

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

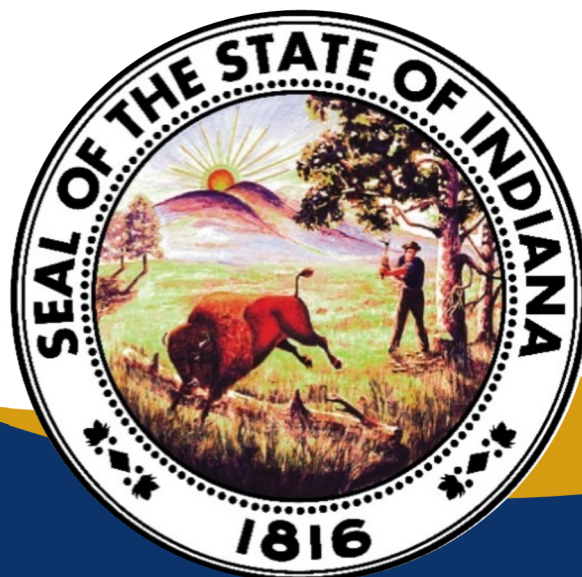
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

02/17/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Audrey Freeland Beth Budreau	01-01-22 to 12-31-24 01-01-25 to 12-31-25
County Treasurer	Carole Hoff Niccole McGinnis	01-01-22 to 12-31-24 01-01-25 to 12-31-25
Clerk of the Circuit Court	Natalie Kidd Jennifer Greenberg	01-01-22 to 12-31-22 01-01-23 to 12-31-25
County Sheriff	Donald Munson John Cox	01-01-22 to 12-31-22 01-01-23 to 12-31-25
County Recorder	Glenda Wallpe	01-01-22 to 12-31-25
President of the Board of County Commissioners	Bryan Berry Phil McGinnis	01-01-22 to 12-31-24 01-01-25 to 12-31-25
President of the County Council	Robert D. Sloniger James Schoen	01-01-22 to 01-25-23 01-26-23 to 12-31-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BENTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Benton County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2022 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2022 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.


Beth Kelley, CPA, CFE
Deputy State Examiner

January 29, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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



BENTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23		
TREASURER - AFTER SETLMNT COLL	\$ 377,218	\$ 496,149	\$ 377,218	\$ 496,149	\$ 418,116	\$ 498,149	\$ 416,116		
SHERIFF INMATE TRUST	10,800	111,089	113,119	8,770	108,306	114,184	2,892		
JAIL COMMISSARY	6,644	96,579	92,216	11,007	89,092	90,770	9,329		
CLERKS TRUST	151,078	579,588	487,883	242,783	867,823	853,809	256,797		
General	2,811,439	5,214,208	4,765,700	3,259,947	5,452,712	4,809,480	3,903,179		
Accident Report	753	845	-	1,598	1,023	-	2,621		
LIT - Economic Development	732,261	469,739	512,246	689,754	389,372	606,689	472,437		
City And Town Court Costs	8,816	2,117	-	10,933	1,924	648	12,209		
Prisoner Reim For Incarnation	1	-	-	1	-	-	1		
Sales Disclosure-County Share	12,686	3,440	10	16,116	2,610	90	18,636		
Cumulative Bridge	888,589	278,919	547,724	619,784	327,172	190,609	756,347		
Cumulative Capital Development	603,124	159,651	257,503	505,272	229,623	540,508	194,387		
Cumulative Jail	58,923	30,901	57,581	32,243	97,428	68,365	61,306		
Drug Free Community	16,004	13,292	7,457	21,839	10,083	13,027	18,895		
Emergency Medical Service	768,681	659,470	690,151	738,000	1,024,648	761,341	1,001,307		
Extradition & Sheriff Assist	1,535	-	-	1,535	-	40	1,495		
Firearms Training	491	9,460	-	9,951	4,730	-	14,681		
Health	96,831	78,295	66,491	108,635	189,308	65,398	232,545		
Local Health Maintenance	21,706	16,570	32,910	5,366	33,139	32,792	5,713		
Local Road And Street	551,800	155,923	-	707,723	163,120	72,622	798,221		
LOIT Public Safety-Co Share	197,185	547,655	410,818	334,022	489,507	469,721	353,808		
MVH Restricted	2,431,619	1,466,684	452,825	3,445,478	1,522,460	500,295	4,467,643		
Medical Care For Inmates	2,854	1,050	519	3,385	751	670	3,466		
Misdemeanant	3,231	6,694	7,248	2,677	5,398	871	7,204		
Motor Vehicle Highway	(642,761)	1,610,920	1,879,144	(910,985)	1,739,357	2,007,474	(1,179,102)		
Plat Book	12,913	6,470	7,319	12,064	4,690	3,700	13,054		
Rainy Day	235,882	-	148,048	87,834	-	50,000	37,834		
Recorders Records Perpetuation	72,341	46,038	20,006	98,373	37,610	16,246	119,737		
Riverboat	24,543	49,092	22,574	51,061	49,030	32,014	68,077		
Sex & Violent Offender Admin	1,102	270	-	1,372	175	-	1,547		
Sheriff's Pension Trust	2,915	7,089	2,915	7,089	6,721	9,802	4,008		
Supplemental Public Defender S	14,365	48,638	55,930	7,073	52,527	100,754	(41,154)		
Surplus Tax	50,598	5,635	7,292	48,941	19,897	10,990	57,848		
Surveyors Corner Perpetuation	57,588	9,715	50,000	17,303	7,425	-	24,728		
Tax Sale Redemption	81,243	28,479	29,477	80,245	23,402	64,243	39,404		
Tax Sale Surplus	16,396	94,892	96,710	14,578	79,796	23,668	70,706		
Local Health Dept Trust Acct	29,277	6,336	9,669	25,944	12,673	13,539	25,078		
Crossroads CASA	799	6,411	-	7,210	5,295	10,265	2,240		
Co Elected Officials Training	5,132	1,943	1,784	5,291	1,485	1,438	5,338		
Statewide 9-1-1	328,773	101,571	46,591	383,753	104,601	107,885	380,469		
Reassessment	84,130	103,330	114,232	73,228	108,445	95,708	85,965		
Infraction Penalty	23,664	1,076	1,520	23,220	1,113	-	24,333		
OPIOID RESTRICTED FUND	-	29,357	-	29,357	8,955	-	38,312		
OPIOID UNRESTRICTED FUND	-	6,793	-	6,793	83	-	6,876		
Adult Probation Administrative	234,003	88,481	48,868	273,616	82,350	88,313	267,653		
Juvenile Probation Administrat	72,002	1,886	-	73,888	1,836	-	75,724		
Misd User Fee Fund	15,162	11,640	3,857	22,945	18,451	13,340	28,056		
Drain Construction/Reconstruct	84,819	61,317	16,750	129,386	39,886	1,651	167,621		
Drainage Maintenance	1,515,762	448,136	968,027	995,871	542,796	258,447	1,280,220		
DRUG TASK FORCE	-	-	-	-	22,032	8,255	13,777		

BENTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Patient Care Services	14,245	-	-	14,245	3,149	-	17,394
EMS Donations	7,222	19,825	13,570	13,477	65,069	63,233	15,313
Payroll Clearing	468,086	2,146,607	2,127,229	487,464	1,324,378	1,337,041	474,801
FLEX ACCOUNT	8,305	2,863	11,168	-	-	-	-
PERF Account	17,311	99,706	117,017	-	-	-	-
Settlement	87,545	15,677,120	15,701,419	63,246	20,557,710	20,620,956	-
CVET Agency	-	129,788	129,788	-	134,864	134,864	-
Final Excise Tx Cut Replcmnt D	-	335,282	335,282	-	-	-	-
Sewage Collections	-	16,185	16,185	-	11,627	12,533	(906)
Financial Institution Tax	-	141,264	141,264	-	121,504	121,504	-
Local Income Tax-Property Tax	379	635,650	635,280	749	733,358	657,624	76,483
State Fines And Forfeitures	119	3,188	3,306	1	5,423	3,179	2,245
Infraction Judgements	-	3,818	3,219	599	3,697	3,876	420
Overweight Vehicle Fines	-	750	600	150	750	750	150
Special Death Benefit	-	935	815	120	1,080	1,130	70
Sales Disclosure -State Share	580	3,440	3,570	450	2,610	2,870	190
Coroners Training & Cont Edu	20	1,049	1,056	13	761	652	122
Interstate Compact State Share	-	-	-	-	500	500	-
Mortgage Recording Fee State S	83	1,048	1,043	88	805	795	98
Sex & Violent Offender-State	-	30	25	5	25	25	5
Child Restraint Violation Fine	-	50	50	-	25	25	-
Education Plate Fees Agency	-	56	56	-	56	56	-
LIT Certified Shares	-	2,190,621	2,190,621	-	2,436,297	2,348,171	88,126
LIT Public Safety	-	547,655	547,655	-	631,544	534,008	97,536
LIT - ECONOMIC DEVELOPMENT (EDIT)	-	547,655	547,655	-	616,801	587,043	29,758
93.563 County IV-D Incentive	60,578	3,879	620	63,837	3,709	5,472	62,074
93.563 Pros IV-D Incentive Pos	56,545	5,832	-	62,377	5,586	166	67,797
93.563 Clerk IV-D Incentive Po	2,609	3,879	6,105	383	3,709	1,500	2,592
INF USER FEE	147	6,394	4,463	2,078	-	-	2,078
USER FEES	18,942	1,717	4,678	15,981	-	-	15,981
JURY USER FEES	35,085	922	-	36,007	-	-	36,007
HEALTH DEPARTMENT DONATION	526	-	-	526	-	-	526
LOCAL HEALTH DONATION	1,424	-	-	1,424	-	-	1,424
BEMA DONATIONS	2,031	-	529	1,502	-	-	1,502
RETIREMENT VILLAGE DONATIONS	1,349	-	100	1,249	-	-	1,249
HIGHWAY DONATIONS	2,960	250	928	2,282	-	-	2,282
BC VETERANS DEPT DONATIONS	3,717	-	-	3,717	-	-	3,717
MAINSTREAM FIBER ACCOUNT	-	3,546	-	3,546	37,821	-	41,367
HIGH CAPACITY WELLS	11,000	-	-	11,000	-	-	11,000
CORONERS DONATION FUND	62	2,662	-	2,724	-	-	2,724
18 HEALTH/FOUNDATION GRANT	699	-	-	699	-	-	699
BC VAXS CARE PROGRAM	4,380	5,584	-	9,964	-	-	9,964
COAL. FOR DRUG FREE BC	2,476	-	1,160	1,316	-	-	1,316
ROAD USE AGREEMENT FUND	300,241	64,500	32,379	332,362	-	-	332,362
Law Enf Coord Council	458	840	-	1,298	200	-	1,498
Co Law Enforc Cont. Education	200	-	-	200	-	-	200
Local Emergency Mgmt Funds	52,931	-	3,449	49,482	-	20,706	28,776
Redaction Fund	15,133	1,943	-	17,076	1,485	-	18,561
Megawatt Production Fee Fund	300,065	-	167,345	132,720	22,000	50,592	104,128
Fowler Ridge Phase 2	106,837	3,224	156,542	(46,481)	46,871	289	101

BENTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Hoosier Wind Project	1,483,426	634	286,096	1,197,964	30,721	909,115	319,570
Document Storage Fee	24,788	5,599	434	29,953	4,977	22,698	12,232
WECS/Megawatt Projects	-	-	-	-	220,000	-	220,000
Wind Tourism Fund (5/13/2010)	10,152	225	150	10,227	75	-	10,302
Wellness Impact Grant	2,668	-	-	2,668	-	-	2,668
BC Government Medical Plan	899,359	564,789	330,597	1,133,551	722,734	766,484	1,089,801
Fowler Ridge IV Road Recon	759,170	200,000	490,776	468,394	-	-	468,394
Meadow Lake Road Recon-Gilboa	636,537	-	426,854	209,683	-	-	209,683
Pattern/Amazon Wind Project	141,694	400,000	100,000	441,694	300,000	-	741,694
Jordan Creek Wind Farm	714,464	-	140,429	574,035	-	475,622	98,413
BCG Community Investment Fund	-	-	-	-	2,157,127	1,742,127	415,000
Cares Act Grant Funds	-	-	-	-	108	-	108
2007 LETPC (2011)	3,726	3,601	934	6,393	-	5,329	1,064
Preparedness-Health Bio Terr	6,201	34,306	26,591	13,916	49,303	29,079	34,140
Big Pine Crk Wtrshd Implmnt Pr	2,151	27,147	28,361	937	150	-	1,087
Immunization Cooperative Agree	284	33,215	22,151	11,348	49,539	65,966	(5,079)
E&L Capacity For Infection Dis	53,568	202,491	53,220	202,839	-	57,780	145,059
Ta Grant - Soil And Water	1,479	-	1,479	-	-	-	-
21.027 CSLFRF - ARPA Grant	702,436	849,598	675,767	876,267	-	492,182	384,085
Comm Dev Block Grants-Smbus	50	-	-	50	-	-	50
Public Health Crisis Response	-	110,000	20,800	89,200	110,000	83,221	115,979
911 Grant Program	-	15,396	16,596	(1,200)	-	-	(1,200)
DHS-Crowd Protection Measures	-	-	-	-	80,498	140,000	(59,502)
FFY24-HMEP GRANT -ALN-20.703	-	-	-	-	-	19,400	(19,400)
Recycle Grant	103,444	22,000	51,453	73,991	22,000	3,102	92,889
Ebola Supplemental Grant	1,353	-	558	795	-	-	795
15 Emergency Perf Grant Progra	18,000	68,276	-	86,276	-	39,858	46,418
2020 Hazardous Materials Emerg	8,957	-	8,957	-	-	-	-
Community Crossing Grant	3,309	-	-	3,309	-	-	3,309
2019 Local Road & Bridges Gran	9,992	-	-	9,992	-	-	9,992
2021-Harazardous Materials Empg	(8,619)	10,159	-	1,540	-	-	1,540
21 BC Response Update Plan	(10,506)	8,957	-	(1,549)	-	-	(1,549)
Fy21 Empg-Eoc Enhancements	-	-	35,683	(35,683)	35,448	-	(235)
2022 - 1 CCMG	-	99,355	102,993	(3,638)	-	-	(3,638)
2022-2 CCMG	-	-	-	-	571,765	571,765	-
FFY22-EM. MANAGEMENT PERFRANT	-	-	-	-	32,828	7,714	25,114
BCSD Safety Enhancement	-	-	-	-	10,443	9,565	878
BCDHS-FIELDOP & SAFETY GRANT	-	-	-	-	14,500	3,192	11,308
Priority Cthouse IT Infrac.	-	-	-	-	59,502	77,132	(17,630)
BC Energy Security Plan	-	-	-	-	-	8,000	(8,000)
Totals	\$ 19,227,290	\$ 38,439,338	\$ 38,137,382	\$ 19,529,246	\$ 45,644,108	\$ 44,647,788	\$ 20,525,566

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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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.

F. Interfund Transfers

The County may, from time to time, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 13 funds with deficits in cash. Of those, 10 of the funds are a result of the funds being created for reimbursable grants. The Motor Vehicle Highway - Original fund had a deficit balance of \$1,179,102; however, when combined with the Motor Vehicle Highway - Restricted fund, the balance is \$3,288,541 and not overdrawn. The remaining 2 funds are negative due to being overspent.



OTHER INFORMATION



BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TREASURER - AFTER SETLMNT COLL	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERKS TRUST	General	Accident Report	LIT - ECONOMIC DEVELOPMENT (EDIT)	City And Town Court Costs	Prisoner Reim For Incarnation
Cash and investments - beginning	\$ 377,218	\$ 10,800	\$ 6,644	\$ 151,078	\$ 2,811,439	\$ 753	\$ -	\$ 8,816	\$ 1
Receipts:									
Taxes	-	-	-	-	4,350,918	-	547,655	-	-
Licenses and permits	-	-	-	-	10,110	-	-	-	-
Intergovernmental receipts	-	-	-	-	146,448	-	-	-	-
Charges for services	496,149	111,089	96,579	-	440,291	845	-	2,117	-
Fines and forfeits	-	-	-	-	18,692	-	-	-	-
Other receipts	-	-	-	579,588	247,749	-	-	-	-
Total receipts	496,149	111,089	96,579	579,588	5,214,208	845	547,655	2,117	-
Disbursements:									
Personal services	-	-	-	-	3,300,704	-	-	-	-
Supplies	-	-	-	-	122,486	-	-	-	-
Other services and charges	-	-	-	-	1,338,155	-	-	-	-
Capital outlay	-	-	-	-	1,888	-	-	-	-
Other disbursements	377,218	113,119	92,216	487,883	2,467	-	547,655	-	-
Total disbursements	377,218	113,119	92,216	487,883	4,765,700	-	547,655	-	-
Excess (deficiency) of receipts over (under) disbursements	118,931	(2,030)	4,363	91,705	448,508	845	-	2,117	-
Cash and investments - ending	\$ 496,149	\$ 8,770	\$ 11,007	\$ 242,783	\$ 3,259,947	\$ 1,598	\$ -	\$ 10,933	\$ 1

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Jail	Drug Free Community	Emergency Medical Service	Extradition & Sheriff Assist	Firearms Training	Health
Cash and investments - beginning	\$ 12,686	\$ 888,589	\$ 603,124	\$ 58,923	\$ 16,004	\$ 768,681	\$ 1,535	\$ 491	\$ 96,831
Receipts:									
Taxes	-	278,919	159,651	30,901	-	283,380	-	-	68,997
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	12,963	-	-	3,166
Charges for services	3,440	-	-	-	-	363,127	-	9,460	6,132
Fines and forfeits	-	-	-	-	13,292	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,440	278,919	159,651	30,901	13,292	659,470	-	9,460	78,295
Disbursements:									
Personal services	-	17,837	-	-	-	523,387	-	-	65,991
Supplies	-	-	-	-	-	82,333	-	-	68
Other services and charges	-	-	-	48,251	4,457	63,522	-	-	432
Capital outlay	10	529,887	257,503	9,330	3,000	20,909	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	10	547,724	257,503	57,581	7,457	690,151	-	-	66,491
Excess (deficiency) of receipts over (under) disbursements	3,430	(268,805)	(97,852)	(26,680)	5,835	(30,681)	-	9,460	11,804
Cash and investments - ending	\$ 16,116	\$ 619,784	\$ 505,272	\$ 32,243	\$ 21,839	\$ 738,000	\$ 1,535	\$ 9,951	\$ 108,635

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Health Maintenance	Local Road And Street	LOIT Public Safety-Co Share	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 21,706	\$ 551,800	\$ 197,185	\$ 2,431,619	\$ 2,854	\$ 3,231	\$ (642,761)	\$ 12,913	\$ 235,882
Receipts:									
Taxes	-	-	547,655	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	155,923	-	1,466,684	-	-	1,610,920	-	-
Charges for services	16,570	-	-	-	1,050	6,694	-	6,470	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	16,570	155,923	547,655	1,466,684	1,050	6,694	1,610,920	6,470	-
Disbursements:									
Personal services	32,910	-	410,818	-	-	-	1,147,681	-	98,075
Supplies	-	-	-	-	-	-	469,019	-	-
Other services and charges	-	-	-	452,825	-	-	116,127	-	49,973
Capital outlay	-	-	-	-	519	7,248	146,317	7,319	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	32,910	-	410,818	452,825	519	7,248	1,879,144	7,319	148,048
Excess (deficiency) of receipts over (under) disbursements	(16,340)	155,923	136,837	1,013,859	531	(554)	(268,224)	(849)	(148,048)
Cash and investments - ending	\$ 5,366	\$ 707,723	\$ 334,022	\$ 3,445,478	\$ 3,385	\$ 2,677	\$ (910,985)	\$ 12,064	\$ 87,834

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Recorders Records Perpetuation	Riverboat	Sex & Violent Offender Admin	Sheriff's Pension Trust	Supplemental Public Defender S	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 72,341	\$ 24,543	\$ 1,102	\$ 2,915	\$ 14,365	\$ 50,598	\$ 57,588	\$ 81,243	\$ 16,396
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	49,092	-	-	-	-	-	-	-
Charges for services	46,038	-	-	7,089	-	5,635	9,715	28,479	94,892
Fines and forfeits	-	-	270	-	48,638	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>46,038</u>	<u>49,092</u>	<u>270</u>	<u>7,089</u>	<u>48,638</u>	<u>5,635</u>	<u>9,715</u>	<u>28,479</u>	<u>94,892</u>
Disbursements:									
Personal services	667	-	-	-	-	-	-	-	-
Supplies	1,892	-	-	-	-	-	-	-	-
Other services and charges	11,742	-	-	-	-	-	-	-	-
Capital outlay	5,705	22,574	-	2,915	55,930	7,292	50,000	29,477	96,710
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>20,006</u>	<u>22,574</u>	<u>-</u>	<u>2,915</u>	<u>55,930</u>	<u>7,292</u>	<u>50,000</u>	<u>29,477</u>	<u>96,710</u>
Excess (deficiency) of receipts over (under) disbursements	<u>26,032</u>	<u>26,518</u>	<u>270</u>	<u>4,174</u>	<u>(7,292)</u>	<u>(1,657)</u>	<u>(40,285)</u>	<u>(998)</u>	<u>(1,818)</u>
Cash and investments - ending	\$ <u>98,373</u>	\$ <u>51,061</u>	\$ <u>1,372</u>	\$ <u>7,089</u>	\$ <u>7,073</u>	\$ <u>48,941</u>	\$ <u>17,303</u>	\$ <u>80,245</u>	\$ <u>14,578</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Health Dept Trust Acct	Crossroads CASA	Co Elected Officials Training	Statewide 9-1-1	Reassessment	Infraction Penalty	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	Adult Probation Administrative
Cash and investments - beginning	\$ 29,277	\$ 799	\$ 5,132	\$ 328,773	\$ 84,130	\$ 23,664	\$ -	\$ -	\$ 234,003
Receipts:									
Taxes	-	-	-	-	103,330	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,336	-	-	-	-	-	29,357	6,793	-
Charges for services	-	-	-	101,571	-	-	-	-	88,481
Fines and forfeits	-	-	-	-	-	1,076	-	-	-
Other receipts	-	6,411	1,943	-	-	-	-	-	-
Total receipts	6,336	6,411	1,943	101,571	103,330	1,076	29,357	6,793	88,481
Disbursements:									
Personal services	6,448	-	-	22,141	39,853	-	-	-	28,400
Supplies	970	-	-	-	3,044	-	-	-	3,973
Other services and charges	2,251	-	1,784	24,450	51,950	-	-	-	16,326
Capital outlay	-	-	-	-	19,385	1,520	-	-	169
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	9,669	-	1,784	46,591	114,232	1,520	-	-	48,868
Excess (deficiency) of receipts over (under) disbursements	(3,333)	6,411	159	54,980	(10,902)	(444)	29,357	6,793	39,613
Cash and investments - ending	\$ 25,944	\$ 7,210	\$ 5,291	\$ 383,753	\$ 73,228	\$ 23,220	\$ 29,357	\$ 6,793	\$ 273,616

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Probation Administrat	Misd User Fee Fund	Drain Construction/Reconstruct	Drainage Maintenance	DRUG TASK FORCE	Patient Care Services	EMS Donations	Payroll Clearing
Cash and investments - beginning	\$ 72,002	\$ 15,162	\$ 84,819	\$ 1,515,762	\$ -	\$ 14,245	\$ 7,222	\$ 468,086
Receipts:								
Taxes	-	-	61,317	448,136	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	1,886	-	-	-	-	-	-	-
Fines and forfeits	-	11,640	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	19,825	2,146,607
Total receipts	1,886	11,640	61,317	448,136	-	-	19,825	2,146,607
Disbursements:								
Personal services	-	-	-	-	-	-	516	-
Supplies	-	3,857	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	16,750	968,027	-	-	13,054	-
Other disbursements	-	-	-	-	-	-	-	2,127,229
Total disbursements	-	3,857	16,750	968,027	-	-	13,570	2,127,229
Excess (deficiency) of receipts over (under) disbursements	1,886	7,783	44,567	(519,891)	-	-	6,255	19,378
Cash and investments - ending	\$ 73,888	\$ 22,945	\$ 129,386	\$ 995,871	\$ -	\$ 14,245	\$ 13,477	\$ 487,464

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FLEX ACCOUNT	PERF Account	Settlement	CVET Agency	Final Excise Tx Cut Replcmnt D	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 8,305	\$ 17,311	\$ 87,545	\$ -	\$ -	\$ -	\$ -	\$ 379	\$ 119
Receipts:									
Taxes	-	-	-	-	-	-	-	635,650	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	129,788	335,282	-	141,264	-	-
Charges for services	-	-	15,677,120	-	-	16,185	-	-	3,188
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,863	99,706	-	-	-	-	-	-	-
Total receipts	2,863	99,706	15,677,120	129,788	335,282	16,185	141,264	635,650	3,188
Disbursements:									
Personal services	-	117,017	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	15,701,419	129,788	335,282	16,185	141,264	635,280	-
Other disbursements	11,168	-	-	-	-	-	-	-	3,306
Total disbursements	11,168	117,017	15,701,419	129,788	335,282	16,185	141,264	635,280	3,306
Excess (deficiency) of receipts over (under) disbursements	(8,305)	(17,311)	(24,299)	-	-	-	-	370	(118)
Cash and investments - ending	\$ -	\$ -	\$ 63,246	\$ -	\$ -	\$ -	\$ -	\$ 749	\$ 1

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure -State Share	Coroners Training & Cont Edu	Interstate Compact State Share	Mortgage Recording Fee State S	Sex & Violent Offender-State	Child Restraint Violation Fine
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 580	\$ 20	\$ -	\$ 83	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	3,818	750	935	3,440	1,049	-	1,048	30	50
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,818	750	935	3,440	1,049	-	1,048	30	50
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	3,219	600	815	3,570	1,056	-	1,043	25	50
Total disbursements	3,219	600	815	3,570	1,056	-	1,043	25	50
Excess (deficiency) of receipts over (under) disbursements	599	150	120	(130)	(7)	-	5	5	-
Cash and investments - ending	\$ 599	\$ 150	\$ 120	\$ 450	\$ 13	\$ -	\$ 88	\$ 5	\$ -

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Education Plate Fees Agency	LIT Certified Shares	LIT Public Safety	LIT - Economic Development	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive Po	INF USER FEE	USER FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 732,261	\$ 60,578	\$ 56,545	\$ 2,609	\$ 147	\$ 18,942
Receipts:									
Taxes	-	2,190,621	547,655	469,739	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,879	5,832	3,879	-	-
Fines and forfeits	56	-	-	-	-	-	-	6,394	1,717
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	56	2,190,621	547,655	469,739	3,879	5,832	3,879	6,394	1,717
Disbursements:									
Personal services	-	-	-	68,138	-	-	-	-	-
Supplies	-	-	-	343	-	-	-	-	-
Other services and charges	-	-	-	6,665	-	-	-	4,463	-
Capital outlay	-	2,190,621	547,655	-	-	-	6,105	-	-
Other disbursements	56	-	-	437,100	620	-	-	-	4,678
Total disbursements	56	2,190,621	547,655	512,246	620	-	6,105	4,463	4,678
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(42,507)	3,259	5,832	(2,226)	1,931	(2,961)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 689,754	\$ 63,837	\$ 62,377	\$ 383	\$ 2,078	\$ 15,981

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JURY USER FEES	HEALTH DEPARTMENT DONATION	LOCAL HEALTH DONATION	BEMA DONATIONS	RETIREMENT VILLAGE DONATIONS	HIGHWAY DONATIONS	BC VETERANS DEPT DONATIONS	MAINSTREAM FIBER ACCOUNT	HIGH CAPACITY WELLS
Cash and investments - beginning	\$ 35,085	\$ 526	\$ 1,424	\$ 2,031	\$ 1,349	\$ 2,960	\$ 3,717	\$ -	\$ 11,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	922	-	-	-	-	-	-	3,546	-
Other receipts	-	-	-	-	-	250	-	-	-
Total receipts	922	-	-	-	-	250	-	3,546	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	529	100	928	-	-	-
Total disbursements	-	-	-	529	100	928	-	-	-
Excess (deficiency) of receipts over (under) disbursements	922	-	-	(529)	(100)	(678)	-	3,546	-
Cash and investments - ending	\$ 36,007	\$ 526	\$ 1,424	\$ 1,502	\$ 1,249	\$ 2,282	\$ 3,717	\$ 3,546	\$ 11,000

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CORONERS DONATION FUND	18 HEALTH/FOUNDATION GRANT	BC VAXS CARE PROGRAM	COAL. FOR DRUG FREE BC	ROAD USE AGREEMENT FUND	Law Enf Coord Council	Co Law Enforc Cont. Education	Local Emergency Mgmt Funds	Redaction Fund
Cash and investments - beginning	\$ 62	\$ 699	\$ 4,380	\$ 2,476	\$ 300,241	\$ 458	\$ 200	\$ 52,931	\$ 15,133
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	64,500	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	5,584	-	-	840	-	-	1,943
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	2,662	-	-	-	-	-	-	-	-
Total receipts	2,662	-	5,584	-	64,500	840	-	-	1,943
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,160	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,449	-
Other disbursements	-	-	-	-	32,379	-	-	-	-
Total disbursements	-	-	-	1,160	32,379	-	-	3,449	-
Excess (deficiency) of receipts over (under) disbursements	2,662	-	5,584	(1,160)	32,121	840	-	(3,449)	1,943
Cash and investments - ending	\$ 2,724	\$ 699	\$ 9,964	\$ 1,316	\$ 332,362	\$ 1,298	\$ 200	\$ 49,482	\$ 17,076

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Megawatt Production Fee Fund	Fowler Ridge Phase 2	Hoosier Wind Project	Document Storage Fee	WECS/Megawatt Projects	Wind Tourism Fund (5/13/2010)	Wellness Impact Grant	BC Government Medical Plan	Fowler Ridge IV Road Recon
Cash and investments - beginning	\$ 300,065	\$ 106,837	\$ 1,483,426	\$ 24,788	\$ -	\$ 10,152	\$ 2,668	\$ 899,359	\$ 759,170
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,599	-	225	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	3,224	634	-	-	-	-	564,789	200,000
Total receipts	-	3,224	634	5,599	-	225	-	564,789	200,000
Disbursements:									
Personal services	-	27,361	-	-	-	-	-	330,597	-
Supplies	-	89,852	-	-	-	-	-	-	-
Other services and charges	139,716	39,329	167,975	-	-	150	-	-	-
Capital outlay	27,629	-	118,121	-	-	-	-	-	-
Other disbursements	-	-	-	434	-	-	-	-	490,776
Total disbursements	167,345	156,542	286,096	434	-	150	-	330,597	490,776
Excess (deficiency) of receipts over (under) disbursements	(167,345)	(153,318)	(285,462)	5,165	-	75	-	234,192	(290,776)
Cash and investments - ending	\$ 132,720	\$ (46,481)	\$ 1,197,964	\$ 29,953	\$ -	\$ 10,227	\$ 2,668	\$ 1,133,551	\$ 468,394

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Meadow Lake Road Recon-Gilboa	Pattern/Amazon Wind Project	Jordan Creek Wind Farm	BCG Community Investment Fund	Cares Act Grant Funds	2007 LETPC (2011)	Preparedness-Health Bio Terr	Big Pine Crk Wtrshd Implmnt Pr	Immunization Cooperative Agree
Cash and investments - beginning	\$ 636,537	\$ 141,694	\$ 714,464	\$ -	\$ -	\$ 3,726	\$ 6,201	\$ 2,151	\$ 284
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,601	34,306	27,147	33,215
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	400,000	-	-	-	-	-	-	-
Total receipts	-	400,000	-	-	-	3,601	34,306	27,147	33,215
Disbursements:									
Personal services	-	-	-	-	-	-	23,848	28,361	13,804
Supplies	-	-	-	-	-	-	2,577	-	5,656
Other services and charges	-	-	-	-	-	-	166	-	552
Capital outlay	-	-	140,429	-	-	-	-	-	2,139
Other disbursements	426,854	100,000	-	-	-	934	-	-	-
Total disbursements	426,854	100,000	140,429	-	-	934	26,591	28,361	22,151
Excess (deficiency) of receipts over (under) disbursements	(426,854)	300,000	(140,429)	-	-	2,667	7,715	(1,214)	11,064
Cash and investments - ending	\$ 209,683	\$ 441,694	\$ 574,035	\$ -	\$ -	\$ 6,393	\$ 13,916	\$ 937	\$ 11,348

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	E&L Capacity For Infection Dis	Ta Grant - Soil And Water	21.027 CSLFRF - ARPA Grant	Comm Dev Block Grants-Smbus	Public Health Crisis Response	911 Grant Program	DHS-Crowd Protection Measures	FFY24-HMEP GRANT -ALN-20.703	Recycle Grant
Cash and investments - beginning	\$ 53,568	\$ 1,479	\$ 702,436	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 103,444
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	202,491	-	849,598	-	110,000	15,396	-	-	-
Charges for services	-	-	-	-	-	-	-	-	22,000
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	202,491	-	849,598	-	110,000	15,396	-	-	22,000
Disbursements:									
Personal services	52,935	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	1,479	675,767	-	20,800	-	-	-	51,453
Other disbursements	285	-	-	-	-	16,596	-	-	-
Total disbursements	53,220	1,479	675,767	-	20,800	16,596	-	-	51,453
Excess (deficiency) of receipts over (under) disbursements	149,271	(1,479)	173,831	-	89,200	(1,200)	-	-	(29,453)
Cash and investments - ending	\$ 202,839	\$ -	\$ 876,267	\$ 50	\$ 89,200	\$ (1,200)	\$ -	\$ -	\$ 73,991

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ebola Supplemental Grant	15 Emergency Perf Grant Progra	2020 Hazardous Materials Emerg	Community Crossing Grant	2019 Local Road & Bridges Gran	2021-Hazardous Materials Empg	21 BC Response Update Plan	Fy21 Empg-Eoc Enhancements	2022 - 1 CCMG
Cash and investments - beginning	\$ 1,353	\$ 18,000	\$ 8,957	\$ 3,309	\$ 9,992	\$ (8,619)	\$ (10,506)	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	68,276	-	-	-	10,159	8,957	-	99,355
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	68,276	-	-	-	10,159	8,957	-	99,355
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	558	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	102,993
Capital outlay	-	-	-	-	-	-	-	35,683	-
Other disbursements	-	-	8,957	-	-	-	-	-	-
Total disbursements	558	-	8,957	-	-	-	-	35,683	102,993
Excess (deficiency) of receipts over (under) disbursements	(558)	68,276	(8,957)	-	-	10,159	8,957	(35,683)	(3,638)
Cash and investments - ending	\$ 795	\$ 86,276	\$ -	\$ 3,309	\$ 9,992	\$ 1,540	\$ (1,549)	\$ (35,683)	\$ (3,638)

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2022-2 CCMG	FFY22-EM. MANAGEMENT PERFGRANT	BCSD Safety Enhancement	BCDHS-FIELDOP & SAFETY GRANT	Priority Cthouse IT Infrast.	BC Energy Security Plan	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,227,290
Receipts:							
Taxes	-	-	-	-	-	-	10,724,524
Licenses and permits	-	-	-	-	-	-	74,610
Intergovernmental receipts	-	-	-	-	-	-	5,556,517
Charges for services	-	-	-	-	-	-	17,690,073
Fines and forfeits	-	-	-	-	-	-	117,363
Other receipts	-	-	-	-	-	-	4,276,251
Total receipts	-	-	-	-	-	-	38,439,338
Disbursements:							
Personal services	-	-	-	-	-	-	6,357,489
Supplies	-	-	-	-	-	-	786,628
Other services and charges	-	-	-	-	-	-	2,645,414
Capital outlay	-	-	-	-	-	-	23,053,986
Other disbursements	-	-	-	-	-	-	5,293,865
Total disbursements	-	-	-	-	-	-	38,137,382
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	301,956
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,529,246

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TREASURER - AFTER SETLMNT COLL	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERKS TRUST	General	Accident Report	LIT - ECONOMIC DEVELOPMENT (EDIT)	City And Town Court Costs	Prisoner Reim For Incarnation
Cash and investments - beginning	\$ 496,149	\$ 8,770	\$ 11,007	\$ 242,783	\$ 3,259,947	\$ 1,598	\$ -	\$ 10,933	\$ 1
Receipts:									
Taxes	-	-	-	-	2,852,135	-	616,801	-	-
Licenses and permits	-	-	-	-	600	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,312,643	-	-	-	-
Charges for services	418,116	108,306	89,092	-	199,190	1,023	-	-	-
Fines and forfeits	-	-	-	-	36,206	-	-	-	-
Other receipts	-	-	-	867,823	1,051,938	-	-	1,924	-
Total receipts	418,116	108,306	89,092	867,823	5,452,712	1,023	616,801	1,924	-
Disbursements:									
Personal services	-	-	-	-	3,255,174	-	-	-	-
Supplies	-	-	-	-	208,641	-	-	-	-
Other services and charges	-	-	-	-	1,130,759	-	-	-	-
Capital outlay	-	-	-	-	1,796	-	-	648	-
Other disbursements	498,149	114,184	90,770	853,809	213,110	-	587,043	-	-
Total disbursements	498,149	114,184	90,770	853,809	4,809,480	-	587,043	648	-
Excess (deficiency) of receipts over (under) disbursements	(80,033)	(5,878)	(1,678)	14,014	643,232	1,023	29,758	1,276	-
Cash and investments - ending	\$ 416,116	\$ 2,892	\$ 9,329	\$ 256,797	\$ 3,903,179	\$ 2,621	\$ 29,758	\$ 12,209	\$ 1

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Jail	Drug Free Community	Emergency Medical Service	Extradition & Sheriff Assist	Firearms Training	Health
Cash and investments - beginning	\$ 16,116	\$ 619,784	\$ 505,272	\$ 32,243	\$ 21,839	\$ 738,000	\$ 1,535	\$ 9,951	\$ 108,635
Receipts:									
Taxes	-	141,853	90,204	17,459	-	301,892	-	-	44,374
Licenses and permits	-	-	-	-	-	-	-	-	500
Intergovernmental receipts	-	101,304	64,419	12,469	-	214,506	-	-	31,661
Charges for services	2,610	-	-	-	-	-	-	-	2,645
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	84,015	75,000	67,500	10,083	508,250	-	4,730	110,128
Total receipts	2,610	327,172	229,623	97,428	10,083	1,024,648	-	4,730	189,308
Disbursements:									
Personal services	-	116,413	-	-	-	576,144	-	-	64,369
Supplies	-	-	-	-	-	74,710	-	-	437
Other services and charges	-	-	-	24,255	6,976	76,791	-	-	592
Capital outlay	90	74,196	540,508	44,110	6,051	33,696	40	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	90	190,609	540,508	68,365	13,027	761,341	40	-	65,398
Excess (deficiency) of receipts over (under) disbursements	2,520	136,563	(310,885)	29,063	(2,944)	263,307	(40)	4,730	123,910
Cash and investments - ending	\$ 18,636	\$ 756,347	\$ 194,387	\$ 61,306	\$ 18,895	\$ 1,001,307	\$ 1,495	\$ 14,681	\$ 232,545

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Maintenance	Local Road And Street	LOIT Public Safety-Co Share	MVH Restricted	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 5,366	\$ 707,723	\$ 334,022	\$ 3,445,478	\$ 3,385	\$ 2,677	\$ (910,985)	\$ 12,064	\$ 87,834
Receipts:									
Taxes	-	-	267,004	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	4,325	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,522,460	-	-
Charges for services	-	-	-	-	-	-	120,388	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	33,139	163,120	222,503	1,522,460	751	5,398	92,184	4,690	-
Total receipts	33,139	163,120	489,507	1,522,460	751	5,398	1,739,357	4,690	-
Disbursements:									
Personal services	32,792	-	449,993	-	-	-	1,150,048	-	-
Supplies	-	72,622	19,408	-	-	-	568,751	1,167	-
Other services and charges	-	-	-	500,295	-	-	127,116	-	50,000
Capital outlay	-	-	320	-	670	871	161,559	2,533	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	32,792	72,622	469,721	500,295	670	871	2,007,474	3,700	50,000
Excess (deficiency) of receipts over (under) disbursements	347	90,498	19,786	1,022,165	81	4,527	(268,117)	990	(50,000)
Cash and investments - ending	\$ 5,713	\$ 798,221	\$ 353,808	\$ 4,467,643	\$ 3,466	\$ 7,204	\$ (1,179,102)	\$ 13,054	\$ 37,834

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorders Records Perpetuation	Riverboat	Sex & Violent Offender Admin	Sheriff's Pension Trust	Supplemental Public Defender S	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 98,373	\$ 51,061	\$ 1,372	\$ 7,089	\$ 7,073	\$ 48,941	\$ 17,303	\$ 80,245	\$ 14,578
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	37,610	49,030	175	6,721	52,527	19,897	7,425	23,402	79,796
Total receipts	37,610	49,030	175	6,721	52,527	19,897	7,425	23,402	79,796
Disbursements:									
Personal services	730	-	-	-	-	-	-	-	-
Supplies	806	-	-	-	-	-	-	-	-
Other services and charges	13,607	-	-	-	-	-	-	-	-
Capital outlay	1,103	32,014	-	9,802	100,754	10,990	-	64,243	23,668
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	16,246	32,014	-	9,802	100,754	10,990	-	64,243	23,668
Excess (deficiency) of receipts over (under) disbursements	21,364	17,016	175	(3,081)	(48,227)	8,907	7,425	(40,841)	56,128
Cash and investments - ending	\$ 119,737	\$ 68,077	\$ 1,547	\$ 4,008	\$ (41,154)	\$ 57,848	\$ 24,728	\$ 39,404	\$ 70,706

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Dept Trust Acct	Crossroads CASA	Co Elected Officials Training	Statewide 9-1-1	Reassessment	Infraction Penalty	OPIOID RESTRICTED FUND	OPIOID UNRESTRICTED FUND	Adult Probation Administrative
Cash and investments - beginning	\$ 25,944	\$ 7,210	\$ 5,291	\$ 383,753	\$ 73,228	\$ 23,220	\$ 29,357	\$ 6,793	\$ 273,616
Receipts:									
Taxes	-	-	-	-	63,288	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	45,157	-	8,955	83	-
Charges for services	-	-	-	104,601	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	12,673	5,295	1,485	-	-	1,113	-	-	82,350
Total receipts	12,673	5,295	1,485	104,601	108,445	1,113	8,955	83	82,350
Disbursements:									
Personal services	6,408	-	-	95,411	39,871	-	-	-	60,679
Supplies	2,275	-	-	-	2,538	-	-	-	3,601
Other services and charges	4,856	-	1,438	12,474	34,579	-	-	-	16,005
Capital outlay	-	10,265	-	-	18,720	-	-	-	8,028
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	13,539	10,265	1,438	107,885	95,708	-	-	-	88,313
Excess (deficiency) of receipts over (under) disbursements	(866)	(4,970)	47	(3,284)	12,737	1,113	8,955	83	(5,963)
Cash and investments - ending	\$ 25,078	\$ 2,240	\$ 5,338	\$ 380,469	\$ 85,965	\$ 24,333	\$ 38,312	\$ 6,876	\$ 267,653

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation Administral	Misd User Fee Fund	Drain Construction/Reconstruct	Drainage Maintenance	DRUG TASK FORCE	Patient Care Services	EMS Donations	Payroll Clearing
Cash and investments - beginning	\$ 73,888	\$ 22,945	\$ 129,386	\$ 995,871	\$ -	\$ 14,245	\$ 13,477	\$ 487,464
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,836	18,451	39,886	542,796	22,032	3,149	65,069	1,324,378
Total receipts	1,836	18,451	39,886	542,796	22,032	3,149	65,069	1,324,378
Disbursements:								
Personal services	-	12,144	-	-	-	-	232	1,337,041
Supplies	-	192	-	-	-	-	-	-
Other services and charges	-	-	1,651	252,147	-	-	-	-
Capital outlay	-	1,004	-	6,300	8,255	-	63,001	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	13,340	1,651	258,447	8,255	-	63,233	1,337,041
Excess (deficiency) of receipts over (under) disbursements	1,836	5,111	38,235	284,349	13,777	3,149	1,836	(12,663)
Cash and investments - ending	\$ 75,724	\$ 28,056	\$ 167,621	\$ 1,280,220	\$ 13,777	\$ 17,394	\$ 15,313	\$ 474,801

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FLEX ACCOUNT	PERF Account	Settlement	CVET Agency	Final Excise Tx Cut Replcmnt D	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 63,246	\$ -	\$ -	\$ -	\$ -	\$ 749	\$ 1
Receipts:									
Taxes	-	-	-	-	-	-	-	733,358	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	134,864	-	-	121,504	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	20,557,710	-	-	11,627	-	-	5,423
Total receipts	-	-	20,557,710	134,864	-	11,627	121,504	733,358	5,423
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	20,620,956	134,864	-	12,533	121,504	657,624	3,179
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	20,620,956	134,864	-	12,533	121,504	657,624	3,179
Excess (deficiency) of receipts over (under) disbursements	-	-	(63,246)	-	-	(906)	-	75,734	2,244
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (906)	\$ -	\$ 76,483	\$ 2,245

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure -State Share	Coroners Training & Cont Edu	Interstate Compact State Share	Mortgage Recording Fee State S	Sex & Violent Offender-State	Child Restraint Violation Fine
Cash and investments - beginning	\$ 599	\$ 150	\$ 120	\$ 450	\$ 13	\$ -	\$ 88	\$ 5	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	3,697	750	1,080	2,610	761	500	805	25	25
Total receipts	3,697	750	1,080	2,610	761	500	805	25	25
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	3,876	750	1,130	2,870	652	500	795	25	25
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	3,876	750	1,130	2,870	652	500	795	25	25
Excess (deficiency) of receipts over (under) disbursements	(179)	-	(50)	(260)	109	-	10	-	-
Cash and investments - ending	\$ 420	\$ 150	\$ 70	\$ 190	\$ 122	\$ -	\$ 98	\$ 5	\$ -

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Education Plate Fees Agency	LIT Certified Shares	LIT Public Safety	LIT - Economic Development	93.563 County IV-D Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive Po	INF USER FEE	USER FEES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 689,754	\$ 63,837	\$ 62,377	\$ 383	\$ 2,078	\$ 15,981
Receipts:									
Taxes	-	2,436,297	631,544	363,033	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	56	-	-	26,339	3,709	5,586	3,709	-	-
Total receipts	56	2,436,297	631,544	389,372	3,709	5,586	3,709	-	-
Disbursements:									
Personal services	-	-	-	64,570	-	-	-	-	-
Supplies	-	-	-	664	-	-	-	-	-
Other services and charges	-	-	-	261,618	-	-	-	-	-
Capital outlay	56	2,348,171	534,008	279,837	5,472	166	1,500	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	56	2,348,171	534,008	606,689	5,472	166	1,500	-	-
Excess (deficiency) of receipts over (under) disbursements	-	88,126	97,536	(217,317)	(1,763)	5,420	2,209	-	-
Cash and investments - ending	\$ -	\$ 88,126	\$ 97,536	\$ 472,437	\$ 62,074	\$ 67,797	\$ 2,592	\$ 2,078	\$ 15,981

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JURY USER FEES	HEALTH DEPARTMENT DONATION	LOCAL HEALTH DONATION	BEMA DONATIONS	RETIREMENT VILLAGE DONATIONS	HIGHWAY DONATIONS	BC VETERANS DEPT DONATIONS	MAINSTREAM FIBER ACCOUNT	HIGH CAPACITY WELLS
Cash and investments - beginning	\$ 36,007	\$ 526	\$ 1,424	\$ 1,502	\$ 1,249	\$ 2,282	\$ 3,717	\$ 3,546	\$ 11,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	37,821	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	37,821	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	37,821	-
Cash and investments - ending	\$ 36,007	\$ 526	\$ 1,424	\$ 1,502	\$ 1,249	\$ 2,282	\$ 3,717	\$ 41,367	\$ 11,000

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CORONERS DONATION FUND	18 HEALTH/FOUNDATION GRANT	BC VAXS CARE PROGRAM	COAL. FOR DRUG FREE BC	ROAD USE AGREEMENT FUND	Law Enf Coord Council	Co Law Enforc Cont. Education	Local Emergency Mgmt Funds	Redaction Fund
Cash and investments - beginning	\$ 2,724	\$ 699	\$ 9,964	\$ 1,316	\$ 332,362	\$ 1,298	\$ 200	\$ 49,482	\$ 17,076
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	200	-	-	1,485
Total receipts	-	-	-	-	-	200	-	-	1,485
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	20,706	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	20,706	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	200	-	(20,706)	1,485
Cash and investments - ending	\$ 2,724	\$ 699	\$ 9,964	\$ 1,316	\$ 332,362	\$ 1,498	\$ 200	\$ 28,776	\$ 18,561

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Megawatt Production Fee Fund	Fowler Ridge Phase 2	Hoosier Wind Project	Document Storage Fee	WECS/Megawatt Projects	Wind Tourism Fund (5/13/2010)	Wellness Impact Grant	BC Government Medical Plan	Fowler Ridge IV Road Recon
Cash and investments - beginning	\$ 132,720	\$ (46,481)	\$ 1,197,964	\$ 29,953	\$ -	\$ 10,227	\$ 2,668	\$ 1,133,551	\$ 468,394
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	5,446	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	22,000	46,871	30,721	4,977	220,000	75	-	717,288	-
Total receipts	22,000	46,871	30,721	4,977	220,000	75	-	722,734	-
Disbursements:									
Personal services	-	-	29,515	-	-	-	-	-	-
Supplies	-	-	64,036	-	-	-	-	-	-
Other services and charges	50,592	289	434,308	-	-	-	-	-	-
Capital outlay	-	-	381,256	22,698	-	-	-	766,484	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	50,592	289	909,115	22,698	-	-	-	766,484	-
Excess (deficiency) of receipts over (under) disbursements	(28,592)	46,582	(878,394)	(17,721)	220,000	75	-	(43,750)	-
Cash and investments - ending	\$ 104,128	\$ 101	\$ 319,570	\$ 12,232	\$ 220,000	\$ 10,302	\$ 2,668	\$ 1,089,801	\$ 468,394

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Meadow Lake Road Recon-Gilboa	Pattern/Amazon Wind Project	Jordan Creek Wind Farm	BCG Community Investment Fund	Cares Act Grant Funds	2007 LETPC (2011)	Preparedness-Health Bio Terr	Big Pine Crk Wtrshd Implmnt Pr	Immunization Cooperative Agree
Cash and investments - beginning	\$ 209,683	\$ 441,694	\$ 574,035	\$ -	\$ -	\$ 6,393	\$ 13,916	\$ 937	\$ 11,348
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	48,572	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	300,000	-	2,157,127	108	-	731	150	49,539
Total receipts	-	300,000	-	2,157,127	108	-	49,303	150	49,539
Disbursements:									
Personal services	-	-	-	-	-	-	26,504	1,087	27,446
Supplies	-	-	-	-	-	-	1,567	-	4,242
Other services and charges	-	-	-	-	-	-	1,008	-	1,345
Capital outlay	-	-	475,622	1,742,127	-	5,329	-	-	32,933
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	475,622	1,742,127	-	5,329	29,079	1,087	65,966
Excess (deficiency) of receipts over (under) disbursements	-	300,000	(475,622)	415,000	108	(5,329)	20,224	(937)	(16,427)
Cash and investments - ending	\$ 209,683	\$ 741,694	\$ 98,413	\$ 415,000	\$ 108	\$ 1,064	\$ 34,140	\$ -	\$ (5,079)

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	E&L Capacity For Infection Dis	Ta Grant - Soil And Water	21.027 CSLFRF - ARPA Grant	Comm Dev Block Grants-Smbus	Public Health Crisis Response	911 Grant Program	DHS-Crowd Protection Measures	FFY24-HMEP GRANT -ALN-20.703	Recycle Grant
Cash and investments - beginning	\$ 202,839	\$ -	\$ 876,267	\$ 50	\$ 89,200	\$ (1,200)	\$ -	\$ -	\$ 73,991
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	110,000	-	80,498	-	22,000
Total receipts	-	-	-	-	110,000	-	80,498	-	22,000
Disbursements:									
Personal services	5,289	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	52,491	-	492,182	-	83,221	-	140,000	19,400	3,102
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	57,780	-	492,182	-	83,221	-	140,000	19,400	3,102
Excess (deficiency) of receipts over (under) disbursements	(57,780)	-	(492,182)	-	26,779	-	(59,502)	(19,400)	18,898
Cash and investments - ending	\$ 145,059	\$ -	\$ 384,085	\$ 50	\$ 115,979	\$ (1,200)	\$ (59,502)	\$ (19,400)	\$ 92,889

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ebola Supplemental Grant	15 Emergency Perf Grant Progra	2020 Hazardous Materials Emerg	Community Crossing Grant	2019 Local Road & Bridges Gran	2021-Hazardous Materials Empg	21 BC Response Update Plan	FY21 Empg-Eoc Enhancements	2022 - 1 CCMG
Cash and investments - beginning	\$ 795	\$ 86,276	\$ -	\$ 3,309	\$ 9,992	\$ 1,540	\$ (1,549)	\$ (35,683)	\$ (3,638)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	35,448	-
Total receipts	-	-	-	-	-	-	-	35,448	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	39,858	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	39,858	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(39,858)	-	-	-	-	-	35,448	-
Cash and investments - ending	\$ 795	\$ 46,418	\$ -	\$ 3,309	\$ 9,992	\$ 1,540	\$ (1,549)	\$ (235)	\$ (3,638)

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022-2 CCMG	FFY22-EM. MANAGEMENT PERFGRANT	BCSD Safety Enhancement	BCDHS-FIELDOP & SAFETY GRANT	Priority Cthouse IT Infrast.	BC Energy Security Plan	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,529,246
Receipts:							
Taxes	-	-	-	-	-	-	8,559,242
Licenses and permits	-	-	-	-	-	-	5,425
Intergovernmental receipts	-	-	-	-	-	-	3,618,597
Charges for services	-	-	-	-	-	-	1,051,417
Fines and forfeits	-	-	-	-	-	-	74,027
Other receipts	571,765	32,828	10,443	14,500	59,502	-	32,335,400
Total receipts	571,765	32,828	10,443	14,500	59,502	-	45,644,108
Disbursements:							
Personal services	-	-	-	-	-	-	7,351,860
Supplies	-	-	-	-	-	-	1,025,657
Other services and charges	-	-	-	-	-	-	3,002,701
Capital outlay	571,765	7,714	9,565	3,192	77,132	8,000	30,910,505
Other disbursements	-	-	-	-	-	-	2,357,065
Total disbursements	571,765	7,714	9,565	3,192	77,132	8,000	44,647,788
Excess (deficiency) of receipts over (under) disbursements	-	25,114	878	11,308	(17,630)	(8,000)	996,320
Cash and investments - ending	\$ -	\$ 25,114	\$ 878	\$ 11,308	\$ (17,630)	\$ (8,000)	\$ 20,525,566

BENTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 403,802
Infrastructure	97,754,943
Buildings	11,096,232
Machinery, equipment, and vehicles	<u>13,379,457</u>
Total governmental activities	<u>122,634,434</u>
Total capital assets	<u><u>\$ 122,634,434</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.