

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
01/30/2015



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Clouse	01-01-09 to 12-31-16
Treasurer	Peggy D. Puetz	01-01-09 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	Tish Ringle Jane Turner	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Bryan Berry	01-01-12 to 12-31-14
President of the County Council	Alan J. Adwell	01-01-12 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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, 2012. 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, 2012.

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, 2012, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables, and 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
GENERAL	\$ 685,479	\$ 3,653,891	\$ 3,589,077	\$ 750,293
ACCIDENT REPORT	3,520	261	1,839	1,942
CHILD ADVOCACY	1,275	-	-	1,275
CITY AND TOWN COURT COSTS	2,168	2,115	-	4,283
CONGRESSIONAL SCHOOL INTEREST	(906)	1,558	-	652
CONGRESSIONAL SCHOOL PRINCIPAL	39,602	-	-	39,602
PRISONER REIM. FOR INCARATION	2,119	3,210	4,122	1,207
SALES DISCLOSURE- COUNTY SHARE	4,198	1,220	-	5,418
CUMULATIVE BRIDGE	257,229	335,547	398,026	194,750
CUMULATIVE CAPITAL DEVELOPMENT	138,905	108,345	44,549	202,701
CUMULATIVE JAIL	337,997	74,639	42,935	369,701
DRUG FREE COMMUNITY	21,537	8,385	3,556	26,366
EMERGENCY MEDICAL SERVICE	50,247	557,874	651,204	(43,083)
EMERGENCY PLANNING/ RIGHT TO KNOW	11,357	-	-	11,357
EMERGENCY TELEPHONE SYSTEM	49,431	22,959	-	72,390
EXTRADITION	785	211	-	996
FIREARMS TRAINING	6,326	2,310	2,035	6,601
HEALTH	14,414	44,722	54,422	4,714
LEVY EXCESS	25,092	-	-	25,092
LOCAL HEALTH MAINTENANCE	16,274	32,672	32,170	16,776
LOCAL ROAD AND STREET	149,187	82,366	110,000	121,553
MISDEMEANANT	18,125	6,901	7,012	18,014
MOTOR VEHICLE HIGHWAY	607,542	1,563,169	1,541,563	629,148
PLAT BOOK	4,572	519	-	5,091
RAINY DAY	764,733	-	37,207	727,526
REASSESSMENT 2009	58,484	-	27,921	30,563
REASSESSMENT 2015	84,394	83,466	-	167,860
RECORDERS RECORDS PERPETUATION	42,024	16,304	16,785	41,543
RIVERBOAT	67,303	52,450	39,425	80,328
SHERIFF'S PENSION TRUST	7,230	4,885	11,673	442
SUPPLEMENTAL PUBLIC DEFENDER	94,306	38,752	54,169	78,889
SURPLUS TAX	15,728	21,952	12,082	25,598
SURVEYORS CORNER PERPETUATION	27,261	2,670	2,987	26,944
TAX SALE REDEMPTION	3,667	15,438	11,913	7,192
TAX SALE SURPLUS	12,389	3,224	-	15,613
LOCAL HEALTH DEPT TRUST ACCT	41,892	12,965	16,041	38,816
WIRELESS EMERGENCY TELEPHONE	140,469	38,491	179,711	(751)
GUARDIAN AD LITEM	7,570	-	5,625	1,945
AUDITORS INELIGIBLE DEDUCTIONS	8,468	1,268	-	9,736
CO. ELECTED OFFICIALS TRAINING	362	1,004	-	1,366
STATEWIDE 9-1-1	-	51,964	-	51,964
ADULT PROBATION ADMINISTRATIVE	260,077	82,687	80,014	262,750
JUVENILE PROBATION ADMINISTRATION	24,644	11,887	4,356	32,175
USER FEES	16,393	1,528	681	17,240
DRAIN CONSTRUCTION/ RECONSTRUCT	465,791	-	102,604	363,187
DRAINAGE MAINTENANCE	1,041,223	211,189	374,818	877,594
HEALTH CLINIC	7,170	126,163	59,687	73,646
SETTLEMENT	124,055	12,806,343	12,500,155	430,243
SEWAGE COLLECTIONS	-	16,773	7,766	9,007
CREDIT HOMESTEAD CREDIT	1,183	71,989	55,628	17,544
HEA 1001 STATE HOMESTEAD CREDIT	98	-	23	75
HOMESTEAD CREDIT REBATE	7,808	-	-	7,808
STATE FINES AND FORFEITURES	133	202	335	-
INFRACTION JUDGMENTS	125	2,946	2,694	377
SPECIAL DEATH BENEFIT	55	690	690	55
SALES DISCLOSURE- STATE SHARE	195	1,220	1,065	350
CORONERS TRAINING & CONT EDU	23	527	515	35
INTERSTATE COMPACT STATE SHARE	250	625	750	125
MORTGAGE RECORDING FEE STATE	85	855	763	177

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
DLGF HOMESTEAD PROP DATA PROC	14	1	15	-
INHERITANCE TAX	134,452	1,365,097	438,072	1,061,477
EDUCATION PLATE FEES AGENCY	-	281	281	-
JUDGMENTS DUE LAW ENFORCEMENT	925	-	-	925
CEDIT DISTRIBUTION	360,626	449,940	252,472	558,094
93.563 COUNTY IV-D INCENTIVE	-	6,803	-	6,803
93.563 PROS IV-D INCENTICE POS	21,742	6,302	4,848	23,196
93.563 CLERK IV-D INCENTIVE PO	35,710	4,185	7,133	32,762
PERF ACCOUNT	-	29,446	25,234	4,212
BENTON COUNTY WIND FUND	39,825	-	-	39,825
COAL. FOR DRUG FREE B.C.	4,751	-	150	4,601
DOCUMENT STORAGE FEE	15,883	1,626	925	16,584
FOWLER RIDGE PHASE 1	2,103,557	-	330,191	1,773,366
FOWLER RIDGE PHASE 2	990,917	698,360	338,516	1,350,761
HOOSIER WIND PROJECT	527,407	347,813	153,555	721,665
HRA REIMBURSEMENT	400	74,784	73,802	1,382
MEGAWATT PRODUCTION FEE FUND	152,043	-	40,875	111,168
WIND TOURISM FUND (5/13/2010)	2,682	4,459	1,980	5,161
REDACTION FUND	25,984	1,004	-	26,988
ROAD USE AGREEMENT (2011)	5,000	44,000	-	49,000
FLEX ACCOUNT	4,952	36,615	40,326	1,241
PLEA AGREE. CHARITY FUND	7,816	-	-	7,816
NARROW BANDING (BEMA-12-2011)	5,627	12,545	-	18,172
PAYROLL CLEARING	-	1,883,688	1,882,064	1,624
FOWLER RECYCLING (2012)	-	18,131	10,695	7,436
DATA EXCHANGE AGREEMENT BEMA K-9	1,429	1,709	1,617	1,521
WAGE GARNISHMENT CO FEE	505	-	-	505
PROSECUTORS SPECIAL FEE	158	165	-	323
CERT GRANT	1,775	-	-	1,775
DHS 03-2 GRANT	662	-	-	662
IMMUNIZATION GRANT HEALTH 2011	300	-	-	300
RECYCLE GRANT	85,301	22,000	45,138	62,163
AUTO SAFTEY PROGRAM GRANT	291	-	-	291
MATERNAL CHILD PROGRAM (2010)	87	-	-	87
2006- SHSP- GRANT	843	-	-	843
2007 LETPC (2011)	7,694	-	-	7,694
PREPARDNESS- HEALTH BIO TERRORISM	(1,704)	9,106	7,593	(191)
97.039 B.E.M.A. FEDERAL GRANT	-	44,888	44,888	-
MISD. USER FEE FUND	1,964	1,850	-	3,814
INF. USER FEE	40,504	5,620	9,939	36,185
JURY USER FEE	26,194	893	-	27,087
INFRACTION PENALTY	34,147	2,974	2,991	34,130
LAW ENF. COORD. COUNCIL	834	6	594	246
CO LAW ENFORC CONT. EDUCATION	3,375	1,075	1,785	2,665
BEMA DONATIONS	8,768	6,533	2,035	13,266
EMS DONATIONS	896	6,725	5,222	2,399
HEALTH DEPARTMENT DONATIONS	1,019	-	125	894
LOCAL HEALTH DONATIONS	7,281	-	-	7,281
RETIREMENT VILLAGE DONATIONS	1,948	-	-	1,948
TREASURER	242,443	265,813	242,443	265,813
CLERK OF THE CIRCUIT COURT	87,202	757,030	769,848	74,384
SHERIFF COMMISSARY	21,458	29,257	26,258	24,457
SHERIFF INMATE TRUST	584	32,980	32,527	1,037
Totals	<u>\$ 10,788,334</u>	<u>\$ 26,358,535</u>	<u>\$ 24,886,230</u>	<u>\$ 12,260,639</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. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The Emergency Medical Service fund deficit is a result of insufficient revenues to fund the budget. The Preparedness-Health Bio Terrorism (Grant Fund) was set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2012. The deficit in the Wireless Emergency Telephone System was due to the disbursements continuing through 2012 when revenue was receipted into the new Statewide 911 Fund beginning in July 2012.

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## 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, 2012

	GENERAL	ACCIDENT REPORT	CHILD ADVOCACY	CITY AND TOWN COURT COSTS	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL	PRISONER REIM. FOR INCARATION
Cash and investments - beginning	\$ 685,479	\$ 3,520	\$ 1,275	\$ 2,168	\$ (906)	\$ 39,602	\$ 2,119
Receipts:							
Taxes	2,983,842	-	-	-	-	-	-
Licenses and permits	8,681	-	-	-	-	-	-
Intergovernmental	161,694	-	-	-	-	-	-
Charges for services	340,562	261	-	-	-	-	3,210
Fines and forfeits	54,026	-	-	-	-	-	-
Other receipts	105,086	-	-	2,115	1,558	-	-
Total receipts	<u>3,653,891</u>	<u>261</u>	<u>-</u>	<u>2,115</u>	<u>1,558</u>	<u>-</u>	<u>3,210</u>
Disbursements:							
Personal services	2,322,490	-	-	-	-	-	-
Supplies	101,890	-	-	-	-	-	-
Other services and charges	1,015,380	-	-	-	-	-	-
Capital outlay	21,765	-	-	-	-	-	-
Other disbursements	127,552	1,839	-	-	-	-	4,122
Total disbursements	<u>3,589,077</u>	<u>1,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,122</u>
Excess (deficiency) of receipts over disbursements	<u>64,814</u>	<u>(1,578)</u>	<u>-</u>	<u>2,115</u>	<u>1,558</u>	<u>-</u>	<u>(912)</u>
Cash and investments - ending	<u>\$ 750,293</u>	<u>\$ 1,942</u>	<u>\$ 1,275</u>	<u>\$ 4,283</u>	<u>\$ 652</u>	<u>\$ 39,602</u>	<u>\$ 1,207</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	SALES DISCLOSURE- COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE JAIL	DRUG FREE COMMUNITY	EMERGENCY MEDICAL SERVICE	EMERGENCY PLANNING/ RIGHT TO KNOW
Cash and investments - beginning	\$ 4,198	\$ 257,229	\$ 138,905	\$ 337,997	\$ 21,537	\$ 50,247	\$ 11,357
Receipts:							
Taxes	-	307,364	102,202	70,406	-	295,252	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	18,477	6,143	4,233	-	17,748	-
Charges for services	1,220	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,706	-	-	8,385	244,874	-
Total receipts	1,220	335,547	108,345	74,639	8,385	557,874	-
Disbursements:							
Personal services	-	-	-	-	-	531,762	-
Supplies	-	-	-	-	-	42,771	-
Other services and charges	-	5,312	-	42,935	1,156	35,042	-
Capital outlay	-	392,714	44,549	-	-	499	-
Other disbursements	-	-	-	-	2,400	41,130	-
Total disbursements	-	398,026	44,549	42,935	3,556	651,204	-
Excess (deficiency) of receipts over disbursements	1,220	(62,479)	63,796	31,704	4,829	(93,330)	-
Cash and investments - ending	\$ 5,418	\$ 194,750	\$ 202,701	\$ 369,701	\$ 26,366	\$ (43,083)	\$ 11,357

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	EMERGENCY TELEPHONE SYSTEM	EXTRADITION	FIREARMS TRAINING	HEALTH	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET
Cash and investments - beginning	\$ 49,431	\$ 785	\$ 6,326	\$ 14,414	\$ 25,092	\$ 16,274	\$ 149,187
Receipts:							
Taxes	-	-	-	37,853	-	-	-
Licenses and permits	-	-	-	785	-	-	-
Intergovernmental	-	-	-	2,276	-	-	82,366
Charges for services	22,959	211	2,310	3,808	-	32,672	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>22,959</u>	<u>211</u>	<u>2,310</u>	<u>44,722</u>	<u>-</u>	<u>32,672</u>	<u>82,366</u>
Disbursements:							
Personal services	-	-	-	49,947	-	30,075	-
Supplies	-	-	-	1,077	-	-	110,000
Other services and charges	-	-	-	731	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,035	2,667	-	2,095	-
Total disbursements	<u>-</u>	<u>-</u>	<u>2,035</u>	<u>54,422</u>	<u>-</u>	<u>32,170</u>	<u>110,000</u>
Excess (deficiency) of receipts over disbursements	<u>22,959</u>	<u>211</u>	<u>275</u>	<u>(9,700)</u>	<u>-</u>	<u>502</u>	<u>(27,634)</u>
Cash and investments - ending	<u>\$ 72,390</u>	<u>\$ 996</u>	<u>\$ 6,601</u>	<u>\$ 4,714</u>	<u>\$ 25,092</u>	<u>\$ 16,776</u>	<u>\$ 121,553</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT 2009	REASSESSMENT 2015	RECORDERS RECORDS PERPETUATION
Cash and investments - beginning	\$ 18,125	\$ 607,542	\$ 4,572	\$ 764,733	\$ 58,484	\$ 84,394	\$ 42,024
Receipts:							
Taxes	-	-	-	-	-	78,734	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,519,844	-	-	-	4,732	-
Charges for services	6,901	43,325	519	-	-	-	16,304
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	6,901	1,563,169	519	-	-	83,466	16,304
Disbursements:							
Personal services	-	963,975	-	20,790	6,000	-	-
Supplies	-	444,022	-	-	8,249	-	-
Other services and charges	-	80,518	-	10,018	11,525	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,012	53,048	-	6,399	2,147	-	16,785
Total disbursements	7,012	1,541,563	-	37,207	27,921	-	16,785
Excess (deficiency) of receipts over disbursements	(111)	21,606	519	(37,207)	(27,921)	83,466	(481)
Cash and investments - ending	\$ 18,014	\$ 629,148	\$ 5,091	\$ 727,526	\$ 30,563	\$ 167,860	\$ 41,543

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	RIVERBOAT	SHERIFF'S PENSION TRUST	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS TAX	SURVEYORS CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS
Cash and investments - beginning	\$ 67,303	\$ 7,230	\$ 94,306	\$ 15,728	\$ 27,261	\$ 3,667	\$ 12,389
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	52,450	-	-	-	-	-	-
Charges for services	-	-	38,752	-	2,670	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,885	-	21,952	-	15,438	3,224
Total receipts	<u>52,450</u>	<u>4,885</u>	<u>38,752</u>	<u>21,952</u>	<u>2,670</u>	<u>15,438</u>	<u>3,224</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	54,169	-	2,987	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,425	11,673	-	12,082	-	11,913	-
Total disbursements	<u>39,425</u>	<u>11,673</u>	<u>54,169</u>	<u>12,082</u>	<u>2,987</u>	<u>11,913</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,025</u>	<u>(6,788)</u>	<u>(15,417)</u>	<u>9,870</u>	<u>(317)</u>	<u>3,525</u>	<u>3,224</u>
Cash and investments - ending	<u>\$ 80,328</u>	<u>\$ 442</u>	<u>\$ 78,889</u>	<u>\$ 25,598</u>	<u>\$ 26,944</u>	<u>\$ 7,192</u>	<u>\$ 15,613</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	LOCAL HEALTH DEPT TRUST ACCT	WIRELESS EMERGENCY TELEPHONE	GUARDIAN AD LITEM	AUDITORS INELIGIBLE DEDUCTIONS	CO. ELECTED OFFICIALS TRAINING	STATEWIDE 9-1-1	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ 41,892	\$ 140,469	\$ 7,570	\$ 8,468	\$ 362	\$ -	\$ 260,077
Receipts:							
Taxes	-	-	-	1,268	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	12,965	38,491	-	-	-	51,964	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,004	-	82,687
Total receipts	<u>12,965</u>	<u>38,491</u>	<u>-</u>	<u>1,268</u>	<u>1,004</u>	<u>51,964</u>	<u>82,687</u>
Disbursements:							
Personal services	6,677	115,599	-	-	-	-	40,749
Supplies	4,319	-	-	-	-	-	4,371
Other services and charges	2,586	55,897	-	-	-	-	29,870
Capital outlay	1,948	-	-	-	-	-	2,656
Other disbursements	511	8,215	5,625	-	-	-	2,368
Total disbursements	<u>16,041</u>	<u>179,711</u>	<u>5,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,014</u>
Excess (deficiency) of receipts over disbursements	<u>(3,076)</u>	<u>(141,220)</u>	<u>(5,625)</u>	<u>1,268</u>	<u>1,004</u>	<u>51,964</u>	<u>2,673</u>
Cash and investments - ending	<u>\$ 38,816</u>	<u>\$ (751)</u>	<u>\$ 1,945</u>	<u>\$ 9,736</u>	<u>\$ 1,366</u>	<u>\$ 51,964</u>	<u>\$ 262,750</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	JUVENILE PROBATION ADMINISTRATION	USER FEES	DRAIN CONSTRUCTION/ RECONSTRUCT	DRAINAGE MAINTENANCE	HEALTH CLINIC	SETTLEMENT	SEWAGE COLLECTIONS
Cash and investments - beginning	\$ 24,644	\$ 16,393	\$ 465,791	\$ 1,041,223	\$ 7,170	\$ 124,055	\$ -
Receipts:							
Taxes	-	-	-	211,189	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	11,887	1,528	-	-	126,163	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	12,806,343	16,773
Total receipts	<u>11,887</u>	<u>1,528</u>	<u>-</u>	<u>211,189</u>	<u>126,163</u>	<u>12,806,343</u>	<u>16,773</u>
Disbursements:							
Personal services	3,071	-	-	-	43,844	-	-
Supplies	-	-	-	-	3,890	-	-
Other services and charges	1,050	-	-	374,818	8,833	-	-
Capital outlay	-	-	102,604	-	-	-	-
Other disbursements	235	681	-	-	3,120	12,500,155	7,766
Total disbursements	<u>4,356</u>	<u>681</u>	<u>102,604</u>	<u>374,818</u>	<u>59,687</u>	<u>12,500,155</u>	<u>7,766</u>
Excess (deficiency) of receipts over disbursements	<u>7,531</u>	<u>847</u>	<u>(102,604)</u>	<u>(163,629)</u>	<u>66,476</u>	<u>306,188</u>	<u>9,007</u>
Cash and investments - ending	<u>\$ 32,175</u>	<u>\$ 17,240</u>	<u>\$ 363,187</u>	<u>\$ 877,594</u>	<u>\$ 73,646</u>	<u>\$ 430,243</u>	<u>\$ 9,007</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	CREDIT HOMESTEAD CREDIT	HEA 1001 STATE HOMESTEAD CREDIT	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGMENTS	SPECIAL DEATH BENEFIT	SALES DISCLOSURE- STATE SHARE
Cash and investments - beginning	\$ 1,183	\$ 98	\$ 7,808	\$ 133	\$ 125	\$ 55	\$ 195
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	71,989	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	202	2,946	690	1,220
Total receipts	<u>71,989</u>	<u>-</u>	<u>-</u>	<u>202</u>	<u>2,946</u>	<u>690</u>	<u>1,220</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	55,628	23	-	335	2,694	690	1,065
Total disbursements	<u>55,628</u>	<u>23</u>	<u>-</u>	<u>335</u>	<u>2,694</u>	<u>690</u>	<u>1,065</u>
Excess (deficiency) of receipts over disbursements	<u>16,361</u>	<u>(23)</u>	<u>-</u>	<u>(133)</u>	<u>252</u>	<u>-</u>	<u>155</u>
Cash and investments - ending	<u>\$ 17,544</u>	<u>\$ 75</u>	<u>\$ 7,808</u>	<u>\$ -</u>	<u>\$ 377</u>	<u>\$ 55</u>	<u>\$ 350</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	CORONERS TRAINING & CONT EDU	INTERSTATE COMPACT STATE SHARE	MORTGAGE RECORDING FEE STATE	DLGF HOMESTEAD PROP DATA PROC	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY	JUDGMENTS DUE LAW ENFORCEMENT
Cash and investments - beginning	\$ 23	\$ 250	\$ 85	\$ 14	\$ 134,452	\$ -	\$ 925
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	625	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	527	-	855	1	1,365,097	281	-
Total receipts	527	625	855	1	1,365,097	281	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	515	750	763	15	438,072	281	-
Total disbursements	515	750	763	15	438,072	281	-
Excess (deficiency) of receipts over disbursements	12	(125)	92	(14)	927,025	-	-
Cash and investments - ending	\$ 35	\$ 125	\$ 177	\$ -	\$ 1,061,477	\$ -	\$ 925

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	CREDIT DISTRIBUTION	93.563 COUNTY IV-D INCENTIVE	93.563 PROS IV-D INCENTICE POS	93.563 CLERK IV-D INCENTIVE PO	PERF ACCOUNT	BENTON COUNTY WIND FUND	COAL. FOR DRUG FREE B.C.
Cash and investments - beginning	\$ 360,626	\$ -	\$ 21,742	\$ 35,710	\$ -	\$ 39,825	\$ 4,751
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	449,940	-	-	-	-	-	-
Charges for services	-	6,803	6,302	4,185	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	29,446	-	-
Total receipts	<u>449,940</u>	<u>6,803</u>	<u>6,302</u>	<u>4,185</u>	<u>29,446</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	62,901	-	-	-	25,234	-	-
Supplies	1,191	-	-	-	-	-	-
Other services and charges	11,961	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	176,419	-	4,848	7,133	-	-	150
Total disbursements	<u>252,472</u>	<u>-</u>	<u>4,848</u>	<u>7,133</u>	<u>25,234</u>	<u>-</u>	<u>150</u>
Excess (deficiency) of receipts over disbursements	<u>197,468</u>	<u>6,803</u>	<u>1,454</u>	<u>(2,948)</u>	<u>4,212</u>	<u>-</u>	<u>(150)</u>
Cash and investments - ending	<u>\$ 558,094</u>	<u>\$ 6,803</u>	<u>\$ 23,196</u>	<u>\$ 32,762</u>	<u>\$ 4,212</u>	<u>\$ 39,825</u>	<u>\$ 4,601</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	DOCUMENT STORAGE FEE	FOWLER RIDGE PHASE 1	FOWLER RIDGE PHASE 2	HOOSIER WIND PROJECT	HRA REIMBURSEMENT	MEGAWATT PRODUCTION FEE FUND	WIND TOURISM FUND (5/13/2010)
Cash and investments - beginning	\$ 15,883	\$ 2,103,557	\$ 990,917	\$ 527,407	\$ 400	\$ 152,043	\$ 2,682
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	74,784	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,626	-	698,360	347,813	-	-	4,459
Total receipts	<u>1,626</u>	<u>-</u>	<u>698,360</u>	<u>347,813</u>	<u>74,784</u>	<u>-</u>	<u>4,459</u>
Disbursements:							
Personal services	925	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,725
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	330,191	338,516	153,555	73,802	40,875	255
Total disbursements	<u>925</u>	<u>330,191</u>	<u>338,516</u>	<u>153,555</u>	<u>73,802</u>	<u>40,875</u>	<u>1,980</u>
Excess (deficiency) of receipts over disbursements	<u>701</u>	<u>(330,191)</u>	<u>359,844</u>	<u>194,258</u>	<u>982</u>	<u>(40,875)</u>	<u>2,479</u>
Cash and investments - ending	<u>\$ 16,584</u>	<u>\$ 1,773,366</u>	<u>\$ 1,350,761</u>	<u>\$ 721,665</u>	<u>\$ 1,382</u>	<u>\$ 111,168</u>	<u>\$ 5,161</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	REDACTION FUND	ROAD USE AGREEMENT (2011)	FLEX ACCOUNT	PLEA AGREE. CHARITY FUND	NARROW BANDING (BEMA-12-2011)	PAYROLL CLEARING	FOWLER RECYCLING (2012)
Cash and investments - beginning	\$ 25,984	\$ 5,000	\$ 4,952	\$ 7,816	\$ 5,627	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,004	44,000	-	-	-	-	18,131
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	36,615	-	12,545	1,883,688	-
Total receipts	<u>1,004</u>	<u>44,000</u>	<u>36,615</u>	<u>-</u>	<u>12,545</u>	<u>1,883,688</u>	<u>18,131</u>
Disbursements:							
Personal services	-	-	-	-	-	-	9,935
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	40,326	-	-	1,882,064	760
Total disbursements	<u>-</u>	<u>-</u>	<u>40,326</u>	<u>-</u>	<u>-</u>	<u>1,882,064</u>	<u>10,695</u>
Excess (deficiency) of receipts over disbursements	<u>1,004</u>	<u>44,000</u>	<u>(3,711)</u>	<u>-</u>	<u>12,545</u>	<u>1,624</u>	<u>7,436</u>
Cash and investments - ending	<u>\$ 26,988</u>	<u>\$ 49,000</u>	<u>\$ 1,241</u>	<u>\$ 7,816</u>	<u>\$ 18,172</u>	<u>\$ 1,624</u>	<u>\$ 7,436</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	DATA EXCHANGE AGREEMENT BEMA	K-9	WAGE GARNISHMENT CO FEE	PROSECUTORS SPECIAL FEE	CERT GRANT	DHS 03-2 GRANT
Cash and investments - beginning	\$ -	\$ 1,429	\$ 505	\$ 158	\$ 1,775	\$ 662
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	165	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,500	1,709	-	-	-	-
Total receipts	<u>1,500</u>	<u>1,709</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,500	1,617	-	-	-	-
Total disbursements	<u>1,500</u>	<u>1,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>92</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,521</u>	<u>\$ 505</u>	<u>\$ 323</u>	<u>\$ 1,775</u>	<u>\$ 662</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	IMMUNIZATION GRANT HEALTH 2011	RECYCLE GRANT	AUTO SAFTEY PROGRAM GRANT	MATERNAL CHILD PROGRAM (2010)	2006- SHSP- GRANT	2007 LETPC (2011)
Cash and investments - beginning	\$ 300	\$ 85,301	\$ 291	\$ 87	\$ 843	\$ 7,694
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	22,000	-	-	-	-
Total receipts	-	22,000	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	45,138	-	-	-	-
Total disbursements	-	45,138	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(23,138)	-	-	-	-
Cash and investments - ending	\$ 300	\$ 62,163	\$ 291	\$ 87	\$ 843	\$ 7,694

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	PREPAREDNESS- HEALTH BIO TERRORISM	97.039 B.E.M.A. FEDERAL GRANT	MISD. USER FEE FUND	INF. USER FEE	JURY USER FEE	INFRACTION PENALTY
Cash and investments - beginning	\$ (1,704)	\$ -	\$ 1,964	\$ 40,504	\$ 26,194	\$ 34,147
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	44,888	-	-	-	-
Charges for services	9,106	-	1,850	-	893	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	5,620	-	2,974
Total receipts	<u>9,106</u>	<u>44,888</u>	<u>1,850</u>	<u>5,620</u>	<u>893</u>	<u>2,974</u>
Disbursements:						
Personal services	7,454	-	-	-	-	-
Supplies	-	-	-	6,017	-	-
Other services and charges	-	-	-	1,113	-	-
Capital outlay	-	-	-	2,809	-	-
Other disbursements	139	44,888	-	-	-	2,991
Total disbursements	<u>7,593</u>	<u>44,888</u>	<u>-</u>	<u>9,939</u>	<u>-</u>	<u>2,991</u>
Excess (deficiency) of receipts over disbursements	<u>1,513</u>	<u>-</u>	<u>1,850</u>	<u>(4,319)</u>	<u>893</u>	<u>(17)</u>
Cash and investments - ending	<u>\$ (191)</u>	<u>\$ -</u>	<u>\$ 3,814</u>	<u>\$ 36,185</u>	<u>\$ 27,087</u>	<u>\$ 34,130</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	LAW ENF. COORD. COUNCIL	CO LAW ENFORC CONT. EDUCATION	BEMA DONATIONS	EMS DONATIONS	HEALTH DEPARTMENT DONATIONS	LOCAL HEALTH DONATIONS
Cash and investments - beginning	\$ 834	\$ 3,375	\$ 8,768	\$ 896	\$ 1,019	\$ 7,281
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	1,075	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6	-	6,533	6,725	-	-
Total receipts	<u>6</u>	<u>1,075</u>	<u>6,533</u>	<u>6,725</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	594	1,785	2,035	5,222	125	-
Total disbursements	<u>594</u>	<u>1,785</u>	<u>2,035</u>	<u>5,222</u>	<u>125</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(588)</u>	<u>(710)</u>	<u>4,498</u>	<u>1,503</u>	<u>(125)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 246</u>	<u>\$ 2,665</u>	<u>\$ 13,266</u>	<u>\$ 2,399</u>	<u>\$ 894</u>	<u>\$ 7,281</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	RETIREMENT VILLAGE DONATIONS	TREASURER	CLERK OF THE CIRCUIT COURT	SHERIFF COMMISSARY	SHERIFF INMATE TRUST	Totals
Cash and investments - beginning	\$ 1,948	\$ 242,443	\$ 87,202	\$ 21,458	\$ 584	\$ 10,788,334
Receipts:						
Taxes	-	-	-	-	-	4,088,110
Licenses and permits	-	-	-	-	-	9,466
Intergovernmental	-	-	-	-	-	2,364,791
Charges for services	-	-	-	-	-	999,594
Fines and forfeits	-	-	-	-	-	54,026
Other receipts	-	265,813	757,030	29,257	32,980	18,842,548
Total receipts	-	265,813	757,030	29,257	32,980	26,358,535
Disbursements:						
Personal services	-	-	-	-	-	4,241,428
Supplies	-	-	-	-	-	727,797
Other services and charges	-	-	-	-	-	1,747,626
Capital outlay	-	-	-	-	-	569,544
Other disbursements	-	242,443	769,848	26,258	32,527	17,599,835
Total disbursements	-	242,443	769,848	26,258	32,527	24,886,230
Excess (deficiency) of receipts over disbursements	-	23,370	(12,818)	2,999	453	1,472,305
Cash and investments - ending	\$ 1,948	\$ 265,813	\$ 74,384	\$ 24,457	\$ 1,037	\$ 12,260,639

BENTON COUNTY  
SCHEDULE OF PAYABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>
Governmental activities	<u>\$ 188,098</u>

BENTON COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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	87,774,342
Buildings	4,713,084
Machinery, equipment, and vehicles	<u>4,529,318</u>
Total capital assets	<u>\$ 97,058,676</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.