

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
02/06/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Clouse	01-01-13 to 12-31-16
Treasurer	Peggy D. Puetz	01-01-13 to 12-31-16
Clerk	Janet Hasser	01-01-11 to 12-31-14
Sheriff	B. L. Pritchett	01-01-11 to 12-31-14
Recorder	Jane Turner	01-01-13 to 12-31-16
President of the Board of County Commissioners	Bryan Berry	01-01-13 to 12-31-14
President of the County Council	Alan J. Adwell	01-01-13 to 12-31-14



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, 2013. 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 Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

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, 2013, on the basis of accounting described in Note 1.

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 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 10, 2014

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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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL	\$ 750,293	\$ 2,792,293	\$ 3,231,298	\$ 311,288
ACCIDENT REPORT	1,942	481	306	2,117
CAGIT COUNTY CERTIFIED SHARES	-	839,069	522,746	316,323
CHILD ADVOCACY	1,275	-	1,275	-
CITY AND TOWN COURT COSTS	4,283	2,460	-	6,743
CONGRESSIONAL SCHOOL INTEREST	652	-	652	-
CONGRESSIONAL SCHOOL PRINCIPAL	39,602	-	-	39,602
PRISONER REIM. FOR INCARATION	1,207	2,485	1,023	2,669
SALES DISCLOSURE- COUNTY SHARE	5,418	1,410	-	6,828
CUMULATIVE BRIDGE	194,750	438,925	391,151	242,524
CUMULATIVE CAPITAL DEVELOPMENT	202,701	122,843	22,089	303,455
CUMULATIVE JAIL	369,701	83,556	86,914	366,343
DRUG FREE COMMUNITY	26,366	5,858	3,950	28,274
EMERGENCY MEDICAL SERVICE	(43,083)	717,583	673,848	652
EMERGENCY PLANNING/ RIGHT TO KNOW	11,357	55	-	11,412
EMERGENCY TELEPHONE SYSTEM	72,390	-	72,390	-
EXTRADITION	996	352	-	1,348
FIREARMS TRAINING	6,601	4,370	5,440	5,531
HEALTH	4,714	61,772	62,986	3,500
LEVY EXCESS	25,092	-	25,092	-
LOCAL HEALTH MAINTENANCE	16,776	33,139	32,331	17,584
LOCAL ROAD AND STREET	121,553	74,214	109,861	85,906
MISDEMEANANT	18,014	6,901	10,079	14,836
MOTOR VEHICLE HIGHWAY	629,148	1,774,863	2,000,766	403,245
PLAT BOOK	5,091	530	-	5,621
RAINY DAY	727,526	21,104	50,764	697,866
REASSESSMENT 2009	30,563	-	30,563	-
REASSESSMENT 2015	167,860	115,915	43,464	240,311
RECORDERS RECORDS PERPETUATION	41,543	15,705	21,683	35,565
RIVERBOAT	80,328	52,450	97,947	34,831
SHERIFF'S PENSION TRUST	442	5,114	65	5,491
SUPPLEMENTAL PUBLIC DEFENDER	78,889	49,274	52,800	75,363
SURPLUS TAX	25,598	15,949	13,118	28,429
SURVEYORS CORNER PERPETUATION	26,944	2,700	2,490	27,154
TAX SALE REDEMPTION	7,192	21,691	20,791	8,092
TAX SALE SURPLUS	15,613	27,772	-	43,385
LOCAL HEALTH DEPT TRUST ACCT	38,816	6,420	21,073	24,163
WIRELESS EMERGENCY TELEPHONE	(751)	751	-	-
GUARDIAN AD LITEM	1,945	228	2,119	54
AUDITORS INELIGIBLE DEDUCTIONS	9,736	-	-	9,736
CO. ELECTED OFFICIALS TRAINING	1,366	934	60	2,240
STATEWIDE 9-1-1	51,964	158,931	55,507	155,388
ADULT PROBATION ADMINISTRATIVE	262,750	73,778	87,460	249,068
JUVENILE PROBATION ADMINISTRATIVE	32,175	11,678	14,042	29,811
USER FEES	17,240	2,198	1,466	17,972
DRAIN CONSTRUCTION/ RECONSTRUCT	363,187	-	20,740	342,447
DRAINAGE MAINTENANCE	877,594	201,410	233,027	845,977
SETTLEMENT	430,243	12,220,181	12,603,663	46,761
SEWAGE COLLECTIONS	9,007	31,260	27,473	12,794
CEDIT HOMESTEAD CREDIT	17,544	65,900	81,843	1,601
HEA 1001 STATE HOMESTEAD CREDIT	75	187	-	262
HOMESTEAD CREDIT REBATE	7,808	-	7,808	-
STATE FINES AND FORFEITURES	-	171	169	2
INFRACTION JUDGMENTS	377	5,190	4,931	636
OVERWEIGHT VEHICLE FINES	-	6	-	6
SPECIAL DEATH BENEFIT	55	685	700	40
SALES DISCLOSURE -STATE SHARE	350	1,410	1,485	275
CORONERS TRAINING & CONT EDU	35	542	515	62
INTERSTATE COMPACT STATE SHARE	125	250	375	-
MORTGAGE RECORDING FEE STATE	177	758	878	57
CHILD RESTRAINT VIOLATION FINES	-	50	25	25
INHERITANCE TAX	1,061,477	494,945	1,556,422	-

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
EDUCATION PLATE FEES AGENCY	-	150	150	-
JUDGMENTS DUE LAW ENFORCEMENT	925	-	925	-
CREDIT DISTRIBUTION	558,094	460,539	470,575	548,058
93.563 COUNTY IV-D INCENTIVE	6,803	21,600	-	28,403
93.563 PROS IV-D INCENTIVE	23,196	8,882	253	31,825
93.563 CLERK IV-D INCENTIVE	32,762	5,906	6,781	31,887
PERF ACCOUNT	4,212	117,493	121,705	-
2007 LETPC (2011)	7,694	-	-	7,694
IMMUNIZATION GRANT HEALTH 2011	300	-	-	300
BENTON COUNTY WIND FUND	39,825	-	-	39,825
COAL. FOR DRUG FREE B.C.	4,601	84	49	4,636
DOCUMENT STORAGE FEE	16,584	1,954	964	17,574
FOWLER RIDGE PHASE 1	1,773,366	-	335,251	1,438,115
FOWLER RIDGE PHASE 2	1,350,761	561,093	292,178	1,619,676
HOOSIER WIND PROJECT	721,665	347,813	137,151	932,327
HRA REIMBURSEMENT	1,382	57,155	57,798	739
MEGAWATT PRODUCTION FEE FUND	111,168	-	6,409	104,759
WIND TOURISM FUND (5/13/2010)	5,161	2,819	1,750	6,230
REDACTION FUND	26,988	934	-	27,922
ROAD USE AGREEMENT (2011)	49,000	24,000	19,110	53,890
FLEX ACCOUNT	1,241	37,119	36,911	1,449
PLEA AGREE. CHARITY FUND	7,816	-	7,816	-
NARROW BANDING (BEMA-12-2011)	18,172	-	18,172	-
PAYROLL CLEARING	1,624	2,008,186	1,988,181	21,629
FOWLER RECYCLING (2012)	7,436	28,020	21,115	14,341
DATA EXCHANGE AGREEMENT BEMA	-	3,000	1,500	1,500
K-9	1,521	-	185	1,336
WELLNESS IMPACT GRANT- LOCAL GRANT	-	2,127	1,768	359
WAGE GARNISH. CO. FEE COL	505	-	505	-
PROSECUTORS SPECIAL FEE	323	48	-	371
NOVIA HEALTHY RESIDENTS	-	16,420	16,140	280
PATIENT CARE SERVICES	73,646	15,438	34,461	54,623
FREQUENCY RECONFIGURATION AGREEMENT	-	11,360	11,360	-
BENTON COUNTY GOVERNMENT MEDICAL PLAN	-	55,213	-	55,213
PPTAX ASSES. AUDIT TAX 2011-13	-	58	-	58
CERT GRANT	1,775	-	1,775	-
DHS 03-2 GRANT	662	-	662	-
RECYCLE GRANT	62,163	22,600	34,888	49,875
AUTO SAFTEY PROGRAM GRANT	291	-	-	291
MATERNAL CHILD PROGRAM (2010)	87	-	-	87
2006-SHSP-GRANT	843	-	843	-
PREPARDNESS- HEALTH BIO TERR	(191)	37,175	39,557	(2,573)
MISD. USER FEE FUND	3,814	4,070	-	7,884
INF. USER FEE	36,185	5,040	11,901	29,324
JURY USER FEE	27,087	1,183	-	28,270
INFRACTION PENALTY	34,130	2,807	4,072	32,865
LAW ENF. COORD. COUNCIL	246	-	-	246
CO LAW ENFORC CONT. EDUCATION	2,665	370	-	3,035
BEMA DONATIONS	13,266	1,000	3,728	10,538
EMS DONATIONS	2,399	6,133	7,573	959
HEALTH DEPARTMENT DONATIONS	894	-	190	704
LOCAL HEALTH DONATIONS	7,281	-	1,832	5,449
RETIREMENT VILLAGE DONATIONS	1,948	-	1,224	724
HIGHWAY DONATIONS	-	1,360	297	1,063
TREASURER	265,813	237,858	265,813	237,858
CLERK OF THE CIRCUIT COURT	74,384	1,544,174	1,504,335	114,223
SHERIFF COMMISSARY	24,457	28,186	38,252	14,391
SHERIFF INMATE TRUST	1,037	32,626	33,282	381
Totals	<u>\$ 12,260,639</u>	<u>\$ 26,280,689</u>	<u>\$ 27,849,050</u>	<u>\$ 10,692,278</u>

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

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 a cost-sharing 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 Capitol 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Cash Balance Deficits

The financial statement contains a fund with a deficit in cash. This is a result of fund being set up as a reimbursable grant. The reimbursement for expenditures made by the County was not received by December 31, 2013.

SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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, 2013

	GENERAL	ACCIDENT REPORT	CAGIT COUNTY CERTIFIED SHARES	CHILD ADVOCACY	CITY AND TOWN COURT COSTS	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL
Cash and investments - beginning	\$ 750,293	\$ 1,942	\$ -	\$ 1,275	\$ 4,283	\$ 652	\$ 39,602
Receipts:							
Taxes	2,009,438	-	839,069	-	-	-	-
Licenses and permits	7,172	-	-	-	-	-	-
Intergovernmental	249,995	-	-	-	-	-	-
Charges for services	356,747	481	-	-	-	-	-
Fines and forfeits	62,801	-	-	-	-	-	-
Other receipts	106,140	-	-	-	2,460	-	-
Total receipts	<u>2,792,293</u>	<u>481</u>	<u>839,069</u>	<u>-</u>	<u>2,460</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	2,175,776	-	369,746	-	-	-	-
Supplies	122,328	-	-	-	-	-	-
Other services and charges	918,750	306	153,000	1,275	-	652	-
Capital outlay	14,444	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,231,298</u>	<u>306</u>	<u>522,746</u>	<u>1,275</u>	<u>-</u>	<u>652</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(439,005)</u>	<u>175</u>	<u>316,323</u>	<u>(1,275)</u>	<u>2,460</u>	<u>(652)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 311,288</u>	<u>\$ 2,117</u>	<u>\$ 316,323</u>	<u>\$ -</u>	<u>\$ 6,743</u>	<u>\$ -</u>	<u>\$ 39,602</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PRISONER REIM. FOR INCARATION	SALES DISCLOSURE- COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE JAIL	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 1,207	\$ 5,418	\$ 194,750	\$ 202,701	\$ 369,701	\$ 26,366
Receipts:						
Taxes	-	-	342,926	114,027	78,552	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	21,845	7,264	5,004	-
Charges for services	2,485	1,410	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	74,154	1,552	-	5,858
Total receipts	<u>2,485</u>	<u>1,410</u>	<u>438,925</u>	<u>122,843</u>	<u>83,556</u>	<u>5,858</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,023	-	87,381	-	50,256	3,950
Capital outlay	-	-	303,770	22,089	36,658	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,023</u>	<u>-</u>	<u>391,151</u>	<u>22,089</u>	<u>86,914</u>	<u>3,950</u>
Excess (deficiency) of receipts over disbursements	<u>1,462</u>	<u>1,410</u>	<u>47,774</u>	<u>100,754</u>	<u>(3,358)</u>	<u>1,908</u>
Cash and investments - ending	<u>\$ 2,669</u>	<u>\$ 6,828</u>	<u>\$ 242,524</u>	<u>\$ 303,455</u>	<u>\$ 366,343</u>	<u>\$ 28,274</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMERGENCY MEDICAL SERVICE	EMERGENCY PLANNING/ RIGHT TO KNOW	EMERGENCY TELEPHONE SYSTEM	EXTRADITION	FIREARMS TRAINING	HEALTH
Cash and investments - beginning	\$ (43,083)	\$ 11,357	\$ 72,390	\$ 996	\$ 6,601	\$ 4,714
Receipts:						
Taxes	424,857	-	-	-	-	54,057
Licenses and permits	-	-	-	-	-	600
Intergovernmental	27,064	-	-	-	-	3,443
Charges for services	-	-	-	352	4,370	3,672
Fines and forfeits	-	-	-	-	-	-
Other receipts	265,662	55	-	-	-	-
Total receipts	<u>717,583</u>	<u>55</u>	<u>-</u>	<u>352</u>	<u>4,370</u>	<u>61,772</u>
Disbursements:						
Personal services	585,988	-	-	-	-	61,549
Supplies	53,368	-	-	-	-	742
Other services and charges	34,248	-	72,390	-	5,440	695
Capital outlay	244	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>673,848</u>	<u>-</u>	<u>72,390</u>	<u>-</u>	<u>5,440</u>	<u>62,986</u>
Excess (deficiency) of receipts over disbursements	<u>43,735</u>	<u>55</u>	<u>(72,390)</u>	<u>352</u>	<u>(1,070)</u>	<u>(1,214)</u>
Cash and investments - ending	<u>\$ 652</u>	<u>\$ 11,412</u>	<u>\$ -</u>	<u>\$ 1,348</u>	<u>\$ 5,531</u>	<u>\$ 3,500</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK
Cash and investments - beginning	\$ 25,092	\$ 16,776	\$ 121,553	\$ 18,014	\$ 629,148	\$ 5,091
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	74,214	-	1,713,213	-
Charges for services	-	33,139	-	6,901	61,650	530
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>33,139</u>	<u>74,214</u>	<u>6,901</u>	<u>1,774,863</u>	<u>530</u>
Disbursements:						
Personal services	-	32,083	-	-	1,067,535	-
Supplies	-	248	109,861	-	658,803	-
Other services and charges	25,092	-	-	10,079	89,940	-
Capital outlay	-	-	-	-	184,488	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>25,092</u>	<u>32,331</u>	<u>109,861</u>	<u>10,079</u>	<u>2,000,766</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(25,092)</u>	<u>808</u>	<u>(35,647)</u>	<u>(3,178)</u>	<u>(225,903)</u>	<u>530</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 17,584</u>	<u>\$ 85,906</u>	<u>\$ 14,836</u>	<u>\$ 403,245</u>	<u>\$ 5,621</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	RAINY DAY	REASSESSMENT 2009	REASSESSMENT 2015	RECORDERS RECORDS PERPETUATION	RIVERBOAT	SHERIFF'S PENSION TRUST
Cash and investments - beginning	\$ 727,526	\$ 30,563	\$ 167,860	\$ 41,543	\$ 80,328	\$ 442
Receipts:						
Taxes	-	-	80,241	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	5,111	-	52,450	-
Charges for services	-	-	-	15,705	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,104	-	30,563	-	-	5,114
Total receipts	<u>21,104</u>	<u>-</u>	<u>115,915</u>	<u>15,705</u>	<u>52,450</u>	<u>5,114</u>
Disbursements:						
Personal services	48,485	-	10,307	-	-	-
Supplies	2,279	-	1,794	-	-	-
Other services and charges	-	30,563	24,798	21,683	97,947	65
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	6,565	-	-	-
Total disbursements	<u>50,764</u>	<u>30,563</u>	<u>43,464</u>	<u>21,683</u>	<u>97,947</u>	<u>65</u>
Excess (deficiency) of receipts over disbursements	<u>(29,660)</u>	<u>(30,563)</u>	<u>72,451</u>	<u>(5,978)</u>	<u>(45,497)</u>	<u>5,049</u>
Cash and investments - ending	<u>\$ 697,866</u>	<u>\$ -</u>	<u>\$ 240,311</u>	<u>\$ 35,565</u>	<u>\$ 34,831</u>	<u>\$ 5,491</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS TAX	SURVEYORS CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT
Cash and investments - beginning	\$ 78,889	\$ 25,598	\$ 26,944	\$ 7,192	\$ 15,613	\$ 38,816
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	49,274	-	2,700	-	-	6,420
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	15,949	-	21,691	27,772	-
Total receipts	<u>49,274</u>	<u>15,949</u>	<u>2,700</u>	<u>21,691</u>	<u>27,772</u>	<u>6,420</u>
Disbursements:						
Personal services	-	-	-	-	-	13,990
Supplies	-	-	-	-	-	3,105
Other services and charges	52,800	13,118	2,490	20,791	-	2,589
Capital outlay	-	-	-	-	-	1,389
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>52,800</u>	<u>13,118</u>	<u>2,490</u>	<u>20,791</u>	<u>-</u>	<u>21,073</u>
Excess (deficiency) of receipts over disbursements	<u>(3,526)</u>	<u>2,831</u>	<u>210</u>	<u>900</u>	<u>27,772</u>	<u>(14,653)</u>
Cash and investments - ending	<u>\$ 75,363</u>	<u>\$ 28,429</u>	<u>\$ 27,154</u>	<u>\$ 8,092</u>	<u>\$ 43,385</u>	<u>\$ 24,163</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	WIRELESS EMERGENCY TELEPHONE	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	CO. ELECTED OFFICIALS TRAINING	STATEWIDE 9-1-1	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ (751)	\$ 1,945	\$ 9,736	\$ 1,366	\$ 51,964	\$ 262,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	751	-	-	-	158,931	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	228	-	934	-	73,778
Total receipts	<u>751</u>	<u>228</u>	<u>-</u>	<u>934</u>	<u>158,931</u>	<u>73,778</u>
Disbursements:						
Personal services	-	-	-	-	-	52,256
Supplies	-	-	-	-	-	4,087
Other services and charges	-	2,119	-	60	55,507	27,401
Capital outlay	-	-	-	-	-	3,716
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,119</u>	<u>-</u>	<u>60</u>	<u>55,507</u>	<u>87,460</u>
Excess (deficiency) of receipts over disbursements	<u>751</u>	<u>(1,891)</u>	<u>-</u>	<u>874</u>	<u>103,424</u>	<u>(13,682)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 9,736</u>	<u>\$ 2,240</u>	<u>\$ 155,388</u>	<u>\$ 249,068</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	JUVENILE PROBATION ADMINISTRATIVE	USER FEES	DRAIN CONSTRUCTION/ RECONSTRUCT	DRAINAGE MAINTENANCE	SETTLEMENT	SEWAGE COLLECTIONS
Cash and investments - beginning	\$ 32,175	\$ 17,240	\$ 363,187	\$ 877,594	\$ 430,243	\$ 9,007
Receipts:						
Taxes	-	-	-	201,410	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	11,678	2,198	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	12,220,181	31,260
Total receipts	11,678	2,198	-	201,410	12,220,181	31,260
Disbursements:						
Personal services	8,292	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,750	1,466	-	233,027	-	27,473
Capital outlay	-	-	20,740	-	-	-
Other disbursements	-	-	-	-	12,603,663	-
Total disbursements	14,042	1,466	20,740	233,027	12,603,663	27,473
Excess (deficiency) of receipts over disbursements	(2,364)	732	(20,740)	(31,617)	(383,482)	3,787
Cash and investments - ending	<u>\$ 29,811</u>	<u>\$ 17,972</u>	<u>\$ 342,447</u>	<u>\$ 845,977</u>	<u>\$ 46,761</u>	<u>\$ 12,794</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CEDIT HOMESTEAD CREDIT	HEA 1001 STATE HOMESTEAD CREDIT	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGMENTS	OVERWEIGHT VEHICLE FINES
Cash and investments - beginning	\$ 17,544	\$ 75	\$ 7,808	\$ -	\$ 377	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	65,900	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	187	-	171	5,190	6
Total receipts	<u>65,900</u>	<u>187</u>	<u>-</u>	<u>171</u>	<u>5,190</u>	<u>6</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	81,843	-	7,808	169	4,931	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>81,843</u>	<u>-</u>	<u>7,808</u>	<u>169</u>	<u>4,931</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,943)</u>	<u>187</u>	<u>(7,808)</u>	<u>2</u>	<u>259</u>	<u>6</u>
Cash and investments - ending	<u>\$ 1,601</u>	<u>\$ 262</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 636</u>	<u>\$ 6</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE -STATE SHARE	CORONERS TRAINING & CONT EDU	INTERSTATE COMPACT STATE SHARE	MORTGAGE RECORDING FEE STATE	CHILD RESTRAINT VIOLATION FINES
Cash and investments - beginning	\$ 55	\$ 350	\$ 35	\$ 125	\$ 177	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	250	-	50
Fines and forfeits	-	-	-	-	-	-
Other receipts	685	1,410	542	-	758	-
Total receipts	<u>685</u>	<u>1,410</u>	<u>542</u>	<u>250</u>	<u>758</u>	<u>50</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	700	-	515	375	878	25
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,485	-	-	-	-
Total disbursements	<u>700</u>	<u>1,485</u>	<u>515</u>	<u>375</u>	<u>878</u>	<u>25</u>
Excess (deficiency) of receipts over disbursements	<u>(15)</u>	<u>(75)</u>	<u>27</u>	<u>(125)</u>	<u>(120)</u>	<u>25</u>
Cash and investments - ending	<u>\$ 40</u>	<u>\$ 275</u>	<u>\$ 62</u>	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ 25</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	JUDGMENTS DUE LAW ENFORCEMENT	CREDIT DISTRIBUTION	93.563 COUNTY IV-D INCENTIVE	93.563 PROS IV-D INCENTIVE
Cash and investments - beginning	\$ 1,061,477	\$ -	\$ 925	\$ 558,094	\$ 6,803	\$ 23,196
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	460,539	-	-
Charges for services	-	-	-	-	21,600	8,882
Fines and forfeits	-	-	-	-	-	-
Other receipts	494,945	150	-	-	-	-
Total receipts	<u>494,945</u>	<u>150</u>	<u>-</u>	<u>460,539</u>	<u>21,600</u>	<u>8,882</u>
Disbursements:						
Personal services	-	-	-	56,990	-	-
Supplies	-	-	-	524	-	-
Other services and charges	1,556,422	150	925	413,061	-	253
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,556,422</u>	<u>150</u>	<u>925</u>	<u>470,575</u>	<u>-</u>	<u>253</u>
Excess (deficiency) of receipts over disbursements	<u>(1,061,477)</u>	<u>-</u>	<u>(925)</u>	<u>(10,036)</u>	<u>21,600</u>	<u>8,629</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 548,058</u>	<u>\$ 28,403</u>	<u>\$ 31,825</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 CLERK IV-D INCENTIVE	PERF ACCOUNT	2007 LETPC (2011)	IMMUNIZATION GRANT HEALTH 2011	BENTON COUNTY WIND FUND	COAL. FOR DRUG FREE B.C.
Cash and investments - beginning	\$ 32,762	\$ 4,212	\$ 7,694	\$ 300	\$ 39,825	\$ 4,601
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	5,906	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	117,493	-	-	-	84
Total receipts	<u>5,906</u>	<u>117,493</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84</u>
Disbursements:						
Personal services	-	121,705	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,781	-	-	-	-	49
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>6,781</u>	<u>121,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>
Excess (deficiency) of receipts over disbursements	<u>(875)</u>	<u>(4,212)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35</u>
Cash and investments - ending	<u>\$ 31,887</u>	<u>\$ -</u>	<u>\$ 7,694</u>	<u>\$ 300</u>	<u>\$ 39,825</u>	<u>\$ 4,636</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DOCUMENT STORAGE FEE	FOWLER RIDGE PHASE 1	FOWLER RIDGE PHASE 2	HOOSIER WIND PROJECT	HRA REIMBURSEMENT	MEGAWATT PRODUCTION FEE FUND
Cash and investments - beginning	\$ 16,584	\$ 1,773,366	\$ 1,350,761	\$ 721,665	\$ 1,382	\$ 111,168
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	57,155	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,954	-	561,093	347,813	-	-
Total receipts	<u>1,954</u>	<u>-</u>	<u>561,093</u>	<u>347,813</u>	<u>57,155</u>	<u>-</u>
Disbursements:						
Personal services	964	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	335,251	292,178	137,151	57,798	6,409
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>964</u>	<u>335,251</u>	<u>292,178</u>	<u>137,151</u>	<u>57,798</u>	<u>6,409</u>
Excess (deficiency) of receipts over disbursements	<u>990</u>	<u>(335,251)</u>	<u>268,915</u>	<u>210,662</u>	<u>(643)</u>	<u>(6,409)</u>
Cash and investments - ending	<u>\$ 17,574</u>	<u>\$ 1,438,115</u>	<u>\$ 1,619,676</u>	<u>\$ 932,327</u>	<u>\$ 739</u>	<u>\$ 104,759</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	WIND TOURISM FUND (5/13/2010)	REDACTION FUND	ROAD USE AGREEMENT (2011)	FLEX ACCOUNT	PLEA AGREE. CHARITY FUND	NARROW BANDING (BEMA-12-2011)
Cash and investments - beginning	\$ 5,161	\$ 26,988	\$ 49,000	\$ 1,241	\$ 7,816	\$ 18,172
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	934	24,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,819	-	-	37,119	-	-
Total receipts	<u>2,819</u>	<u>934</u>	<u>24,000</u>	<u>37,119</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	600	-	-	-	-	-
Other services and charges	1,150	-	19,110	36,911	7,816	18,172
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,750</u>	<u>-</u>	<u>19,110</u>	<u>36,911</u>	<u>7,816</u>	<u>18,172</u>
Excess (deficiency) of receipts over disbursements	<u>1,069</u>	<u>934</u>	<u>4,890</u>	<u>208</u>	<u>(7,816)</u>	<u>(18,172)</u>
Cash and investments - ending	<u>\$ 6,230</u>	<u>\$ 27,922</u>	<u>\$ 53,890</u>	<u>\$ 1,449</u>	<u>\$ -</u>	<u>\$ -</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PAYROLL CLEARING	FOWLER RECYCLING (2012)	DATA EXCHANGE AGREEMENT BEMA	K-9	WELLNESS IMPACT GRANT- LOCAL GRANT	WAGE GARNISH. CO. FEE COL
Cash and investments - beginning	\$ 1,624	\$ 7,436	\$ -	\$ 1,521	\$ -	\$ 505
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,008,186	28,020	3,000	-	2,127	-
Total receipts	<u>2,008,186</u>	<u>28,020</u>	<u>3,000</u>	<u>-</u>	<u>2,127</u>	<u>-</u>
Disbursements:						
Personal services	-	15,604	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,511	1,500	185	1,768	505
Capital outlay	-	-	-	-	-	-
Other disbursements	1,988,181	-	-	-	-	-
Total disbursements	<u>1,988,181</u>	<u>21,115</u>	<u>1,500</u>	<u>185</u>	<u>1,768</u>	<u>505</u>
Excess (deficiency) of receipts over disbursements	<u>20,005</u>	<u>6,905</u>	<u>1,500</u>	<u>(185)</u>	<u>359</u>	<u>(505)</u>
Cash and investments - ending	<u>\$ 21,629</u>	<u>\$ 14,341</u>	<u>\$ 1,500</u>	<u>\$ 1,336</u>	<u>\$ 359</u>	<u>\$ -</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PROSECUTORS SPECIAL FEE	NOVIA HEALTHY RESIDENTS	PATIENT CARE SERVICES	FREQUENCY RECONFIGURATION AGREEMENT	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13
Cash and investments - beginning	\$ 323	\$ -	\$ 73,646	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	48	-	15,438	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,420	-	11,360	55,213	58
Total receipts	48	16,420	15,438	11,360	55,213	58
Disbursements:						
Personal services	-	-	20,203	-	-	-
Supplies	-	-	2,526	-	-	-
Other services and charges	-	16,140	11,732	11,360	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,140	34,461	11,360	-	-
Excess (deficiency) of receipts over disbursements	48	280	(19,023)	-	55,213	58
Cash and investments - ending	<u>\$ 371</u>	<u>\$ 280</u>	<u>\$ 54,623</u>	<u>\$ -</u>	<u>\$ 55,213</u>	<u>\$ 58</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CERT GRANT	DHS 03-2 GRANT	RECYCLE GRANT	AUTO SAFTEY PROGRAM GRANT	MATERNAL CHILD PROGRAM (2010)	2006-SHSP-GRANT
Cash and investments - beginning	\$ 1,775	\$ 662	\$ 62,163	\$ 291	\$ 87	\$ 843
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	22,600	-	-	-
Total receipts	-	-	22,600	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,775	662	34,888	-	-	843
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,775	662	34,888	-	-	843
Excess (deficiency) of receipts over disbursements	(1,775)	(662)	(12,288)	-	-	(843)
Cash and investments - ending	\$ -	\$ -	\$ 49,875	\$ 291	\$ 87	\$ -

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PREPARDNESS- HEALTH BIO TERR	MISD. USER FEE FUND	INF. USER FEE	JURY USER FEE	INFRACTION PENALTY	LAW ENF. COORD. COUNCIL
Cash and investments - beginning	\$ (191)	\$ 3,814	\$ 36,185	\$ 27,087	\$ 34,130	\$ 246
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,678	-	-	-	-	-
Charges for services	22,497	4,070	-	1,183	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,040	-	2,807	-
Total receipts	<u>37,175</u>	<u>4,070</u>	<u>5,040</u>	<u>1,183</u>	<u>2,807</u>	<u>-</u>
Disbursements:						
Personal services	11,416	-	2,218	-	-	-
Supplies	3,981	-	6,939	-	-	-
Other services and charges	-	-	50	-	4,072	-
Capital outlay	24,160	-	2,694	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>39,557</u>	<u>-</u>	<u>11,901</u>	<u>-</u>	<u>4,072</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,382)</u>	<u>4,070</u>	<u>(6,861)</u>	<u>1,183</u>	<u>(1,265)</u>	<u>-</u>
Cash and investments - ending	<u><u>\$ (2,573)</u></u>	<u><u>\$ 7,884</u></u>	<u><u>\$ 29,324</u></u>	<u><u>\$ 28,270</u></u>	<u><u>\$ 32,865</u></u>	<u><u>\$ 246</u></u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CO LAW ENFORC CONT. EDUCATION	BEMA DONATIONS	EMS DONATIONS	HEALTH DEPARTMENT DONATIONS	LOCAL HEALTH DONATIONS	RETIREMENT VILLAGE DONATIONS
Cash and investments - beginning	\$ 2,665	\$ 13,266	\$ 2,399	\$ 894	\$ 7,281	\$ 1,948
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	370	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,000	6,133	-	-	-
Total receipts	<u>370</u>	<u>1,000</u>	<u>6,133</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	3,728	7,573	190	1,832	1,224
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,728</u>	<u>7,573</u>	<u>190</u>	<u>1,832</u>	<u>1,224</u>
Excess (deficiency) of receipts over disbursements	<u>370</u>	<u>(2,728)</u>	<u>(1,440)</u>	<u>(190)</u>	<u>(1,832)</u>	<u>(1,224)</u>
Cash and investments - ending	<u>\$ 3,035</u>	<u>\$ 10,538</u>	<u>\$ 959</u>	<u>\$ 704</u>	<u>\$ 5,449</u>	<u>\$ 724</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HIGHWAY DONATIONS	TREASURER	CLERK OF THE CIRCUIT COURT	SHERIFF COMMISSARY	SHERIFF INMATE TRUST	Totals
Cash and investments - beginning	\$ -	\$ 265,813	\$ 74,384	\$ 24,457	\$ 1,037	\$ 12,260,639
Receipts:						
Taxes	-	-	-	-	-	4,144,577
Licenses and permits	-	-	-	-	-	7,772
Intergovernmental	-	-	-	-	-	2,634,820
Charges for services	-	-	-	-	-	947,677
Fines and forfeits	-	-	-	-	-	62,801
Other receipts	1,360	237,858	1,544,174	28,186	32,626	18,483,042
Total receipts	<u>1,360</u>	<u>237,858</u>	<u>1,544,174</u>	<u>28,186</u>	<u>32,626</u>	<u>26,280,689</u>
Disbursements:						
Personal services	-	-	-	-	-	4,655,107
Supplies	-	-	-	-	-	971,185
Other services and charges	297	-	-	-	-	5,166,790
Capital outlay	-	-	-	-	-	614,392
Other disbursements	-	265,813	1,504,335	38,252	33,282	16,441,576
Total disbursements	<u>297</u>	<u>265,813</u>	<u>1,504,335</u>	<u>38,252</u>	<u>33,282</u>	<u>27,849,050</u>
Excess (deficiency) of receipts over disbursements	<u>1,063</u>	<u>(27,955)</u>	<u>39,839</u>	<u>(10,066)</u>	<u>(656)</u>	<u>(1,568,361)</u>
Cash and investments - ending	<u>\$ 1,063</u>	<u>\$ 237,858</u>	<u>\$ 114,223</u>	<u>\$ 14,391</u>	<u>\$ 381</u>	<u>\$ 10,692,278</u>

BENTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 119,142</u>	<u>\$ -</u>

BENTON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 41,932
Infrastructure	88,124,733
Buildings	4,845,529
Machinery, equipment, and vehicles	<u>4,599,519</u>
Total capital assets	<u>\$ 97,611,713</u>

BENTON COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer
County Sheriff

BENTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2014, with Patricia A. Clouse, Auditor; Bryan Berry, President of the Board of County Commissioners; and Alan J. Adwell, President of the County Council.