergovernmental	10,311,828	10,311,828	0
Charges for Services	36,226,273	36,226,273	0
Fines and Forfeits	4,204,460	4,204,460	0
Miscellaneous Revenues	3,937,622	3,937,622	0
Total Revenues	127,521,678	127,521,678	0
Expenditures			
General Government	62,571,263	61,846,489	(724,774)
Public Safety	56,253,835	56,616,626	362,791
Natural & Economic Environment	2,353,491	2,652,365	298,874
Social Services	1,781,279	1,780,605	(674)
Culture and Recreation	1,100,186	1,097,880	(2,306)
Capital Outlay	42,200	42,200	0
Total Expenditures	124,102,254	124,036,165	(66,089)
Excess (Deficit) Revenues Over Expenditures	3,419,424	3,485,513	66,089
Other Financing Sources (Uses)			
Operating Transfers In	2,105,997	2,105,997	0
Operating Transfers Out	(6,470,272)	(6,536,361)	(66,089)
Total Other Financing Sources (Uses)	(4,364,275)	(4,430,364)	(66,089)
Excess (Deficit) Resources Over Uses	(944,851)	(944,851)	0
Fund Balance, January 1	8,385,000	8,385,000	0
Fund Balance, December 31	$ 7,440,149	$ 7,440,149	$ 0

Differences between the original budget and the final amended budget does not reflect any changes other than classification.

General Fund			
For the Year Ended December 31, 2019			Variance with
	Biennial Budget	2019 Actual	Budget Over (Under)
Revenues:			
Taxes	$ 72,649,465	$ 38,698,276	$ (33,951,189)
Licenses and Permits	192,030	110,376	(81,654)
Intergovernmental Revenues	10,311,828	6,296,356	(4,015,472)
Charges for Services	36,226,273	19,271,755	(16,954,518)
Fines and Forfeitures	4,204,460	1,870,883	(2,333,577)
Miscellaneous Revenue	3,937,622	3,439,774	(497,848)
Total Revenues	127,521,678	69,687,420	(57,834,258)
Expenditures:			
General Government Services	61,846,489	29,163,093	(32,683,396)
Public Safety	56,616,626	28,271,423	(28,345,203)
Natural & Economic Environment	2,652,365	1,257,502	(1,394,863)
Social Services	1,780,605	902,319	(878,286)
Culture and Recreation	1,097,880	530,090	(567,790)
Capital Outlay	42,200	8,932	(33,268)
Total Expenditures	124,036,165	60,133,359	(63,902,806)
Excess(Deficiency) of Revenues over Expenditures	3,485,513	9,554,062	6,068,549
Other Financing Sources (Uses):			
Transfers In	2,105,997	1,190,605	(915,392)
Transfers Out	(6,536,361)	(3,098,953)	(3,437,408)
Total Other Financing Sources (Uses)	(4,430,364)	(1,908,348)	(2,522,016)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(944,851)	7,645,714	8,590,565
Fund Balance, January 1	8,385,000	10,582,348	2,197,348
Fund Balance, December 31	$ 7,440,149	$ 18,228,062	$ 10,787,913

The County operates under a biennial budget cycle. The above table compares the two-year budget (2019/2020) against the actual figures recognized in the first year of that budget for the current biennium. Comparing only one year of actual expenditures to a two-year budget explains why variances are large. Revenues increased by approximately $3.8 million from last year which can be accounted for by the strengthening of the economy,

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. Benton County's investment in capital assets as of December 31, 2019, amounts to $138,319,690 (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 experienced a negligible decrease of .14%. Completion of the Wiser Facility for integrated services for Public Works, Planning and the Building departments along with the conclusion of the Security Retrofit for the jail and Justice Center building were the most significant projects completed this year.

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

Benton County's Capital Assets
(net of depreciation)

	2019	2018
Land	15,432,819	15,043,117
Construction in progess	866,521	3,684,167
Other improvements	2,686,640	2,913,959
Buildings	25,475,677	25,616,765
Equipment	11,009,866	7,930,536
Infrastructure	82,848,167	83,324,005
Total	138,319,690	138,512,549

Long-term Debt. At the end of the current fiscal year, Benton County had total bonded debt outstanding of $6,585,000. 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 $2,155,000 (25%) during the current fiscal year. The County has a continuing goal to sustain the County's debt rating. As of December 31, 2019, 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 AAA, respectively.

See note 9 for further information about long term debt.

OTHER SIGNIFICANT MATTERS

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These actions include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

The length of time these measures will be in place, and the full extent of the financial impact on the county is Currently unknown. However, the Board of County Commissioners (BOCC) are assessing the situation and are modeling potential loss of revenue impacts to the remainder of 2020 budget and beyond. The BOCC is expecting significant loss of revenue for the rest of 2020 and into 2021, especially in the sales tax category as the economy has mostly shut down per direction of the governor. This unfortunate situation is being closely monitored and the BOCC is prepared to act as new information arises

REQUEST 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

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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 fiduciary funds net position.

(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, 2019

	Primary Government
	Governmental Activities
ASSETS	
Cash/Cash Equivalents and Equity in Pooled Investments	$ 103,896,155
Investments	55,531,198
Receivables	10,389,068
Due From Other Governments	2,659,025
Inventories	2,520,319
Prepayments and Other Assets	22,314
Joint Ventures	4,537,408
Capital Assets:	
Land	5,326,093
Infrastructure	93,196,827
Construction in Progress	624,587
Other Capital Assets (Net of Depreciation)	39,172,186
Restricted Net Pension Asset	4,785,985
Total Assets	322,661,166
DEFERRED OUTFLOWS OF RESOURCES	
Related to Pensions	3,569,542
Related to OPEB	173,170
Total Deferred Outflows of Resources	3,742,712
Total Assets and Deferred Outflows of Resources	$ 326,403,878
LIABILITIES	
Accounts Payable and Other Current Liabilities	$ 6,272,665
Accrued Liabilities	4,985,572
Debt due within one year	2,702,089
Long-Term Liabilities:	
Due in more than one year	9,094,813
Net pension liability	11,504,224
Other postemployment benefit liability	5,576,038
Total Liabilities	40,135,401
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions	8,403,637
Total Deferred Inflows of Resources	8,403,637
Total Liabilities and Deferred Inflows of Resources	$ 48,539,038
NET POSITION	
Net Investment in Capital Assets	$ 130,032,867
Restricted for:	
General Government	17,834,951
Public Safety	43,066,708
Mental & Health Services	8,294,628
Economic Environment	3,883,426
Transportation	7,273,841
Culture & Recreation	687,487
Unrestricted	66,790,931
Total Net Position	$ 277,864,840

See accompanying notes to the basic financial statements

BENTON COUNTY, WASHINGTON

Statement of Activities

Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position: Primary Government: Governmental Activities
Primary Government:					
Governmental Activities:					
General Government	$ 38,293,215	$ 14,412,544	$ 1,864,972	$ 0	$ (22,015,698)
Public Safety	42,654,117	16,613,772	2,108,318	0	(23,932,027)
Transportation	11,170,347	644,806	0	1,130,776	(9,394,765)
Natural & Economic Environment	5,679,282	1,348,272	115,995	0	(4,215,015)
Social Services	5,839,020	336,378	2,563,648	0	(2,938,994)
Culture and Recreation	1,511,245	842,887	7,524	0	(660,833)
Interest on Long Term Debt	433,387	0	0	0	(433,387)
Total Governmental Activities	105,580,614	34,198,660	6,660,458	1,130,776	(63,590,720)
Total Primary Government	$ 105,580,614	$ 34,198,660	$ 6,660,458	$ 1,130,776	(63,590,720)
General Revenues					
Taxes:					
Property					30,117,098
Sales					32,731,701
Entitlements, Impact & In-lieu Payments					8,788,812
Excise Taxes					1,087,041
Penalties & Interest on Delinquent Taxes					586,453
Interest and Investment Earnings					4,311,685
Special Item - Reserve transfer					(2,237,237)
Total General Revenues					75,385,553
Change in Net Position					11,794,833
Net Position, January 1					266,070,007
Net Position as of December 31					$ 277,864,840

See accompanying notes to the basic financial statements

Balance Sheet
Governmental Funds
December 31, 2019

	Major Funds			
ASSETS	General Fund	County Road	Human Services	1/10% Criminal Justice Fund
Cash/Cash Equivalents	$ 9,808,186	$ 7,748,455	$ 2,829,556	$ 8,056,241
Investments	9,195,045	2,096	2,829,528	7,734,183
Taxes Receivable	2,940,151	156,182	0	956,336
Accounts Receivable	623,673	7,732	0	0
Assessments Receivable	0	0	0	0
Interest Receivable	149,578	25,937	0	0
Due From Other Funds	26,916	203,356	30,499	0
Interfund Receivable	0	0	0	0
Due From Other Gvnmntl Units	1,355,224	131,703	724,579	0
Property Held In Trust	22,314	0	0	0
Total Assets	$ 24,121,086	$ 8,275,461	$ 6,414,162	$ 16,746,759
LIABILITIES				
Accounts/Vouchers Payable	$ 928,005	$ 241,595	$ 1,827,461	$ 311,385
Warrants Payable	639,287	61,507	0	322,394
Due To Other Funds	13,507	238,124	0	0
Due To Other Governmental Units	0	0	252,235	0
Accrued Wages Payable	3,329,019	274,185	51,897	0
Customer Deposits	0	32,700	0	0
Total Liabilities	4,909,817	848,111	2,131,593	633,779
DEFERRED INFLOWS				
Unavailable Rev. - Property Tax	532,100	156,182	0	0
Unavailable Rev. - Court Judgments	451,106	0	0	0
Total Deferred Inflows of Resources	983,207	156,182	0	0
FUND BALANCES				
Restricted	22,314	7,271,167	4,282,569	16,112,980
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	18,205,748	0	0	0
Total Fund Balances	18,228,062	7,271,167	4,282,569	16,112,980
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 24,121,086	$ 8,275,461	$ 6,414,162	$ 16,746,759

See accompanying notes to the basic financial statements

Balance Sheet
Governmental Funds
December 31, 2019

	Major Funds				
ASSETS	Rural County Capital Fund	Public Safety Tax Fund	Capital Acquisition	Other Governmental Funds	Total
Cash/Cash Equivalents	$ 7,175,750	$ 19,548,951	$ 17,846,923	$ 20,104,709	$ 93,118,770
Investments	7,156,061	0	17,653,911	9,519,270	54,090,094
Taxes Receivable	814,922	1,615,488	0	15,279	6,498,358
Accounts Receivable	0	0	2,755	121,108	755,267
Assessments Receivable	0	0	0	5,376	5,376
Interest Receivable	0	60,891	0	34,373	270,779
Due From Other Funds	0	0	0	0	260,771
Interfund Loans Receivable	0	0	2,606,683	0	2,606,683
Due From Other Gvnmntl Units	0	0	358	447,161	2,659,025
Property Held In Trust	0	0	0	0	22,314
Total Assets	$ 15,146,733	$ 21,225,330	$ 38,110,630	$ 30,247,276	$ 160,287,437
LIABILITIES					
Accounts/Vouchers Payable	$ 492,216	$ 138,538	$ 164,950	$ 371,526	$ 4,475,675
Warrants Payable	20,000	134,281	193,778	125,016	1,496,263
Due To Other Funds	0	1,433	131,315	91,658	476,037
Due To Other Governmental Units	0	0	0	0	252,235
Accrued Wages Payable	0	404,979	12,471	661,687	4,734,239
Customer Deposits	0	0	0	0	32,700
Total Liabilities	512,216	679,232	502,514	1,249,888	11,467,149
DEFERRED INFLOWS					
Unavailable Rev. - Property Tax	0	0	0	20,655	708,937
Unavailable Rev. - Court Judgments	0	0	0	0	451,106
Total Deferred Inflows of Resources	0	0	0	20,655	1,160,044
FUND BALANCES					
Restricted	14,634,517	20,546,098	0	14,669,455	77,539,101
Committed	0	0	0	14,307,279	14,307,279
Assigned	0	0	37,608,116	0	37,608,116
Unassigned	0	0	0	0	18,205,748
Total Fund Balances	14,634,517	20,546,098	37,608,116	28,976,735	$ 147,660,244
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 15,146,733	$ 21,225,330	$ 38,110,630	$ 30,247,277	$ 160,287,437

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, 2019

Total fund balances as shown on the Governmental Fund Balance Sheet:	**$**	**147,660,244**
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. This amount reflects the initial investment in capital assets, including construction in progress at 12/31/18. This amount does not include internal service fund capital assets, which are included as a reconciling item in a note further down on this page.		**252,475,349**
Life to date depreciation on capital assets is reflected in the statement of net position. This amount does not include internal service fund depreciation which is included reconciling item in a note further down on this page.		**(116,583,750)**
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the funds.		**8,769,468**
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and therefore are not reported in the funds.		**3,621,204**
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and therefore are not reported in the funds.		**(8,104,351)**
Internal Service funds are used to charge the costs of services to individual funds. The assets and liabilities of the Internal Service funds are included in governmental activities in the statement of net position.		**18,009,451**
Long-term liabilities that are not due and payable in the current period and are not reported in the funds.		**(27,982,775)**
Total Net Position, as reflected on the Statement of Net Position:	**$**	**277,864,840**

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, 2019

	Major Funds			
Revenues	General Fund	County Roads	Human Services	1/10% Criminal Justice Fund
Property Taxes	$ 23,442,093	$ 6,100,468	$ 0	$ 0
Sales and Use Taxes	14,443,454	0	0	5,104,522
Other Taxes	812,728	111,759	0	0
Licenses and Permits	110,376	3,000	0	0
Intergovernmental	6,296,356	4,657,459	2,573,602	0
Charges for Services	19,271,755	214,945	441,437	0
Fines and Forfeits	1,870,883	0	0	0
Interest Earnings	2,857,241	188,385	0	0
Donations	520	0	0	0
Other Revenues	582,013	7,315	0	0
Total Revenues	69,687,420	11,283,331	3,015,038	5,104,522
Expenditures				
Current:				
General Governmental Services	29,163,093	0	0	0
Public Safety	28,271,423	0	0	2,497,500
Transportation	0	10,306,162	0	0
Natural & Economic Environment	1,257,502	0	0	0
Social Services	902,319	0	3,055,525	0
Culture and Recreation	530,090	0	0	0
Debt Service:				
Principal	0	197,748	0	0
Interest	0	5,932	0	0
Capital Outlay	8,932	1,702,510	0	287,453
Total Expenditures	60,133,359	12,212,353	3,055,525	2,784,953
Excess (Deficit) Revenues Over Expenditures	9,554,062	(929,021)	(40,487)	2,319,569
Other Financing Sources (Uses)				
Proceeds of Capital Assets	0	0	0	0
Transfers In	1,190,605	107,061	0	0
Transfers Out	(3,098,953)	0	0	(2,085,492)
Total Other Financing Source (Uses)	(1,908,348)	107,061	0	(2,085,492)
Special Item - Reserve transfer	0	0	(2,237,237)	0
Net Change in Fund Balance	7,645,714	(821,961)	(2,277,724)	234,077
Fund Balance-January 1	10,582,348	8,093,129	6,560,293	15,878,904
Fund Balance-December 31	$ 18,228,062	$ 7,271,168	$ 4,282,569	$ 16,112,981

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, 2019

	Major Funds				
Revenues	Rural County Capital Fund	Public Safety Tax Fund	Capital Acquisition	Other Governmental Funds	Total
Property Taxes	$ 0	$ 0	$ 0	$ 736,199	$ 30,278,760
Sales and Use Taxes	4,640,036	8,543,688	0	0	32,731,701
Other Taxes	0	0	0	749,006	1,673,494
Licenses and Permits	0	0	0	837,897	951,273
Intergovernmental	0	0	452,612	2,580,815	16,560,844
Charges for Services	0	0	39,746	7,514,534	27,482,418
Fines and Forfeits	0	0	0	2,785	1,873,667
Interest Earnings	0	412,746	63,621	409,111	3,931,105
Donations	0	0	0	14,516	15,036
Other Revenues	0	0	19,460	1,270,347	1,879,135
Total Revenues	4,640,036	8,956,435	575,440	14,115,210	117,377,433
Expenditures					
Current:					
General Governmental Services	0	2,768,407	1,565,208	2,739,331	36,236,039
Public Safety	0	4,044,154	56,627	8,588,679	43,458,383
Transportation	0	0	0	0	10,306,162
Natural & Economic Environment	3,415,432	193,255	11,514	758,683	5,636,385
Social Services	0	0	0	1,838,990	5,796,833
Culture and Recreation	0	0	8,965	686,567	1,225,622
Debt Service:					
Principal	0	0	0	2,245,000	2,442,748
Interest	0	0	0	363,834	369,767
Capital Outlay	0	623,542	2,596,482	1,245,820	6,464,740
Total Expenditures	3,415,432	7,629,358	4,238,796	18,466,903	111,936,679
Excess (Deficit) Revenues Over Expenditures	1,224,604	1,327,077	(3,663,357)	(4,351,693)	5,440,754
Other Financing Sources (Uses)					
Proceeds of Capital Assets	0	0	52,500	33,120	85,620
Transfers In	0	0	6,317,178	4,422,598	12,037,442
Transfers Out	0	0	0	(6,852,997)	(12,037,442)
Total Other Financing Source (Uses)	0	0	6,369,678	(2,397,278)	85,620
Special Item - Reserve transfer	0	0	0	0	(2,237,237)
Net Change in Fund Balance	1,224,604	1,327,077	2,706,321	(6,748,971)	3,289,137
Fund Balance-January 1	13,409,913	19,219,021	34,901,794	35,725,704	144,371,106
Fund Balance-December 31	$ 14,634,517	$ 20,546,098	$ 37,608,115	$ 28,976,733	$ 147,660,243

See accompanying notes to the basic financial statements

BENTON COUNTY, WASHINGTON

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, 2019

Net change in fund balances as shown on Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance:	**$**	**3,289,137**
Internal Service Fund Interest, Misc Rev/Exp and Proceeds From Capital Asset Sales and Transfers		**393,179**
Governmental funds report capital outlays as expenditures and proceeds from the sale of capital assets as revenues. In the Statement of Activities, the cost of those assets is capitalized and depreciated over the period of the asset's useful life. When capital assets are disposed of, the difference between original cost and depreciation, and the proceeds are booked as a gain or (loss) on the sale. This entry takes into account the differences in how capital costs are treated between the Statement of Activities and the governmental fund statements.		**4,516,795**
Internal service fund expenses are allocated to other funds. The net expense of certain internal service fund activities is reported with governmental activities on the Statement of Activities.		**504,542**
The issuance of long-term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This entry is the net effect of these differences in the treatment of long-term debt issuance and payments.		**2,442,748**
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		**62,125**
Some expenses reported in the statement of activities do not require the use of current financial resources, and accordingly, are not reported as expenditures in governmental funds.		**586,307**
Change in Net Position, as reflected on the Statement of Activities	**$**	**11,794,833**

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, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Taxes	$ 72,649,465	$ 72,649,465	$ 38,698,276	$ (33,951,189)
Licenses and Permits	192,030	192,030	110,376	(81,654)
Intergovernmental Revenues	10,311,828	10,311,828	6,296,356	(4,015,472)
Charges for Services	36,226,273	36,226,273	19,271,755	(16,954,518)
Fines and Forfeitures	4,204,460	4,204,460	1,870,883	(2,333,577)
Miscellaneous Revenue	3,937,622	3,937,622	3,439,774	(497,848)
Total Revenues	127,521,678	127,521,678	69,687,420	(57,834,258)
Expenditures				
General Government Services	62,571,263	61,846,489	29,163,093	(32,683,396)
Public Safety	56,253,835	56,616,626	28,271,423	(28,345,203)
Natural & Economic Environment	2,353,491	2,652,365	1,257,502	(1,394,863)
Social Services	1,781,279	1,780,605	902,319	(878,286)
Culture and Recreation	1,100,186	1,097,880	530,090	(567,790)
Capital Outlay	42,200	42,200	8,932	(33,268)
Total Expenditures	124,102,254	124,036,165	60,133,359	(63,902,806)
Excess(Deficiency) of Revenues over Expenditures	3,419,424	3,485,513	9,554,062	6,068,549
Other Financing Sources (Uses)				
Transfers In	2,105,997	2,105,997	1,190,605	(915,392)
Transfers Out	(6,470,272)	(6,536,361)	(3,098,953)	(3,437,408)
Total Other Financing Sources (Uses)	(4,364,275)	(4,430,364)	(1,908,348)	(2,522,016)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(944,851)	(944,851)	7,645,714	8,590,565
Fund Balance, January 1	8,385,000	8,385,000	10,582,348	2,197,348
Fund Balance, December 31	$ 7,440,149	$ 7,440,149	$ 18,228,062	$ 10,787,913

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, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Property Taxes	$ 11,930,917	$ 11,930,917	$ 6,100,468	$ (5,830,449)
Excise and Other Taxes	260,000	260,000	111,759	(148,241)
Total Taxes	12,190,917	12,190,917	6,212,228	(5,978,689)
Licenses and Permits	0	0	3,000	3,000
Intergovernmental Revenues	9,367,362	9,367,362	4,657,459	(4,709,903)
Charges for Services	626,000	626,000	214,945	(411,055)
Interest Earnings	0	0	188,385	188,385
Miscellaneous Revenues	185,400	185,400	7,315	(178,085)
Total Revenues	22,369,679	22,369,679	11,283,331	(11,086,348)
Expenditures				
General Governmental Services	252,000	252,000	0	(252,000)
Transportation	24,802,335	22,220,902	10,306,162	(11,914,740)
Debt Service:				
Principal	395,500	395,500	197,748	(197,752)
Interest	10,880	10,880	5,932	(4,948)
Capital Outlay	7,528,600	6,726,100	1,702,510	(5,023,590)
Total Expenditures	32,989,315	29,605,382	12,212,353	(17,393,029)
Excess (Deficiency) of Revenues over Expenditures	(10,619,636)	(7,235,703)	(929,021)	6,306,682
Other Financing Sources (Uses)				
Transfers In	5,438,000	5,438,000	107,061	5,330,939
Total Other Financing Sources (Uses)	5,345,000	5,438,000	107,061	5,330,939
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(5,274,636)	(1,797,703)	(821,961)	975,742
Fund Balance, January 1	7,600,000	7,600,000	8,093,129	493,129
Fund Balance, December 31	$ 2,325,364	$ 5,802,297	$ 7,271,168	$ 1,468,871

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, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental Revenues	4,920,645	4,920,645	2,573,602	(2,347,043)
Charges for Services	650,000	650,000	441,437	(208,563)
Miscellaneous Revenues	3,000	3,000	0	(3,000)
Total Revenues	5,573,645	5,573,645	3,015,038	(2,558,607)
Expenditures				
Social Services	12,008,317	12,008,317	3,055,525	(8,952,792)
Debt Service:				
Principal	245,328	245,328	0	(245,328)
Total Expenditures	12,253,645	12,253,645	3,055,525	(9,198,120)
Excess (Deficiency) of Revenues over Expenditures	(6,680,000)	(6,680,000)	(40,487)	6,639,513
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(6,680,000)	(6,680,000)	(40,487)	6,639,513
Special item - Reserve transfer	0	0	(2,237,237)	(2,237,237)
Fund Balance, January 1	6,680,000	6,680,000	6,560,293	(119,707)
Fund Balance, December 31	$ 0	$ 0	$ 4,282,569	$ 4,282,569

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, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Taxes	$ 9,007,346	$ 9,007,346	$ 5,104,522	$ (3,902,824)
Total Revenues	9,007,346	9,007,346	5,104,522	(3,902,824)
Expenditures				
Public Safety	1,847,650	5,537,506	2,497,500	(3,040,006)
Capital Outlay	4,075,000	385,144	287,453	(97,691)
Total Expenditures	5,922,650	5,922,650	2,784,953	(3,137,697)
Excess (Deficiency) of Revenues over Expenditures	3,084,696	3,084,696	2,319,569	(765,127)
Other Financing Sources (Uses)				
Transfers Out	(3,868,486)	(3,868,486)	(2,085,492)	1,782,994
Total Other Sources (Uses)	(3,868,486)	(3,868,486)	(2,085,492)	1,782,994
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(783,790)	(783,790)	234,077	1,017,867
Fund Balance as of January 1	15,120,338	15,120,338	15,878,904	(758,566)
Fund Balance as of December 31	$ 14,336,548	$ 14,336,548	$ 16,112,981	$ 259,301

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, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Taxes	$ 9,314,126	$ 9,314,126	$ 4,640,036	$ (4,674,090)
Total Revenues	9,314,126	9,314,126	4,640,036	(4,674,090)
Expenditures				
General Government Services	20,986,428	14,232,047	0	(14,232,047)
Natural & Economic Environment	800,000	960,000	3,415,432	2,455,432
Total Expenditures	21,786,428	15,192,047	3,415,432	(11,776,615)
Excess (Deficiency) of Revenues over Expenditures	(12,472,302)	(5,877,921)	1,224,604	7,102,525
Other Financing Sources (Uses)				
Transfers Out	(2,730,134)	(2,595,574)	0	2,595,574
Total Other Sources (Uses)	(2,730,134)	(2,595,574)	0	2,595,574
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(15,202,436)	(8,473,495)	1,224,604	9,698,099
Fund Balance as of January 1	15,202,436	15,202,436	13,409,913	(1,792,523)
Fund Balance as of December 31	$ 0	$ 6,728,941	$ 14,634,517	$ 7,905,576

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, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Taxes	$ 15,648,000	$ 15,648,000	$ 8,543,688	$ (7,104,312)
Interest Earnings	139,200	139,200	412,746	273,546
Total Revenues	15,787,200	15,787,200	8,956,435	(6,830,765)
Expenditures				
General Government Services	10,387,276	4,350,833	2,768,407	(1,582,426)
Public Safety	10,497,711	6,388,293	4,044,154	(2,344,139)
Natural & Economic Environment	384,316	384,316	193,255	(191,061)
Capital Outlay	559,247	202,035	623,542	421,507
Total Expenditures	21,828,550	11,325,477	7,629,358	(3,696,119)
Excess (Deficiency) of Revenues over Expenditures	(6,041,350)	4,461,723	1,327,077	(3,134,646)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(6,041,350)	4,461,723	1,327,077	(3,134,646)
Fund Balance as of January 1	18,710,160	18,710,160	19,219,021	508,861
Fund Balance as of December 31	$ 12,668,810	$ 23,171,883	$ 20,546,098	$ (2,625,785)

See accompanying notes to the basic financial statements

BENTON COUNTY, WASHINGTON

Statement of Net Position
Proprietary Funds
December 31, 2019

	Governmental Activities Internal Service Funds
ASSETS	
Current Assets	
Cash/Cash Equivalents	$ 10,777,385
Investments	1,441,104
Accounts Receivable	7,473
Interest Receivable	28,377
Due From Other Funds	244,939
Inventories/Prepayments	2,520,319
Total Current Assets	15,019,597
Noncurrent Assets	
Capital Assets	
Land	221,020
Buildings	6,663,760
Improvements Other Than Buildings	91,393
Machinery and Equipment	10,760,645
Less Accumulated Depreciation	(10,771,315)
Total Noncurrent Assets	6,965,502
Deferred Outflows of Resources	
Deferred Outflows Related to Pensions	121,508
Total Deferred Outflows of Resources	121,508
Total Assets & Deferred Outflows of Resources	$ 22,106,607
LIABILITIES AND NET POSITION	
Current Liabilities	
Accounts/Vouchers Payable	$ 227,783
Warrants Payable	72,945
Due To Other Funds	29,673
Interfund Loans Payable	131,075
Accrued Wages Payable	180,390
Total Current Liabilities	641,867
Noncurrent Liabilities	
Compensated Absences	140,064
Net Pension Liability	540,331
Interfund Loans Payable	2,475,608
Total Noncurrent Liabilities	3,156,003
Total Liabilities	3,797,870
Deferred Inflows of Resources	
Deferred Intflows Related to Pensions	299,287
Total Deferred Inflows of Resources	299,287
Total Liabilities & Deferred Inflows of Resources	$ 4,097,156
Net Position	
Investment in Capital Assets	$ 6,965,502
Unrestricted	11,043,949
Total Net Position	$ 18,009,451

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, 2019

	Governmental Activities
	Internal Services
Operating Revenues	
Net Charges for Services	$ 9,082,162
Other Operating Revenue	11,445
Total Operating Revenues	9,093,607
Operating Expenses	
Personal Services	2,586,812
Contractual services	3,054,753
Other Supplies and Expenses	755,412
Depreciation	1,047,496
Payment to Claimants	1,144,587
Total Operating Expenses	8,589,060
Operating Income (Loss)	504,547
Non-Operating Revenue (Expenses)	
Interest Revenue	185,139
Interest Expense	(63,621)
Gain (Loss) on Disposition of Capital Assets	43,359
Other Non-Operating Revenues (Expenses)	228,301
Total Non-Operating Revenue (Expenses)	393,179
Income (Loss) before Transfers	897,725
Change in Net Position	897,725
Net Position as of January 1	17,111,726
Net Position as of December 31	$ 18,009,451

See accompanying notes to the basic financial statements

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2019

	Governmental Activities Internal Services
Cash Flows From Operating Activities:	
Receipts from Customers	$ 53,101
Receipts from Interfund Services Provided	10,260,553
Miscellaneous Receipts	58,001
Payments to Employees	(2,601,467)
Payments to Suppliers	(6,278,379)
Payments for Interfund Services Used	(134,167)
Net cash provided (used) by operating activities	1,357,642
Cash Flows From Capital And Related Financing Activities	
Interest Paid to Capital Projects Fund	(63,621)
Principal Paid to Capital Projects Fund	(129,270)
Proceeds from sale of capital assets	56,755
Purchases of capital assets	(402,381)
Net cash provided (used) by capital and related financing activities	(538,517)
Cash Flows From Investing Activities:	
Interest Earnings	179,343
Net Cash Provided by Investing Activities	179,343
Net Increase (Decrease) in Cash & Cash Equivalents	998,468
Balances as of January 1	11,220,022
Balances as of December 31	$ 12,218,490

See accompanying notes to the basic financial statements

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2019

	Governmental Activities Internal Services
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating Income/(Loss)	$ 504,547
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation Expense	1,047,496
Other Non-Cash Revenue/Expense	156,355
Changes in assets and liabilities:	
Receivables, net	15,285
Inventories	(377,379)
Accounts and other payables	11,339
Net Cash Provided by Operating Activities	$ 1,357,642

See accompanying notes to the basic financial statements

BENTON COUNTY, WASHINGTON
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019

	External Investment Pool	Custodial Funds
ASSETS		
Current assets:		
Cash and cash equivalents	$ 322,859,596	$ 33,296,262
Cash with Fiscal Agents/Trustees	-	1,871,116
Receivables:		
Taxes for Other Governments	-	5,027,128
Special Assessments for Other Governments	-	318,787
Total current assets	322,859,596	40,513,292
TOTAL ASSETS	322,859,596	40,513,292
LIABILITIES		
Current liabilities:		
Warrants payable	-	16,223,274
Total current liabilities	-	16,223,274
TOTAL LIABILITIES	-	16,223,274
NET POSITION		
Individuals, organizations, and other governments	322,859,596	24,290,019
TOTAL NET POSITION	$ 322,859,596	$ 40,513,292

BENTON COUNTY, WASHINGTON
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
for the Year Ended December 31, 2019

	External Investment Pool	Custodial Funds
ADDITIONS		
Investment Earnings:		
Net increase (decrease) in fair value of investments	1,580,292	-
Interest, dividends, and other	-	7,167,960
Total investment earnings	1,580,292	7,167,960
Property tax collected for other governments	-	134,836,075
Sales tax collected for other governments	-	2,173,248
Other taxes and fees collected for other governments	-	54,355,045
Contributions by pool participants	149,343,941	-
Other additions	-	606,565,206
Total additions	150,924,233	805,097,534
DEDUCTIONS		
Taxes and fees distributed to other governments	-	807,685,614
Deductions by pool participants	136,225,324	-
Other deductions	-	10,737
Total deductions	136,225,324	807,696,351
Net increase (decrease) in fiduciary net postion	14,698,909	(2,598,817)
Net Position - beginning	323,326,832	43,467,359
Prior period adjustments	(15,166,146)	(355,249)
Restated net position	308,160,686	43,112,110
Net Position - ending	$ 322,859,596	$ 40,513,292

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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.

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 *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.
- *Fiduciary Funds* are used to account for assets held in a trustee capacity or as an agent on behalf of other governments, special districts, private organizations or individuals. Fiduciary funds include Private Purpose Trust funds and Custodial Funds. Custodial Funds account for resources that are held by the county in a custodial capacity. These funds include two separate classifications: funds used to account for resources of other governments and special districts and their investments balances identified in the external investment pool. The County does not have any private purpose trust funds.

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 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 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.

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, 2019, the County Treasurer was holding $502,260,653 in investments of surplus cash as reported on the Benton County Treasurer's investment activity report. The County's portion of this amount, $103,896,155 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 2019 were approximately $12,721,082.

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, 2019, $47,163 of special assessments receivable were delinquent.

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

4. Amounts Due to and from Other Funds; 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 Interfund Loans and a separate schedule of Inter fund receivables and payables (Due To/From) 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 because the revenue recognition criteria has not been met.

12. Deferred Inflows of Resources

In addition to assets, the statement of net position may report a separate financial statement element for deferred outflows of resources. This separate element, deferred outflow of resources, represents consumption of net position that applies to future period(s) and, so will not be recognized as an outflow of resources (expense / expenditure) until then. The County reports deferred outflow of resources for other postemployment benefit obligations and pension related amounts: payments since the measurement date, changes in assumptions, and for the difference between projected and actual earnings.

In addition to liabilities, the statement of net position may report a separate financial statement element for deferred inflows of resources. This separate element, deferred inflow of resources, represents an acquisition of net position that applies to future periods and, accordingly, will not be recognized as an inflow of resources (revenue) until that time. The County reports deferred inflows of resources for pension related amounts: the difference between its contributions and its proportionate share of contributions and the difference between projected and actual experience. The County also reports a deferred inflow of resources under a modified accrual basis of accounting, for unavailable revenue. The governmental funds report unavailable revenues from two sources: property taxes and court judgements. These amounts are deferred and recognized as an inflow of

resources in the period that the amounts become available.

13. Fund Balance Classifications

In February, 2009, the GASB issued Statement no. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The County implemented GASB Statement 54 beginning in fiscal year 2011, including a reclassification of ending fund balances from the previous fiscal year ending December 31, 2010.

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 is 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 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 13% of appropriated expenditures.
- Capital Projects. A fund balance of at least $5,000,000.
- Central Services. A fund balance of at least $350,000.
- 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

		Major Special Revenue Funds							
Fund Balances:	**General**	**County**	**Human**	**1/10% Criminal**	**Rural County**	**Public Safety**	**Capital**	**Other**	
Restricted for:	**Fund**	**Roads**	**Services**	**Justice Fund**	**Capital Fund**	**Tax Fund**	**Projects**	**Funds**	**Total**
Detention and/or Correction				16,112,980		20,546,098		2,872,644	39,531,722
Education								111,117	111,117
Financial and Records Services					14,634,517			1,730,056	16,364,573
Housing & Community Dev								2,771,210	2,771,210
Judicial								1,142,679	1,142,679
Juvenile Services								10,731	10,731
Legal								327,699	327,699
Mental & Health Services			4,282,570					4,012,059	8,294,628
Park Facilities								576,370	576,370
Planning & Community Dev								316,144	316,144
Transportation		7,271,167						2,674	7,273,841
Veterans Services								796,072	796,072
Commited to:									
Central services								2,884,472	2,884,472
Cultural & Recreational Facilities								529,104	529,104
Debt Service								2,444,796	2,444,796
Detention and/or Correction								320,578	320,578
Garbage & Solid Waste Utilities								853,567	853,567
Housing & Community Dev								1,173,467	1,173,467
Judicial								1,233,418	1,233,418
Juvenile Services								755,739	755,739
Law Enforcement								276,555	276,555
Legislative								462,642	462,642
Substance Abuse								18,494	18,494
Transportation								3,354,449	3,354,449
Assigned to:									
Capital Projects							37,608,116		37,608,116
Unassigned									
General Fund	18,228,062								18,228,062
	18,228,062	7,271,167	4,282,570	16,112,980	14,634,517	20,546,098	37,608,116	28,976,734	147,660,243

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	$ 708,937
Unavailable Revenue – Court Judgements	451,106
Interest Earned, unavailable for >90 days	530,316
Restricted Net Pension Asset	4,785,985
A/R Superior & District Courts, Treasurers O&M	2,293,124
Net Adjustment to Increase Total Governmental Funds to Arrive At Net Position Governmental Funds	$8,769,468

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		$ (6,585,000)
Special Assessment Debt		(565,892)
Long-Term Loans		(1,089,582)
Compensated Absences	(3,304,193)	
Less Internal Service Funds Amount	140,064	
Net Compensated Absences		(3,164,129)
Interest Payable		(38,244)
OPEB Liability		(5,576,038)
Net Pension Liability	(11,504,221)	
Less Internal Service Funds Amount	540,331	
Net Pension Liability		(10,963,890)
Net Adjustment to Reduce - Total Governmental Funds to Arrive at Net Position – Governmental Activities		$(27,982,775)

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	$ 6,464,740
Donated Capital Assets	4,165
Change in Joint Venture Equity	518,592
Depreciation Expense	(2,470,702)
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	**$ 4,516,795**

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:

Principal Payments:	
General Obligation Debt	2,442,748
Net Adjustment to Increase Net Changes in Fund Balances Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	$ 2,442,748

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	$ (86,236)
Change in Accrual for District Court A/R	(68,884)
State of Washington Contribution to LEOFF 2	213,980
Change in Interest Receivable between 2018 & 2019	195,442
Change in Deferred Tax Inflow between 2018 & 2019	(192,179)
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities	$ 62,125

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		$ (500,356)
Change in Interest Payable between 2018 & 2019		12,630
Pension Expenses		714,935
Change in Compensated Absences, 2018 to 2019	374,123	
Less Internal Service Funds Change	(15,025)	
Net Change in Compensated Absences between 2017 & 2018		359,098
Net Adjustment to Increase Net Changes in Fund Balance - Total Governmental Funds to Arrive at Changes in Net Position of Governmental Activities		$ 586,308

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

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the County would not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. 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). Per RCW 43.09.240 deposits are required within 24 hours.

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. 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 FHN Financial Main Street Advisors, LLC ("FHN"). FHN will make specific recommendations to the investment strategy and investments, provide periodic review of internal controls, market analysis, portfolio analysis and reporting. FHN 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.

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 County's investment software, Sympro, as provided by Bank of New York Mellon, the County's safekeeper. Quarterly fair market values are prepared by the County's financial advisor FHN, 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, 2019, the County had the following investments measured at fair value:

		Fair Value Measurements Using		
Investments by fair value level	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
U.S. government & agency securities	322,943,765.00	322,943,765.00	-0-	-0-
Total Debt Securities	$322,943,765.00	$322,943,765.00	-0-	-0-

As of December 31, 2019, 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
Federal Agricultural Mortgage Corporation	2.75	$ 71,672,814.00	$ -	$ 71,672,814.00
Federal Farm Credit Bank	4.67	$ 129,810,341.00	$ -	$ 129,810,341.00
Federal Home Loan Bank	0.97	$ 38,443,500.00	$ -	$ 38,443,500.00
Federal Home Loan Mortgage Corporation	0.58	$ 24,154,770.00	$ -	$ 24,154,770.00
Federal National Mortgage Association	1.59	$ 42,891,350.00	$ -	$ 42,891,350.00
Treasuries	3.56	$ 94,226,700.00	$ -	$ 94,226,700.00
State Pool	1.00	$ 101,061,178.00	$ -	$ 101,061,178.00
GRAND TOTAL		$ 502,260,653.00	$ -	$ 502,260,653.00

The amounts listed in the above table as the County's investments (stated at market) also includes idle custodial fund monies invested by the County upon which the County earns interest. The amount listed as custodial 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 if interest rates will adversely affect the fair value of an investment. In accordance to 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 years from the date of purchase without approval of the Treasurer or Chief Deputy Treasurer.

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 2019 for each type of investment of which the Primary Government participates.

Investment Type	Minimum Rating*	Year-End Rating*
Treasury and Agency Securities	N/A	N/A
Certificates of Deposit	N/A	N/A
State Local Government Investment Pool	N/R	N/R
Municipal Bonds	AA2	AA2

*Ratings from Moody's

Management intends to hold the time deposits and securities until maturity. In accordance with GAAP 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 Portfolio is managed in a manner generally consistent with SEC regulated Rule 2a-7 money market funds. LGIP investment guidelines are spelled out in the LGIP Policy. Accordingly, participants' balances in the LGIP have minimal interest rate risk, as the weighted average maturity of the portfolio will not exceed 60 days. 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 for withdrawals and deposits.

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, 2019.

BENTON COUNTY TREASURER'S INVESTMENT POOL

BENTON COUNTY TREASURERS INVESTMENT POOL

Investment Type	Weighted Average Maturity Years	Fair Value of County's Investments		Total
Federal Agricultural Mortgage Corporation	2.89	$ 60,674,094.00	$ -	$ 60,674,094.00
Federal Farm Credit Bank	4.54	$ 108,520,891.00	$ -	$ 108,520,891.00
Federal Home Loan Bank	0.81	$ 28,296,910.00	$ -	$ 28,296,910.00
Federal Home Loan Mortgage Corporation	0.47	$ 18,109,530.00	$ -	$ 18,109,530.00
Federal National Mortgage Association	1.73	$ 37,886,500.00	$ -	$ 37,886,500.00
Treasuries	4.10	$ 90,246,500.00	$ -	$ 90,246,500.00
State Pool	1.00	$ 73,387,835.00	$ -	$ 73,387,835.00
GRAND TOTAL		$ 417,122,260.00	$ -	$ 417,122,260.00

BENTON COUNTY TREASURERS INVESTMENT POOL

Investment Type	FMV	PRINCIPLE AMOUNT	INTEREST RATE RANGE	MATURITY RANGE
TREASURIES & AGENCIES	$ 343,734,425.00	$ 341,869,152.00	0.875%-3.07%	1/1/2020-12/31/2024
STATE POOL	$ 73,387,835.00	$ 73,387,835.00	1.77%	12/31/2019
TOTAL	$ 417,122,260.00	$ 415,256,987.00	0.875%-3.07%	1/1/2019-12/31/204

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 12/31/2019 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. 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

Assets	
Cash, Cash Equivalents & Pooled Investments	$417,122,260
Receivables	-0-
Total Assets	$417,122,260
Liabilities	
Total Liabilities	-0-
Net Position Held in Trust For Pool Participants	$417,122,260

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

Net Position Beginning of Year	$369,056,829
Net Change in Investments by Pool Participants	$48,065,431
Net Position Year-End	$417,122,260

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%
- Federal Agricultural Mortgage Corporation 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, 2019:

BENTON COUNTY INVESTMENT CONCENTRATION

BENTON COUNTY INVESTMENT CONCENTRATION			
INVESTMENT	% Of County Investments	% of Other Districts	Total
Federal Agricultural Mortgage Corporation	14.27%	0.00%	14.27%
Federal Farm Credit Bank	25.85%	0.00%	25.85%
Federal Home Loan Bank	7.65%	0.00%	7.65%
Federal Home Loan Mortgage Corporation	4.81%	0.00%	4.81%
Federal National Mortgage Association	8.54%	0.00%	8.54%
Treasuries	18.76%	0.00%	18.76%
State Pool	20.12%		20.12%
GRAND TOTAL	100.00%	0.00%	100.00%

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 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 2019, the County levied the following property taxes:

Purpose of Levy	Per $1,000	Levy Amount
General Government (A)	$1.1345	$22,912,063
County Roads (B)	1.4488	6,658,290
Human Services (A)	0.0250	504,886
Veterans' Assistance (A)	0.0113	228,208
Totals	**$2.6196**	**$30,303,447**

(A) assessed value of $20,195,434,443
(B) assessed value of $ 4,595,884,065

NOTE 6 – CAPITAL AND INTANGIBLE 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
Furniture & Equip - 10 years
Information Systems - 4 years
Data Handling Equip - 4 years
Infrastructure - 75 years
Autos, Light Trucks - 5 years
Heavy Trucks - 7 years
Land Improvements - 20 years
Heavy Road Equipment - 10 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.

Capital asset activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 14,478,994	6,913	0	$ 14,485,906
Rights and Easements	507,460	382,790	0	890,250
Construction in progress	3,684,167	3,647,279	6,464,925	866,521
Total capital assets, not being depreciated	18,670,621	4,036,982	6,464,925	16,242,677
Capital assets, being depreciated:				
Quarries	81,941	0	0	81,941
Buildings	97,825,933	3,453,181	172,400	101,106,714
Improvements	4,588,168	0	0	4,588,168
Intangibles	1,436,318	0	0	1,436,318
Machinery and equipment	20,598,179	5,006,900	723,257	24,881,822
Infrastructure	116,693,386	643,731	0	117,337,117
Total capital assets being depreciated	241,223,925	9,103,812	895,657	249,432,080
Less accumulated depreciation for:				
Quarries	25,278	0	0	25,278
Buildings	72,209,168	3,594,269	172,400	75,631,037
Improvements	1,674,209	227,318	0	1,901,527
Intangibles	804,026	192,841	0	996,867
Machinery and equipment	13,299,935	1,670,684	659,214	14,311,405
Infrastructure	33,369,381	1,119,570	0	34,488,951
Total accumulated depreciation	121,381,997	6,804,682	831,614	127,355,065
Total capital assets being depreciated, net	119,841,927	2,299,129	64,044	122,077,015
Governmental activities capital assets, net	$ 138,512,548	$ 6,336,111	$ 6,528,969	$ 138,319,692

Depreciation expense was charged to functions as follows:	
General Government	$ 3,509,150
Public Safety	632,943
Transportation	1,154,946
Natural & Economic Environment	77,074
Social Services	65,355
Culture and Recreation	317,718
Total Depreciation - Governmental Activities	$ 5,757,186
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.	1,047,496
Total governmental activities depreciation expense	$ 6,804,682

NOTE 7 - PENSION PLANS

The following table represents the aggregate pension amounts for all plans for the year 2019:

Aggregate Pension Amounts – All Plans	
Pension liabilities	$ (11,504,223)
Pension assets	$ 4,785,985
Deferred outflows of resources	$ 3,569,542
Deferred inflows of resources	$ (8,403,637)
Pension expense/expenditures	$ 517,863

State Sponsored Pension Plans

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

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

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

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

Public Employees' Retirement System (PERS)

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

PERS Plan 1

Benefits Provided

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 2019 were as follows:

PERS Plan 1		
Actual Contribution Rates	**Employer**	**Employee***
January – June 2019		
PERS Plan 1	7.52%	6.00%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	**12.83%**	**6.00%**
July – December 2019		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	**12.86%**	**6.00%**

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

PERS Plan 2/3

Benefits Provided

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 2019 were as follows:

PERS Plan 2/3		
Actual Contribution Rates	**Employer 2/3**	**Employee 2***
January – June 2019		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	**12.83%**	**7.41%**
July – December 2019		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
Total	**12.86%**	**7.90%**

* For employees participating in JBM, the contribution rate was 18.53% to 19.75%.

The County's actual PERS plan contributions were $1,715,849 to PERS Plan 1 and $2,019,210 to PERS Plan 2/3 for the year ended December 31, 2019.

Public Safety Employees' Retirement System (PSERS)

Benefits Provided
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 and Cannabis 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

Benefits Provided

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

Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2019 were as follows:

PSERS Plan 2		
Actual Contribution Rates	**Employer**	**Employee**
January – June 2019		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Total	**12.38%**	**7.07%**
July – December 2019		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Total	**12.14%**	**7.20%**

The County's actual plan contributions were $529,660 to PSERS Plan 2 and $367,032 to PERS Plan 1 for the year ended December 31, 2019.

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

Benefits Provided

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 2019. Employers paid only the administrative expense of 0.18 percent of covered payroll.

LEOFF Plan 2

Benefits Provided

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 state contribution rate (expressed as a percentage of covered payroll) was 3.44% as of July 1, 2019.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

LEOFF Plan 2		
Actual Contribution Rates	**Employer**	**Employee**
January – June 2019		
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
Total	**5.43%**	**8.75%**
Ports and Universities	8.75%	8.75%
Administrative Fee	0.18%	
Total	**8.93%**	**8.75%**
July – December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
Total	**5.33%**	**8.59%**
Ports and Universities	8.59%	
Administrative Fee	0.18%	
Total	**8.77%**	**8.59%**

The County's actual contributions to the plan were $334,023 for the year ended December 31, 2019.

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, 2019, the state contributed $72,959,897 to LEOFF Plan 2. The amount recognized by the County as its proportionate share of this amount is $213,980.

Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2019 with a valuation date of June 30, 2018. 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 2018 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2019. Plan liabilities were rolled forward from June 30, 2018, to June 30, 2019, 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%

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.

- OSA updated modeling to reflect providing benefit payments to the date of the initial retirement eligibility for terminated vested members who delay application for retirement benefits.
- OSA updated COLA programming to reflect legislation signed during the 2018 legislative session that provides PERS and TRS Plan 1 annuitants who are not receiving a basic minimum, alternate minimum, or temporary disability benefit with a one-time permanent 1.5% increase to their monthly retirement benefit, not to exceed a maximum of $62.50 per month.

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, 2019, 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%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
	100%	

Sensitivity of the Net Pension Liability/(Asset)

The table below presents the county's proportionate share of the net pension liability calculated using the discount rate of 7.4 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 (6.4 percent) or 1-percentage point higher (8.4 percent) than the current rate.

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	$ 11,558,906	$ 9,230,006	$ 7,209,378
PERS 2/3	17,442,347	2,274,218	(10,172,235)
PSERS 2	2,098,097	(203,227)	(2,011,111)
LEOFF 1	(390,192)	(476,976)	(551,906)
LEOFF 2	(763,438)	(4,105,782)	(6,833,900)

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, 2019, the County reported a total pension liability of $6,718,239 for its proportionate share of the net pension liabilities as follows:

	Liability (or Asset)
PERS 1	$9,230,006
PERS 2/3	2,274,218
PSERS 2	(203,227)
LEOFF 1	(476,976)
LEOFF 2	(4,105,782)

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

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(476,976)	(4,105,782)
State's proportionate share of the net pension asset associated with the employer	(3,226,254)	(2,688,737)
TOTAL	(3,703,230)	(6,794,519)

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

	Proportionate Share 6/30/18	Proportionate Share 6/30/19	Change in Proportion
PERS 1	0.247652%	0.240030%	(0.007622%)
PERS 2/3	0.241425%	0.234132%	(0.007293%)
PSERS 2	1.736097%	1.562805%	(0.173292%)
LEOFF 1	0.024149%	0.024131%	(0.000018%)
LEOFF 2	0.181335%	0.177226%	(0.004109%)

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

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2019. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2019, 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 2019, the state of Washington contributed 39.57 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 60.43 percent of employer contributions.

The collective net pension liability (asset) was measured as of June 30, 2019, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2018, with update procedures used to roll forward the total pension liability to the measurement date.

Pension Expense

For the year ended December 31, 2019, the County recognized pension expense as follows:

	Pension Expense
PERS 1	$ 74,818
PERS 2/3	63,277
PSERS 2	330,632
LEOFF 1	(24,696)
LEOFF 2	73,832
TOTAL	517,863

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	0	0
Net difference between projected and actual investment earnings on pension plan investments	0	(616,642)
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	835,735	0
TOTAL	$835,735	($616,642)

PERS 2 & 3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	651,569	(488,944)
Net difference between projected and actual investment earnings on pension plan investments	0	(3,310,335)
Changes of assumptions	58,235	(954,186)
Changes in proportion and differences between contributions and proportionate share of contributions	0	(1,002,045)
Contributions subsequent to the measurement date	1,041,488	0
TOTAL	$1,751,292	($5,755,510)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	171,621	(17,974)
Net difference between projected and actual investment earnings on pension plan investments	0	(352,913)
Changes of assumptions	1,635	(109,221)
Changes in proportion and differences between contributions and proportionate share of contributions	0	(52,695)
Contributions subsequent to the measurement date	273,297	0
TOTAL	$446,553	($532,804)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	0	0
Net difference between projected and actual investment earnings on pension plan investments	0	(49,448)
Changes of assumptions	0	0
Changes in proportion and differences between contributions and proportionate share of contributions	0	0
Contributions subsequent to the measurement date	0	0
TOTAL	$0	($49,448)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	295,448	(73,833)
Net difference between projected and actual investment earnings on pension plan investments	0	(841,814)
Changes of assumptions	6,764	(462,032)
Changes in proportion and differences between contributions and proportionate share of contributions	56,308	(71,555)
Contributions subsequent to the measurement date	177,442	0
TOTAL	$535,961	($1,449,234)

TOTAL ALL PLANS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	1,118,638	(580,751)
Net difference between projected and actual investment earnings on pension plan investments	0	(5,171,152)
Changes of assumptions	66,634	(1,525,439)
Changes in proportion and differences between contributions and proportionate share of contributions	56,308	(1,126,295)
Contributions subsequent to the measurement date	2,327,962	0
TOTAL	$3,569,542	($8,403,637)

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, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1	PERS 2 & 3	PSERS 2	LEOFF 1	LEOFF 2
2020	(136,127)	(1,244,441)	(64,522)	(11,485)	(223,487)
2021	(322,446)	(1,890,362)	(120,018)	(25,315)	(427,138)
2022	(115,068)	(944,860)	(75,969)	(9,186)	(194,832)
2023	(43,001)	(594,638)	(42,430)	(3,462)	(105,557)
2024	0	(331,363)	(9,818)	0	(38,105)
Thereafter	0	(40,042)	(46,791)	0	(101,595)

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, 2019, 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 2019, Benton County selects a per-occurrence deductible of $100,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first $10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the amount of the layer of coverage below. For 2018-19, the Pool's SIR was $1,000,000 (for 2019-20, the Pool's SIR increased to $2,000,000). More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to $2,000,000, with losses between $1,000,000 and $2,000,000 having an annual aggregated stop loss of $2.5 million. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of $20 million (lowest reinsured layer), $30 million, (second layer), and $50 million (third layer). The Pool purchases excess coverage for the additional $10,000,000 with an aggregate limit of $100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool's 26 member counties group purchase an additional $5,000,000 policy in excess of the pooled $20,000,000.

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 2018-19, 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' 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 2018-19, the WCRP's assets increased to $60.6 million while its liabilities increased to $40.6 million. The Pool's net position remained at $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, 2019 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.

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 12/31/2017	$ -0-
Claims incurred	71,729
Claims paid	(71,729)
Claims liability at 12/31/2018	-0-
Claims incurred	128,508
Claims paid	(128,508)
Claims liability at 12/31/2019	$ -0-

- 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 12/31/2017	$ 688,691
Claims incurred	824,652
Claims paid	(751,951)
Claims adjustments	(237)
Claims liability at 12/31/2018	761,155
Claims incurred	824,652
Claims paid	(897,535)
Claims adjustments	(411)
Claims liability at 12/31/2019	$ 723,032

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, 2019, were $3,011,903.

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.

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

	Trust Fund Loan		
Year Ending December 31	**Principal**	**Interest**	**Total**
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
Totals	**$ 988,740**	**$ 14,832**	**$ 1,003,572**

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 $23,384 in delinquent special assessment receivables on December 31, 2019.

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 $18,761 in delinquent special assessment receivables on December 31, 2019.

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 $5,017 in delinquent special assessment receivables on December 31, 2019.

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.

	Special Assessment Bonds		
Year Ending December 31	**Principal**	**Interest**	**Total**
2020	$ 51,558	$ 21,747	**$ 73,305**
2021	51,558	19,712	**71,270**
2022	51,558	17,736	**69,294**
2023	51,557	15,760	**67,317**
2024	51,557	13,822	**65,379**
2025-2029	257,787	39,297	**297,084**
2030-2031	50,317	1,928	**52,245**
Totals	**$565,892**	**$130,002**	**$ 695,894**

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 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, 2019 is $ 1,920,000.

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. Anticipated The principal outstanding on December 31, 2019 is $ 4,665,000.

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the County's financial statements. At December 31, 2019, $6,585,000 of bonds outstanding are considered defeased.

The County entered into a financing contract with KS StateBank for the purchase of election ballot processing/sorting equipment. Outstanding principal on December 31, 2019 is $100,841.

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

Years	**Health Building 2018 refunding**	**G.O. Bonded Debt 2003**	**CRID21 Special Assessment Debt 2016**	**Public Works Trust Fund Loan**	**Elections Equipment KS StateBank**	**Total Debt Payments**
2020	$ 471,350	$ 2,016,000	$ 73,305	$ 202,692	$ 54,803	**$ 2,818,150**
2021	476,351	0	71,270	201,703	54,803	**$ 804,127**
2022	475,897	0	69,294	200,714	0	**$ 745,905**

2023	470,141	0	67,317	199,726	0	**$ 737,184**
2024	474,232	0	65,379	198,737	0	**$ 738,348**
2025-2029	2,363,907	0	297,084	0	0	**$ 2,660,991**
2030-2033	893,936	0	52,245	0	0	**$ 503,151**
Totals	**$ 5,625,814**	**$ 2,016,000**	**$ 695,894**	**$ 1,003,572**	**$ 109,606**	**$ 9,007,856**

General Obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Amount
Refinance portions of outstanding bonds for reduced rate	2.77%-5.00%	$ 1,920,000
Health Building (refunded 2018)	Fixed 3.03%	4,665,000
Total		**$ 6,585,000**

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

	Governmental Activities		
Year Ending December 31	Principal	Interest	**Total**
2020	$ 2,250,000	$ 237,350	**$ 2,487,350**
2021	345,000	131,351	**476,351**
2022	355,000	120,897	**475,897**
2023	360,000	110,141	**470,141**
2024	375,000	99,232	**474,232**
2025-2029	2,045,000	318,907	**2,363,907**
2030-2033	855,000	38,936	**893,936**
Totals	**$ 6,585,000**	**$ 1,056,814**	**$ 7,641,814**

At December 31, 2019, the County has $2,168,342 available in Debt Service funds to service the general obligation bonded debt.

The County is meeting debt service requirements. The County has sufficient assets in a variety of different funds to meet current and future debt service payments. At December 31, 2019, the County had $2,444,796 available in reserve in governmental debt service funds to service general obligation and assessment debt. The County's general obligation debt, as noted above, will be funded by cash balances and future revenue streams.

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 $302,931,517 with $295,780,625 still available. The legal voted debt limit with 3/5 vote is $504,885,861 with $497,734,969 still available.

NOTE 10 – LEASES

The County leases copiers and other office machines and equipment under non-cancelable operating leases. Total cost for such leases was $103,531 for the year ended December 31, 2019. The future minimum lease payments for these leases are as follows:

Year Ending December 31	Amount
2020	$ 88,763
2021	72,432

2022	58,544
2023	40,442
2024	16,884
2025-2029	-0-
Total	**$ 277,065**

NOTE 11 – CHANGES IN GENERAL LONG-TERM LIABILITIES

During the year ended December 31, 2019, the following changes occurred in Long-Term Liabilities:

Description	Balance 01/01/19	Additions	Reductions	Balance 12/31/19	Due Within One Year
Employee Leave Benefits*	$ 2,930,070	$ 4,240,793	$ 3,866,669	$ 3,304,193	$ 153,770
DSHS Working Advances	252,235	0	0	252,235	0
Economic Development Loan	1,186,489	0	197,748	988,741	197,748
2003 CRID Special Assessment	0	0	0	0	0
2016 CRID21 Special Assessment	655,892	0	90,000	565,892	51,558
BF Health District Bldg Refunding	4,990,000	0	325,000	4,665,000	330,000
Justice Center and Jail Expansion	3,750,000	0	1,830,000	1,920,000	1,920,000
KS StateBank Elections	147,193	0	46,352	100,841	49,013
OPEB Liability	5,989,187	0	413,149	5,576,038	0
Net Pension Liability	15,203,850	0	3,699,626	11,504,224	0
Total Debt	**$ 35,104,916**	**$ 4,240,793**	**$10,468,544**	**$28,877,164**	**$2,702,089**

*Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end $140,064 of internal service funds are included in compensated absences. Compensated absence liabilities for governmental funds are typically liquidated by the fund in which the employee is being compensated reports his/her time. Additionally, the County liquidates and funds past and future pension and OPEB obligations through employee and employer paid pension and medical benefit obligations in the governmental fund in which an employee is budgeted.

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.

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, 2019, is as follows:

Due To	Due From	Amount
General Fund	County Road	$ 9,982
	NonMajor Governmental Funds	7,685
	Internal Service Funds	9,249
	Sub-total	**26,916**
County Road Fund	General Fund	2,813
	NonMajor Governmental Funds	49,015
	Capital Fund	131,315
	Internal Service Fund	20,214
	Sub-total	**203,357**
Human Services	NonMajor Governmental Funds	30,499
	Sub-total	**30,499**
Internal Service Funds	General Fund	10,695
	County Road	228,129
	NonMajor Governmental Funds	5,904
	Internal Service Fund	210
	Sub-total	**244,938**
	Totals	**$ 505,710**

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 equipment rental fees and material purchases of approximately $228,129. Other interfund transactions include 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, 2019 are as follows:

Transferring In Fund	Transferring Out Fund	Amount
General Fund	1/10% Criminal Justice Tax Fund	$ 967,122
	NonMajor Governmental Funds	223,483
	Sub-total	**1,190,605**
County Roads	General Fund	64,722
	NonMajor Governmental Funds	42,339
	Sub-total	**107,061**
Capital Acquisition	NonMajor Governmental Funds	6,317,178
	Sub-total	**6,317,178**
NonMajor Governmental Funds	General Fund	3,034,231
	1/10% Criminal Justice Tax Fund	1,118,370
	NonMajor Governmental Funds	269,997
	Sub-total	**4,422,598**
	Total	**$ 12,037,442**

For the year ended December 31, 2019, the following transfers were significant or of a nonroutine nature:

- $6.32 million transferred to the Capital Projects fund for the transfer of the fund balance of the Vitrification Impact fund.
- $3.58 million transferred to the Benton Franklin Juvenile Center to fund operations, consisting of the following: $2.46 million from the General Fund and $1.12 million from the 1/10% Criminal Justice Jail-Juvenile Fund.
- $0.97 million from 1/10% Criminal Justice Jail-Juvenile Fund to the General Fund for maintenance and operation of the adult and juvenile jails.

3 Interfund Loans

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 31st. The following table displays interfund activity during 2019:

Borrowing Fund	Lending Fund	Balance 01/01/2019	New Loans	Repayments	Balance 12/31/2019	Due Within One Year
Equipment Rental & Revolving	Capital Projects	$ 2,735,954	$-0-	$ 98,472	$2,606,683	$ 238,061
	TOTALS	**$ 2,735,954**	**$-0-**	**$ 129,270**	**$ 2,606,683**	**$ 131,075**

NOTE 14 – RESTRICTED NET POSITION

The government-wide statement of net position reports $81,041,042 of restricted net position, of which $77,516,787 is restricted by enabling legislation and $3,524,255 is restricted for pension assets.

NOTE 15 - JOINT VENTURES

A. Benton County Emergency Services (BCES)

BCES was formed January 1, 1997 through an interlocal agreement entered into by the Cities of Richland, Kennewick, West Richland, Benton City and Prosser as well as Benton 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.

An Executive Board oversees the operations of BCES and consists of the City Managers (or designee) from the Cities of Kennewick, Pasco and Richland, City Administrators from Prosser and West Richland, a Council member from Benton City, a Benton County Commissioner, a Franklin County Commissioner and a single representative collectively representing Benton County Fire Protection Districts. The City of Richland serves as the operating jurisdiction providing all the necessary administrative support services and reporting for BCES. The total amount paid by BCES in 2019 for these services was $485,080. No distributions of income to the City are expected since charges are assessed only to recover anticipated expenses.

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 provides public safety communications services to the Cities of Kennewick, Richland, Pasco and the Counties of Benton and Franklin. Each owns an equal share of SECOMM's net assets. Financial participation is allocated among the five participants based on equal shares of capital expenses, predetermined fixed costs, direct costs and percentages of use. SECOMM also provides service through contracts to the Cities of West Richland and Prosser,

Connell and the Benton and Franklin County Fire Protection Districts, Port of Pasco, Walla Walla Fire District #5 and the North Franklin County Hospital district. Service contract agencies are assessed on a cost per capita or cost per call basis. Benton County's equity interest in SECOMM as of December 31, 2019 was $1,045,500 which is reported as an asset in the government-wide Statement of 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 assets will be shared equitably among the participants.

2. 800 MHz Radio

The 800 MHz Radio Project fund provides communication infrastructure and technology for the dispatching of public safety agencies throughout Benton County. The Cities of Kennewick, Richland and Benton County each owns a share of 800 MHz's net assets. User agencies are Benton County's Sheriff Office, Jail, Juvenile Justice Center, Public Utility District, and Animal Control; the Cities of Richland, Kennewick, Prosser, Pasco and West Richland, as well as PNNL, DEA, and the Areva Corporation. Radios are charged an annual fee per radio to generate the funds to maintain and upgrade the system. Benton County's equity interest in 800 MHz as of December 31, 2019 was $1,616,040 which is reported as an asset in the government-wide Statement of Net Position. 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.

3. BCEM

Benton County Emergency Management provides disaster response planning, exercise coordination, response assistance and disaster recovery for Benton County and its political subdivisions per RCW 38.52. Four grant programs fund BCEM: Radiological Emergency Preparedness, DOE Emergency Preparedness, State Homeland Security Program and Emergency Management Program. The six (6) participating jurisdictions are the Cities of Richland, Kennewick, West Richland, Benton City and Prosser as well as Benton County participate in the grant programs through the Interlocal 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's equity interest in BCEM as of December 31, 2019 was $28,849, which is reported as an asset in the government-wide Statement of Net Assets. The change in equity is reflected under Public Safety in the government-wide Statement of Activities. Upon dissolution of the Interlocal Agreement, the net assets will be shared equitably among the participants.

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 owns an equal share of Microwave's net assets. Benton County's equity interest in Microwave as of December 31, 2019 was $46,178 which is reported as an asset in the government-wide Statement of Net Position. 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.

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 $19,726 on June 30, 2019. 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. 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 2019, for these transactions were $119,000.

The County's equity interest in BI-PIN was $1,781,112 on December 31, 2019. 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 2019:

OPEB liabilities	$ 6,541,429
Deferred outflows of resources	$ 132,880
OPEB expenses/expenditures	$ 794,025

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, 2019, 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-
Total	**13**

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, 2019 benefit payments made by the county were $178,982.

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 $6,541,429 was measured as of June 30, 2019 with a valuation date of June 30, 2019. 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.
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: 3.87% beginning of measurement year, 3.50% end of measurement year
- Healthcare cost trend rate: for medical costs, 6.0% decreasing to 5.0% in 2020's; 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) that the current rate.

	1% Decrease (5.8%)	Current Healthcare Cost Trend Rate (6.8%)	1% Increase (7.8%)
Total OPEB Liability	$ 5,044,041	$ 5,576,038	$ 6,192,419

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) that the current rate.

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB Liability	$ 6,233,267	$ 5,576,038	$ 5,021,843

Changes in the Total OPEB Liability

Total OPEB Liability at 01/01/2019	$ 5,989,187
Service cost	0
Interest	225,534
Changes in Experience Data and Assumptions	(312,741)
Benefit payments	(325,942)
Total OPEB Liability at 12/31/2019	$ 5,576,038

The county reported ($87,207) as OPEB expense for the calendar year 2019.

At December 31, 2019, the county reported deferred outflows of resources only for deferred outflows subsequent to the measurement date in the amount of $132,880. This will be recognized as expense in the period ending December 31, 2020.

NOTE 17 – TAX ABATEMENT

The State of Washington has several tax abatements. The information provided by Washington State is based upon calendar 2018 as a proxy for fiscal year 2019. The State Department of Revenue provides this information. There are two programs which affect Benton County sales and use tax received.

The High Unemployment Deferral for Manufacturing Facilities exemption under RCW 82.60 is intended to promote economic stimulation and new employment opportunities in distress areas. RCW 82.32.585 (4) prohibits disclosure of information by jurisdiction when there are less than three taxpayers within a county. The tax abated for this program cannot be disclosed.

The High Technology sales and use tax deferral program under RCW 82.63, which was available to entities that qualified to start new research and development or pilot scale manufacturing operations, or expand or diversify a current operation by expanding, renovating or equipping an existing facility anywhere in Washington. RCW 82.32.585 (4) prohibits disclosure of information by jurisdiction when there are less than three taxpayers within a county. The tax abated for this program cannot be disclosed.

NOTE 18 – OTHER DISCLOSURES

A. Related Organizations

In 2002 Benton County established a Public Facilities District as provided by RCW 36.100. The district was established to account for the receipting and disbursing of cash for the development of a regional center convention, conference and/or special events center at a cost of at least $10 million.

The County has reviewed the District as a potential component unit. It is a legally separate entity. Although the District's board members are appointed by the Benton County Commissioners, the County receives no financial benefit and assumes no financial responsibility, whatsoever, for the District.

The Benton County Commissioners, by statute, are the governing board for the Benton City Library Capital Facility Area (BCLCFA). However, it is a separate quasi-municipal corporation and management and supervision of the project to build a library in Benton City were contractually transferred to the Building Committee for construction and the Mid-Columbia Library District for acquiring equipment, furnishings and collections and administering the finances of the BCLCFA.

B. Accounting and Reporting Changes

During the year, the County early implemented one GASB statement, GASB 84, Fiduciary Activities. The primary objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement will improve financial reporting by enhancing consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities and clarifying whether and how businesstype activities should report their fiduciary activities. The original implementation date of this statement was for the county's 2019 CAFR. However,

because of the COVID-19 virus, the Governmental Accounting Standards Board (GASB) has moved the implementation date back one year. At the time of this notification by GASB, the county was substantially complete with its GASB 84 implementation. Therefore, it was decided to early implement this standard with the 2019 CAFR.

In May 2020 GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance in response to stakeholder requests citing an inability to access important information needed to implement new Statements, the need to focus on COVID-19-related issues, and the reduction of resources available to governments due to the economic impact on revenues.. This Statement extends the effective dates of certain accounting and financial reporting provisions in Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments.

C. Special Item

Benton County along with Franklin County have operated a Bi-County Department of Human Services for decades without any formal agreement. Franklin County has contributed their portion of tax levy for mental health over the years. An agreement was made to return to Franklin County an agreed upon amount of fund balance from the Human Services fund. This refund of $2.2 million was treated as a special item.

NOTE 19– DEFERRED COMPENSATION PLAN

The County maintains an Internal Revenue Code (IRC) Section 457 plan for all permanent employees. Section 457 requires that the assets and income of the plans be held in trust for the exclusive benefit of participants and their beneficiaries. Monthly contributions to the plan are deducted from the wages of employees who choose to participate as prescribed by federal law and regulations. The contributions are deposited with a third party in the County's name and in trust on behalf of the County's employees. The County has little administrative involvement and does not perform investing functions for this plan, therefore, this plan is not shown in the County's financial statements.

Effective January 2019 the County began matching contributions for the members of the Deputy Sheriff's Guild. The County will match employee contributions up to 2.50% of the employees base wage into the County sponsored Internationsal City/County Management Association (ICMA) 457 plan.

The County recognized $92,805 in contribtion expense for 2019. The year end liability for the employer contributions is $8.941.

NOTE 20 – SUBSEQUENT EVENTS

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus, COVID-19. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, cancelling public events, and limiting gathering sizes. Effective March 17, 2020 the County was closed to public access and imposing strict social distancing for staff, with some essential staff either tele-working from home, or placed on paid administrative leave. The County estimates that the most significant impact would be on lower than budgeted Sales and B&O tax collections for 2020. While it is still too early to estimate the financial impact of this emergency the full extent of the financial impact on the County is unknown at this time. The County has received a distribution of funding from the Coronavirus Relief Funds for Local Government's through the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency and may not be used to fill shortfalls in local government revenue to cover expenditures that would not otherwise qualify under the CARES Act.

BENTON COUNTY, WASHINGTON

Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
LEOFF I OPEB
December 31, 2019

Total OPEB liability	2019	2018
Interest	$ 225,534	$ 218,321
Changes of assumptions or other inputs	(312,741)	(195,999)
Benefit payments	(325,942)	(260,704)
Net change in total OPEB liability	(413,149)	(238,382)
Total OPEB liability beginning	5,989,187	6,227,569
Total OPEB liability ending	$ 5,576,038	$ 5,989,187
Covered payroll	-0-	-0-
Total OPEB liability as a percentage of covered employee payroll	N/A	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:

2018	3.87%
2019	3.50%

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, 2019

PERS 1	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
County's proportion of the net pension liability	0.29735%	0.28293%	0.26817%	0.25909%	0.24765%	0.24003%
County's proportionate share of the net pension liability	14,979,348	14,800,079	14,401,992	12,294,212	11,060,223	9,230,006
County's covered payroll	907,863	550,434	420,734	414,017	412,314	425,329
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%	2170.09%
Plan fiduciary net position as a percentage of the total pension liability	61.19%	59.10%	57.03%	61.24%	63.22%	67.12%

PERS 2/3	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
County's proportion of the net pension liability	0.29831%	0.28778%	0.26863%	0.25710%	0.24143%	0.23413%
County's proportionate share of the net pension liability	6,030,003	10,282,615	13,525,459	8,932,996	4,122,117	2,274,218
County's covered payroll	25,762,131	25,516,578	25,372,621	25,427,342	25,263,741	25,506,428
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%	8.92%
Plan fiduciary net position as a percentage of the total pension liability	93.29%	89.20%	85.82%	90.97%	95.77%	97.77%

PSERS	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
County's proportion of the net pension liability	1.96396%	1.88636%	1.86007%	1.82325%	1.73610%	1.56281%
County's proportionate share of the net pension liability	(284,401)	344,299	790,492	357,229	21,510	(203,227)
County's covered payroll	5,337,783	5,547,129	6,093,742	6,553,730	6,851,830	7,236,368
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%	-2.81%
Plan fiduciary net position as a percentage of the total pension liability	105.01%	95.08%	90.41%	96.26%	99.79%	101.85%

LEOFF 1	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
County's proportion of the net pension liability	0.02600%	0.02497%	0.02524%	0.02492%	0.02415%	0.02413%
County's proportionate share of the net pension liability	(315,277)	(300,908)	(260,013)	(378,137)	(438,426)	(476,976)
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)	(3,226,254)
Total proportionate share of the net pension liability (asset)	(2,447,804)	(2,336,239)	(2,018,737)	(2,935,844)	(3,403,926)	(3,703,230)
County's covered payroll	n/a	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	n/a
Plan fiduciary net position as a percentage of the total pension liability	126.91%	127.36%	123.74%	135.96%	144.42%	148.78%

LEOFF 2	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
County's proportion of the net pension liability	0.17353%	0.17139%	0.17223%	0.17648%	0.18134%	0.17723%
County's proportionate share of the net pension liability	(2,302,858)	(1,761,526)	(1,001,718)	(2,449,012)	(3,681,496)	(4,105,782)
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)	(2,688,737)
Total proportionate share of the net pension liability (asset)	(3,807,502)	(2,926,249)	(1,654,766)	(4,037,641)	(6,065,195)	(6,794,520)
County's covered payroll	4,806,782	4,993,231	5,257,450	5,621,494	5,907,341	6,135,498
County's proportionate share of the net pension liability as a percentage of covered employee payroll	-47.91%	-35.28%	-19.05%	-43.57%	-62.32%	-66.92%
Plan fiduciary net position as a percentage of the total pension liability	116.75%	111.67%	106.04%	113.36%	118.50%	119.43%

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, 2019

PERS 1	2014	2015	2016	2017	2018	2019
Statutorily or contractually required contributions	1,322,963	1,406,030	1,562,495	1,609,072	1,677,341	1,715,849
Contributions in relation to the statutorily or contractually required contributions	1,322,963	1,406,030	1,562,495	1,609,072	1,677,341	1,715,849
Contribution deficiency (excess)	-	-	-	-	-	-
Covered County payroll	759,161	434,811	459,490	393,126	419,937	440,236
Contributions as a percentage of covered County payroll	174.27%	323.37%	340.05%	409.30%	399.43%	389.76%

PERS 2/3	2014	2015	2016	2017	2018	2019
Statutorily or contractually required contributions	1,281,288	1,423,247	1,575,575	1,734,116	1,882,303	2,019,210
Contributions in relation to the statutorily or contractually required contributions	1,281,288	1,423,247	1,575,575	1,734,116	1,882,303	2,019,210
Contribution deficiency (excess)	-	-	-	-	-	-
Covered County payroll	25,652,424	25,294,162	25,329,385	25,241,784	25,097,445	26,153,140
Contributions as a percentage of covered County payroll	4.99%	5.63%	6.22%	6.87%	7.50%	7.72%

PSERS	2014	2015	2016	2017	2018	2019
Statutorily or contractually required contributions	346,045	373,961	422,449	440,221	478,811	529,660
Contributions in relation to the statutorily or contractually required contributions	346,045	373,961	422,449	440,221	478,811	529,660
Contribution deficiency (excess)	-	-	-	-	-	-
Covered County payroll	5,462,130	5,771,264	6,364,883	6,613,047	6,987,494	7,425,690
Contributions as a percentage of covered County payroll	6.34%	6.48%	6.64%	6.66%	6.85%	7.13%

LEOFF 1	2014	2015	2016	2017	2018	2019
Statutorily or contractually required contributions	-	-	-	-	-	-
Contributions in relation to the statutorily or contractually required contributions	-	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-
Covered County payroll	n/a	n/a	n/a	n/a	n/a	n/a
Contributions as a percentage of covered County payroll	-	-	-	-	-	-

LEOFF 2	2014	2015	2016	2017	2018	2019
Statutorily or contractually required contributions	247,278	256,406	276,631	299,483	324,373	334,023
Contributions in relation to the statutorily or contractually required contributions	247,278	256,406	276,631	299,483	324,373	334,023
Contribution deficiency (excess)	-	-	-	-	-	-
Covered County payroll	4,896,575	5,077,340	5,475,673	5,686,374	6,066,931	6,351,432
Contributions as a percentage of covered County payroll	5.05%	5.05%	5.05%	5.27%	5.35%	5.26%

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

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Funds			
ASSETS	Special Revenue	Debt Service	Capital Projects	Total
Cash/Cash Equivalents	$ 18,803,393	$ 1,292,099	$ 9,217	$ 20,104,709
Investments	8,357,991	1,152,061	9,218	9,519,270
Taxes Receivable	15,279	0	0	15,279
Accounts Receivable	121,108	0	0	121,108
Assessments Receivable	5,376	0	0	5,376
Interest Receivable	33,679	635	59	34,373
Due From Other Governmental Units	447,161	0	0	447,161
Total Assets	$ 27,783,987	$ 2,444,796	$ 18,494	$ 30,247,276
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts/Vouchers Payable	$ 371,526	$ 0	$ 0	$ 371,526
Warrants Payable	125,016	0	0	125,016
Due To Other Funds	91,658	0	0	91,658
Accrued Wages Payable	661,687	0	0	661,687
Total Liabilities	1,249,888	0	0	1,249,888
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	20,655	0	0	20,655
Total Deferred Inflows of Resources	20,655	0	0	20,655
Fund Balance				
Restricted	14,669,455	0	0	14,669,455
Committed	11,843,989	2,444,796	18,494	14,307,279
Total Fund Balances	26,513,444	2,444,796	18,494	28,976,734
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 27,783,987	$ 2,444,796	$ 18,494	$ 30,247,276

BENTON COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
Year Ended December 31, 2019

	Nonmajor Funds			
Revenues	Special Revenue	Debt Service	Capital Projects	Total
Property Taxes	$ 736,199	$ 0	$ 0	$ 736,199
Other Taxes	749,006	0	0	749,006
Licenses and Permits	837,897	0	0	837,897
Intergovernmental	2,580,815	0	0	2,580,815
Charges for Services	7,514,534	0	0	7,514,534
Fines and Forfeits	1,601	1,184	0	2,785
Interest Earnings	361,699	47,005	408	409,111
Donations	14,516	0	0	14,516
Other Revenues	800,783	469,564	0	1,270,347
Total Revenues	13,597,050	517,752	408	14,115,210
Expenditures				
Current:				
General Governmental Services	2,739,331	0	0	2,739,331
Public Safety	8,588,679	0	0	8,588,679
Natural & Economic Environment	758,683	0	0	758,683
Social Services	1,838,990	0	0	1,838,990
Culture and Recreation	686,567	0	0	686,567
Debt Service:				
Principal	0	2,245,000	0	2,245,000
Interest	0	363,834	0	363,834
Capital Outlay	1,245,820	0	0	1,245,820
Total Expenditures	15,858,069	2,608,834	0	18,466,903
Excess (Deficit) Revenues Over Expenditures	(2,261,019)	(2,091,082)	408	(4,351,693)
Other Financing Sources (Uses)				
Proceeds of Capital Assets	33,120	0	0	33,120
Transfers In	4,261,308	159,997	1,293	4,422,598
Transfers Out	(6,852,997)	0	0	(6,852,997)
Total Other Financing Source (Uses)	(2,558,568)	159,997	1,293	(2,397,278)
Net Change in Fund Balance	(4,819,587)	(1,931,085)	1,701	(6,748,971)
Fund Balance-January 1	31,333,031	4,375,881	16,793	35,725,704
Fund Balance-December 31	$ 26,513,444	$ 2,444,796	$ 18,494	$ 28,976,733

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:

County Road Improvement Matching Program - A fund to account for PILT monies to be utilized by the Public Works Department to gain funding through state and federal highway programs to improve the County road system.

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 SSHB 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.

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.

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.

Homeless Housing & Assistance – A fund established per State of Washington Legislature SSHB 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.

Sheriff's Equipment Purchase and Replacement – An accumulative reserve fund created to provide funding for the replacement of equipment and vehicle purchase within the patrol and custody divisions within the Sheriff's office.

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	County Road Improvement	Flood Control	Veteran's Assistance	Auditor's O & M
Cash/Cash Equivalents	$ 3,343,723	$ 2,666	$ 811,095	$ 80,149
Investments	0	0	0	78,700
Taxes Receivable	0	0	4,779	0
Accounts Receivable	0	0	0	522
Assessments Receivable	0	0	0	0
Interest Receivable	10,726	9	2,605	0
Due From Other Governments	0	0	0	0
Total Assets	$ 3,354,449	$ 2,674	$ 818,478	$ 159,371
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 0	$ 0	$ 7,467	$ 2,631
Warrants Payalbe	0	0	10,160	1,452
Due To Other Funds	0	0	0	0
Accrued Liabilities	0	0	0	8,556
Total Liabilities	0	0	17,627	12,639
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	0	0	4,779	0
Total Deferred Inflows of Resources	0	0	4,779	0
Fund Balance				
Restricted	0	2,674	796,072	146,732
Committed	3,354,449	0	0	0
Total Fund Balance	3,354,449	2,674	796,072	146,732
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 3,354,449	$ 2,674	$ 818,478	$ 159,371

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Benton County Human Services	Treasurer's Investment Pool	Park Development	Election Reserve
Cash/Cash Equivalents	$ 698,461	$ 773,944	$ 452,671	$ 152,246
Investments	698,490	0	0	151,017
Taxes Receivable	10,500	0	0	0
Accounts Receivable	0	0	0	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	3,058	1,475	0
Due From Other Governments	0	0	0	208,330
Total Assets	$ 1,407,451	$ 777,003	$ 454,147	$ 511,594
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 0	$ 4,572	$ 577	$ 5,805
Warrants Payalbe	0	0	369	1,237
Due To Other Funds	0	0	0	196
Accrued Liabilities	0	8,230	0	41,714
Total Liabilities	0	12,802	946	48,952
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	10,500	0	0	0
Total Deferred Inflows of Resources	10,500	0	0	0
Fund Balance				
Restricted	1,396,951	764,201	453,201	0
Committed	0	0	0	462,642
Total Fund Balance	1,396,951	764,201	453,201	462,642
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 1,407,451	$ 777,003	$ 454,147	$ 511,594

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Treasurer's O & M	Paths and Trails Reserve	Benton Franklin Juvenile Center	Inmate Benevolence	Crime Victim Compen-sation
Cash/Cash Equivalents	$ 384,639	$ 164,988	$ 619,865	$ 812,848	$ 153,137
Investments	0	0	577,550	807,393	153,144
Taxes Receivable	0	0	0	0	0
Accounts Receivable	0	0	2,903	28,654	5,745
Assessments Receivable	0	0	0	0	0
Interest Receivable	1,211	520	0	0	0
Due From Other Governments	0	0	177,177	0	24,446
Total Assets	$ 385,850	$ 165,508	$ 1,377,495	$ 1,648,895	$ 336,472
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	$ 95	$ 0	$ 119,735	$ 19,024	$ 137
Warrants Payalbe	6,261	0	41,939	5,491	0
Due To Other Funds	0	42,339	5,180	0	625
Accrued Liabilities	9,637	0	454,902	9,362	16,230
Total Liabilities	15,994	42,339	621,756	33,877	16,991
Deferred Inflows of Resources					
Unavailable Revenue - Property Tax	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balance					
Restricted	369,856	123,169	0	1,615,019	319,480
Committed	0	0	755,739	0	0
Total Fund Balance	369,856	123,169	755,739	1,615,019	319,480
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 385,850	$ 165,508	$ 1,377,495	$ 1,648,895	$ 336,472

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Fairgrounds Operating Budget	Sheriff's Investi-gations	Canine/Boat Patrol	Treasurer's Service Fee
Cash/Cash Equivalents	$ 283,594	$ 67,260	$ 69,718	$ 2,874
Investments	283,606	64,762	69,722	2,875
Taxes Receivable	0	0	0	0
Accounts Receivable	229	0	0	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	0	0	0
Due From Other Governments	0	3,500	2,500	0
Total Assets	$ 567,428	$ 135,522	$ 141,940	$ 5,749
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 19,024	$ 538	$ 370	$ 0
Warrants Payalbe	0	0	0	0
Due To Other Funds	0	0	0	0
Accrued Liabilities	19,301	0	0	0
Total Liabilities	38,325	538	370	0
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balance				
Restricted	0	0	0	5,749
Committed	529,104	134,984	141,571	0
Total Fund Balance	529,104	134,984	141,571	5,749
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 567,428	$ 135,522	$ 141,940	$ 5,749

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	REET Technology	1/4 Percent Real Estate Excise Tax	Probation Assessment	Central Services Computer Replacement	Sustainable Development
Cash/Cash Equivalents	$ 135,800	$ 1,307,526	$ 0	$ 1,459,569	$ 173,502
Investments	135,807	1,307,582	0	1,437,304	173,447
Taxes Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	696
Assessments Receivable	0	0	0	0	0
Interest Receivable	0	0	0	0	0
Due From Other Governments	0	0	0	22,062	9,147
Total Assets	$ 271,607	$ 2,615,108	$ 0	$ 2,918,934	$ 356,791
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	$ 0	$ 0	$ 0	$ 12,136	$ 25,373
Warrants Payalbe	0	0	0	22,326	61
Due To Other Funds	0	0	0	0	386
Accrued Liabilities	0	0	0	0	14,827
Total Liabilities	0	0	0	34,462	40,647
Deferred Inflows of Resources					
Unavailable Revenue - Property Tax	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balance					
Restricted	271,607	2,615,108	0	0	316,144
Committed	0	0	0	2,884,472	0
Total Fund Balance	271,607	2,615,108	0	2,884,472	316,144
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 271,607	$ 2,615,108	$ 0	$ 2,918,934	$ 356,791

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Courthouse Facilitator	Family Services	Family Services Superior Court	Jail Depreciation Reserve
Cash/Cash Equivalents	$ 54,026	$ 5,298	$ 7,105	$ 1,253,605
Investments	54,029	5,298	7,106	0
Taxes Receivable	0	0	0	0
Accounts Receivable	193	135	156	0
Assessments Receivable	0	0	0	0
Interest Receivable	0	0	0	4,021
Due From Other Governments	0	0	0	0
Total Assets	$ 108,248	$ 10,731	$ 14,367	$ 1,257,626
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 2,030	$ 0	$ 0	$ 0
Warrants Payalbe	0	0	0	0
Due To Other Funds	0	0	0	0
Accrued Liabilities	0	0	0	0
Total Liabilities	2,030	0	0	0
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balance				
Restricted	106,218	10,731	14,367	1,257,626
Committed	0	0	0	0
Total Fund Balance	106,218	10,731	14,367	1,257,626
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 108,248	$ 10,731	$ 14,367	$ 1,257,626

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Clerk's Collection	Protective Inspection Services	Pest Board	Work Crew Replacement	State Housing
Cash/Cash Equivalents	$ 631,477	$ 611,427	$ 59,615	$ 290,691	$ 651,246
Investments	631,505	610,083	59,618	0	0
Taxes Receivable	0	0	0	0	0
Accounts Receivable	755	1,818	0	0	1,504
Assessments Receivable	0	0	5,376	0	0
Interest Receivable	0	0	0	932	2,053
Due From Other Governments	0	0	0	0	0
Total Assets	$ 1,263,737	$ 1,223,327	$ 124,609	$ 291,623	$ 654,803
LIABILITIES AND FUND BALANCE					
Liabilities					
Vouchers Payable	$ 251	$ 2,878	$ 75	$ 0	$ 0
Warrants Payalbe	0	470	0	0	0
Due To Other Funds	534	5,100	59	0	3,518
Accrued Liabilities	29,534	41,413	7,982	0	0
Total Liabilities	30,319	49,861	8,116	0	3,518
Deferred Inflows of Resources					
Unavailable Revenue - Property Tax	0	0	5,376	0	0
Total Deferred Inflows of Resources	0	0	5,376	0	0
Fund Balance					
Restricted	0	0	111,117	0	651,285
Committed	1,233,418	1,173,467	0	291,623	0
Total Fund Balance	1,233,418	1,173,467	111,117	291,623	651,285
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 1,263,737	$ 1,223,327	$ 124,609	$ 291,623	$ 654,803

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Vit Impact	Homeless Housing & Assistance	Solid Waste Collection	Trial Court Improvement
Cash/Cash Equivalents	$ 0	$ 2,239,348	$ 434,174	$ 510,349
Investments	0	0	434,178	510,372
Taxes Receivable	0	0	0	0
Accounts Receivable	0	9,659	65,505	2,350
Assessments Receivable	0	0	0	0
Interest Receivable	0	7,070	0	0
Due From Other Governments	0	0	0	0
Total Assets	$ 0	$ 2,256,077	$ 933,856	$ 1,023,071
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 0	$ 74,296	$ 73,536	$ 977
Warrants Payalbe	0	34,874	15	0
Due To Other Funds	0	26,981	6,739	0
Accrued Liabilities	0	0	0	0
Total Liabilities	0	136,151	80,290	977
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balance				
Restricted	0	2,119,926	0	1,022,094
Committed	0	0	853,567	0
Total Fund Balance	0	2,119,926	853,567	1,022,094
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 0	$ 2,256,077	$ 933,856	$ 1,023,071

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

ASSETS	Historical Preservation	Domestic Violence Assessment	Sheriff's Equipment Replacement	Total Nonmajor Special Revenue Funds
Cash/Cash Equivalents	$ 85,823	$ 4,457	14,477	$ 18,803,393
Investments	85,827	4,098	14,478	8,357,991
Taxes Receivable	0	0	0	15,279
Accounts Receivable	261	23	0	121,108
Assessments Receivable	0	0	0	5,376
Interest Receivable	0	0	0	33,679
Due From Other Governments	0	0	0	447,161
Total Assets	$ 171,911	$ 8,578	28,955	$ 27,783,987
LIABILITIES AND FUND BALANCE				
Liabilities				
Vouchers Payable	$ 0	$ 0	0	$ 371,526
Warrants Payalbe	0	360	0	125,016
Due To Other Funds	0	0	0	91,658
Accrued Liabilities	0	0	0	661,687
Total Liabilities	0	360	0	1,249,888
Deferred Inflows of Resources				
Unavailable Revenue - Property Tax	0	0	0	20,655
Total Deferred Inflows of Resources	0	0	0	20,655
Fund Balance				
Restricted	171,911	8,218	0	14,669,455
Committed	0	0	28,955	11,843,989
Total Fund Balance	171,911	8,218	28,955	26,513,444
Total Liabilities, Fund Balances and Deferred Inflows of Resources	$ 171,911	$ 8,578	28,955	$ 27,783,987

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	County Road Improve-ment	Flood Control	Veteran's Assistance	Auditor's O & M
Property Taxes	$ 0	$ 0	$ 229,178	$ 0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	572,493	703	4,465	78,130
Charges for Services	0	0	0	83,162
Fines and Forfeitures	0	0	0	0
Interest Earnings	68,313	49	17,414	0
Donations	0	0	0	0
Other Revenue	0	0	0	0
Total Revenues	640,806	752	251,058	161,292
Expenditures				
Current:				
General Governmental Services	0	0	0	175,385
Public Safety	0	0	0	0
Natural & Economic Environment	0	0	0	0
Social Services	0	0	222,550	0
Culture and Recreation	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	0	0	222,550	175,385
Excess (Deficiency) of Revenues over Expenditures	640,806	752	28,508	(14,092)
Other Financing Sources (Uses)				
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)	0	0	0	0
Net change in fund balances	640,806	752	28,508	(14,092)
Fund Balance as of January 1	2,713,644	1,922	767,564	160,824
Fund Balance, December 31	$ 3,354,450	$ 2,674	$ 796,072	$ 146,732

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Benton County Human Services	Treasurer's Investment Pool	Park Development	Election Reserve	Treasurer's O & M
Property Taxes	$ 507,020	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental	0	0	0	10,891	0
Charges for Services	0	223,331	0	780,754	198,581
Fines and Forfeitures	0	0	0	0	0
Interest Earnings	0	159,020	11,082	0	8,039
Donations	0	0	7,524	0	0
Other Revenue	0	0	29,218	604	990
Total Revenues	507,020	382,351	47,825	792,249	207,610
Expenditures					
Current:					
General Governmental Services	0	141,866	0	976,954	145,653
Public Safety	0	0	0	0	0
Natural & Economic Environment	0	0	0	0	0
Social Services	0	0	0	0	0
Culture and Recreation	0	0	89,574	0	0
Capital Outlay	0	0	0	54,803	4,000
Total Expenditures	0	141,866	89,574	1,031,757	149,653
Excess (Deficiency) of Revenues over Expenditures	507,020	240,485	(41,749)	(239,509)	57,957
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	3,356	0	0
Transfers In	0	0	0	330,500	0
Transfers Out	0	0	(94,820)	0	0
Total Other Financing Sources (Uses)	0	0	(91,464)	330,500	0
Net change in fund balances	507,020	240,485	(133,213)	90,991	57,957
Fund Balance as of January 1	889,931	523,716	586,414	371,651	311,899
Fund Balance, December 31	$ 1,396,951	$ 764,201	$ 453,201	$ 462,642	$ 369,856

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Paths and Trails Reserve	Benton Franklin Juvenile Center	Inmate Benevolence	Crime Victim Compen-sation	Fairgrounds Operating Budget
Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental	32,630	1,245,219	0	98,524	0
Charges for Services	0	2,277,498	461,455	349,519	0
Fines and Forfeitures	0	0	0	29	0
Interest Earnings	3,277	0	0	0	0
Donations	0	5,839	0	100	0
Other Revenue	0	2,818	302,733	0	357,435
Total Revenues	35,907	3,531,373	764,188	448,172	357,435
Expenditures					
Current:					
General Governmental Services	0	0	0	221,731	0
Public Safety	0	7,328,032	414,940	0	0
Natural & Economic Environment	0	0	0	0	0
Social Services	0	0	0	0	0
Culture and Recreation	118	0	0	0	596,876
Capital Outlay	0	42,573	0	0	0
Total Expenditures	118	7,370,605	414,940	221,731	596,876
Excess (Deficiency) of Revenues over Expenditures	35,789	(3,839,232)	349,247	226,441	(239,441)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	910	0	0	28,054
Transfers In	0	3,579,017	0	0	75,000
Transfers Out	(42,339)	0	0	0	0
Total Other Financing Sources (Uses)	(42,339)	3,579,927	0	0	103,054
Net change in fund balances	(6,550)	(259,305)	349,247	226,441	(136,387)
Fund Balance as of January 1	129,719	1,015,044	1,265,772	93,040	665,490
Fund Balance, December 31	$ 123,169	$ 755,739	$ 1,615,019	$ 319,481	$ 529,103

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Sheriff's Investi-gations	Canine/Boat Patrol	Treasurer's Service Fee	REET Technology	1/4 Percent Real Estate Excise Tax
Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0	749,006
Licenses and Permits	0	0	0	0	0
Intergovernmental	3,147	71,662	0	17,433	0
Charges for Services	8,500	7,500	1,132	20,318	0
Fines and Forfeitures	0	0	0	0	0
Interest Earnings	0	0	0	0	0
Donations	1,000	53	0	0	0
Other Revenue	299	0	0	0	0
Total Revenues	12,946	79,215	1,132	37,751	749,006
Expenditures					
Current:					
General Governmental Services	0	0	0	0	0
Public Safety	33,223	51,633	0	0	0
Natural & Economic Environment	0	0	0	0	0
Social Services	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	33,223	51,633	0	0	0
Excess (Deficiency) of Revenues over Expenditures	(20,277)	27,582	1,132	37,751	749,006
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(159,997)
Total Other Financing Sources (Uses)	0	0	0	0	(159,997)
Net change in fund balances	(20,277)	27,582	1,132	37,751	589,009
Fund Balance as of January 1	155,261	113,989	4,617	233,857	2,026,099
Fund Balance, December 31	$ 134,984	$ 141,571	$ 5,749	$ 271,608	$ 2,615,108

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Probation Assessment	Central Services Computer Replacement	Sustainable Development	Courthouse Facilitator
Property Taxes	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental	0	0	188,587	0
Charges for Services	0	791,889	0	37,124
Fines and Forfeitures	0	0	0	0
Interest Earnings	0	0	0	0
Donations	0	0	0	0
Other Revenue	0	0	2,463	0
Total Revenues	0	791,889	191,050	37,124
Expenditures				
Current:				
General Governmental Services	0	462,692	0	23,338
Public Safety	0	0	0	0
Natural & Economic Environment	0	0	366,914	0
Social Services	0	0	0	0
Culture and Recreation	0	0	0	0
Capital Outlay	0	77,335	0	0
Total Expenditures	0	540,027	366,914	23,338
Excess (Deficiency) of Revenues over Expenditures	0	251,863	(175,865)	13,785
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(71,729)	0	0	0
Total Other Financing Sources (Uses)	(71,729)	0	0	0
Net change in fund balances	(71,729)	251,863	(175,865)	13,785
Fund Balance as of January 1	71,729	2,632,610	492,008	92,432
Fund Balance, December 31	$ (0)	$ 2,884,473	$ 316,143	$ 106,217

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Family Services	Family Services Superior Court	Jail Depreciation Reserve	Clerk's Collection	Protective Inspection Services
Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0	0
Licenses and Permits	20,640	11,008	0	0	806,249
Intergovernmental	8,835	0	0	18,231	0
Charges for Services	0	1,265	0	105,511	7,200
Fines and Forfeitures	0	0	0	0	0
Interest Earnings	0	0	27,166	0	0
Donations	0	0	0	0	0
Other Revenue	0	0	0	0	179
Total Revenues	29,475	12,273	27,166	123,742	813,628
Expenditures					
Current:					
General Governmental Services	0	0	0	500,743	0
Public Safety	27,833	0	22,690	0	666,054
Natural & Economic Environment	0	0	0	0	0
Social Services	0	0	0	0	0
Culture and Recreation	0	0	0	0	0
Capital Outlay	0	0	0	0	400,000
Total Expenditures	27,833	0	22,690	500,743	1,066,054
Excess (Deficiency) of Revenues over Expenditures	1,642	12,273	4,476	(377,001)	(252,426)
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	801	0	0
Transfers In	0	0	268,300	0	8,491
Transfers Out	0	(20,000)	0	0	0
Total Other Financing Sources (Uses)	0	(20,000)	269,101	0	8,491
Net change in fund balances	1,642	(7,727)	273,577	(377,001)	(243,935)
Fund Balance as of January 1	9,088	22,094	984,049	1,610,419	1,417,401
Fund Balance, December 31	$ 10,730	$ 14,367	$ 1,257,626	$ 1,233,418	$ 1,173,467

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Pest Board	Work Crew Replacement	State Housing	Vit Impact	Homeless Housing & Assistance
Property Taxes	$ 0	$ 0	$ 0	$ 0	$ 0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Intergovernmental	0	0	0	355	0
Charges for Services	0	13,350	234,571	0	1,499,207
Fines and Forfeitures	0	0	0	0	0
Interest Earnings	0	6,299	14,963	0	46,076
Donations	0	0	0	0	0
Other Revenue	104,045	0	0	0	0
Total Revenues	104,045	19,649	249,534	355	1,545,283
Expenditures					
Current:					
General Governmental Services	0	0	0	6,270	0
Public Safety	0	0	0	0	0
Natural & Economic Environment	102,846	0	0	0	0
Social Services	0	0	325,316	0	1,289,003
Culture and Recreation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total Expenditures	102,846	0	325,316	6,270	1,289,003
Excess (Deficiency) of Revenues over Expenditures	1,200	19,649	(75,782)	(5,914)	256,280
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	(6,464,112)	0
Total Other Financing Sources (Uses)	0	0	0	(6,464,112)	0
Net change in fund balances	1,200	19,649	(75,782)	(6,470,026)	256,280
Fund Balance as of January 1	109,916	271,973	727,067	6,470,026	1,863,646
Fund Balance, December 31	$ 111,116	$ 291,622	$ 651,285	$ 0	$ 2,119,926

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

Revenues	Solid Waste Collection	Trial Court Improv-ment	Historical Preserva-tion	Domestic Violence Assess-ment	Sheriff's Equipment Replacement		Total Nonmajor Special Revenue Funds
Property Taxes	$ 0	$ 0	$ 0	$ 0	0	$	$ 736,199
Other Taxes	0	0	0	0	0		749,006
Licenses and Permits	0	0	0	0	0		837,897
Intergovernmental	115,475	114,034	0	0	0		2,580,815
Charges for Services	312,412	58,684	41,574	0	0		7,514,534
Fines and Forfeitures	0	0	0	1,572	0		1,601
Interest Earnings	0	0	0	0	0		361,699
Donations	0	0	0	0	0		14,516
Other Revenue	0	0	0	0	0		800,783
Total Revenues	427,887	172,718	41,574	1,572	0		13,597,050
Expenditures							
Current:							
General Governmental Services	0	57,118	27,582	0	0		2,739,331
Public Safety	0	0	0	0	44,274		8,588,679
Natural & Economic Environment	288,923	0	0	0	0		758,683
Social Services	0	0	0	2,120	0		1,838,990
Culture and Recreation	0	0	0	0	0		686,567
Capital Outlay	79,090	0	0	0	588,018		1,245,820
Total Expenditures	368,013	57,118	27,582	2,120	632,292		15,858,069
Excess (Deficiency) of Revenues over Expenditures	59,874	115,600	13,992	(548)	(632,292)		(2,261,019)
Other Financing Sources (Uses)							
Sale of Capital Assets	0	0	0	0	0		33,120
Transfers In	0	0	0	0	0		4,261,308
Transfers Out	0	0	0	0	0		(6,852,997)
Total Other Financing Sources (Uses)	0	0	0	0	0		(2,558,568)
Net change in fund balances	59,874	115,600	13,992	(548)	(632,292)		(4,819,587)
Fund Balance as of January 1	793,693	906,494	157,919	8,766	661,247		31,333,031
Fund Balance, December 31	$ 853,567	$ 1,022,094	$ 171,911	$ 8,218	28,955	$	$ 26,513,444

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.

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.

Health Building Bond - 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, 2019

	CRID #11 & #12 Debt Service	CRID #15 Debt Service	CRID #16 Debt Service	CRID #21 Debt Service
ASSETS				
Cash/Cash Equivalents	$ 58,417	$ 108,721	$ 35,644	$ 2,047
Investments	0	0	0	0
Interest Receivable	187	349	93	7
Total Assets	$ 58,604	$ 109,069	$ 35,737	$ 2,054
Fund Balance				
Committed	58,604	109,069	35,737	2,054
Total Fund Balance	58,604	109,069	35,737	2,054
Total Liabilities and Fund Balance	$ 58,604	$ 109,069	$ 35,737	$ 2,054

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	CRID Guaranty	Health Building Bond	Justice Center Bond	Total Debt Service Funds
ASSETS				
Cash/Cash Equivalents	$ 3,123	$ 8,901	$ 1,075,247	$ 1,292,099
Investments	67,867	8,901	1,075,293	1,152,061
Interest Receivable	0	0	0	635
Total Assets	$ 70,990	$ 17,802	$ 2,150,540	$ 2,444,796
Fund Balance				
Committed	70,990	17,802	2,150,540	2,444,796
Total Fund Balance	70,990	17,802	2,150,540	2,444,796
Total Liabilities and Fund Balance	$ 70,990	$ 17,802	$ 2,150,540	$ 2,444,796

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	CRID #11 & #12 Debt Service	CRID #15 Debt Service	CRID #16 Debt Service	CRID #21 Debt Service
Revenues				
Penalties	$ 318	$ 403	$ 208	$ 255
Interest	5,360	10,077	2,179	27,888
Other Revenue	31,439	27,036	11,510	87,548
Total Revenues	37,117	37,516	13,897	115,691
Expenditures				
Debt Service:				
Principal	0	0	0	90,000
Interest	0	0	0	25,137
Total Expenditures	0	0	0	115,137
Excess (Deficiency) of Revenues over Expenditures	37,117	37,516	13,897	554
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	37,117	37,516	13,897	554
Fund Balance as of January 1	21,486	71,554	21,840	1,500
Fund Balance as of December 31	$ 58,603	$ 109,070	$ 35,737	$ 2,054

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	CRID Guaranty	Health Building Bond	Justice Center Bond	Total Debt Service Funds
Revenues				
Penalties	$ 0	$ 0	$ 0	$ 1,184
Interest	1,500	0	0	47,005
Other Revenue	0	312,031	0	469,564
Total Revenues	1,500	312,031	0	517,752
Expenditures				
Debt Service:				
Principal	0	325,000	1,830,000	2,245,000
Interest	0	151,197	187,500	363,834
Total Expenditures	0	476,197	2,017,500	2,608,834
Excess (Deficiency) of Revenues over Expenditures	1,500	(164,166)	(2,017,500)	(2,091,082)
Other Financing Sources (Uses)				
Transfers In	0	159,997	0	159,997
Total Other Financing Sources (Uses)	0	159,997	0	159,997
Net Change in Fund Balance	1,500	(4,169)	(2,017,500)	(1,931,085)
Fund Balance as of January 1	69,490	21,971	4,168,040	4,375,881
Fund Balance as of December 31	$ 70,990	$ 17,802	$ 2,150,540	$ 2,444,796

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, 2019

ASSETS	Detox Center Construction	CRID #21 Construction	Total Capital Project Funds
Deposits With Fiscal Agent			
Cash/Cash Equivalents	$ 9,217	$ 0	$ 9,217
Investments	9,218	0	9,218
Total Assets	$ 18,494	$ 0	$ 18,494
LIABILITIES AND FUND BALANCE			
Total Liabilities	0	0	0
Fund Balance			
Committed	18,494	0	18,494
Total Fund Balance	18,494	0	18,494
Total Liabilities and Fund Balance	$ 18,494	$ 0	$ 18,494

BENTON COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Detox Center Construction	CRID #21 Construction	Total Capital Project Funds
Revenues			
Interest Earnings	408	0	408
Total Revenues	408	0	408
Expenditures			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	408	0	408
Other Financing Sources (Uses)			
Transfers In	0	1,293	1,293
Total Other Financing Sources (Uses)	0	1,293	1,293
Net change in fund balances	408	1,293	1,701
Fund Balance as of January 1	18,086	(1,293)	16,793
Fund Balance, December 31	$ 18,494	$ 0	$ 18,494

BENTON COUNTY, WASHINGTON

Schedule of Revenues - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes				
General Property Taxes	$ 47,367,965	$ 47,367,965	$ 23,442,093	$ (23,925,872)
Retail Sales and Use Taxes	23,755,000	23,755,000	14,443,454	(9,311,546)
Excise Taxes	426,500	426,500	227,459	(199,041)
Interest and Penalty on Taxes	1,100,000	1,100,000	585,269	(514,731)
Total Taxes	72,649,465	72,649,465	38,698,276	(33,951,189)
Licenses and Permits				
Non-Business Licenses and Permits	192,030	192,030	110,376	(81,654)
Total Licenses and Permits	192,030	192,030	110,376	(81,654)
Intergovernmental Revenues				
Federal Grants	40,260	40,260	70,184	29,924
Federal Entitlements	213,020	213,020	184,246	(28,774)
Federal Shared Revenues	1,949,626	1,949,626	1,480,678	(468,948)
State Grants	1,486,339	1,486,339	845,135	(641,204)
State Shared Revenues	2,955,000	2,955,000	1,644,039	(1,310,961)
State Entitlements	3,667,583	3,667,583	2,072,075	(1,595,508)
Total Intergovernmental Revenues	10,311,828	10,311,828	6,296,356	(4,015,472)
Charges For Services				
General Government	13,599,062	13,599,062	6,677,565	(6,921,497)
Security of Persons and Property	22,376,311	22,376,311	12,453,039	(9,923,272)
Natural & Economic Environment	23,700	23,700	10,451	(13,249)
Social Services	227,200	227,200	130,700	(96,500)
Total Charges for Services	36,226,273	36,226,273	19,271,755	(16,954,518)
Fines and Forfeitures				
Superior Court Penalties	530,490	530,490	112,587	(417,903)
Civil Penalties	18,000	18,000	8,943	(9,057)
Non-Parking Infractions	2,447,870	2,447,870	1,331,154	(1,116,716)
Civil Parking Infractions	400	400	566	166
Criminal Traffic Penalties	503,000	503,000	223,761	(279,239)
Criminal Non-Traffic Penalties	82,200	82,200	30,131	(52,069)
Criminal Costs	622,500	622,500	163,740	(458,760)
Total Fines and Forfeitures	4,204,460	4,204,460	1,870,883	(2,333,577)
Miscellaneous Revenues				
Transfers In	2,105,997	2,105,997	1,190,605	(915,392)
Interest Earnings	3,415,360	3,415,360	2,857,241	(558,119)
Rents and Royalties	481,400	481,400	411,712	(69,688)
Interfund/Interdepartmental	0	0	0	0
Contributions & Donations	5,200	5,200	520	(4,680)
Other Miscellaneous Revenue	35,662	35,662	170,301	134,639
Total Miscellaneous Revenue	6,043,619	6,043,619	4,630,380	(1,413,239)
TOTAL REVENUES	$ 129,627,675	$ 129,627,675	$ 70,878,026	$ (58,749,650)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
GENERAL GOVERNMENT				
County Commissioners				
Personnel	$ 1,920,655	$ 1,989,145	$ 912,263	$ (1,076,882)
Personnel Benefits	690,227	722,437	325,034	(397,403)
Supplies	24,972	28,172	8,144	(20,028)
Other Services and Charges	249,779	242,777	122,926	(119,851)
Total County Commissioners	$ 2,885,633	$ 2,982,531	$ 1,368,367	$ (1,614,164)
Superior Court				
Personnel	$ 3,817,499	$ 3,903,449	$ 1,883,515	$ (2,019,934)
Personnel Benefits	1,052,169	1,101,179	516,284	(584,895)
Supplies	29,064	29,064	10,160	(18,904)
Other Services and Charges	817,183	862,979	419,796	(443,183)
Total Superior Court	$ 5,715,915	$ 5,896,671	$ 2,829,755	$ (3,066,916)
County Clerk				
Personnel	$ 2,622,623	$ 2,622,623	$ 1,295,531	$ (1,327,092)
Personnel Benefits	1,308,738	1,308,738	652,311	(656,427)
Supplies	55,555	55,555	16,252	(39,303)
Other Services and Charges	975,122	958,872	454,965	(503,907)
Total County Clerk	$ 4,962,038	$ 4,945,788	$ 2,419,059	$ (2,526,729)
District Court				
Personnel	$ 4,353,657	$ 4,789,239	$ 2,308,439	$ (2,480,800)
Personnel Benefits	1,806,415	2,017,452	974,228	(1,043,224)
Supplies	81,708	116,708	40,223	(76,485)
Other Services and Charges	1,375,799	1,488,069	677,059	(811,010)
Total District Court	$ 7,617,579	$ 8,411,468	$ 3,999,950	$ (4,411,518)
County Auditor				
Personnel	$ 2,009,285	$ 2,009,285	$ 993,406	$ (1,015,879)
Personnel Benefits	914,398	914,398	451,934	(462,464)
Supplies	20,862	21,262	8,693	(12,569)
Other Services and Charges	1,047,527	1,015,084	471,890	(543,194)
Total County Auditor	$ 3,992,072	$ 3,960,029	$ 1,925,923	$ (2,034,106)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
County Treasurer				
Personnel	$ 1,314,456	$ 1,314,456	$ 637,351	$ (677,105)
Personnel Benefits	604,835	604,835	293,182	(311,653)
Supplies	36,852	36,852	6,390	(30,462)
Other Services and Charges	659,986	643,121	295,790	(347,331)
Total County Treasurer	$ 2,616,129	$ 2,599,264	$ 1,232,713	$ (1,366,551)
Board of Equalization				
Personnel	$ 54,988	$ 54,988	$ 28,116	$ (26,872)
Personnel Benefits	4,207	4,207	2,192	(2,015)
Supplies	800	800	338	(462)
Other Services and Charges	20,169	20,080	6,982	(13,098)
Total Board of Equalization	$ 80,164	$ 80,075	$ 37,628	$ (42,447)
County Assessor				
Personnel	$ 2,631,898	$ 2,631,898	$ 1,123,028	$ (1,508,870)
Personnel Benefits	1,225,088	1,225,088	540,355	(684,733)
Supplies	30,000	30,000	8,072	(21,928)
Other Services and Charges	1,076,731	1,044,901	537,060	(507,841)
Total County Assessor	$ 4,963,717	$ 4,931,887	$ 2,208,515	$ (2,723,372)
County Prosecuting Attorney				
Personnel	$ 6,314,551	$ 6,314,551	$ 3,156,923	$ (3,157,628)
Personnel Benefits	2,632,774	2,632,774	1,329,780	(1,302,994)
Supplies	73,769	73,769	40,493	(33,276)
Other Services and Charges	1,782,659	1,742,653	867,865	(874,788)
Total County Prosecuting Attorney	$ 10,803,753	$ 10,763,747	$ 5,395,061	$ (5,368,686)
Personnel Department				
Personnel	$ 404,967	$ 404,967	$ 190,711	$ (214,256)
Personnel Benefits	182,423	182,423	89,642	(92,781)
Supplies	3,500	5,155	2,648	(2,507)
Other Services and Charges	156,955	154,025	83,494	(70,531)
Total Personnel Department	$ 747,845	$ 746,570	$ 366,494	$ (380,076)
L.E.O.F.F.				
Personnel Benefits	$ 350,000	$ 350,000	$ 165,216	$ (184,784)
Other Services and Charges	85,000	85,000	13,765	(71,235)
Total L.E.O.F.F.	$ 435,000	$ 435,000	$ 178,982	$ (256,018)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
GIS Department				
Personnel	$ 249,936	$ 249,936	$ 98,153	$ (151,783)
Personnel Benefits	117,560	117,560	49,785	(67,775)
Supplies	1,801	1,801	417	(1,384)
Other Services and Charges	292,314	281,200	125,842	(155,358)
Total GIS Department	$ 661,611	$ 650,497	$ 274,197	$ (376,300)
Facilities Department				
Personnel	$ 1,313,312	$ 1,313,312	$ 634,742	$ (678,570)
Personnel Benefits	600,930	600,930	300,665	(300,265)
Supplies	262,985	270,485	133,647	(136,838)
Other Services and Charges	3,244,524	3,235,240	1,617,154	(1,618,086)
Total Facilities Department	$ 5,421,751	$ 5,419,967	$ 2,686,209	$ (2,733,758)
Indigent Public Defense				
Personnel	$ 797,119	$ 1,033,204	$ 511,589	$ (521,615)
Personnel Benefits	327,642	435,251	214,959	(220,292)
Supplies	9,534	9,534	8,097	(1,437)
Other Services and Charges	5,539,417	5,190,125	3,055,042	(2,135,083)
Total Indigent Public Defense Department	$ 6,673,712	$ 6,668,114	$ 3,789,688	$ (2,878,426)
Adult & Juvenile Drug Court				
Personnel	$ 124,347	$ 144,335	$ 67,405	$ (76,930)
Personnel Benefits	50,960	65,116	27,082	(38,034)
Supplies	3,120	14,453	2,457	(11,996)
Other Services and Charges	71,441	200,199	102,884	(97,315)
Total Adult & Juvenile Drug Court	$ 249,868	$ 424,103	$ 199,827	$ (224,276)
Non-Departmental				
Personnel Benefits	$ 35,000	$ 35,000	$ 0	$ (35,000)
Other Services and Charges	4,709,476	2,895,778	250,726	(2,645,052)
Transfers Out	5,933,672	5,999,761	2,830,653	(3,169,108)
Total Non-Departmental	$ 10,678,148	$ 8,930,539	$ 3,081,379	$ (5,849,160)
TOTAL GENERAL GOVERNMENT	$ 68,504,935	$ 67,846,250	$ 31,993,746	$ (35,852,504)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
PUBLIC SAFETY				
County Sheriff-Administration				
Personnel	$ 1,571,620	$ 1,488,032	$ 746,196	$ (741,836)
Personnel Benefits	536,395	507,330	253,962	(253,368)
Supplies	54,967	54,967	10,725	(44,242)
Other Services and Charges	348,567	344,848	159,483	(185,365)
Total County Sheriff-Administration	$ 2,511,549	$ 2,395,177	$ 1,170,365	$ (1,224,812)
Civil Service				
Personnel	$ 53,976	$ 53,976	$ 27,666	$ (26,310)
Personnel Benefits	27,680	27,680	14,143	(13,537)
Supplies	600	600	152	(448)
Other Services and Charges	39,281	39,247	12,719	(26,528)
Total Civil Service	$ 121,537	$ 121,503	$ 54,680	$ (66,823)
County Sheriff-Patrol				
Personnel	$ 8,264,337	$ 8,270,916	$ 3,884,275	$ (4,386,641)
Personnel Benefits	2,309,903	2,365,938	1,183,391	(1,182,547)
Supplies	656,803	651,203	205,180	(446,023)
Other Services and Charges	3,702,490	3,679,559	1,564,784	(2,114,775)
Total County Sheriff-Patrol	$ 14,933,533	$ 14,967,616	$ 6,837,630	$ (8,129,986)
County Sheriff-Traffic Control				
Personnel	$ 730,464	$ 730,464	$ 376,567	$ (353,897)
Personnel Benefits	204,802	204,802	106,697	(98,105)
Supplies	63,593	63,593	0	(63,593)
Other Services and Charges	224,062	221,710	91,509	(130,201)
Total County Sheriff-Traffic Control	$ 1,222,921	$ 1,220,569	$ 574,773	$ (645,796)
County Sheriff-Custody				
Personnel	$ 16,197,820	$ 16,228,420	$ 8,284,832	$ (7,943,588)
Personnel Benefits	7,018,009	7,037,448	3,471,024	(3,566,424)
Supplies	967,773	1,070,050	561,334	(508,716)
Other Services and Charges	11,383,137	11,681,653	6,387,405	(5,294,248)
Transfers Out	536,600	536,600	268,300	(268,300)
Total County Sheriff-Corrections	$ 36,103,339	$ 36,554,171	$ 18,972,896	$ (17,312,975)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
County Sheriff-Communications and Records				
Personnel	$ 941,248	$ 941,248	$ 422,757	$ (518,491)
Personnel Benefits	447,057	447,057	213,326	(233,731)
Supplies	17,398	17,398	4,129	(13,269)
Other Services and Charges	447,355	443,989	267,466	(176,523)
Total County Sheriff-Communications and Records	$ 1,853,058	$ 1,849,692	$ 907,678	$ (942,014)
Non-Departmental				
Intergovernmental Services	$ 44,498	$ 44,498	$ 21,703	$ (22,795)
Total Non-Departmental	$ 44,498	$ 44,498	$ 21,703	$ (22,795)
TOTAL PUBLIC SAFETY	$ 56,790,435	$ 57,153,226	$ 28,539,723	$ (28,345,203)
NATURAL & ECONOMIC ENVIRONMENT				
Planning Department				
Personnel	$ 997,633	$ 1,009,197	$ 499,474	$ (509,723)
Personnel Benefits	424,372	425,572	213,676	(211,896)
Supplies	14,800	24,700	15,018	(9,682)
Other Services and Charges	375,230	632,306	258,719	(373,587)
Total Planning Department	$ 1,812,035	$ 2,091,775	$ 986,887	$ (1,104,888)
Animal Control				
Personnel	$ 224,663	$ 232,624	$ 103,672	$ (128,952)
Personnel Benefits	110,157	113,657	54,800	(58,857)
Supplies	31,415	28,515	10,733	(17,782)
Other Services and Charges	97,971	88,544	44,938	(43,606)
Total Animal control	$ 464,206	$ 463,340	$ 214,143	$ (249,197)
Non-Departmental				
Other Services and Charges	$ 77,250	$ 97,250	$ 56,472	$ (40,778)
Total Non-Departmental	$ 77,250	$ 97,250	$ 56,472	$ (40,778)
TOTAL NATURAL & ECONOMIC ENVIRONMENT	$ 2,353,491	$ 2,652,365	$ 1,257,502	$ (1,394,863)
SOCIAL SERVICES				
County Coroner				
Personnel	$ 416,083	$ 429,083	$ 230,303	$ (198,780)
Personnel Benefits	162,326	162,326	72,099	(90,227)
Supplies	15,708	13,708	6,587	(7,121)
Other Services and Charges	253,148	241,474	114,663	(126,811)
Total County Coroner	$ 847,265	$ 846,591	$ 423,653	$ (422,938)

Schedule of Expenditures - Budget (GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	Original Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
TB Hospital				
Supplies	$ 24,600	$ 24,600	$ 0	$ (24,600)
Other Services and Charges	116,250	116,250	49,035	(67,215)
Total TB Hospital	$ 140,850	$ 140,850	$ 49,035	$ (91,815)
Non-Department				
Other Services and Charges	$ 793,164	$ 793,164	$ 429,631	$ (363,534)
Total Non-Departmental	$ 793,164	$ 793,164	$ 429,631	$ (363,534)
TOTAL SOCIAL SERVICES	$ 1,781,279	$ 1,780,605	$ 902,319	$ (878,286)
CULTURE AND RECREATION				
WSU Extension Department				
Personnel	$ 193,187	$ 193,187	$ 92,019	$ (101,168)
Personnel Benefits	64,099	64,099	32,416	(31,683)
Supplies	12,102	12,102	3,755	(8,347)
Other Services and Charges	348,360	346,245	169,276	(176,969)
Total WSU Extension Department	$ 617,748	$ 615,633	$ 297,467	$ (318,166)
Parks Department				
Personnel	$ 227,004	$ 227,004	$ 105,902	$ (121,102)
Personnel Benefits	114,046	114,046	55,935	(58,111)
Supplies	34,637	32,804	17,308	(15,496)
Other Services and Charges	106,751	108,393	53,478	(54,915)
Total Parks Department	$ 482,438	$ 482,247	$ 232,623	$ (249,624)
TOTAL CULTURE AND RECREATION	$ 1,100,186	$ 1,097,880	$ 530,090	$ (567,790)
CAPITAL OUTLAY				
Public Safety	11,000	11,000	8,932	(2,068)
Social Services	31,200	31,200	0	(31,200)
TOTAL CAPITAL OUTLAY	$ 42,200	$ 42,200	$ 8,932	$ (33,268)
TOTAL EXPENDITURES	$ 130,572,526	$ 130,572,526	$ 63,232,312	$ (67,071,914)

BENTON COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Capital Acquisition
Year Ended December 31, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Intergovernmental Revenues	$ 0	$ 0	$ 452,612	$ 452,612
Charges for Services	65,000	65,000	39,746	(25,254)
Interest Earnings	147,000	147,000	63,621	(83,379)
Miscellaneous Revenues	295,000	295,000	19,460	(275,540)
Total Revenues	507,000	507,000	575,440	68,440
Expenditures				
General Government	75,840	2,534,148	1,565,208	(968,940)
Public Safety	0	85,500	56,627	(28,873)
Natural & Economic Environment	0	13,000	11,514	(1,486)
Culture and Recreation	0	9,000	8,965	(35)
Capital Outlay	23,404,160	20,838,352	2,596,482	(18,241,870)
Total Expenditures	23,480,000	23,480,000	4,238,796	(19,241,204)
Excess (Deficiency) of Revenues over Expenditures	(22,973,000)	(22,973,000)	(3,663,357)	19,309,643
Other Financing Sources (Uses)				
Proceeds of Capital Assets	0	0	52,500	52,500
Transfers In	974,954	974,954	6,317,178	5,342,224
Total Other Financing Sources (Uses)	974,954	974,954	6,369,678	5,394,724
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(21,998,046)	(21,998,046)	2,706,321	24,704,367
Fund Balance as of January 1	23,980,000	23,980,000	34,901,794	10,921,794
Fund Balance as of December 31	$ 1,981,954	$ 1,981,954 0	37,608,115	$ 35,626,161

BENTON COUNTY, WASHINGTON

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Capital Acquisition
Year Ended December 31, 2019

	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Intergovernmental Revenues	$ 0	$ 0	$ 452,612	$ 452,612
Charges for Services	65,000	65,000	39,746	(25,254)
Interest Earnings	147,000	147,000	63,621	(83,379)
Miscellaneous Revenues	295,000	30,000	19,460	(10,540)
Total Revenues	507,000	242,000	575,440	333,440
Expenditures				
General Government	75,840	8,002,917	1,565,208	(6,437,709)
Public Safety	0	2,346	56,627	54,281
Natural & Economic Environment	0	0	11,514	11,514
Social Services	0	(106,405)	0	106,405
Culture and Recreation	0	13,311	8,965	(4,346)
Capital Outlay	23,404,160	16,041,014	2,596,482	(13,444,532)
Total Expenditures	23,480,000	23,953,183	4,238,796	(19,714,387)
Excess (Deficiency) of Revenues over Expenditures	(22,973,000)	(23,711,183)	(3,663,357)	20,047,826
Other Financing Sources (Uses)				
Proceeds of Capital Assets	0	0	52,500	52,500
Transfers In	974,954	974,954	6,317,178	5,342,224
Total Other Financing Sources (Uses)	974,954	974,954	6,369,678	5,394,724
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(21,998,046)	(22,736,229)	2,706,321	25,442,550
Fund Balance as of January 1	23,980,000	23,980,000	34,901,794	48,529,909
Fund Balance as of December 31	$ 1,981,954	$ 1,243,771 0	37,608,115	$ 73,972,459

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

County Road Improvement

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 1,310,000	$ 1,310,000	$ 572,493	$ (737,507)
Interest Earnings	81,000	81,000	68,313	(12,687)
Total Revenues	1,391,000	1,391,000	640,806	(750,194)
Excess (Deficiency) of Revenues over Expenditures	1,391,000	1,391,000	640,806	(750,194)
Other Financing Sources (Uses)				
Transfers Out	(3,481,000)	(3,481,000)	0	3,481,000
Total Other Sources (Uses)	(3,481,000)	(3,481,000)	0	3,481,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(2,090,000)	(2,090,000)	640,806	2,730,806
Fund Balance as of January 1	2,171,000	2,171,000	2,713,644	542,644
Fund Balance as of December 31	$ 81,000	$ 81,000	$ 3,354,450	$ 3,273,450

Flood Control

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 2,000	$ 2,000	$ 703	$ (1,297)
Interest Earnings	30	30	49	19
Total Revenues	2,030	2,030	752	(1,278)
Excess (Deficiency) of Revenues over Expenditures	2,030	2,030	752	(1,278)
Other Financing Sources (Uses)				
Transfers Out	(2,000)	(2,000)	0	2,000
Total Other Sources (Uses)	(2,000)	(2,000)	0	2,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	30	30	752	722
Fund Balance as of January 1	80	80	1,922	1,842
Fund Balance as of December 31	$ 110	$ 110	$ 2,674	$ 2,564

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Veteran's Assistance

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes	$ 461,107	$ 461,107	$ 229,178	$ (231,929)
Intergovernmental	800	800	4,465	3,665
Interest Earnings	3,200	3,200	17,414	14,214
Total Revenues	465,107	465,107	251,058	(214,049)
Expenditures				
Social Services	600,440	600,440	222,550	(377,890)
Total Expenditures	600,440	600,440	222,550	(377,890)
Excess (Deficiency) of Revenues over Expenditures	(135,333)	(135,333)	28,508	163,841
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(135,333)	(135,333)	28,508	163,841
Fund Balance as of January 1	793,000	793,000	767,564	(25,436)
Fund Balance as of December 31	$ 657,667	$ 657,667	$ 796,072	$ 138,405

Auditor's O & M

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 120,000	$ 120,000	$ 78,130	$ (41,870)
Charges For Services	153,000	153,000	83,162	(69,838)
Total Revenues	273,000	273,000	161,292	(111,708)
Expenditures				
General Government Services	374,965	353,670	175,385	(178,285)
Capital Outlay	98,035	76,740	0	(76,740)
Total Expenditures	473,000	430,410	175,385	(255,025)
Excess (Deficiency) of Revenues over Expenditures	(200,000)	(157,410)	(14,092)	143,318
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(200,000)	(157,410)	(14,092)	143,318
Fund Balance as of January 1	200,000	200,000	160,824	(39,176)
Fund Balance as of December 31	$ 0	$ 42,590	$ 146,732	$ 104,142

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Benton County Human Services

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes	$ 1,020,148	$ 1,020,148	$ 507,020	$ (513,128)
Total Revenues	1,020,148	1,020,148	507,020	(513,128)
Excess (Deficiency) of Revenues over Expenditures	1,020,148	1,020,148	507,020	(513,128)
Expenditures				
Social Services	952,504	952,504	0	(952,504)
Total Expenditures	952,504	952,504	0	(952,504)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	1,020,148	1,020,148	507,020	(513,128)
Fund Balance as of January 1	881,000	881,000	889,931	8,931
Fund Balance as of December 31	$ 1,901,148	$ 1,901,148	$ 1,396,951	$ (504,197)

Treasurer's Investment Pool

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 270,000	$ 270,000	$ 223,331	$ (46,669)
Interest Earnings	6,200	6,200	159,020	152,820
Total Revenues	276,200	276,200	382,351	106,151
Expenditures				
General Government Services	281,145	281,145	141,866	(139,279)
Total Expenditures	281,145	281,145	141,866	(139,279)
Excess (Deficiency) of Revenues over Expenditures	(4,945)	(4,945)	240,485	245,430
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(4,945)	(4,945)	240,485	245,430
Fund Balance as of January 1	520,000	520,000	523,716	3,716
Fund Balance as of December 31	$ 515,055	$ 515,055	$ 764,201	$ 249,146

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Park Development			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Interest Earnings	6,800	6,800	11,082	4,282
Donations	0	0	7,524	7,524
Miscellaneous	35,000	35,000	29,218	(5,782)
Total Revenues	41,800	41,800	47,825	6,025
Expenditures				
Culture and Recreation	265,000	265,000	89,574	(175,426)
Total Expenditures	265,000	265,000	89,574	(175,426)
Excess (Deficiency) of Revenues over Expenditures	(223,200)	(223,200)	(41,749)	181,451
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	3,356	3,356
Total Other Sources (Uses)	(94,820)	(94,820)	(91,464)	3,356
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(318,020)	(318,020)	(133,213)	184,807
Fund Balance as of January 1	472,986	472,986	586,414	113,428
Fund Balance as of December 31	$ 154,966	$ 154,966	$ 453,201	$ 298,235

	Election Reserve			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 0	$ 0	$ 10,891	$ 10,891
Charges For Services	1,235,000	1,235,000	780,754	(454,246)
Miscellaneous	0	0	604	604
Total Revenues	1,235,000	1,235,000	792,249	(442,751)
Expenditures				
General Government Services	2,312,718	2,312,718	976,954	(1,335,764)
Capital Outlay	110,000	110,000	54,803	(55,197)
Total Expenditures	2,422,718	2,422,718	1,031,757	(1,390,961)
Excess (Deficiency) of Revenues over Expenditures	(1,187,718)	(1,187,718)	(239,509)	948,209
Other Financing Sources (Uses)				
Transfers In	551,000	551,000	330,500	(220,500)
Total Other Sources (Uses)	551,000	551,000	330,500	(220,500)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(636,718)	(636,718)	90,991	727,709
Fund Balance as of January 1	637,000	637,000	371,651	(265,349)
Fund Balance as of December 31	$ 282	$ 282	$ 462,642	$ 462,360

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Treasurer's O & M			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 249,000	$ 249,000	$ 198,581	$ (50,419)
Interest Earnings	3,200	3,200	8,039	4,839
Miscellaneous	350	0	990	990
Total Revenues	252,550	252,200	207,610	(44,590)
Expenditures				
General Government Services	402,247	402,247	145,653	(256,594)
Capital Outlay	248,270	248,270	4,000	(244,270)
Total Expenditures	650,517	650,517	149,653	(500,864)
Excess (Deficiency) of Revenues over Expenditures	(397,967)	(398,317)	57,957	456,274
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(397,967)	(398,317)	57,957	456,274
Fund Balance as of January 1	398,000	398,000	311,899	(86,101)
Fund Balance as of December 31	$ 33	$ (317)	$ 369,856	$ 370,173

	Paths and Trails Reserve			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 28,500	$ 28,500	$ 32,630	$ 4,130
Interest Earnings	1,750	1,750	3,277	1,527
Total Revenues	30,250	30,250	35,907	5,657
Expenditures				
Culture and Recreation	300	300	118	(182)
Total Expenditures	300	300	118	(182)
Excess (Deficiency) of Revenues over Expenditures	29,950	29,950	35,789	5,839
Other Financing Sources (Uses)				
Transfers Out	(105,000)	(105,000)	(42,339)	62,661
Total Other Sources (Uses)	(105,000)	(105,000)	(42,339)	62,661
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(75,050)	(75,050)	(6,550)	68,500
Fund Balance as of January 1	90,000	90,000	129,719	39,719
Fund Balance as of December 31	$ 14,950	$ 14,950	$ 123,169	$ 108,219

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Benton Franklin Juvenile Center			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 2,732,324	$ 2,732,324	$ 1,245,219	$ (1,487,105)
Charges For Services	4,511,375	4,511,375	2,277,498	(2,233,877)
Donations	0	0	5,839	5,839
Miscellaneous	0	0	2,818	2,818
Total Revenues	7,243,699	7,243,699	3,531,373	(3,712,326)
Expenditures				
Public Safety	15,195,460	15,077,460	7,328,032	(7,749,428)
Capital Outlay	0	118,000	42,573	(75,427)
Total Expenditures	15,195,460	15,195,460	7,370,605	(7,824,855)
Excess (Deficiency) of Revenues over Expenditures	(7,951,761)	(7,951,761)	(3,839,232)	4,112,529
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	910	910
Transfers In	7,259,933	7,259,933	3,579,017	(3,680,916)
Total Other Sources (Uses)	7,259,933	7,259,933	3,579,927	(3,680,006)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(691,828)	(691,828)	(259,305)	432,523
Fund Balance as of January 1	1,100,000	1,100,000	1,015,044	(84,956)
Fund Balance as of December 31	$ 408,172	$ 408,172	$ 755,739	$ 347,567

	Inmate Benevolence			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 886,300	$ 886,300	$ 461,455	$ (424,845)
Miscellaneous	336,458	336,458	302,733	(33,725)
Total Revenues	1,222,758	1,222,758	764,188	(458,570)
Expenditures				
Public Safety	1,246,395	1,246,395	414,940	(831,455)
Total Expenditures	1,246,395	1,246,395	414,940	(831,455)
Excess (Deficiency) of Revenues over Expenditures	(23,637)	(23,637)	349,247	372,884
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(23,637)	(23,637)	349,247	372,884
Fund Balance as of January 1	1,127,700	1,127,700	1,265,772	138,072
Fund Balance as of December 31	$ 1,104,063	$ 1,104,063	$ 1,615,019	$ 510,956

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Crime Victim Compensation			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 191,170	$ 191,170	$ 98,524	$ (92,646)
Charges For Services	299,658	299,658	349,519	49,861
Fines and Forfeitures	0	0	29	29
Donations	0	0	100	100
Total Revenues	490,828	490,828	448,172	(42,656)
Expenditures				
General Government Services	522,893	522,893	221,731	(301,162)
Total Expenditures	522,893	522,893	221,731	(301,162)
Excess (Deficiency) of Revenues over Expenditures	(32,065)	(32,065)	226,441	258,506
Other Financing Sources (Uses)				
Transfers In	15,000	15,000	0	(15,000)
Total Other Sources (Uses)	15,000	15,000	0	(15,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(17,065)	(17,065)	226,441	243,506
Fund Balance as of January 1	44,029	44,029	93,040	49,011
Fund Balance as of December 31	$ 26,964	$ 26,964	$ 319,481	$ 292,517

	Fairgrounds Operating Budget			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Miscellaneous	611,000	611,000	357,435	(253,565)
Total Revenues	611,000	611,000	357,435	(253,565)
Expenditures				
Culture and Recreation	1,297,012	1,297,012	596,876	(700,136)
Capital Outlay	44,299	44,299	0	(44,299)
Total Expenditures	1,341,311	1,341,311	596,876	(744,435)
Excess (Deficiency) of Revenues over Expenditures	(730,311)	(730,311)	(239,441)	490,870
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	28,054	28,054
Transfers In	150,000	150,000	75,000	(75,000)
Total Other Sources (Uses)	150,000	150,000	103,054	(46,947)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(580,311)	(580,311)	(136,387)	443,924
Fund Balance as of January 1	792,445	792,445	665,490	(126,955)
Fund Balance as of December 31	$ 212,134	$ 212,134	$ 529,103	$ 316,969

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Sheriff's Investigations

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 18,900	$ 18,900	$ 3,147	$ (15,753)
Charges For Services	34,000	34,000	8,500	(25,500)
Donations	0	0	1,000	1,000
Miscellaneous	2,800	2,800	299	(2,501)
Total Revenues	55,700	55,700	12,946	(42,754)
Expenditures				
Public Safety	145,614	145,614	33,223	(112,391)
Total Expenditures	145,614	145,614	33,223	(112,391)
Excess (Deficiency) of Revenues over Expenditures	(89,914)	(89,914)	(20,277)	69,637
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(89,914)	(89,914)	(20,277)	69,637
Fund Balance as of January 1	160,000	160,000	155,261	(4,739)
Fund Balance as of December 31	$ 70,086	$ 70,086	$ 134,984	$ 64,898

Canine and Boat Patrol

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 136,300	$ 136,300	$ 71,662	$ (64,638)
Charges For Services	10,000	10,000	7,500	(2,500)
Donations	0	0	53	53
Total Revenues	146,300	146,300	79,215	(67,085)
Expenditures				
Public Safety	135,274	135,274	51,633	(83,641)
Total Expenditures	135,274	135,274	51,633	(83,641)
Excess (Deficiency) of Revenues over Expenditures	11,026	11,026	27,582	16,556
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	11,026	11,026	27,582	16,556
Fund Balance as of January 1	95,000	95,000	113,989	18,989
Fund Balance as of December 31	$ 106,026	$ 106,026	$ 141,571	$ 35,545

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Treasurer's Service Fee

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 2,500	$ 2,500	$ 1,132	$ (1,368)
Total Revenues	2,500	2,500	1,132	(1,368)
Expenditures				
General Government Services	3,705	3,705	0	(3,705)
Total Expenditures	3,705	3,705	0	(3,705)
Excess (Deficiency) of Revenues over Expenditures	(1,205)	(1,205)	1,132	2,337
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(1,205)	(1,205)	1,132	2,337
Fund Balance as of January 1	4,600	4,600	4,617	17
Fund Balance as of December 31	$ 3,395	$ 3,395	$ 5,749	$ 2,354

REET Technology

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 36,300	$ 36,300	$ 17,433	$ (18,867)
Charges For Services	38,600	38,600	20,318	(18,283)
Total Revenues	74,900	74,900	37,751	(37,149)
Excess (Deficiency) of Revenues over Expenditures	74,900	74,900	37,751	(37,149)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	74,900	74,900	37,751	(37,149)
Fund Balance as of January 1	235,000	235,000	233,857	(1,143)
Fund Balance as of December 31	$ 309,900	$ 309,900	$ 271,608	$ (38,292)

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

1/4 Percent Real Estate Excise Tax

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes	$ 977,110	$ 977,110	$ 749,006	$ (228,104)
Total Revenues	977,110	977,110	749,006	(228,104)
Expenditures				
Culture and Recreation	65,000	65,000	0	(65,000)
Capital Outlay	9,000	9,000	0	(9,000)
Total Expenditures	74,000	74,000	0	(74,000)
Excess (Deficiency) of Revenues over Expenditures	903,110	903,110	749,006	(154,104)
Other Financing Sources (Uses)				
Transfers Out	(315,147)	(315,147)	(159,997)	(44)
Total Other Sources (Uses)	(315,147)	(315,147)	(159,997)	(44)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	587,963	587,963	589,009	(154,148)
Fund Balance as of January 1	1,513,988	1,513,988	2,026,099	512,111
Fund Balance as of December 31	$ 2,101,951	$ 2,101,951	$ 2,615,108	$ 357,963

Probation Assessment

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 796,691	$ 796,691	$ 0	$ (796,691)
Total Revenues	796,691	796,691	0	(796,691)
Expenditures				
General Government Services	808,216	808,216	0	(808,216)
Total Expenditures	808,216	808,216	0	(808,216)
Excess (Deficiency) of Revenues over Expenditures	(11,525)	(11,525)	0	11,525
Other Financing Sources (Uses)				
Transfers Out	0	0	(71,729)	(71,729)
Total Other Sources (Uses)	0	0	(71,729)	(71,729)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(11,525)	(11,525)	(71,729)	(60,204)
Fund Balance as of January 1	13,000	13,000	71,729	58,729
Fund Balance as of December 31	$ 1,475	$ 1,475	$ (0)	$ (1,475)

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Central Services Computer Replacement

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 1,290,701	$ 1,290,701	$ 791,889	$ (498,812)
Total Revenues	1,290,701	1,290,701	791,889	(498,812)
Expenditures				
General Government Services	808,300	808,300	462,692	(345,608)
Capital Outlay	214,500	214,500	77,335	(137,165)
Total Expenditures	1,022,800	1,022,800	540,027	(482,773)
Excess (Deficiency) of Revenues over Expenditures	267,901	267,901	251,863	(16,038)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	267,901	267,901	251,863	(16,038)
Fund Balance as of January 1	2,014,956	2,014,956	2,632,610	617,654
Fund Balance as of December 31	$ 2,282,857	$ 2,282,857	$ 2,884,473	$ 601,616

Sustainable Development

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 900,570	$ 900,570	$ 188,587	$ (711,983)
Miscellaneous	3,000	3,000	2,463	(537)
Total Revenues	903,570	903,570	191,050	(712,520)
Expenditures				
Natural & Economic Environment	1,287,676	1,287,676	366,914	(920,762)
Total Expenditures	1,287,676	1,287,676	366,914	(920,762)
Excess (Deficiency) of Revenues over Expenditures	(384,106)	(384,106)	(175,865)	208,241
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(384,106)	(384,106)	(175,865)	208,241
Fund Balance as of January 1	385,696	385,696	492,008	106,312
Fund Balance as of December 31	$ 1,590	$ 1,590	$ 316,143	$ 314,553

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Courthouse Facilitator

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 73,200	$ 73,200	$ 37,124	$ (36,076)
Total Revenues	73,200	73,200	37,124	(36,076)
Expenditures				
General Government Services	63,500	63,500	23,338	(40,162)
Total Expenditures	63,500	63,500	23,338	(40,162)
Excess (Deficiency) of Revenues over Expenditures	9,700	9,700	13,785	4,085
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	9,700	9,700	13,785	4,085
Fund Balance as of January 1	90,000	90,000	92,432	2,432
Fund Balance as of December 31	$ 99,700	$ 99,700	$ 106,217	$ 6,517

Family Services

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Licenses and Permits	$ 63,603	$ 63,603	$ 20,640	$ (42,963)
Intergovernmental	0	0	8,835	8,835
Total Revenues	63,603	63,603	29,475	(34,128)
Expenditures				
Public Safety	83,061	83,061	27,833	(55,228)
Total Expenditures	83,061	83,061	27,833	(55,228)
Excess (Deficiency) of Revenues over Expenditures	(19,458)	(19,458)	1,642	21,100
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(19,458)	(19,458)	1,642	21,100
Fund Balance as of January 1	19,458	19,458	9,088	(10,370)
Fund Balance as of December 31	$ 0	$ 0	$ 10,730	$ 10,730

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Family Services Superior Court			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Licenses and Permits	$ 21,000	$ 21,000	$ 11,008	$ (9,992)
Charges For Services	20,000	20,000	1,265	(18,735)
Total Revenues	41,000	41,000	12,273	(28,727)
Excess (Deficiency) of Revenues over Expenditures	41,000	41,000	12,273	(28,727)
Other Financing Sources (Uses)				
Transfers Out	(40,000)	(40,000)	(20,000)	20,000
Total Other Sources (Uses)	(40,000)	(40,000)	(20,000)	20,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	1,000	1,000	(7,727)	(8,727)
Fund Balance as of January 1	20,000	20,000	22,094	2,094
Fund Balance as of December 31	$ 21,000	$ 21,000	$ 14,367	$ (6,633)

	Sheriff's Equipment Replacement			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	554,263	554,263	0	(554,263)
Total Revenues	554,263	554,263	0	(554,263)
Expenditures				
Public Safety	1,215,510	429,105	44,274	(384,831)
Capital Outlay	0	786,405	588,018	(198,387)
Total Expenditures	1,215,510	1,215,510	632,292	(583,218)
Excess (Deficiency) of Revenues over Expenditures	(661,247)	(661,247)	(632,292)	28,955
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(661,247)	(661,247)	(632,292)	28,955
Fund Balance as of January 1	661,247	661,247	661,247	0
Fund Balance as of December 31	$ 0	$ 0	$ 28,955	$ 28,955

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Jail Depreciation Reserve

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Interest Earnings	2,700	2,700	27,166	24,466
Total Revenues	2,700	2,700	27,166	24,466
Expenditures				
Public Safety	1,253,005	1,253,005	22,690	(1,230,315)
Total Expenditures	1,253,005	1,253,005	22,690	(1,230,315)
Excess (Deficiency) of Revenues over Expenditures	(1,250,305)	(1,250,305)	4,476	1,254,781
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	801	801
Transfers In	536,600	536,600	268,300	(268,300)
Total Other Sources (Uses)	536,600	536,600	269,101	(267,499)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(713,705)	(713,705)	273,577	987,282
Fund Balance as of January 1	963,655	963,655	984,049	20,394
Fund Balance as of December 31	$ 249,950	$ 249,950	$ 1,257,626	$ 1,007,676

Clerk's Collection Fund

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 17,000	$ 17,000	$ 18,231	$ 1,231
Charges For Services	750,100	750,100	105,511	(644,589)
Total Revenues	767,100	767,100	123,742	(643,358)
Expenditures				
General Government Services	1,322,631	1,322,631	500,743	(821,888)
Total Expenditures	1,322,631	1,322,631	500,743	(821,888)
Excess (Deficiency) of Revenues over Expenditures	(555,531)	(555,531)	(377,001)	178,530
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(555,531)	(555,531)	(377,001)	178,530
Fund Balance as of January 1	1,600,000	1,600,000	1,610,419	10,419
Fund Balance as of December 31	$ 1,044,469	$ 1,044,469	$ 1,233,418	$ 188,949

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Protective Inspection Services

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Licenses and Permits	$ 2,006,961	$ 2,006,961	$ 806,249	$ (1,200,712)
Charges For Services	16,017	16,017	7,200	(8,817)
Miscellaneous	0	0	179	179
Total Revenues	2,022,978	2,022,978	813,628	(1,209,350)
Expenditures				
Public Safety	1,427,755	1,427,755	666,054	(761,701)
Capital Outlay	400,000	400,000	400,000	0
Total Expenditures	1,827,755	1,827,755	1,066,054	(761,701)
Excess (Deficiency) of Revenues over Expenditures	195,223	195,223	(252,426)	(447,649)
Other Financing Sources (Uses)				
Transfers In	16,982	16,982	8,491	(8,491)
Total Other Sources (Uses)	16,982	16,982	8,491	(8,491)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	212,205	212,205	(243,935)	(456,140)
Fund Balance as of January 1	1,591,055	1,591,055	1,417,401	(173,654)
Fund Balance as of December 31	$ 1,803,260	$ 1,803,260	$ 1,173,467	$ (629,793)

Pest Board

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Miscellaneous	$ 203,664	$ 203,664	$ 104,045	$ (99,619)
Total Revenues	203,664	203,664	104,045	(99,619)
Expenditures				
Natural & Economic Environment	264,846	264,846	102,846	(162,000)
Capital Outlay	40,000	40,000	0	(40,000)
Total Expenditures	304,846	304,846	102,846	(202,000)
Excess (Deficiency) of Revenues over Expenditures	(101,182)	(101,182)	1,200	102,382
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(101,182)	(101,182)	1,200	102,382
Fund Balance as of January 1	101,182	101,182	109,916	8,734
Fund Balance as of December 31	$ 0	$ 0	$ 111,116	$ 111,116

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Work Crew Replacement

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 36,820	$ 36,820	$ 13,350	$ (23,470)
Interest Earnings	4,000	4,000	6,299	2,299
Total Revenues	40,820	40,820	19,649	(21,171)
Expenditures				
Capital Outlay	76,130	76,130	0	(76,130)
Total Expenditures	76,130	76,130	0	(76,130)
Excess (Deficiency) of Revenues over Expenditures	(35,310)	(35,310)	19,649	54,959
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(35,310)	(35,310)	19,649	54,959
Fund Balance as of January 1	280,000	280,000	271,973	(8,027)
Fund Balance as of December 31	$ 244,690	$ 244,690	$ 291,622	$ 46,932

State Housing

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 350,000	$ 350,000	$ 234,571	$ (115,429)
Interest Earnings	10,000	10,000	14,963	4,963
Total Revenues	360,000	360,000	249,534	(110,466)
Expenditures				
Social Services	971,600	971,600	325,316	(646,284)
Total Expenditures	971,600	971,600	325,316	(646,284)
Excess (Deficiency) of Revenues over Expenditures	(611,600)	(611,600)	(75,782)	535,818
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(611,600)	(611,600)	(75,782)	535,818
Fund Balance as of January 1	704,300	704,300	727,067	22,767
Fund Balance as of December 31	$ 92,700	$ 92,700	$ 651,285	$ 558,585

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

	Vit Impact			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes	$ 1,600,000	$ 1,600,000	$ 0	$ (1,600,000)
Intergovernmental	0	0	355	355
Total Revenues	1,600,000	1,600,000	355	(1,599,645)
Expenditures				
General Government Services	65,000	65,000	6,270	(58,730)
Capital Outlay	600,000	600,000	0	(600,000)
Total Expenditures	665,000	665,000	6,270	(658,730)
Excess (Deficiency) of Revenues over Expenditures	935,000	935,000	(5,914)	(940,914)
Other Financing Sources (Uses)				
Transfers Out	(241,754)	(241,754)	(6,464,112)	(6,222,358)
Total Other Sources (Uses)	(241,754)	(241,754)	(6,464,112)	(6,222,358)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	693,246	693,246	(6,470,026)	(7,163,272)
Fund Balance as of January 1	7,067,989	7,067,989	6,470,026	(597,963)
Fund Balance as of December 31	$ 7,761,235	$ 7,761,235	$ 0	$ (7,761,235)

	Homeless Housing & Assistance			
Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 2,400,000	$ 2,400,000	$ 1,499,207	$ (900,793)
Interest Earnings	12,600	12,600	46,076	33,476
Total Revenues	2,412,600	2,412,600	1,545,283	(867,317)
Expenditures				
Social Services	3,515,700	3,515,700	1,289,003	(2,226,697)
Total Expenditures	3,515,700	3,515,700	1,289,003	(2,226,697)
Excess (Deficiency) of Revenues over Expenditures	(1,103,100)	(1,103,100)	256,280	1,359,380
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(1,103,100)	(1,103,100)	256,280	1,359,380
Fund Balance as of January 1	1,800,000	1,800,000	1,863,646	63,646
Fund Balance as of December 31	$ 696,900	$ 696,900	$ 2,119,926	$ 1,423,026

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Solid Waste Collection Fund

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 116,812	$ 116,812	$ 115,475	$ (1,337)
Charges For Services	731,000	731,000	312,412	(418,588)
Total Revenues	847,812	847,812	427,887	(419,925)
Expenditures				
Natural & Economic Environment	739,921	739,921	288,923	(450,998)
Capital Outlay	600,000	600,000	79,090	(520,910)
Total Expenditures	1,339,921	1,339,921	368,013	(971,908)
Excess (Deficiency) of Revenues over Expenditures	(492,109)	(492,109)	59,874	551,983
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(492,109)	(492,109)	59,874	551,983
Fund Balance as of January 1	750,000	750,000	793,693	43,693
Fund Balance as of December 31	$ 257,891	$ 257,891	$ 853,567	$ 595,676

Trial Court Improvement

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Intergovernmental	$ 200,000	$ 200,000	$ 114,034	$ (85,966)
Charges For Services	117,000	117,000	58,684	(58,316)
Total Revenues	317,000	317,000	172,718	(144,282)
Expenditures				
General Government Services	850,000	850,000	57,118	(792,882)
Total Expenditures	850,000	850,000	57,118	(792,882)
Excess (Deficiency) of Revenues over Expenditures	(533,000)	(533,000)	115,600	648,600
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(533,000)	(533,000)	115,600	648,600
Fund Balance as of January 1	665,650	665,650	906,494	240,844
Fund Balance as of December 31	$ 132,650	$ 132,650	$ 1,022,094	$ 889,444

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Historical Preservation

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Charges For Services	$ 75,690	$ 75,690	$ 41,574	$ (34,116)
Total Revenues	75,690	75,690	41,574	(34,116)
Expenditures				
General Government Services	100,000	100,000	27,582	(72,418)
Total Expenditures	100,000	100,000	27,582	(72,418)
Excess (Deficiency) of Revenues over Expenditures	(24,310)	(24,310)	13,992	38,302
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(24,310)	(24,310)	13,992	38,302
Fund Balance as of January 1	159,022	159,022	157,919	(1,103)
Fund Balance as of December 31	$ 134,712	$ 134,712	$ 171,911	$ 37,199

Domestic Violence Assessment

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Fines and Forfeitures	$ 4,516	$ 4,516	$ 1,572	$ (2,944)
Total Revenues	4,516	4,516	1,572	(2,944)
Expenditures				
Social Services	6,900	6,900	2,120	(4,780)
Total Expenditures	6,900	6,900	2,120	(4,780)
Excess (Deficiency) of Revenues over Expenditures	(2,384)	(2,384)	(548)	1,836
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(2,384)	(2,384)	(548)	1,836
Fund Balance as of January 1	5,832	5,832	8,766	2,934
Fund Balance as of December 31	$ 3,448	$ 3,448	$ 8,218	$ 4,770

BENTON COUNTY, WASHINGTON

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

Nonmajor Special Revenue Funds

Yeah Ended December 31, 2019

Summary

Revenues	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Taxes	$ 4,058,365	$ 4,058,365	$ 1,485,205	$ (2,573,160)
Licenses and Permits	2,091,564	2,091,564	837,897	(1,253,667)
Intergovernmental	5,810,676	5,810,676	2,580,815	(3,229,861)
Charges For Services	14,900,915	14,900,915	7,514,534	(7,386,381)
Fines and Forfeitures	4,516	4,516	1,601	(2,915)
Interest Earnings	128,280	128,280	361,699	233,419
Donations	0	0	14,516	14,516
Miscellaneous	1,195,472	1,195,122	800,783	(394,339)
Total Revenues	28,189,788	28,189,438	13,597,050	(14,592,388)
			(13,597,050)	
Expenditures				
General Government Services	7,915,320	7,894,025	2,739,331	(5,154,694)
Public Safety	20,702,074	19,797,669	8,588,679	(11,208,990)
Natural & Economic Environment	2,292,443	2,292,443	758,683	(1,533,760)
Social Services	5,094,640	5,094,640	1,838,990	(3,255,650)
Culture and Recreation	1,627,312	1,627,312	686,567	(940,745)
Capital Outlay	2,440,234	3,323,344	1,245,820	(2,077,524)
Total Expenditures	40,072,023	40,029,433	15,858,069	(24,171,364)
Excess (Deficiency) of Revenues over Expenditures	(11,882,235)	(11,839,995)	(2,261,019)	9,578,976
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	33,120	33,120
Transfers In	8,529,515	8,529,515	4,261,308	(4,268,207)
Transfers Out	(4,279,721)	(4,279,721)	(6,852,997)	(2,728,470)
Total Other Sources (Uses)	4,249,794	4,249,794	(2,558,568)	(6,963,557)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(7,632,441)	(7,590,201)	(4,819,587)	2,615,420
Fund Balance as of January 1	30,128,870	30,128,870	31,333,031	1,204,161
Fund Balance as of December 31	$ 22,496,429	$ 22,538,669	$ 26,513,444	$ 3,819,580

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	CRID #11 & #12 Debt Service			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Penalties	$ 300	$ 300	$ 318	$ 18
Interest Earnings	2,550	2,550	5,360	2,810
Other Revenue	14,000	14,000	31,439	17,439
Total Revenues	16,850	16,850	37,117	20,267
Excess (Deficiency) of Revenues over Expenditures	16,850	16,850	37,117	20,267
Excess (Deficit) Resources Over Uses	16,850	16,850	37,117	20,267
Fund Balance, January 1	21,500	21,500	21,486	(14)
Fund Balance, December 31	$ 38,350	$ 38,350	$ 58,603	$ 20,253

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	CRID #15 (Cottonwood Springs) Debt Service			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Penalties	$ 4,000	$ 4,000	$ 403	$ (3,597)
Interest Earnings	13,300	13,300	10,077	(3,223)
Other Revenue	35,900	35,900	27,036	(8,864)
Total Revenues	53,200	53,200	37,516	(15,685)
Excess (Deficiency) of Revenues over Expenditures	53,200	53,200	37,516	(15,685)
Excess (Deficit) Resources Over Uses	53,200	53,200	37,516	(15,685)
Fund Balance, January 1	75,000	75,000	71,554	(3,446)
Fund Balance, December 31	$ 128,200	$ 128,200	$ 109,070	$ (19,131)

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	CRID #16 (Spirit Lane) Debt Service			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Penalties	$ 100	$ 100	$ 208	$ 108
Interest Earnings	2,350	2,350	2,179	(171)
Other Revenue	7,250	7,250	11,510	4,260
Total Revenues	9,700	9,700	13,897	4,197
Excess (Deficiency) of Revenues over Expenditures	9,700	9,700	13,897	4,197
Excess (Deficit) Resources Over Uses	9,700	9,700	13,897	4,197
Fund Balance, January 1	18,000	18,000	21,840	3,840
Fund Balance, December 31	$ 27,700	$ 27,700	$ 35,737	$ 8,037

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	CRID #21 (Antinori Road Expansion) Debt Service			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Penalties	$ 100	$ 100	$ 255	$ 155
Interest Earnings	55,000	55,000	27,888	(27,112)
Other Revenue	103,115	103,115	87,548	(15,567)
Total Revenues	158,215	158,215	115,691	(42,524)
Expenditures				
Debt Service				
Principal	103,117	3	90,000	89,997
Interest	49,465	49,465	25,137	(24,328)
Total Expenditures	152,582	49,468	115,137	65,669
Excess (Deficiency) of Revenues over Expenditures	5,633	108,747	554	(108,193)
Excess (Deficit) Resources Over Uses	5,633	108,747	554	(108,193)
Fund Balance, January 1	2,000	2,000	1,500	(500)
Fund Balance, December 31	$ 7,633	$ 110,747	$ 2,054	$ (108,693)

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	CRID Guaranty			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Interest Earnings	0	0	1,500	1,500
Total Revenues	0	0	1,500	1,500
Excess (Deficiency) of Revenues over Expenditures	0	0	1,500	1,500
Excess (Deficit) Resources Over Uses	0	0	1,500	1,500
Fund Balance, January 1	69,568	69,568	69,568	0
Fund Balance, December 31	$ 69,568	$ 69,568	$ 71,068	$ 1,500

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	Health Building Bond			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Other Revenue	$ 632,400	$ 632,400	$ 312,031	$ (320,369)
Total Revenues	632,400	632,400	312,031	(320,369)
Expenditures				
Debt Service				
Principal	655,000	655,000	325,000	(330,000)
Interest	292,547	292,547	151,197	(141,350)
Total Expenditures	947,547	947,547	476,197	(471,350)
Excess (Deficiency) of Revenues over Expenditures	(315,147)	(315,147)	(164,166)	150,981
Other Financing Sources (Uses)				
Transfers In	315,147	315,147	159,997	(155,150)
Total Other Financing Sources (Uses)	315,147	315,147	159,997	(155,150)
Excess (Deficit) Resources Over Uses	0	0	(4,169)	(4,169)
Fund Balance, January 1	15,872	15,872	21,971	6,099
Fund Balance, December 31	$ 15,872	$ 15,872	$ 17,802	$ 1,930

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Debt Service Funds
Year Ended December 31, 2019

	Justice Center Bond			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Expenditures				
Debt Service				
Principal	3,750,000	3,750,000	1,830,000	(1,920,000)
Interest	283,500	283,500	187,500	(96,000)
Total Expenditures	4,033,500	4,033,500	2,017,500	(2,016,000)
Excess (Deficiency) of Revenues over Expenditures	(4,033,500)	(4,033,500)	(2,017,500)	2,016,000
Excess (Deficit) Resources Over Uses	(4,033,500)	(4,033,500)	(2,017,500)	2,016,000
Fund Balance, January 1	4,033,500	4,033,500	4,168,040	134,540
Fund Balance, December 31	$ 0	$ 0	$ 2,150,540	$ 2,150,540

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Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Capital Projects Funds
Year Ended December 31, 2019

	Detox Center Construction			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Revenues				
Interest Earnings	$ 380	$ 380	$ 408	$ 28
Total Revenues	380	380	408	28
Expenditures				
Social Services	17,701	17,701	0	(17,701)
Total Expenditures	17,701	17,701	0	(17,701)
Excess (Deficiency) of Revenues over Expenditures	(17,321)	(17,321)	408	17,729
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(17,321)	(17,321)	408	17,729
Fund Balance, January 1	17,550	17,550	18,086	944
Fund Balance, December 31	$ 229	$ 229	$ 18,494	$ 18,672

Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual
Nonmajor Capital Projects Funds
Year Ended December 31, 2019

	CRID #21 Construction			
	Orignal Biennial Budget	Final Biennial Budget	2019 Actual	Variance with Final Budget Over (Under)
Other Financing Sources (Uses)				
Transfers In	0	0	1,293	1,293
Total Other Financing Sources (Uses)	0	0	1,293	1,293
Excess (Deficiency) of Revenues and Other Sources over Expenditures	0	0	1,293	1,293
Fund Balance, January 1	0	0	(1,293)	0
Fund Balance, December 31	$ 0	$ 0	$ 0	$ 1,293

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, 2019

	Equipment Rental & Revolving	Central Services	Workers' Compensation
Assets			
Current Assets			
Cash/Cash Equivalents	$ 3,280,478	$ 707,609	$ 3,102,998
Investments	0	695,138	0
Accounts Receivable	6,776	697	0
Interest Receivable	8,908	0	10,254
Due From Other Funds	244,939	0	0
Inventory/Prepayments	2,520,319	0	0
Total Current Assets	6,061,420	1,403,444	3,113,252
Noncurrent Assets			
Capital Assets			
Land	221,020	0	0
Buildings	6,663,760	0	0
Improvements Other Than Buildings	91,393	0	0
Machinery and Equipment	9,619,879	1,020,643	0
Less Accumulated Depreciation	(9,715,797)	(935,395)	0
Net Capital Assets	6,880,254	85,248	0
Total noncurrent assets	6,880,254	85,248	0
Total Assets	12,941,674	1,488,692	3,113,252
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	34,179	69,375	4,005
Total Deferred Outflows of Resources	34,179	69,375	4,005
Total Assets and Deferred Outflows of Resources	$ 12,975,852	$ 1,558,067	$ 3,117,257
Liabilities			
Current Liabilities			
Accounts/Vouchers Payable	$ 69,413	$ 34,841	$ 65,011
Warrants Payable	27,653	12,502	2,100
Due To Other Funds	20,314	9,359	0
Interfund Loans Payable-current	131,075	0	0
Accrued Wages Payable	51,401	92,681	5,920
Total Current Liabilities	299,856	149,383	73,031
Noncurrent Liabilities			
Compensated Absences	33,875	92,154	4,654
Net Pension Liability	151,987	308,503	17,807
Interfund Loans Payable	2,475,608	0	0
Total Noncurrent Liabilities	2,661,470	400,657	22,461
Total Liabilities	2,961,326	550,040	95,492
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	84,185	170,879	9,863
Total Deferred Inflows of Resources	84,185	170,879	9,863
Total Liabilities & Deferred Inflows of Resources	$ 3,045,511	$ 720,919	$ 105,355
Net Position			
Net Investment in Capital Assets	$ 6,880,254	$ 85,248	$ 0
Unrestricted	3,050,088	751,899	3,011,903
Total Net Position	$ 9,930,342	$ 837,147	$ 3,011,903

Combining Statement of Net Position
Internal Service Funds
December 31, 2019

	Insurance Management	Accumulated Leave	Totaal Internal Service Funds
Assets			
Current Assets			
Cash/Cash Equivalents	$ 2,940,251	$ 746,050	$ 10,777,385
Investments	0	745,966	1,441,104
Accounts Receivable	0	0	7,473
Interest Receivable	9,214	0	28,377
Due From Other Funds	0	0	244,939
Inventory/Prepayments	0	0	2,520,319
Total Current Assets	2,949,465	1,492,016	15,019,597
Noncurrent Assets			
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	10,760,645
Less Accumulated Depreciation	(120,123)	0	(10,771,315)
Net Capital Assets	0	0	6,965,502
Total noncurrent assets	0	0	6,965,502
Total Assets	2,949,465	1,492,016	21,985,099
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	13,857	93	121,508
Total Deferred Outflows of Resources	13,857	93	121,508
Total Assets and Deferred Outflows of Resources	$ 2,963,322	$ 1,492,109	$ 22,106,607
Liabilities			
Current Liabilities			
Accounts/Vouchers Payable	$ 57,327	$ 1,190	$ 227,783
Warrants Payable	30,574	117	72,945
Due To Other Funds	0	0	29,673
Interfund Loans Payable	0	0	131,075
Accrued Wages Payable	18,475	11,914	180,390
Total Current Liabilities	106,376	13,221	641,867
Noncurrent Liabilities			
Compensated Absences	9,381	0	140,064
Net Pension Liability	61,621	413	540,331
Interfund Loans Payable	0	0	2,475,608
Total Noncurrent Liabilities	71,002	413	3,156,003
Total Liabilities	177,377	13,634	3,797,870
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	34,131	229	299,287
Total Deferred Inflows of Resources	34,131	229	299,287
Total Liabilities & Deferred Inflows of Resources	$ 211,508	$ 13,863	$ 4,097,156
Net Position			
Net Investment in Capital Assets	$ 0	$ 0	$ 6,965,502
Unrestricted	2,751,813	1,478,246	11,043,949
Total Net Position	$ 2,751,813	$ 1,478,246	$ 18,009,451

BENTON COUNTY, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year Ended December 31, 2019

	Equipment Rental & Revolving	Central Services	Workers' Compensation
Operating Revenues:			
Charges For Services	$ 3,493,017	$ 2,974,034	$ 1,097,823
Cost of Goods Sold	(1,157,067)	0	0
Miscellaneous	2,384	8,239	752
Total Operating Revenue	2,338,333	2,982,273	1,098,576
Operating Expenses:			
Personal services	640,412	1,077,981	71,046
Contractual services	359,828	1,420,149	209,080
Other supplies and expenses	204,320	129,430	114,480
Depreciation	970,554	76,943	0
Payment to Claimants	0	0	849,418
Total Operating Expenses	2,175,114	2,704,502	1,244,024
Operating Income (Loss)	163,220	277,771	(145,449)
Non-Operating Revenues (Expenses):			
Interest Revenue	60,115	0	64,467
Interest Expense	(63,621)	0	0
Gain (Loss) on Capital Asset Disposal	43,359	0	0
Other Non-Operating Revenues (Expenses)	222,044	0	6,257
Total Non-Operating Revenues (Expenses)	261,898	0	70,724
Net Income (Loss) Before Transfers	425,118	277,771	(74,724)
Changes in Net Position	425,118	277,771	(74,724)
Net Position as of January 1	9,505,224	559,376	3,086,627
Net Position as of December 31	$ 9,930,342	$ 837,147	$ 3,011,903

BENTON COUNTY, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year Ended December 31, 2019

	Insurance Management	Accumulated Leave	Totaal Internal Service Funds
Operating Revenues:			
Charges For Services	$ 1,995,472	$ 678,883	$ 10,239,229
Cost of Goods Sold	0	0	(1,157,067)
Miscellaneous	70	0	11,445
Total Operating Revenue	1,995,542	678,883	9,093,607
Operating Expenses:			
Personal services	216,819	580,554	2,586,812
Contractual services	1,065,697	0	3,054,753
Other supplies and expenses	307,182	0	755,412
Depreciation	0	0	1,047,496
Payment to Claimants	295,168	0	1,144,587
Total Operating Expenses	1,884,866	580,554	8,589,060
Operating Income (Loss)	110,676	98,328	504,547
Non-Operating Revenues (Expenses):			
Interest Revenue	60,557	0	185,139
Interest Expense	0	0	(63,621)
Gain (Loss) on Capital Asset Disposal	0	0	43,359
Other Non-Operating Revenues (Expenses)	0	0	228,301
Total Non-Operating Revenues (Expenses)	60,557	0	393,179
Net Income (Loss) Before Transfers	171,233	98,328	897,725
Changes in Net Position	171,233	98,328	897,725
Net Position as of January 1	2,580,581	1,379,918	17,111,726
Net Position as of December 31	$ 2,751,814	$ 1,478,246	$ 18,009,451

BENTON COUNTY, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2019

	Equipment Rental & Revolving	Central Services	Workers' Compensation
Cash Flows From Operating Activities:			
Receipts from Customers	$ 53,101	$ 0	$ 0
Receipts from interfund services provided	3,509,973	2,979,530	1,097,823
Miscellaneous Receipts	48,939	8,239	752
Payments to Employees	(637,901)	(1,087,888)	(65,543)
Payments to Suppliers	(1,965,849)	(1,545,153)	(1,156,038)
Payments for interfund services used	(143,527)	9,359	0
Net cash provided (used) by operating activities	864,737	364,088	(123,005)
Cash Flows From Capital And Related Financing Activities			
Interest Paid to Capital Projects Fund	(63,621)	0	0
Principal Paid to Capital Projects Fund	(129,270)	0	0
Proceeds from Sale of Capital Assets	50,498	0	6,257
Purchases of capital assets	(402,381)	0	0
Net cash provided (used) by capital and related financing activities	(544,774)	0	6,257
Cash Flows From Investing Activities:			
Interest Received	57,434	0	61,352
Net Cash Provided by Investing Activities	57,434	0	61,352
Net Increase (Decrease) in Cash & Cash Equivalents	377,397	364,087	(55,396)
Balances as of January 1	2,903,081	1,038,660	3,158,394
Balances as of December 31	$ 3,280,478	$ 1,402,747	$ 3,102,998

Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2019

	Insurance Management	Accumulated Leave	Total Internal Service Funds
Cash Flows From Operating Activities:			
Receipts from Customers	$ 0	$ 0	$ 53,101
Receipts from interfund services provided	1,994,345	678,883	10,260,553
Miscellaneous Receipts	70	0	58,001
Payments to Employees	(217,174)	(592,960)	(2,601,467)
Payments to Suppliers	(1,612,651)	1,312	(6,278,379)
Payments for interfund services used	0	0	(134,167)
Net cash provided (used) by operating activities	164,589	87,234	1,357,642
Cash Flows From Capital And Related Financing Activities			
Interest Paid to Capital Projects Fund	0	0	(63,621)
Principal Paid to Capital Projects Fund	0	0	(129,270)
Proceeds from Sale of Capital Assets	0	0	56,755
Purchases of capital assets	0	0	(402,381)
Net cash provided (used) by capital and related financing activities	0	0	(538,517)
Cash Flows From Investing Activities:			
Interest Received	60,557	0	179,343
Net Cash Provided by Investing Activities	60,557	0	179,343
Net Increase (Decrease) in Cash & Cash Equivalents	225,146	87,234	998,467
Balances as of January 1	2,715,105	1,404,782	11,220,022
Balances as of December 31	$ 2,940,251	$ 1,492,016	$ 12,218,489

BENTON COUNTY, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2019

	Equipment Rental & Revolving	Central Services	Workers' Compensation
Operating Income/(Loss)	$ 163,220	$ 277,771	$ (145,449)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	970,554	76,943	0
Other Non-Cash Revenue/Expense	161,943	(12,539)	6,544
Changes in assets and liabilities:			
Receivables, net	14,031	5,496	(3,115)
Inventories	(377,379)	0	0
Accounts and other payables	(67,632)	16,417	19,014
Net cash provided (used) by operating activities	$ 864,736	$ 364,088	$ (123,005)

BENTON COUNTY, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2019

	Insurance Management	Accumulated Leave	Total Internal Service Funds
Operating Income/(Loss)	$ 110,676	$ 98,328	$ 504,547
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	0	0	1,047,496
Other Non-Cash Revenue/Expense	402	5	156,355
Changes in assets and liabilities:			
Receivables, net	(1,128)	0	15,285
Inventories	0	0	(377,379)
Accounts and other payables	54,639	(11,099)	11,339
Net cash provided (used) by operating activities	$ 164,589	$ 87,234	$ 1,357,642

FIDUCIARY FUNDS
Custodial 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. Treasurer's Investment Pool reports the external portion of the County's investments.

CUSTODIAL FUNDS

Custodial Funds account for resources that are held by the county in a custodial capacity and are not required to be reported as pension trust funds, investment trust funds, and private purpose trust funds. Disbursements from these funds are made in accordance with applicable legislative enactment for each particular fund. These funds are used to account for resources of other governments and special districts.

Treasurer's Investment Pool - Funds that account for fiduciary activities that are not reported in investment or private-purpose trust funds. These funds within the County's investment pool held for external participants are not held in trust on behalf of these participants that meet the criteria in paragraph 11c(1) of GASB 84.

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

Benton Franklin Health District - 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.

Benton Clean Air - A fund to account for the receipting and disbursing of cash for the Benton Clean Air Agency.

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.

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.

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

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

FIDUCIARY FUNDS
Custodial Funds

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

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.

Treasurer's Suspense – Accounts for property tax overpayment and subsequent disposition. Currently this fund also includes confiscated funds from Sheriff seizure.

Dispute Resolution Center – A fund to account for the collection of fees for dispute resolution and mediation.

Franklin County – A fund to account for the collection of fees on behalf of Franklin County.

State of Washington – As an agent of the state, the county uses a group of funds to account for collections and payments of taxes, fines, forfeits and fees to the State of Washington.

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

Benton Conservation District - A fund to account for the receipting and disbursing of cash for the local conservation district

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

Inmate/Clerk/District Court Accounts - These funds are used to account for jail inmates' properties held in the custody of Benton County, monies held in the custody of the District Clerk under orders of various Benton County courts and accounting for monies held in the custody of the County Clerk under orders of various Benton County courts.

BENTON COUNTY, WASHINGTON

Combining Statements of Fiduciary Net Position

December 31, 2019

	External Investment Pool	Benton Franklin Health District	Mosquito	Weed District #1	GCBH
ASSETS					
Current assets:					
Cash and cash equivalents	322,859,596	114,085	37,715	1,613	10,914,221
Cash with Fiscal Agents/Trustees	-				
Receivables:	-				
Taxes for Other Governments	-				
Special Assessments for Other Governments	-		47,623	235	
Due from other governments	-				
Total current assets	322,859,596	114,085	85,338	1,848	10,914,221
Noncurrent assets:	-				
Receivables (net)	-				
Total noncurrent assets	-	-	-	-	-
TOTAL ASSETS	322,859,596	114,085	85,338	1,848	10,914,221
LIABILITIES	-				
Current liabilities:	-				
Accounts payable and accrued expen	-				
Warrants payable	-		30,679		10,124,460
Due to other governments	-				
Total current liabilities	-	-	30,679	-	10,124,460
TOTAL LIABILITIES	-	-	30,679	-	10,124,460
NET POSITION	-				
	-				
Individuals, organizations, and other governments	322,859,596	114,085	54,659	1,848	789,761
TOTAL NET POSITION	322,859,596	114,085	85,338	1,848	10,914,221

BENTON COUNTY, WASHINGTON
Combining Statements of Fiduciary Net Position
December 31, 2019

	Benton Clean Air	Emergency Dispatch Center	Hanford Economic Fund	Benton County Public Facilities	Benton City Library Capital	Rural Library
ASSETS						
Current assets:						
Cash and cash equivalents	28,468	153,459	36,197	26,037	404	23,858
Cash with Fiscal Agents/Trustees						
Receivables:						
Taxes for Other Governments					2,671	68,037
Special Assessments for Other Governments						
Due from other governments						
Total current assets	28,468	153,459	36,197	26,037	3,075	91,895
Noncurrent assets:						
Receivables (net)						
Total noncurrent assets	-	-	-	-	-	-
TOTAL ASSETS	28,468	153,459	36,197	26,037	3,075	91,895
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expen						
Warrants payable						
Due to other governments						
Total current liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
NET POSITION						
Individuals, organizations, and other governments	28,468	153,459	36,197	26,037	3,075	91,895
TOTAL NET POSITION	28,468	153,459	36,197	26,037	3,075	91,895

BENTON COUNTY, WASHINGTON
Combining Statements of Fiduciary Net Position
December 31, 2019

	Noxious Weed Control	Cities	School Districts	Treas Suspense	Dispute Resolution Center	Franklin County
ASSETS						
Current assets:						
Cash and cash equivalents	594	885,193	13,132,776	368,907	3,615	3,690
Cash with Fiscal Agents/Trustees						
Receivables:						
Taxes for Other Governments		770,521	1,984,172			
Special Assessments for Other Governments	8,166					
Due from other governments						
Total current assets	8,760	1,655,714	15,116,948	368,907	3,615	3,690
Noncurrent assets:						
Receivables (net)						
Total noncurrent assets	-	-	-	-	-	-
TOTAL ASSETS	8,760	1,655,714	15,116,948	368,907	3,615	3,690
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expen						
Warrants payable			5,512,514			
Due to other governments						
Total current liabilities	-	-	5,512,514	-	-	-
TOTAL LIABILITIES	-	-	5,512,514	-	-	-
NET POSITION						
Individuals, organizations, and other governments	8,760	1,655,714	9,604,433	368,907	3,615	3,690
TOTAL NET POSITION	8,760	1,655,714	15,116,948	368,907	3,615	3,690

BENTON COUNTY, WASHINGTON
Combining Statements of Fiduciary Net Position
December 31, 2019

	State	Ports	Hospitals	Water and Irrigation Districts	Fire Districts	Drainage/Diking Districts
ASSETS						
Current assets:						
Cash and cash equivalents	1,317,403	502,831	1,797	3,843,091	847,780	35,904
Cash with Fiscal Agents/Trustees						
Receivables:						
Taxes for Other Governments	1,156,513	148,821	50,732		845,661	
Special Assessments for Other Governments				224,423		518
Due from other governments						
Total current assets	2,473,916	651,652	52,529	4,067,514	1,693,440	36,422
Noncurrent assets:						
Receivables (net)						
Total noncurrent assets	-	-	-	-	-	-
TOTAL ASSETS	2,473,916	651,652	52,529	4,067,514	1,693,440	36,422
LIABILITIES						
Current liabilities:						
Accounts payable and accrued expen						
Warrants payable		555,620				
Due to other governments						
Total current liabilities	-	555,620	-	-	-	-
TOTAL LIABILITIES	-	555,620	-	-	-	-
NET POSITION						
Individuals, organizations, and other governments	2,473,916	96,032	52,529	4,067,514	1,693,440	36,422
TOTAL NET POSITION	2,473,916	651,652	52,529	4,067,514	1,693,440	36,422

BENTON COUNTY, WASHINGTON
Combining Statements of Fiduciary Net Position
December 31, 2019

	Benton Conservation District	Abatement District	Inmate accounts Clerk Trust CPL account	TOTAL
ASSETS				
Current assets:				
Cash and cash equivalents	214	-	1,016,409	33,296,262
Cash with Fiscal Agents/Trustees			1,871,116	1,871,116
Receivables:				
Taxes for Other Governments				5,027,128
Special Assessments for Other Governments	8,478	29,345		318,787
Due from other governments				-
Total current assets	8,692	29,345	2,887,525	40,513,292
Noncurrent assets:				
Receivables (net)				-
Total noncurrent assets	-	-		-
TOTAL ASSETS	8,692	29,345	2,887,525	40,513,292
LIABILITIES				
Current liabilities:				
Accounts payable and accrued expen				-
Warrants payable				16,223,274
Due to other governments				-
Total current liabilities	-	-	-	16,223,274
TOTAL LIABILITIES	-	-	-	16,223,274
NET POSITION				
				-
Individuals, organizations, and other governments	8,692	29,345	2,887,525	24,290,019
TOTAL NET POSITION	8,692	29,345	2,887,525	40,513,292

BENTON COUNTY, WASHINGTON
Combining Statement of Changes in Fiduciary Net Position
For The Year Ended December 31, 2019

	External Investment Pool	Benton Franklin Health District	Mosquito	Weed District #1	GCBH	Benton Clean Air	Emergency Dispatch Center
ADDITIONS							
Investment Earnings:							
Net increase (decrease) in fair value of investments	1,580,292						
Interest, dividends, and other	-	51,277	19,239	1,013	81,210	5,710	3,058
Total investment earnings	-						
	-						
Property tax collected for other governments	-						
Sales tax collected for other governments	-						1,820,819
Other taxes and fees collected for other governments	-	10,049,597	1,768,143	12,022	22,079,977	543,851	
Contributions by pool participants	149,343,941						
Other additions	-	-					
Total additions	150,924,233	10,100,874	1,787,382	13,035	22,161,187	549,560	1,823,877
DEDUCTIONS	-						
Benefits Paid to Participants	-						
Property taxes distributed to other governments	-	-	-	-	-	-	-
Sales taxes distributed to other governments	-						
Taxes and fees distributed to other governments	-	12,573,181	1,757,044	11,802	28,271,305	1,213,739	1,820,271
Deductions by pool participants	136,225,324						
Other deductions	-						
Total deductions	136,225,324	12,573,181	1,757,044	11,802	28,271,305	1,213,739	1,820,271
Net increase (decrease) in fiduciary net postion	14,698,909	(2,472,307)	30,338	1,233	(6,110,118)	(664,178)	3,606
	-						
Net Position - beginning	323,326,832	2,586,393	55,000	615	17,024,339	692,647	149,854
Prior period adjustments	(15,166,146)	-	-	-	-	-	-
Restated net position	308,160,686	2,586,393	55,000	615	17,024,339	692,647	149,854
Net Position - ending	322,859,596	114,085	85,338	1,848	10,914,221	28,469	153,459

BENTON COUNTY, WASHINGTON
Combining Statement of Changes in Fiduciary Net Position
For The Year Ended December 31, 2019

	Hanford Economic Fund	Benton County Public Facilities	Benton City Library Capital	Rural Library	Noxious Weed Control	Cities	School Districts
ADDITIONS							
Investment Earnings:							
Net increase (decrease) in fair value of investments							
Interest, dividends, and other	59,739		682				6,198,010
Total investment earnings							
Property tax collected for other governments			65,647	3,967,234		36,109,322	75,585,351
Sales tax collected for other governments		352,429					
Other taxes and fees collected for other governments	71,712			170,907	356,132	9,439,785	2,732,591
Contributions by pool participants							
Other additions							582,575,576
Total additions	131,451	352,429	66,329	4,138,142	356,132	45,549,106	667,091,528
DEDUCTIONS							
Benefits Paid to Participants							
Property taxes distributed to other governments	-						
Sales taxes distributed to other governments							
Taxes and fees distributed to other governments	119,238	351,637	66,291	4,165,002	359,372	45,313,774	661,245,166
Deductions by pool participants							
Other deductions						-	
Total deductions	119,238	351,637	66,291	4,165,002	359,372	45,313,774	661,245,166
Net increase (decrease) in fiduciary net postion	12,213	792	38	(26,860)	(3,240)	235,333	5,846,362
Net Position - beginning	23,984	25,246	3,037	118,755	12,000	1,420,381	9,270,586
Prior period adjustments	-	-		-	-	-	-
Restated net position	23,984	25,246	3,037	118,755	12,000	1,420,381	9,270,586
Net Position - ending	36,197	26,037	3,075	91,895	8,760	1,655,714	15,116,948

BENTON COUNTY, WASHINGTON
Combining Statement of Changes in Fiduciary Net Position
For The Year Ended December 31, 2019

	Treas Suspense	Dispute Resolution Center	Franklin County	State	Ports	Hospitals	Water and Irrigation Districts
ADDITIONS							
Investment Earnings:							
Net increase (decrease) in fair value of investments							
Interest, dividends, and other					298,726		114,507
Total investment earnings							
Property tax collected for other governments					6,629,664	2,235,266	
Sales tax collected for other governments							
Other taxes and fees collected for other governments		45,464			227,165	21,883	4,108,939
Contributions by pool participants							
Other additions	2,100,582		24,761		15,794,836	3	2,362,833
Total additions	2,100,582	45,464	24,761	-	22,950,391	2,257,152	6,586,279
DEDUCTIONS							
Benefits Paid to Participants							
Property taxes distributed to other governments							
Sales taxes distributed to other governments							
Taxes and fees distributed to other governments	2,069,754	46,469	24,761	1,039,887	22,580,905	2,271,994	6,098,517
Deductions by pool participants							
Other deductions							
Total deductions	2,069,754	46,469	24,761	1,039,887	22,580,905	2,271,994	6,098,517
Net increase (decrease) in fiduciary net postion	30,828	(1,005)	(0)	(1,039,887)	369,486	(14,842)	487,762
Net Position - beginning	338,078	4,620	3,690	3,513,804	282,166	67,371	3,935,001
Prior period adjustments	-	-	-	-	-	-	(355,249)
Restated net position	338,078	4,620	3,690	3,513,804	282,166	67,371	3,579,752
Net Position - ending	368,907	3,615	3,690	2,473,916	651,652	52,529	4,067,514

BENTON COUNTY, WASHINGTON
Combining Statement of Changes in Fiduciary Net Position
For The Year Ended December 31, 2019

	Fire Districts	Drainage/Diking Districts	Benton Conservation District	Abatement District	Inmate accounts Clerk Trust CPL account	Total Custodial Funds
ADDITIONS						
Investment Earnings:						-
Net increase (decrease) in fair value of investments						-
Interest, dividends, and other	333,955	834				7,167,960
Total investment earnings						-
						-
Property tax collected for other governments	10,243,590					134,836,075
Sales tax collected for other governments						2,173,248
Other taxes and fees collected for other governments	2,438,978	8,384	279,516			54,355,046
Contributions by pool participants						-
Other additions	3,018,534			21,893	666,189	606,565,206
Total additions	16,035,057	9,219	279,516	21,893	666,189	805,097,535
DEDUCTIONS						
Benefits Paid to Participants						
Property taxes distributed to other governments					-	
Sales taxes distributed to other governments					-	
Taxes and fees distributed to other governments	15,997,165	7,581	280,760			807,685,614
Deductions by pool participants					-	-
Other deductions				10,737		10,737
Total deductions	15,997,165	7,581	280,760	10,737	-	807,696,351
						-
Net increase (decrease) in fiduciary net postion	37,892	1,638	(1,244)	11,156	666,189	(2,598,816)
						-
Net Position - beginning	1,655,548	34,784	9,936	18,189	2,221,336	43,467,359
Prior period adjustments	-	-	-		-	(355,249)
Restated net position	1,655,548	34,784	9,936	18,189	2,221,336	43,112,110
Net Position - ending	1,693,440	36,422	8,692	29,345	2,887,525	40,513,292

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.

Contents	Beginning on Page
Financial Trends *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)*	**189**
Revenue Capacity *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)*	**194**
Debt Capacity *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)*	**198**
Demographic and Economic Information *These schedules offer demographic and economic indicators to help the reader understand the environment within the government's financial activities. (Schedules 12 and 13)*	**201**
Operating Information *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)*	**203**

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary Government										
Governmental Activities										
Net Investment in Capital Assets	$ 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	$ 130,032,867
Restricted										
General Government	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	17,834,951
Public Safety	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	43,066,708
Mental & Health Services	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	8,294,628
Economic Environment	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	3,883,426
Transportation	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	7,273,841
Culture & Recreation	500,479	448,498	532,122	455,502	772,103	664,981	544,243	682,518	826,050	687,487
Utilities & Environment	67,645	38,113	33,014	99,775	162,245	0	0	0	0	0
Unrestricted	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	66,790,931
Total Primary Government										
Governmental Activities Net Position	$ 185,249,684	$ 195,822,737	$ 204,525,089	$ 213,683,833	$ 219,361,491	$ 209,419,589	$ 230,046,644	$ 240,934,926	$ 266,070,006	$ 277,864,840

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Government	$ 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	$ 38,293,215
Public Safety	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	42,654,117
Utilities (Formerly Physical Environment)	1,815,012	1,752,381	0	0	0	0	0	0	0	0
Transportation	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	11,170,347
Natural & Economic Environment	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	5,679,282
Social Services	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	5,839,020
Culture and Recreation	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	1,511,245
Interest and fiscal changes	1,605,040	1,479,168	1,208,315	1,078,475	932,459	833,559	787,814	672,420	497,025	433,387
Total Governmental Activities Expenses	89,839,240	91,529,750	82,575,371	85,819,675	90,227,051	87,822,759	93,568,127	99,778,825	93,568,859	105,580,614
Total Prima	89,839,240	$ 91,529,750	$ 82,575,371	$ 85,819,675	$ 90,227,051	$ 87,822,759	$ 93,568,127	$ 99,778,825	$ 93,568,859	$ 105,580,614
Program Revenues										
Governmental Activities:										
Charges For Services:										
General Government	$ 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	$ 14,412,544
Public Safety	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	16,613,772
Utilities	515,406	579,539	587,162	0	0	0	0	0	0	0
Transportation	657,251	311,699	436,133	473,247	517,748	296,883	691,618	455,069	544,669	644,806
Natural & Economic Environment	808,977	813,307	691,318	1,276,925	1,783,663	1,186,356	1,496,392	1,434,466	1,134,900	1,348,272
Social Services	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	336,378
Culture and Recreation	34,031	42,735	41,328	382,757	274,589	310,857	219,367	803,038	693,379	842,887
Operating Grants and Contributions										
General Government	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	1,864,972
Public Safety	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	2,108,318
Utilities	240,515	142,788	259,404	0	0	0	0	0	0	0
Transportation	113,112	504,836	434,011	2,118,751	471,046	507,588	0	0	0	0
Natural & Economic Environment	40,000	40,000	52,225	352,814	308,053	143,732	0	1,590	152,918	115,995
Social Services	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	2,563,648
Culture and Recreation	844	923	726	30,615	110,813	0	90,285	148	196	7,524
Capital Grants and Contributions										
General Government	185,611	0	0	0	0	350,000	0	0	0	0
Public Safety	25,580	0	0	0	0	0	0	0	0	0
Transportation	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	1,130,776
Natural & Economic Environment	0	0	0	0	0	0	92,606	30,132	0	0
Culture and Recreation	0	0	0	0	0	0	0	0	0	0
Total Governmental Activities Program Revenues	52,054,700	49,914,735	40,080,508	42,975,190	41,712,238	40,516,174	43,675,053	38,882,722	43,303,290	41,989,893
Total Primary Governmental Program Revenues	$ 52,054,700	$ 49,914,735	$ 40,080,508	$ 42,975,190	$ 41,712,238	$ 40,516,174	$ 43,675,053	$ 38,882,722	$ 43,303,290	$ 41,989,893

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

	Fiscal Year									
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Net (Expense)/Revenue										
Governmental activities	$ (37,784,540)	$ (41,615,015)	$ (42,494,863)	$ (42,844,485)	$ (48,514,813)	$ (47,306,585)	$ (49,893,074)	$ (60,896,103)	$ (50,265,569)	$ (63,590,720)
Total Primary Government Net Expense	$ (37,784,540)	$ (41,615,015)	$ (42,494,863)	$ (42,844,485)	$ (48,514,813)	$ (47,306,585)	$ (49,893,074)	$ (60,896,103)	$ (50,265,569)	$ (63,590,720)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	$ 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	$ 30,117,098
Sales Taxes	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	32,731,701
Entitlements, Impact & In-lieu Payments	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	8,788,812
Excise Taxes	969,288	784,438	1,011,722	317,145	836,799	892,688	981,552	1,007,181	1,266,713	1,087,041
Penalties & Interest on Delinquent Taxes	1,300,278	1,391,756	1,502,217	538,631	706,995	496,890	512,216	528,063	592,914	586,453
Interest and Investment Earnings	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	4,311,685
Special Item	0	0	0	0	0	(26,686,556)	0	0	0	(2,237,238)
Total Governmental Activities	49,828,395	52,188,068	51,197,213	52,003,230	54,192,469	37,364,683	67,136,666	71,303,799	74,550,207	75,385,553
Total Primary Government	$ 49,828,395	$ 52,188,068	$ 51,197,213	$ 52,003,230	$ 54,192,469	$ 37,364,683	$ 67,136,666	$ 71,303,799	$ 74,550,207	$ 75,385,553
Changes in Net Position										
Governmental Activities:	$ 12,043,855	$ 10,573,053	$ 8,702,350	$ 9,158,745	$ 5,677,657	$ (9,941,902)	$ 17,243,592	$ 10,407,696	$ 24,284,638	$ 11,794,833
Prior Period Adjustments	0	0	0	0	0	0	0	0	(4,161,609)	0
Total Primary Government	$ 12,043,855	$ 10,573,053	$ 8,702,350	$ 9,158,745	$ 5,677,657	$ (9,941,902)	$ 17,243,592	$ 10,407,696	$ 20,123,029	$ 11,794,833

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	$ 0	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a
Unreserved	10,171,184	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Nonspendable	n/a	0	0	0	0	0	0	0	0	0
Restricted	n/a	0	0	0	0	0	0	0	0	22,314
Committed	n/a	0	0	0	0	0	0	0	0	0
Assigned	n/a	0	0	0	0	0	0	0	0	0
Unassigned	n/a	15,256,720	10,350,453	12,534,725	10,995,643	16,153,371	14,407,486	12,515,458	10,582,348	18,205,748
Total General Fund	$ 10,171,184	$ 15,256,720	$ 10,350,453	$ 12,534,725	$ 10,995,643	$ 16,153,371	$ 14,407,486	$ 12,515,458	$ 10,582,348	$ 18,228,062
All Other Governmental Funds										
Reserved	$ 0	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a	$ n/a
Unreserve										
Special Revenue Funds	40,776,672	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Debt Service Funds	4,611,654	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Capital Project Funds	15,746,114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Nonspendable	n/a	0	0	0	0	0	0	0	0	0
Restricted	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	77,516,787
Committed	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	14,307,279
Assigned	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	37,608,116
Unassigned	n/a	0	(33,035)	0	(157,653)	(1,011,399)	(1,293)	(1,293)	(1,293)	0
Total All Other Governmental Funds	$ 61,134,440	$ 63,606,172	$ 73,524,595	$ 75,788,704	$ 83,084,553	$ 87,706,136	$ 104,524,977	$ 114,919,054	$ 133,719,251	$ 129,432,182

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Property Taxes	$ 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	$ 30,278,760
Sales and Use Taxes	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	32,731,701
Other Taxes	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	1,673,494
Licenses and Permits	819,963	835,597	716,138	883,931	940,008	1,076,984	1,150,093	1,164,267	973,882	951,273
Intergovernmental	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	16,560,844
Charges For Services	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	27,482,418
Fines and Forfeits	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	1,873,667
Interest Earnings	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	3,931,105
Donations	428,397	291,242	114,006	14,517	8,681	7,835	9,592	2,391	9,944	15,036
Other Revenues	2,065,541	2,606,481	2,048,022	1,615,008	1,427,377	1,017,848	1,865,573	1,682,348	1,648,911	1,879,135
Total Revenues	100,911,427	102,281,023	91,065,538	93,546,755	95,913,161	104,309,514	108,160,395	109,245,871	116,619,659	117,377,433
Expenditures										
General Government	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	36,236,039
Public Safety	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	43,458,383
Utilities (Formerly Physical Environment)	1,827,963	1,779,929	0	0	0	0	0	0	0	0
Transportation	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	10,306,162
Natural & Economic Environment	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	5,636,385
Social Services	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	5,796,833
Culture and Recreation	1,000,867	963,069	980,959	850,663	1,098,490	1,002,428	1,303,180	1,192,389	1,125,517	1,225,622
Debt Service										
Principal	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	2,442,748
Interest	1,428,485	1,330,020	1,096,448	1,016,386	2,227,608	833,501	741,442	638,962	434,566	369,767
Capital Outlay	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	6,464,740
Total Expenditures	93,762,205	94,591,805	85,838,606	88,913,103	90,066,298	94,144,243	93,523,390	100,825,648	107,625,148	111,936,679
Excess of revenues over (under) Expenditures	7,149,222	7,689,218	5,226,932	4,633,652	5,846,863	10,165,271	14,637,005	8,420,223	8,994,511	5,440,754
Other Financing Sources (Uses)										
Refunding Bonds Issued	0	0	0	0	0	0	0	0	5,345,000	0
Payment To Bond Escrow Agent	0	0	0	0	0	0	0	0	(5,342,286)	0
Long-Term Debt Issued	0	0	0	0	0	0	802,783	0	0	0
Sales of Capital Assets	43,638	25,358	67,760	55,927	61,423	96,680	7,653	10,337	32,305	85,620
Transfers In	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	12,037,442
Transfers Out	(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)	(12,037,442)
Total Other Financing Sources (Uses)	(294,206)	(131,951)	(214,777)	(185,271)	(90,097)	(385,960)	435,951	(80,907)	35,019	85,620
Special Item - Reserve transfer										(2,237,237)
Net Change in Fund Balance	$ 6,855,016	$ 7,557,267	$ 5,012,155	$ 4,448,381	$ 5,756,766	$ 9,779,311	$ 15,072,956	$ 8,339,316	$ 9,029,530	$ 3,289,137
Debt Service As A Percentage Of Non-capital Expenditures	4.31%	7.80%	4.14%	4.18%	3.98%	3.97%	3.85%	3.05%	2.87%	2.67%

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			
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
2019	$ 12,222,203,165	$ 5,705,710,914	$ 1,255,924,080	$ 127,506,340	$ 884,089,944	$ 20,195,434,443	$ 1.1708

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Direct Rates										
General	$ 1.3070	$ 1.2902	$ 1.2408	$ 1.2433	$ 1.2468	$ 1.2436	$ 1.2331	$ 1.2390	$ 1.2425	$ 1.1345
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	1.3433	1.3265	1.2771	1.2796	1.2831	1.2799	1.2694	1.2753	1.2788	1.1708
Other Rates										
Consolidated R(	1.8795	1.8364	1.7671	1.6736	1.6252	1.5929	1.5556	1.5191	1.5336	1.4488
Mosquito Control District	0.1536	0.1279	0.0931	0.0965	0.0952	0.0767	0.0821	0.0822	-	-
State of Washington School	2.0057	2.1478	2.3154	2.3914	2.3194	2.3044	2.1378	2.1453	2.0403	2.7391
City Rates										
Prosser	3.2636	3.3112	3.4555	3.2694	3.2687	3.2899	2.4250	2.4424	2.5019	2.3588
Kennewick	2.2534	2.2424	2.1955	2.2020	2.2176	2.2446	2.2314	2.1703	2.1708	1.9894
Benton City	1.2954	1.2474	1.2366	1.1413	1.1246	1.3706	1.3653	1.3346	1.3581	1.0621
West Richland	1.6095	1.6281	1.5641	1.5472	1.5437	1.5514	1.5483	2.0000	2.0118	1.8107
Richland	3.1399	3.0121	2.9654	2.9697	2.9840	2.9771	2.9470	2.9849	2.9837	2.7212
School District Rates										
Prosser	4.7172	4.6196	3.2717	2.9325	2.7452	2.9955	3.0199	3.0127	5.9952	4.2208
Grandview	3.9779	3.9900	4.3051	4.2825	4.3340	4.3721	5.0437	4.8699	5.4923	4.7108
Kennewick	4.9633	4.9195	4.9063	4.9088	4.9834	5.0506	5.1535	5.0190	5.0049	3.5092
Paterson	0.8737	0.8595	0.8058	0.9195	0.8230	0.7924	0.7329	0.8694	0.7979	0.6303
Benton City	5.8592	5.9969	6.0482	5.6427	5.3950	5.4597	5.6227	4.7655	4.7786	2.8178
Finley	6.1774	4.7882	3.5745	4.0756	4.0341	4.0427	3.8471	3.7570	5.2224	2.8967
Richland	4.3251	4.4235	4.2985	4.3825	4.8247	4.8919	4.8731	4.9925	5.5538	4.1840
Hospital Rates										
Prosser	0.3815	0.3811	0.3822	0.3517	0.3419	0.3384	0.3354	0.3349	0.3472	0.3248
Kennewick	0.1467	0.1456	0.1418	0.1418	0.1436	0.1439	0.1394	0.1362	0.1336	0.1209
Fire District Rates										
District #1	1.6373	1.5846	1.5157	1.4752	1.5912	1.5835	1.5770	1.5740	1.5704	1.4877
District #2	2.2700	2.2649	2.2605	2.1851	2.2116	2.2066	2.2071	2.2306	2.2298	2.2095
District #3	1.2221	1.1988	1.2150	1.0302	1.0138	1.0231	0.9500	0.9326	0.9697	0.8789
District #4	1.5000	2.0000	1.9857	1.9783	1.9688	1.9675	1.9419	2.0000	2.0000	2.1972
District #5	0.7150	0.7219	0.6818	0.6666	0.6018	0.5916	0.5485	0.6098	0.6181	0.6610
District #6	0.9376	0.9376	0.8677	0.8235	0.7661	0.7364	1.2700	1.2970	1.3485	1.3764
Port Rates										
Port of Kennewick	0.3429	0.3410	0.3315	0.3309	0.3337	0.3337	0.3320	0.3326	0.3333	0.3068
Port of Benton	0.4225	0.4276	0.4196	0.4055	0.3989	0.4012	0.3984	0.4001	0.4008	0.3736
Library Rates										
Rural Library	0.4014	0.3926	0.3803	0.3786	0.3775	0.3728	0.3722	0.3645	0.3671	0.3443
Benton City Library	$ 0.1678	$ 0.1617	$ 0.1457	$ 0.1375	$ 0.1284	$ 0.1213	$ 0.1148	$ 0.1157	$ 0.1087	$ 0.0985

Source: Benton County Assessor

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

	Fiscal Year 2019			Fiscal Year 2010		
Taxpayer	**Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Value**	**Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Value**
ConAgra/Lamb-Weston, Inc.	239,958,830	1	1.19%	----	----	----
Lineage PFS	162,849,520	2	0.81%	----	----	----
Kadlec Regional Medical Center	151,420,760	3	0.75%	----	----	----
Burlington Northern - Santa Fe Railroad	137,599,137	4	0.68%	68,110,682	4	0.51%
Energy Northwest	131,351,250	5	0.65%			
AREVA, Inc. (Formerly Framatome/ANP/Siemens Power Corp.)	126,427,870	6	0.63%	97,314,920	1	0.73%
Farmland Reserve INC	97,528,840	7	0.48%	----	----	----
Ste. Michelle Vintners,	70,555,320	8	0.35%	64,339,910	6	0.48%
Extended Legacy, LLC	61,797,700	9	0.31%	53,910,510	10	0.40%
Columbia Center Mall Partnership	59,349,500	10	0.29%	71,436,220	3	0.53%
Battelle Memorial Institute	----	----	----	65,414,910	5	0.49%
Frontier Communications Northwest (Formerly GTE Northwest)	----	----	----	54,777,346	8	0.41%
Northwest Pipeline Corp.	----	----	----	55,387,622	7	0.41%
K2H Farms Inc.	----	----	----	92,739,950	2	0.69%
Wyckoff Farms, Inc.	----	----	----	54,501,278	9	0.41%
Total	$ 1,238,838,727		6.13%	$ 677,933,348		5.07%

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)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2010	$ 18,429,005	$ (89,675)	$ 18,339,330	$ 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	20,871,529	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)	22,975,986	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%
2019	$ 24,219,912	$ 3,029	$ 24,222,941	$ 23,928,521	$ 98.80%	$ 0	$ 23,928,521	98.78%

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

	Governmental Activities						
Fiscal Year	General Obligation (GO) Bonds	CRID Special Assessment Debt	Loans Due To Other Governments*	Capital Leases/ Other	Total Primary Government	Percentage of Personal Income	Per Capita
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	0	13,048,289	0.14%	65.84
2018	8,740,000	662,166	1,431,817	147,193	10,981,176	0.12%	54.40
2019	$ 6,585,000	$ 565,892	$ 1,240,976	$ 100,841	$ 8,492,709	0.09%	$ 41.55

Source: Benton County Treasurer

*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: General Obligation (GO) Bonds	Less: Amounts Available in Debt Service Funds	Total	Percentage of Actual Taxable Value* of Property	Per Capita**
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%	22.54
2019	$ 6,585,000	$ (2,168,342)	$ 4,416,658	0.02%	$ 21.61

Source: Benton County Treasurer

Note: 2018 "Percentage of Personal Income" calculated using 2018 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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Assessed Value of Property	$ 13,372,872	$ 13,903,638	$ 14,686,962	$ 15,317,827	$ 15,931,933	$ 16,379,294	$ 17,093,120	$ 17,601,652	$ 18,083,259	$ 20,195,434
Debt Limit 1.5% of Assessed Value (Statutory Limitation non-voted)	200,593	208,555	220,304	229,767	238,979	245,689	256,397	264,025	271,249	302,932
Debt Limit 2.5% of Assessed Value (Statutory Limitation voted and non-voted)	334,322	347,591	367,174	382,946	398,298	409,482	427,328	440,041	452,081	504,886
Amount of Debt Applicable to Limit										
General Obligation Bonds	28,850	23,425	21,430	19,360	17,205	14,960	12,625	10,700	8,740	6,585
Less: Amounts Available in Debt Service Funds	(4,589)	(88)	(66)	(1,404)	(1,382)	(10,656)	(8,100)	(6,084)	(4,190)	(2,168)
Total net debt applicable to limit	24,261	23,337	21,364	17,956	15,823	4,304	4,525	4,616	4,550	4,417
Legal Debt Margin (non-voted)	$ 176,332	$ 185,217	$ 198,940	$ 211,811	$ 223,156	$ 241,385	$ 251,872	$ 259,409	$ 266,699	$ 298,515
Total net debt applicable to the limit										
as a percentage of non-voted debt limit	12.09%	11.19%	9.70%	7.81%	6.62%	1.75%	1.76%	1.75%	1.68%	1.46%
as a % of voted and non-voted debt limit	7.26%	6.71%	5.82%	4.69%	3.97%	1.05%	1.06%	1.05%	1.01%	0.87%

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

Fiscal Year	Population*	Personal Income* (thousands of dollars)	Per Capita Personal Income	Year-End Unemployment
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	201,877	9,405,863	46,592	5.80%
2019	204,390	$ 9,582,003	$ 46,881	5.00%

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

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

	Fiscal Year 2019			Fiscal Year 2010		
Employer	**Employees**	**Rank**	**Percentage of Total County Employement**	**Employees**	**Rank**	**Percentage of Total County Employment**
Battelle / Pacific Northwest National Laboratory	4,700	1	5.32%	4,485	1	5.02%
Kadlec Medical Center	3,674	2	4.16%	2,175	6	2.43%
ConAgra/Lamb-Weston, Inc.	3,000	3	3.40%	3,057	4	3.42%
Kennewick School District	3,000	4	3.40%	1,473	9	1.65%
Washington River Protection Solutions	2,971	5	3.37%	1,686	7	1.89%
Mission Support Alliance	2,240	6	2.54%	1,478	8	1.65%
Pasco School District	2,288	7	2.59%	----	----	----
Richland School District	1,900	8	2.15%	1,400	10	1.57%
CH2M Hill Hanford Group, Inc.	1,688	9	1.91%	3,260	3	3.65%
Bechtel National, Inc.	1,450	10	1.64%	2,850	5	3.19%
USR	----	----	----	3,500	2	3.91%
Energy Northwest (Washington Public Power Supply System)	----	----	----	----	----	----
Fluor Hanford, Inc./Fluor Federal Services	----	----	----	----	----	----
Total	26,911		30.49%	25,364		28.37%

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government Full-time	295	298	314	346	313	314	280	292	258	250
General Government Part-time	42	42	35	36	48	46	19	25	5	13
Total	337	340	349	382	361	360	299	317	263	263
Public Safety Full-time	218	217	211	208	197	194	249	246	275	280
Public Safety Part-time	1	3	7	12	10	6	18	15	15	15
Total	219	220	218	220	207	200	267	261	290	295
Utilities Full-time	25	23	24	7	8	8	0	0	0	0
Utilities Part-time	1	2	1	0	0	0	0	0	0	0
Total	26	25	25	7	8	8	0	0	0	0
Transportation Full-time	39	39	39	36	36	32	30	31	41	34
Transportation Part-time	-	2	0	0	0	3	1	0	0	0
Total		41	39	36	36	35	31	31	41	34
Natural & Economic Env. Full-time	7	7	6	4	2	6	7	3	11	11
Natural & Economic Env. Part-time	1	1	2	4	4	1	3	2	2	1
Total	8	8	8	8	6	7	10	5	13	12
Social Services Full-time	35	33	34	31	39	31	12	7	10	9
Social Services Part-time	4	4	4	3	3	4	2	2	2	2
Total	39	37	38	34	42	35	14	9	12	11
Culture and Recreation Full-time	7	7	9	5	10	7	5	5	7	8
Culture and Recreation Part-time	3	3	-	0	0	4	4	1	1	0
Total	10	10	9	5	10	11	9	6	8	8
Internal Service Full-time	18	22	21	21	21	19	19	8	17	22
Internal Service Part-time	1	1	-	0	0	0	0	0	0	1
Total	19	23	21	21	21	19	19	8	17	23
Total Full-time	644	646	658	658	626	611	602	592	619	614
Total Part-time	53	58	49	55	65	64	47	45	25	32
Total County Employees	697	704	707	713	691	675	649	637	644	646

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Justice and Law Enforcement										
Sheriff										
Calls For Service (Sheriff)	38,505	40,614	40,811	38,214	35,274	41,229	42,582	36,754	41,388	40,946
Warrants Served	1,931	1,261	1,088	1,051	2,406	1,630	1,320	1,122	4,227	3,707
Arrests	3,548	4,281	3,885	3,844	4,247	3,824	2,447	2,040	2,235	2,676
Arraignments	5,603	5,891	5,573	6,652	6,556	6,215	4,689	4,966	0	1,587
Average daily jail population	625	624	561	566	686	629	549	541	612	574
Prosecuting Attorney										
Adult Felony Cases Filed	1,284	1,462	1,465	1,419	1,433	1,454	1,405	1,426	1,536	1,704
Juvenile Cases Filed	830	777	725	584	524	511	480	485	471	482
Juvenile Justice										
Juvenile Ol	1,836	1,634	1,544	1,265	1,212	1,108	1,052	1,233	1,179	1,141
Detention Days Served	11,180	11,783	11,937	9,678	8,425	8,466	9,206	9,080	8,902	10,048
Courts										
District Court Violation Filings	53,078	54,267	57,862	57,731	53,521	51,672	46,887	46,539	55,962	51,360
District Court Hearings Held	67,796	65,729	67,833	65,435	64,176	60,767	67,705	0	68,112	75,924
Superior Court Trials	275	316	291	210	206	201	141	167	185	196
Superior Court Cases Completed	8,131	8,550	7,940	8,099	7,439	7,316	5,906	7,722	6,988	6,966
Health Services*										
Clients Assisted										
Mental Health***	4,122	7,238	7,556	9,547	8,762	7,914	4,578	0	0	0
Substance Abuse****	1,246	1,513	1,178	1,048	1,157	1,181	15	0	0	0
Developmental Disabilities	523	481	504	587	660	750	650	650	600	600
Prevention	816	304	541	399	405	610	700	700	700	700
Housing**	405	825	1,369	1,805	2,481	3,364	3,466	3,447	3,218	2,385
Economic Environment										
Actions requiring a permit	674	639	588	668	714	775	852	997	971	922
Public Works										
Centerline miles of road maintained:										
County Rural Roads	745	746	747	684	681	682	683	683	684	690
County Urban Roads	115	112	111	170	177	177	178	177	178	194

*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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Justice and Law Enforcement										
Correction facility capacities	782	782	782	783	783	783	744	744	744	744
Parks and Land Use										
Number of recreational facilities	12	12	12	12	12	12	13	13	13	13
Recreational acreage:										
Developed	654.8	654.8	654.8	654.8	654.8	654.8	656.3	656.3	656.3	656
Undeveloped	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	2,700
Public Works										
Miles of Rural Road	745	746	747	684	681	682	683	683	684	690
Miles of Urban Road	115	112	111	174	177	177	178	177	178	194
Bridges	54	54	54	54	53	53	52	52	52	52
Active vehicles in vehicle replacement plan	115	115	120	112	115	170	160	153	144	145

Source: County Budget Office and individual County departments