

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
12/28/2012

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--------------------|----------------------|
| Auditor | Patricia A. Clouse | 01-01-09 to 12-31-12 |
| Treasurer | Peggy D. Puetz | 01-01-09 to 12-31-12 |
| Clerk | Janet Hasser | 01-01-11 to 12-31-14 |
| Sheriff | Boston Pritchett | 01-01-11 to 12-31-14 |
| Recorder | Tish Ringle | 01-01-09 to 12-31-12 |
| President of the Board of County Commissioners | Bryan Berry | 01-01-11 to 12-31-12 |
| President of the County Council | Alan Adwell | 01-01-11 to 12-31-12 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BENTON COUNTY, INDIANA

We have examined the accompanying financial statement of Benton County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, County Council, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 20, 2012

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FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

BENTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

| Fund | Cash and Investments 01-01-11 | Receipts | Disbursements | Cash and Investments 12-31-11 |
|---|-------------------------------------|--------------|---------------|-------------------------------------|
| County General | \$ 898,020 | \$ 3,333,695 | \$ 3,546,236 | \$ 685,479 |
| County Highway | 735,698 | 1,593,573 | 1,721,729 | 607,542 |
| Local Road And Street | 178,554 | 80,633 | 110,000 | 149,187 |
| Accident Reports | 3,286 | 234 | - | 3,520 |
| County Health | 19,489 | 121,803 | 126,878 | 14,414 |
| Emergency Medical Service | 40,017 | 686,354 | 676,124 | 50,247 |
| County Law Enforcement Continuing Education | 3,849 | 576 | 1,050 | 3,375 |
| Drug Free Community | 29,282 | 7,785 | 15,530 | 21,537 |
| Emergency Planning Right to Know | 11,357 | - | - | 11,357 |
| Extradition Fund | - | 785 | - | 785 |
| Juvenile Probation Administration | 22,122 | 9,035 | 6,513 | 24,644 |
| Adult Probation Administration | 254,352 | 87,206 | 81,481 | 260,077 |
| Recorders Perpetuation Fund | 44,996 | 12,906 | 15,878 | 42,024 |
| User Fees | 15,754 | 1,727 | 1,088 | 16,393 |
| Local Health Maintenance | 21,393 | 33,244 | 38,363 | 16,274 |
| Guardian Ad Litem | 8,167 | - | 597 | 7,570 |
| Plat Book | 4,868 | 554 | 850 | 4,572 |
| Misdemeanor Fund | 19,372 | 6,901 | 8,148 | 18,125 |
| Surveyors Cornerstone Perpetuation | 30,017 | 2,820 | 5,576 | 27,261 |
| Prisoner Reimbursement | 9,776 | 1,692 | 9,349 | 2,119 |
| Rainy Day | 757,231 | 7,502 | - | 764,733 |
| Sales Disclosure- State Share | 380 | 1,255 | 1,440 | 195 |
| Tobacco Settlement-Local Health Department | 48,126 | 13,182 | 19,416 | 41,892 |
| Health Clinic | - | 7,918 | 748 | 7,170 |
| Child Advocacy | 1,275 | - | - | 1,275 |
| Levy Excess Fund | 35,264 | - | 10,172 | 25,092 |
| Wireless Emergency Telephone | 202,038 | 120,027 | 181,596 | 140,469 |
| Reassessment 2009 | 129,227 | - | 70,743 | 58,484 |
| Reassessment 2015 | - | 84,394 | - | 84,394 |
| County Elected Officials Training | - | 362 | - | 362 |
| Cumulative Capital Development | 199,550 | 110,598 | 171,243 | 138,905 |
| Cumulative Bridge | 364,525 | 419,250 | 526,546 | 257,229 |
| Cumulative Jail | 292,508 | 63,810 | 18,321 | 337,997 |
| Sheriff's Pension | 3,027 | 4,203 | - | 7,230 |
| Congressional School Principal | 39,602 | - | - | 39,602 |
| City And Town Court Cost | 12,993 | 2,168 | 12,993 | 2,168 |
| Coroners Training and Continuing Education | 18 | 491 | 486 | 23 |
| Congressional School Interest | 652 | - | 1,558 | (906) |
| Clerks Trust | 166,647 | 624,693 | 704,138 | 87,202 |
| Welfare Reform | 500 | - | 500 | - |
| Tax Sale Surplus | 6,868 | 5,521 | - | 12,389 |
| Tax Sale Redemption | 3,578 | 5,485 | 5,396 | 3,667 |
| Surplus Tax | 28,801 | 16,228 | 29,301 | 15,728 |
| Sewage Collections | 561 | 23,912 | 24,473 | - |
| Sheriff's Cashbook | 86 | 205,984 | 206,070 | - |
| Infraction Judgements | 530 | 3,229 | 3,634 | 125 |
| Inheritance Tax | 56,448 | 341,764 | 263,760 | 134,452 |
| Sheriff Inmate Trust | 358 | 20,024 | 19,798 | 584 |
| Special Death Benefit | 20 | 595 | 560 | 55 |
| Education Plate Fee Agency | 2,325 | 319 | 2,644 | - |
| Sheriff Pension | 674,509 | 40,800 | 30,707 | 684,602 |
| Mortgage Recording Fees- State Share | 60 | 820 | 795 | 85 |
| Interstate Compact-State Share | - | 725 | 475 | 250 |
| Homestead Credit Rebate Fund | 7,808 | - | - | 7,808 |
| Hea 1001-2008 State Homestead Credit | 98 | - | - | 98 |
| CEDIT Homestead Credit | 1,437 | 55,557 | 55,811 | 1,183 |
| DLGF Homestead Property Data Processing | - | 14 | - | 14 |
| CEDIT Distribution | 264,707 | 363,284 | 267,365 | 360,626 |
| Judgments Due Law Enforcement Agency | 925 | - | - | 925 |
| Narrow Banding | - | 5,627 | - | 5,627 |
| Road Use Agreement | - | 5,000 | - | 5,000 |

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

BENTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

| Fund | Cash and Investments 01-01-11 | Receipts | Disbursements | Cash and Investments 12-31-11 |
|---|-------------------------------------|----------------------|----------------------|-------------------------------------|
| LETPC (2011) | - | 14,894 | 7,200 | 7,694 |
| Immunization Grant Health (2011) | - | 5,860 | 5,560 | 300 |
| CERT Grant - State | 1,775 | - | - | 1,775 |
| DHS 03-2 State Grant | 662 | - | - | 662 |
| K-9 | 1,663 | 651 | 885 | 1,429 |
| Criminal Justice Grant State Grant | - | 9,520 | 9,520 | - |
| DOE Boiler Grant (2010) State Grant | (16,839) | 16,839 | - | - |
| Riverboat Revenue | 50,198 | 58,957 | 41,852 | 67,303 |
| Sheriff's Commissary | 23,166 | 20,754 | 22,462 | 21,458 |
| 2006-SHSP Grant - State Grant | 843 | - | - | 843 |
| Recycle Grant | 92,793 | 18,218 | 25,710 | 85,301 |
| Child Restraint Violation Fines | 75 | 25 | 100 | - |
| Supplemental Public defender Service | 104,951 | 24,779 | 35,424 | 94,306 |
| BEMA Donations | 15,591 | 6,750 | 13,573 | 8,768 |
| H1N1 State Grant | (181) | 10,865 | 10,684 | - |
| Auto Safety Program-State Grant | 268 | 405 | 382 | 291 |
| Fowler Ridge Phase I | 1,513,267 | 1,000,750 | 410,460 | 2,103,557 |
| Fowler Ridge Phase 2 | 694,497 | 561,093 | 264,673 | 990,917 |
| Hoosier Wind Project-Enxco | 19,227 | 795,000 | 286,820 | 527,407 |
| Coalition For a Drug Free Benton County | 5,043 | 155 | 447 | 4,751 |
| Misdemeanor User Fee Fund | 774 | 1,190 | - | 1,964 |
| Information User Fee | 45,551 | 6,442 | 11,489 | 40,504 |
| Law Enforcement Coordinating Council | 160 | 887 | 213 | 834 |
| Plea Agreement Charity Fund | 7,816 | - | - | 7,816 |
| Payroll Withholding-Flex Spending | 5,000 | 38,075 | 38,123 | 4,952 |
| Benton County Wind Farm | 310,136 | - | 270,311 | 39,825 |
| Firearm Training | 6,421 | 2,300 | 2,395 | 6,326 |
| Wind Tourism | 623 | 2,732 | 673 | 2,682 |
| Jury User Fees | 25,228 | 966 | - | 26,194 |
| Infraction Penalty | 35,652 | 2,841 | 4,346 | 34,147 |
| Sales Disclosure-County Share | 3,032 | 1,970 | 804 | 4,198 |
| EMS Donations | 1,378 | 1,050 | 1,532 | 896 |
| Health Department Donations | 1,057 | - | 38 | 1,019 |
| Local Health Donations | 7,281 | - | - | 7,281 |
| Health Bio Terrorism Fund | (3,009) | 5,890 | 4,585 | (1,704) |
| Maternal Child Program | 685 | 1,000 | 1,598 | 87 |
| Prosecutor Special Fee (2010) | 65 | 93 | - | 158 |
| Prosecutors IV-D Incentive | 10,380 | 13,547 | 2,185 | 21,742 |
| Clerk IV-D Incentive | 18,190 | 17,776 | 256 | 35,710 |
| Retirement Village Donations | 374 | 2,000 | 426 | 1,948 |
| Settlement Funds | 68,909 | 11,702,355 | 11,647,209 | 124,055 |
| Auditors Ineligible Deduction | 4,501 | 3,968 | 1 | 8,468 |
| State Fines and Forfeitures | - | 147 | 14 | 133 |
| Redaction Fund | 22,768 | 3,216 | - | 25,984 |
| Emergency Telephone | 42,368 | 7,063 | - | 49,431 |
| Megawatt Production Fee Fund | 259,510 | 260 | 107,727 | 152,043 |
| HRA Reimbursement | 197 | 77,875 | 77,672 | 400 |
| Drainage Construction/ Reconstruction | 658,937 | - | 193,146 | 465,791 |
| Ditch Maintenance | 946,565 | 237,906 | 143,248 | 1,041,223 |
| Recorder | 5,177 | 41,488 | 42,877 | 3,788 |
| Treasurer | 148,274 | 12,189,775 | 12,095,606 | 242,443 |
| Probation Department | 344 | 94,360 | 94,704 | - |
| Payroll | 9,390 | 1,813,189 | 1,822,579 | - |
| Wage Garnishment County Fee | 505 | - | - | 505 |
| Ambulance Service | - | 272,934 | 272,934 | - |
| Document Storage Fee | 16,283 | 1,685 | 2,085 | 15,883 |
| County Home | 822 | 64,683 | 64,683 | 822 |
| Bad Check Collection Program | 1 | 2,965 | 2,922 | 44 |
| Totals | \$ 10,821,395 | \$ 37,694,407 | \$ 37,038,212 | \$ 11,477,590 |

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

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

| | County General | County Highway | Local Road And Street | Accident Reports | County Health | Emergency Medical Service | County Law Enforcement Continuing Education | Drug Free Community |
|--|-------------------|-------------------|--------------------------------|---------------------|------------------|---------------------------------|---|---------------------------|
| Cash and investments - beginning | \$ 898,020 | \$ 735,698 | \$ 178,554 | \$ 3,286 | \$ 19,489 | \$ 40,017 | \$ 3,849 | \$ 29,282 |
| Receipts: | | | | | | | | |
| Taxes | 2,637,142 | - | - | - | 111,280 | 373,113 | - | - |
| Licenses and permits | 9,979 | - | - | - | 605 | - | - | - |
| Intergovernmental | 92,502 | 1,549,487 | 80,633 | - | 5,363 | 17,983 | - | - |
| Charges for services | 393,608 | 44,086 | - | 234 | 4,555 | 295,258 | 576 | - |
| Fines and forfeits | 118,920 | - | - | - | - | - | - | - |
| Other receipts | 81,544 | - | - | - | - | - | - | 7,785 |
| Total receipts | <u>3,333,695</u> | <u>1,593,573</u> | <u>80,633</u> | <u>234</u> | <u>121,803</u> | <u>686,354</u> | <u>576</u> | <u>7,785</u> |
| Disbursements: | | | | | | | | |
| Personal services | 2,429,104 | 978,820 | - | - | 124,682 | 575,054 | - | - |
| Supplies | 86,229 | 225,102 | 110,000 | - | 981 | 43,720 | - | - |
| Other services and charges | 1,012,823 | 388,305 | - | - | 1,215 | 28,794 | - | 13,130 |
| Capital outlay | 18,080 | 129,502 | - | - | - | 4,639 | - | - |
| Other disbursements | - | - | - | - | - | 23,917 | 1,050 | 2,400 |
| Total disbursements | <u>3,546,236</u> | <u>1,721,729</u> | <u>110,000</u> | <u>-</u> | <u>126,878</u> | <u>676,124</u> | <u>1,050</u> | <u>15,530</u> |
| Excess (deficiency) of receipts over disbursements | <u>(212,541)</u> | <u>(128,156)</u> | <u>(29,367)</u> | <u>234</u> | <u>(5,075)</u> | <u>10,230</u> | <u>(474)</u> | <u>(7,745)</u> |
| Cash and investments - ending | <u>\$ 685,479</u> | <u>\$ 607,542</u> | <u>\$ 149,187</u> | <u>\$ 3,520</u> | <u>\$ 14,414</u> | <u>\$ 50,247</u> | <u>\$ 3,375</u> | <u>\$ 21,537</u> |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Emergency Planning Right to Know | Extradition Fund | Juvenile Probation Administration | Adult Probation Administration | Recorders Perpetuation Fund | User Fees | Local Health Maintenance | Guardian Ad Litem |
|---|--|---------------------|---|--------------------------------------|-----------------------------------|--------------|--------------------------------|-------------------------|
| Cash and investments - beginning | \$ 11,357 | \$ - | \$ 22,122 | \$ 254,352 | \$ 44,996 | \$ 15,754 | \$ 21,393 | \$ 8,167 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 785 | - | - | 12,906 | 1,727 | 33,244 | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 9,035 | 87,206 | - | - | - | - |
| Total receipts | - | 785 | 9,035 | 87,206 | 12,906 | 1,727 | 33,244 | - |
| Disbursements: | | | | | | | | |
| Personal services | - | - | 5,891 | 43,590 | - | - | 16,191 | - |
| Supplies | - | - | - | 3,634 | - | - | 1,268 | - |
| Other services and charges | - | - | 622 | 31,480 | - | - | 20,566 | - |
| Capital outlay | - | - | - | 2,777 | - | - | 338 | - |
| Other disbursements | - | - | - | - | 15,878 | 1,088 | - | 597 |
| Total disbursements | - | - | 6,513 | 81,481 | 15,878 | 1,088 | 38,363 | 597 |
| Excess (deficiency) of receipts over disbursements | - | 785 | 2,522 | 5,725 | (2,972) | 639 | (5,119) | (597) |
| Cash and investments - ending | \$ 11,357 | \$ 785 | \$ 24,644 | \$ 260,077 | \$ 42,024 | \$ 16,393 | \$ 16,274 | \$ 7,570 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Plat Book | Misdemeanant Fund | Surveyors Cornerstone Perpetuation | Prisoner Reimbursement | Rainy Day | Sales Disclosure- State Share | Tobacco Settlement-Local Health Department | Health Clinic |
|---|--------------|----------------------|--|---------------------------|--------------|--|---|------------------|
| Cash and investments - beginning | \$ 4,868 | \$ 19,372 | \$ 30,017 | \$ 9,776 | \$ 757,231 | \$ 380 | \$ 48,126 | \$ - |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 6,901 | 2,820 | 1,692 | - | - | 13,182 | 7,868 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 554 | - | - | - | 7,502 | 1,255 | - | 50 |
| Total receipts | 554 | 6,901 | 2,820 | 1,692 | 7,502 | 1,255 | 13,182 | 7,918 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | 5,022 | - |
| Supplies | - | - | - | - | - | - | 13,076 | 8 |
| Other services and charges | - | - | - | - | - | - | 923 | 740 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 850 | 8,148 | 5,576 | 9,349 | - | 1,440 | 395 | - |
| Total disbursements | 850 | 8,148 | 5,576 | 9,349 | - | 1,440 | 19,416 | 748 |
| Excess (deficiency) of receipts over disbursements | (296) | (1,247) | (2,756) | (7,657) | 7,502 | (185) | (6,234) | 7,170 |
| Cash and investments - ending | \$ 4,572 | \$ 18,125 | \$ 27,261 | \$ 2,119 | \$ 764,733 | \$ 195 | \$ 41,892 | \$ 7,170 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Child Advocacy | Levy Excess Fund | Wireless Emergency Telephone | Reassessment 2009 | Reassessment 2015 | County Elected Officials Training | Cumulative Capital Development | Cumulative Bridge |
|---|-------------------|------------------------|------------------------------------|----------------------|----------------------|--|--------------------------------------|----------------------|
| Cash and investments - beginning | \$ 1,275 | \$ 35,264 | \$ 202,038 | \$ 129,227 | \$ - | \$ - | \$ 199,550 | \$ 364,525 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | 80,513 | - | 100,806 | 279,507 |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 3,881 | - | 4,859 | 13,471 |
| Charges for services | - | - | 120,027 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | 362 | 4,933 | 126,272 |
| Total receipts | - | - | 120,027 | - | 84,394 | 362 | 110,598 | 419,250 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | 120,054 | 10,966 | - | - | - | - |
| Supplies | - | - | - | 7,200 | - | - | - | - |
| Other services and charges | - | - | 61,490 | 52,577 | - | - | - | 114,233 |
| Capital outlay | - | - | 52 | - | - | - | 171,243 | 383,896 |
| Other disbursements | - | 10,172 | - | - | - | - | - | 28,417 |
| Total disbursements | - | 10,172 | 181,596 | 70,743 | - | - | 171,243 | 526,546 |
| Excess (deficiency) of receipts over disbursements | - | (10,172) | (61,569) | (70,743) | 84,394 | 362 | (60,645) | (107,296) |
| Cash and investments - ending | \$ 1,275 | \$ 25,092 | \$ 140,469 | \$ 58,484 | \$ 84,394 | \$ 362 | \$ 138,905 | \$ 257,229 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Cumulative Jail | Sheriff's Pension | Congressional School Principal | City and Town Court Cost | Coroners Training and Continuing Education | Congressional School Interest | Clerks Trust | Welfare Reform |
|---|--------------------|----------------------|--------------------------------------|--------------------------------|--|-------------------------------------|------------------|-------------------|
| Cash and investments - beginning | \$ 292,508 | \$ 3,027 | \$ 39,602 | \$ 12,993 | \$ 18 | \$ 652 | \$ 166,647 | \$ 500 |
| Receipts: | | | | | | | | |
| Taxes | 60,876 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | 2,934 | - | - | - | - | - | - | - |
| Charges for services | - | 4,203 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,168 | 491 | - | 624,693 | - |
| Total receipts | <u>63,810</u> | <u>4,203</u> | <u>-</u> | <u>2,168</u> | <u>491</u> | <u>-</u> | <u>624,693</u> | <u>-</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | 18,321 | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | 12,993 | 486 | 1,558 | 704,138 | 500 |
| Total disbursements | <u>18,321</u> | <u>-</u> | <u>-</u> | <u>12,993</u> | <u>486</u> | <u>1,558</u> | <u>704,138</u> | <u>500</u> |
| Excess (deficiency) of receipts over disbursements | <u>45,489</u> | <u>4,203</u> | <u>-</u> | <u>(10,825)</u> | <u>5</u> | <u>(1,558)</u> | <u>(79,445)</u> | <u>(500)</u> |
| Cash and investments - ending | <u>\$ 337,997</u> | <u>\$ 7,230</u> | <u>\$ 39,602</u> | <u>\$ 2,168</u> | <u>\$ 23</u> | <u>\$ (906)</u> | <u>\$ 87,202</u> | <u>\$ -</u> |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Tax Sale Surplus | Tax Sale Redemption | Surplus Tax | Sewage Collections | Sheriffs Cashbook | Infraction Judgements | Inheritance Tax | Sheriff Inmate Trust |
|---|------------------------|---------------------------|----------------|-----------------------|----------------------|--------------------------|--------------------|----------------------------|
| Cash and investments - beginning | \$ 6,868 | \$ 3,578 | \$ 28,801 | \$ 561 | \$ 86 | \$ 530 | \$ 56,448 | \$ 358 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | - | 16,228 | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 5,521 | 5,485 | - | 23,912 | 205,984 | 3,229 | 341,764 | 20,024 |
| Total receipts | 5,521 | 5,485 | 16,228 | 23,912 | 205,984 | 3,229 | 341,764 | 20,024 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | 5,396 | 29,301 | 24,473 | 206,070 | 3,634 | 263,760 | 19,798 |
| Total disbursements | - | 5,396 | 29,301 | 24,473 | 206,070 | 3,634 | 263,760 | 19,798 |
| Excess (deficiency) of receipts over disbursements | 5,521 | 89 | (13,073) | (561) | (86) | (405) | 78,004 | 226 |
| Cash and investments - ending | \$ 12,389 | \$ 3,667 | \$ 15,728 | \$ - | \$ - | \$ 125 | \$ 134,452 | \$ 584 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Special Death Benefit | Education Plate Fee Agency | Sheriff Pension | Mortgage Recording Fees State Share | Interstate Compact-State Share | Homestead Credit Rebate Fund | Hea 1001-2008 State Homestead Credit | CEDIT Homestead Credit |
|---|-----------------------------|-------------------------------------|--------------------|---|--------------------------------------|---------------------------------------|--|------------------------------|
| Cash and investments - beginning | \$ 20 | \$ 2,325 | \$ 674,509 | \$ 60 | \$ - | \$ 7,808 | \$ 98 | \$ 1,437 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 725 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 595 | 319 | 40,800 | 820 | - | - | - | 55,557 |
| Total receipts | 595 | 319 | 40,800 | 820 | 725 | - | - | 55,557 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | 55,811 |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 560 | 2,644 | 30,707 | 795 | 475 | - | - | - |
| Total disbursements | 560 | 2,644 | 30,707 | 795 | 475 | - | - | 55,811 |
| Excess (deficiency) of receipts over disbursements | 35 | (2,325) | 10,093 | 25 | 250 | - | - | (254) |
| Cash and investments - ending | \$ 55 | \$ - | \$ 684,602 | \$ 85 | \$ 250 | \$ 7,808 | \$ 98 | \$ 1,183 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | DLGF Homestead Property Data Processing | CEDIT Distribution | Judgments Due Law Enforcement Agency | Narrow Banding | Road Use Agreement | LETPC (2011) | Immunization Grant Health (2011) | CERT Grant State |
|--|---|-----------------------|---|-------------------|--------------------------|-----------------|---|------------------------|
| Cash and investments - beginning | \$ - | \$ 264,707 | \$ 925 | \$ - | \$ - | \$ - | \$ - | \$ 1,775 |
| Receipts: | | | | | | | | |
| Taxes | - | 363,284 | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 5,000 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 14 | - | - | 5,627 | - | 14,894 | 5,860 | - |
| Total receipts | 14 | 363,284 | - | 5,627 | 5,000 | 14,894 | 5,860 | - |
| Disbursements: | | | | | | | | |
| Personal services | - | 65,690 | - | - | - | - | - | - |
| Supplies | - | 1,251 | - | - | - | - | - | - |
| Other services and charges | - | 8,912 | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | 191,512 | - | - | - | 7,200 | 5,560 | - |
| Total disbursements | - | 267,365 | - | - | - | 7,200 | 5,560 | - |
| Excess (deficiency) of receipts over disbursements | 14 | 95,919 | - | 5,627 | 5,000 | 7,694 | 300 | - |
| Cash and investments - ending | \$ 14 | \$ 360,626 | \$ 925 | \$ 5,627 | \$ 5,000 | \$ 7,694 | \$ 300 | \$ 1,775 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | DHS 03-2 State Grant | K-9 | Criminal Justice Grant State Grant | DOE Boiler Grant (2010) State Grant | Riverboat Revenue | Sheriff's Commissary | 2006-SHSP State Grant | Recycle Grant |
|---|----------------------------|----------|--|---|----------------------|-------------------------|-----------------------------|------------------|
| Cash and investments - beginning | \$ 662 | \$ 1,663 | \$ - | \$ (16,839) | \$ 50,198 | \$ 23,166 | \$ 843 | \$ 92,793 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 58,957 | - | - | - |
| Charges for services | - | - | - | - | - | 20,754 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | 651 | 9,520 | 16,839 | - | - | - | 18,218 |
| Total receipts | - | 651 | 9,520 | 16,839 | 58,957 | 20,754 | - | 18,218 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 22,462 | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | 885 | 9,520 | - | 41,852 | - | - | 25,710 |
| Total disbursements | - | 885 | 9,520 | - | 41,852 | 22,462 | - | 25,710 |
| Excess (deficiency) of receipts over disbursements | - | (234) | - | 16,839 | 17,105 | (1,708) | - | (7,492) |
| Cash and investments - ending | \$ 662 | \$ 1,429 | \$ - | \$ - | \$ 67,303 | \$ 21,458 | \$ 843 | \$ 85,301 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Child Restraint Violation Fines | Supplemental Public defender Service | BEMA Donations | H1N1 State Grant | Auto Safety Program-State Grant | Fowler Ridge Phase I | Fowler Ridge Phase 2 | Hoosier Wind Project-Enxco |
|--|--|---|-------------------|------------------------|--|-------------------------------|-------------------------------|----------------------------------|
| Cash and investments - beginning | \$ 75 | \$ 104,951 | \$ 15,591 | \$ (181) | \$ 268 | \$ 1,513,267 | \$ 694,497 | \$ 19,227 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 24,779 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 25 | - | 6,750 | 10,865 | 405 | 1,000,750 | 561,093 | 795,000 |
| Total receipts | 25 | 24,779 | 6,750 | 10,865 | 405 | 1,000,750 | 561,093 | 795,000 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | 264,673 | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 100 | 35,424 | 13,573 | 10,684 | 382 | 410,460 | - | 286,820 |
| Total disbursements | 100 | 35,424 | 13,573 | 10,684 | 382 | 410,460 | 264,673 | 286,820 |
| Excess (deficiency) of receipts over disbursements | (75) | (10,645) | (6,823) | 181 | 23 | 590,290 | 296,420 | 508,180 |
| Cash and investments - ending | \$ - | \$ 94,306 | \$ 8,768 | \$ - | \$ 291 | \$ 2,103,557 | \$ 990,917 | \$ 527,407 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Coalition For a Drug Free Benton County | Misdemeanor User Fee Fund | Information User Fee | Law Enforcement Coordinating Council | Plea Agreement Charity Fund | Payroll Withholding-Flex Spending | Benton County Wind Farm | Firearm Training |
|---|---|---------------------------------|----------------------------|---|--------------------------------------|---|----------------------------------|---------------------|
| Cash and investments - beginning | \$ 5,043 | \$ 774 | \$ 45,551 | \$ 160 | \$ 7,816 | \$ 5,000 | \$ 310,136 | \$ 6,421 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 1,190 | 6,442 | 887 | - | - | - | 2,300 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 155 | - | - | - | - | 38,075 | - | - |
| Total receipts | 155 | 1,190 | 6,442 | 887 | - | 38,075 | - | 2,300 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | 8,973 | - | - | - | - | - |
| Other services and charges | - | - | 2,516 | - | - | - | 269,822 | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 447 | - | - | 213 | - | 38,123 | 489 | 2,395 |
| Total disbursements | 447 | - | 11,489 | 213 | - | 38,123 | 270,311 | 2,395 |
| Excess (deficiency) of receipts over disbursements | (292) | 1,190 | (5,047) | 674 | - | (48) | (270,311) | (95) |
| Cash and investments - ending | \$ 4,751 | \$ 1,964 | \$ 40,504 | \$ 834 | \$ 7,816 | \$ 4,952 | \$ 39,825 | \$ 6,326 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Wind Tourism | Jury User Fees | Infraction Penalty | Sales Disclosure-County Share | EMS Donations | Health Department Donations | Local Health Donations | Health Bio Terrorism Fund |
|--|-----------------|----------------------|-----------------------|-------------------------------------|------------------|-----------------------------------|------------------------------|------------------------------------|
| Cash and investments - beginning | \$ 623 | \$ 25,228 | \$ 35,652 | \$ 3,032 | \$ 1,378 | \$ 1,057 | \$ 7,281 | \$ (3,009) |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 966 | - | 1,970 | - | - | - | 5,890 |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | 2,732 | - | 2,841 | - | 1,050 | - | - | - |
| Total receipts | 2,732 | 966 | 2,841 | 1,970 | 1,050 | - | - | 5,890 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | 4,185 |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 673 | - | 4,346 | 804 | 1,532 | 38 | - | 400 |
| Total disbursements | 673 | - | 4,346 | 804 | 1,532 | 38 | - | 4,585 |
| Excess (deficiency) of receipts over disbursements | 2,059 | 966 | (1,505) | 1,166 | (482) | (38) | - | 1,305 |
| Cash and investments - ending | \$ 2,682 | \$ 26,194 | \$ 34,147 | \$ 4,198 | \$ 896 | \$ 1,019 | \$ 7,281 | \$ (1,704) |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Maternal Child Program | Prosecutor Special Fee (2010) | Prosecutors IV-D Incentive | Clerk IV-D Incentive | Retirement Village Donations | Settlement Funds | Auditors Ineligible Deduction | State Fines and Forfeitures |
|---|------------------------------|--|----------------------------------|----------------------------|------------------------------------|---------------------|-------------------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 685 | \$ 65 | \$ 10,380 | \$ 18,190 | \$ 374 | \$ 68,909 | \$ 4,501 | \$ - |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | 3,968 | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | 1,000 | 93 | 13,547 | 17,776 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | 147 |
| Other receipts | - | - | - | - | 2,000 | 11,702,355 | - | - |
| Total receipts | 1,000 | 93 | 13,547 | 17,776 | 2,000 | 11,702,355 | 3,968 | 147 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | 1,598 | - | 2,185 | 256 | 426 | 11,647,209 | 1 | 14 |
| Total disbursements | 1,598 | - | 2,185 | 256 | 426 | 11,647,209 | 1 | 14 |
| Excess (deficiency) of receipts over disbursements | (598) | 93 | 11,362 | 17,520 | 1,574 | 55,146 | 3,967 | 133 |
| Cash and investments - ending | \$ 87 | \$ 158 | \$ 21,742 | \$ 35,710 | \$ 1,948 | \$ 124,055 | \$ 8,468 | \$ 133 |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Redaction Fund | Emergency Telephone | Megawatt Production Fee Fund | HRA Reimbursement | Drainage Construction/ Reconstruction | Ditch Maintenance | Recorder | Treasurer |
|--|-------------------|------------------------|------------------------------------|----------------------|---|----------------------|-----------------|-------------------|
| Cash and investments - beginning | \$ 22,768 | \$ 42,368 | \$ 259,510 | \$ 197 | \$ 658,937 | \$ 946,565 | \$ 5,177 | \$ 148,274 |
| Receipts: | | | | | | | | |
| Taxes | 3,216 | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Charges for services | - | 7,063 | - | 77,875 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 260 | - | - | 237,906 | 41,488 | 12,189,775 |
| Total receipts | <u>3,216</u> | <u>7,063</u> | <u>260</u> | <u>77,875</u> | <u>-</u> | <u>237,906</u> | <u>41,488</u> | <u>12,189,775</u> |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - | - |
| Other services and charges | - | - | 107,727 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - |
| Other disbursements | - | - | - | 77,672 | 193,146 | 143,248 | 42,877 | 12,095,606 |
| Total disbursements | <u>-</u> | <u>-</u> | <u>107,727</u> | <u>77,672</u> | <u>193,146</u> | <u>143,248</u> | <u>42,877</u> | <u>12,095,606</u> |
| Excess (deficiency) of receipts over disbursements | <u>3,216</u> | <u>7,063</u> | <u>(107,467)</u> | <u>203</u> | <u>(193,146)</u> | <u>94,658</u> | <u>(1,389)</u> | <u>94,169</u> |
| Cash and investments - ending | <u>\$ 25,984</u> | <u>\$ 49,431</u> | <u>\$ 152,043</u> | <u>\$ 400</u> | <u>\$ 465,791</u> | <u>\$ 1,041,223</u> | <u>\$ 3,788</u> | <u>\$ 242,443</u> |

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

| | Probation Department | Payroll | Wage Garnishmet County Fee | Ambulance Service | Document Storage Fee | County Home | Bad Check Collection Program | Totals |
|--|-------------------------|-----------|-------------------------------------|----------------------|----------------------------|----------------|---------------------------------------|---------------|
| Cash and investments - beginning | \$ 344 | \$ 9,390 | \$ 505 | \$ - | \$ 16,283 | \$ 822 | \$ 1 | \$ 10,821,395 |
| Receipts: | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | 4,013,705 |
| Licenses and permits | - | - | - | - | - | - | - | 10,584 |
| Intergovernmental | - | - | - | - | - | - | - | 1,830,070 |
| Charges for services | 94,360 | - | - | - | - | - | - | 1,242,517 |
| Fines and forfeits | - | - | - | - | - | - | - | 119,067 |
| Other receipts | - | 1,813,189 | - | 272,934 | 1,685 | 64,683 | 2,965 | 30,478,464 |
| Total receipts | 94,360 | 1,813,189 | - | 272,934 | 1,685 | 64,683 | 2,965 | 37,694,407 |
| Disbursements: | | | | | | | | |
| Personal services | - | - | - | - | 2,085 | - | - | 4,381,334 |
| Supplies | - | - | - | - | - | - | - | 501,442 |
| Other services and charges | 94,704 | - | - | - | - | - | - | 2,571,846 |
| Capital outlay | - | - | - | - | - | - | - | 710,527 |
| Other disbursements | - | 1,822,579 | - | 272,934 | - | 64,683 | 2,922 | 28,873,063 |
| Total disbursements | 94,704 | 1,822,579 | - | 272,934 | 2,085 | 64,683 | 2,922 | 37,038,212 |
| Excess (deficiency) of receipts over disbursements | (344) | (9,390) | - | - | (400) | - | 43 | 656,195 |
| Cash and investments - ending | \$ - | \$ - | \$ 505 | \$ - | \$ 15,883 | \$ 822 | \$ 44 | \$ 11,477,590 |

BENTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 124,208</u> | <u>\$ 1,704</u> |

BENTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

| | Ending Balance |
|-----------------------------------|-------------------|
| Governmental activities: | |
| Land | \$ 56,765 |
| Infrastructure | 55,131,570 |
| Buildings | 3,217,591 |
| Machinery, equipment and vehicles | 1,331,644 |
| Total governmental activities | 59,737,570 |
| Total capital assets | \$ 59,737,570 |

BENTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 20, 2012, with Patricia A. Clouse, Auditor, and Bryan Berry, President of the Board of County Commissioners. Our examination disclosed no material items that warrant comment at this time.