

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2014 to December 31, 2016



**FILED**  
11/22/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Patricia A. Clouse Audrey Freeland	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Peggy D. Puetz Janet Hasser	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Janet Hasser Natalie Kidd	01-01-11 to 12-31-16 01-01-17 to 12-31-18
County Sheriff	B.L. Pritchett Donald Munson	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Jane Turner	01-01-11 to 12-31-18
President of the Board of County Commissioners	Bryan Berry Steven Cox Bryan Berry	01-01-14 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Alan J. Adwell	01-01-14 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF BENTON COUNTY, INDIANA

We have examined the accompanying financial statements of Benton County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 statements 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 described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

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

  
Paul D. Joyce, CPA  
State Examiner

September 19, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are 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, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15		
After Settlement Collections	\$ 237,858	\$ 244,465	\$ 237,858	\$ 244,465	\$ 224,195	\$ 244,465	\$ 224,195		
Sheriff Inmate Trust	381	41,009	41,059	331	37,353	36,554	1,130		
Jail Commissary	14,391	30,518	38,625	6,284	37,040	29,725	13,599		
Clerk Trust	114,223	641,676	691,637	64,262	754,149	742,395	76,016		
General	311,288	3,083,998	3,374,431	20,855	3,546,599	3,293,675	273,779		
Accident Report	2,117	847	502	2,462	826	300	2,988		
CAGIT County Certified Shares	316,323	966,692	564,403	718,612	503,355	635,214	586,753		
City and Town Court Costs	6,743	2,170	-	8,913	1,768	8,912	1,769		
Congressional School Interest	-	544	544	-	-	-	-		
Congressional School Principal	39,602	-	39,602	-	-	-	-		
Prisoner Reimbursement For Incarceration	2,669	3,845	4,444	2,070	-	964	1,106		
Sales Disclosure - County Share	6,828	1,375	7,069	1,134	1,480	-	2,614		
Cumulative Bridge	242,524	388,259	323,447	307,336	501,170	362,346	446,160		
Cumulative Capital Development	303,455	129,202	323,289	109,368	141,870	95,000	156,238		
Cumulative Jail	366,343	88,095	70,797	383,641	26,504	227,037	183,108		
Drug Free Community	28,274	6,930	11,872	23,332	6,518	12,113	17,737		
Emergency Medical Services	652	437,653	405,673	32,632	352,166	323,113	61,685		
Emergency Planning/Right to Know	11,412	-	-	11,412	-	-	11,412		
Extradition and Sheriff's Assistance	1,348	-	-	1,348	-	-	1,348		
Firearms Training	5,531	2,190	4,221	3,500	3,630	2,935	4,195		
Health	3,500	63,734	64,167	3,067	58,522	60,573	1,016		
Levy Excess	-	49	-	49	-	-	49		
Local Health Maintenance	17,584	33,139	32,556	18,167	33,139	32,727	18,579		
Local Road and Street	85,906	81,425	110,000	57,331	81,938	110,000	29,269		
LOIT Public Safety - County Share	-	311,204	309,664	1,540	303,363	303,296	1,607		
Medical Care for Inmates	-	-	-	-	699	-	699		
Misdemeanant	14,836	6,901	16,050	5,687	6,694	7,656	4,725		
Motor Vehicle Highway	403,245	2,150,412	1,895,096	658,561	2,152,240	1,828,178	982,623		
Plat Book	5,621	517	2,068	4,070	537	-	4,607		
Rainy Day	697,866	-	82,294	615,572	-	59,030	556,542		
Reassessment - 2015	240,311	-	240,311	-	-	-	-		
Recorder's Records Perpetuation	35,565	21,310	19,165	37,710	17,163	18,381	36,492		
Riverboat	34,831	52,450	-	87,281	52,450	67,995	71,736		
SEX AND VIOLENT OFFENDER ADM	-	-	-	-	500	-	500		
Sheriff's Pension Trust	5,491	4,919	10,410	-	4,973	65	4,908		
Supplemental Public Defender Services	75,363	41,787	63,431	53,719	46,692	58,504	41,907		
Surplus Tax	28,429	27,175	17,165	38,439	13,458	6,558	45,339		
Surveyor's Corner Perpetuation	27,154	2,620	1,753	28,021	2,700	2,142	28,579		
Tax Sale Redemption	8,092	22,177	22,402	7,867	38,357	37,561	8,663		
Tax Sale Surplus	43,385	40,223	53,108	30,500	27,555	20,673	37,382		
Local Health Department Trust Account	24,163	12,840	14,165	22,838	12,840	10,439	25,239		
Guardian Ad Litem	54	-	-	54	-	-	54		
Auditors Ineligible Deduction	9,736	-	-	9,736	5,514	1,656	13,594		
County Elected Officials Training	2,240	888	629	2,499	870	840	2,529		
Statewide 911	155,388	80,716	43,181	192,923	76,968	64,863	205,028		

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

BENTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
Reassessment	-	204,764	-	204,764	100	61,519	143,345
Adult Probation Administrative	249,068	92,744	106,579	235,233	88,648	103,748	220,133
Juvenile Probation Administrative	29,811	10,925	7,139	33,597	17,403	5,543	45,457
County User Fee	17,972	1,917	1,271	18,618	1,493	678	19,433
Drain Construction/Reconstruction	342,447	-	1,418	341,029	3,031	2,418	341,642
Drain Maintenance	845,977	202,351	145,711	902,617	215,180	160,039	957,758
County Home	612	43,612	43,612	612	86,779	74,143	13,248
Settlement	46,761	11,155,162	11,182,842	19,081	8,876,705	8,895,671	115
LOIT Public Safety	-	455,451	455,451	-	439,170	439,170	-
CVET Agency	-	-	-	-	126,502	126,502	-
Sewage Collections	12,794	14,999	18,158	9,635	27,820	37,455	-
Financial Institution Tax	-	-	-	-	77,855	77,855	-
CEDIT Homestead Credit	1,601	105,745	73,684	33,662	39,654	71,825	1,491
HEA 1001 State Homestead Credit	262	-	261	1	-	1	-
LOIT PTRC	-	-	-	-	458,206	457,925	281
State Fines and Forfeitures	2	20	6	16	774	790	-
Infraction Judgements	636	4,388	4,297	727	3,233	3,799	161
Overweight Vehicle Fines	6	6	12	-	462	462	-
Special Death Benefit	40	485	450	75	670	730	15
Sales Disclosure - State Share	275	1,375	1,380	270	1,480	1,595	155
Coroners Training & Con't Education	62	632	602	92	740	784	48
Interstate Compact - State Share	-	250	250	-	375	375	-
Mortgage Recording Fees - State Share	57	793	808	42	655	652	45
DLGF Homestead Property Database	-	-	-	-	5	5	-
STATE & VIOLENT OFFENDER-STATE	-	-	-	-	56	56	-
Child Restraint Violation Fines	25	25	50	-	25	25	-
Inheritance Tax	-	81,924	81,905	19	15,175	10,437	4,757
Education Plate Fees Agency	-	56	56	-	75	75	-
CAGIT Distribution	-	-	-	-	1,756,680	1,756,680	-
CEDIT Distribution	548,058	703,956	500,075	751,939	552,768	597,009	707,698
93.563 Title IV-D Incentive	28,403	4,111	-	32,514	3,933	-	36,447
93.563 Prosecutor IV-D Incentive-Post Oct '99	31,825	6,183	-	38,008	5,918	7,401	36,525
93.563 Clerk IV-D Incentive-Post Oct '99	31,887	4,111	8,250	27,748	3,933	9,971	21,710
Immunization Grant	300	-	-	300	-	300	-
2007 LETPC (2011)	7,694	-	-	7,694	-	-	7,694
FINAL EXCISE TX CUT REPLCMENT D	-	-	-	-	297,081	297,081	-
BC Wind Farm	39,825	-	36,453	3,372	-	-	3,372
Coal for Drug Free BC	4,636	-	51	4,585	-	160	4,425
Document Storage Fee	17,574	1,727	3,709	15,592	2,472	1,879	16,185
Fowler Ridge Phase I	1,438,115	115,024	145,462	1,407,677	1,575	467,602	941,650
Fowler Ridge Phase II	1,619,676	561,093	313,289	1,867,480	561,093	271,782	2,156,791
Hoosier Wind	932,327	298,125	93,910	1,136,542	298,125	98,365	1,336,302
HRA Reimbursement	739	46,377	45,940	1,176	41,984	38,628	4,532
Megawatt Production Fee	104,759	-	1,533	103,226	216,775	92,039	227,962
Wind Tourism	6,230	5,056	2,073	9,213	4,283	4,721	8,775

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

BENTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015  
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	12-31-15
Redaction Fund	27,922	888	-	28,810	870	-	29,680
Road use Agreement	53,890	72,000	56,568	69,322	63,000	49,781	82,541
Flex Account	1,449	32,113	32,391	1,171	30,134	25,027	6,278
Payroll Clearing Account	21,629	2,057,734	2,074,586	4,777	1,924,609	1,927,293	2,093
FOWLER RECYCLING	14,341	28,020	19,979	22,382	28,520	23,106	27,796
DATA EXCHANGE AGREEMENT	1,500	-	1,500	-	-	-	-
K-9 Donations	1,336	-	257	1,079	-	1,079	-
WELLNESS IMPACT GRANT-LOCAL GRANT	359	2,473	70	2,762	-	-	2,762
PERF	-	131,972	131,972	-	112,684	103,892	8,792
Prosecutor Special Fee	371	93	-	464	23	-	487
NOVIA HEALTHY RESIDENTS	280	9,680	10,160	(200)	2,880	2,680	-
Patient Care Services	54,623	7,864	30,176	32,311	14,610	28,592	18,329
BENTON COUNTY GOVERNMENT MEDICAL PLAN	55,213	500,103	377,061	178,255	412,810	178,409	412,656
PPTAX ASSES. AUDIT TAX 2011-13	58	160,055	-	160,113	122,055	178,980	103,188
HIGH CAPACITY WELL PERMIT FEE FUND	-	10,000	-	10,000	-	-	10,000
CROSSROADS CASA	-	6,409	6,409	-	3,074	-	3,074
FOWLER RIDGE IV ROAD RECON. FUND	-	-	-	-	1,125	-	1,125
Recycle Grant	49,875	22,000	20,659	51,216	22,000	30,481	42,735
Auto Safety Program State Grant	291	-	-	291	-	-	291
Maternal Child Program	87	-	-	87	-	-	87
NACCHO GRANT FOR HEALTH DEPARTMENT	-	3,553	3,107	446	3,500	1,914	2,032
MRC GRANT 6/2014	-	-	-	-	5,483	7,535	(2,052)
EMA PERFORMANCE GRANT-BI9076	-	2,047	3,524	(1,477)	8,804	-	7,327
ST. HOMELAND SEC. GRANT-BI8126	-	3,538	3,538	-	-	-	-
SOIL&WATER-CONSERVANCY GRANT	-	15,000	4,053	10,947	21,319	32,266	-
BC INTEROPERABLE COMMUNICATIONS	-	-	-	-	20,000	20,000	-
EMA COMPETITIVE GRANT PROGRAM	-	-	-	-	4,070	4,070	-
EMA LOCAL SALARY REIMBURSEMENT	-	-	-	-	4,409	4,409	-
EBOLA SUPPLEMENTAL GRANT	-	-	-	-	7,696	668	7,028
Health Bio-Terrorism	(2,573)	26,603	25,924	(1,894)	9,506	9,736	(2,124)
Misd. User Fee Fund	7,884	2,860	-	10,744	1,670	-	12,414
Infraction User Fees	29,324	4,510	9,902	23,932	1,872	7,958	17,846
Jury User Fees	28,270	1,028	-	29,298	772	-	30,070
Infraction Penalty	32,865	2,995	-	35,860	2,367	8,090	30,137
Law Enf Coordinating Council	246	-	225	21	-	-	21
Co. Law Enforc Cont. Education	3,035	553	114	3,474	-	1,542	1,932
BEMA DONATIONS	10,538	-	2,507	8,031	50	73	8,008
EMS Donations	959	10,302	11,121	140	10,661	10,298	503
Health Dept. Donations	704	50	5	749	142	-	891
Local Health Donations	5,449	114	2,125	3,438	510	1,716	2,232
Retirement Village Donations	724	-	-	724	6,509	2,930	4,303
HIGHWAY DONATIONS	1,063	770	721	1,112	600	405	1,307
Totals	<u>\$ 10,692,890</u>	<u>\$ 26,262,668</u>	<u>\$ 25,242,429</u>	<u>\$ 11,713,129</u>	<u>\$ 26,153,020</u>	<u>\$ 25,546,710</u>	<u>\$ 12,319,439</u>

The notes to the financial statements 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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
AFTER SETTLEMENT COLLECTIONS	\$ 224,195	\$ 347,301	\$ 224,195	\$ 347,301
SHERIFF INMATE TRUST	1,130	-	-	1,130
Jail Commissary	13,599	48,499	46,549	15,549
CLERK TRUST	76,016	651,797	604,985	122,828
General	273,779	3,279,308	3,281,085	272,002
Accident Report	2,988	889	2,869	1,008
CAGIT County Certified Shares	586,753	709,517	673,976	622,294
City and Town Court Costs	1,769	1,910	1,905	1,774
Prisoner Reimbursement For Incarceration	1,106	-	1,296	(190)
Sales Disclosure - County Share	2,614	1,265	25	3,854
Cummulative Bridge	446,160	458,616	21,926	882,850
Cummulative Capital Development	156,238	152,756	92,428	216,566
Cummulative Jail	183,108	27,862	81,804	129,166
Drug Free Community	17,737	9,820	8,320	19,237
Emergency Medical Services	61,685	488,034	226,597	323,122
Emergency Planning/Right to Know	11,412	-	11,412	-
Extradition and Sheriff's Assistance	1,348	-	-	1,348
Firearms Training	4,195	4,920	5,965	3,150
Health	1,016	69,765	69,276	1,505
Levy Excess	49	-	-	49
Local Health Maintenance	18,579	33,139	32,791	18,927
Local Road and Street	29,269	80,762	110,000	31
LOIT Public Safety - County Share	1,607	273,761	271,859	3,509
Medical Care for Inmates	699	-	-	699
Misdemeanant	4,725	6,694	5,859	5,560
Motor Vehicle Highway	982,623	2,171,271	1,834,262	1,319,632
Plat Book	4,607	116	-	4,723
Rainy Day	556,542	561,237	369,344	748,435
Recorder's Records Perpetuation	36,492	15,733	36,278	15,947
Riverboat	71,736	52,449	83,762	40,423
SEX AND VIOLENT OFFENDER ADM	500	405	714	191
Sheriff's Pension Trust	4,908	8,292	4,908	8,292
Supplemental Public Defender Services	41,907	67,590	56,536	52,961
Surplus Tax	45,339	12,940	11,627	46,652
Surveyor's Corner Perpetuation	28,579	2,451	1,709	29,321
Tax Sale Redemption	8,663	15,656	14,110	10,209
Tax Sale Surplus	37,382	9,191	1,808	44,765
Local Health Department Trust Account	25,239	12,840	14,757	23,322
Guardian Ad Litem	54	-	-	54
AUDITORS INELIGIBLE DEDUCTIONS	13,594	-	-	13,594
County Elected Officials Training	2,529	864	953	2,440
Statewide 911	205,028	101,112	132,692	173,448
Reassessment	143,345	30,183	47,132	126,396
LOIT SPECIAL DISTRIBUTION	-	382,318	345,426	36,892

The notes to the financial statements 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, 2016  
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Adult Probation Administrative	220,133	97,958	104,165	213,926
Juvenile Probation Administrative	45,457	11,326	4,658	52,125
County User Fee	19,433	1,540	1,543	19,430
Drain Construction/Reconstruction	341,642	18,078	30,757	328,963
Drain Maintenance	957,758	402,547	242,781	1,117,524
County Home	13,248	115,678	116,241	12,685
BC VETERANS DEPARTMENT DONATIONS	-	35	-	35
Settlement	115	9,530,930	9,531,000	45
LOIT Public Safety	-	401,469	401,469	-
CVET Agency	-	112,691	112,691	-
Sewage Collections	-	21,483	21,483	-
Financial Institution Tax	-	83,930	83,930	-
CEDIT Homestead Credit	1,491	64,304	64,603	1,192
LOIT PTRC	281	402,965	400,035	3,211
State Fines and Forfeitures	-	400	288	112
Infraction Judgements	161	2,900	2,486	575
Overweight Vehicle Fines	-	750	600	150
Special Death Benefit	15	880	730	165
Sales Disclosure - State Share	155	1,265	1,310	110
Coroners Training & Con't Education	48	527	499	76
Interstate Compact - State Share	-	625	625	-
Mortgage Recording Fees - State Share	45	805	790	60
STATE & VIOLENT OFFENDER-STATE	-	45	40	5
Child Restraint Violation Fines	-	50	25	25
Inheritance Tax	4,757	-	4,756	1
Education Plate Fees Agency	-	56	56	-
CAGIT Distribution	-	1,605,876	1,605,876	-
CEDIT Distribution	707,698	421,897	641,138	488,457
LOIT 2016 SPECIAL DISTRIBTUION	-	920,890	920,890	-
93.563 Title IV-D Incentive	36,447	4,077	-	40,524
93.563 Prosecutor IV-D Incentive-Post Oct '99	36,525	6,130	799	41,856
93.563 Clerk IV-D Incentive-Post Oct '99	21,710	4,077	7,719	18,068
FINAL EXCISE TX CUT REPLCMNT D	-	301,701	301,701	-
2007 LETPC (2011)	7,694	-	-	7,694
BC Wind Farm	3,372	-	-	3,372
Coal for Drug Free BC	4,425	193	1,555	3,063
Document Storage Fee	16,185	6,999	3,325	19,859
Fowler Ridge Phase I	941,650	-	505,309	436,341
Fowler Ridge Phase II	2,156,791	561,093	175,863	2,542,021
Hoosier Wind	1,336,302	298,125	5,591	1,628,836
HRA Reimbursement	4,532	34,602	37,958	1,176
Megawatt Production Fee	227,962	-	14,969	212,993
Wind Tourism	8,775	2,750	1,686	9,839
Redaction Fund	29,680	864	22,912	7,632

The notes to the financial statements 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, 2016  
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Road use Agreement	82,541	66,000	72,074	76,467
Flex Account	6,278	17,714	21,357	2,635
Payroll Clearing Account	2,093	2,036,256	1,842,230	196,119
FOWLER RECYCLING	27,796	-	1,392	26,404
WELLNESS IMPACT GRANT-LOCAL GRANT	2,762	-	41	2,721
PERF	8,792	126,022	129,831	4,983
Prosecutor Special Fee	487	28	-	515
NOVIA HEALTHY RESIDENTS	-	-	-	-
Patient Care Services	18,329	6,760	22,638	2,451
BENTON COUNTY GOVERNMENT MEDICAL PLAN	412,656	304,220	502,403	214,473
PPTAX ASSES. AUDIT TAX 2011-13	103,188	47,093	42,933	107,348
HIGH CAPACITY WELL PERMIT FEE FUND	10,000	2,000	1,000	11,000
CROSSROADS CASA	3,074	2,130	7,130	(1,926)
FOWLER RIDGE IV ROAD RECON. FUND	1,125	2,250,000	1,464,200	786,925
Recycle Grant	42,735	22,000	28,280	36,455
Auto Safety Program State Grant	291	-	-	291
Maternal Child Program	87	-	-	87
NACCHO GRANT FOR HEALTH DEPARTMENT	2,032	-	-	2,032
MRC GRANT 6/2014	(2,052)	2,326	207	67
EMA PERFORMANCE GRANT-BI9076	7,327	-	-	7,327
EBOLA SUPPLEMENTAL GRANT	7,028	7,696	652	14,072
Health Bio-Terrorism	(2,124)	17,116	17,277	(2,285)
Misd. User Fee Fund	12,414	4,554	3,167	13,801
Infraction User Fees	17,846	4,037	13,211	8,672
Jury User Fees	30,070	781	-	30,851
Infraction Penalty	30,137	1,396	-	31,533
Law Enf Coordinating Council	21	787	841	(33)
Co. Law Enforc Cont. Education	1,932	1,195	3,127	-
Child Advocacy	-	100	-	100
Health Reimbursement Account Fund	-	100,000	-	100,000
TMA PTRC Fund	-	24,286	-	24,286
Big Pine Crk Wtrshd Implment Project	-	7,187	7,181	6
FY2016 Traffic Safety 405D	-	6,609	6,923	(314)
FY2017 Operation Pull Over	-	-	716	(716)
15 Emergency PERF Grant Program	-	12,801	3,912	8,889
BEMA DONATIONS	8,008	-	1,664	6,344
EMS Donations	503	16,300	11,631	5,172
Health Dept. Donations	891	75	246	720
Local Health Donations	2,232	-	404	1,828
Retirement Village Donations	4,303	8,338	8,504	4,137
HIGHWAY DONATIONS	1,307	-	205	1,102
Totals	<u>\$ 12,319,439</u>	<u>\$ 30,629,581</u>	<u>\$ 28,321,369</u>	<u>\$ 14,627,651</u>

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

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

*B. Basis of Accounting*

The financial statements are 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 statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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 STATEMENTS  
(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).

*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 statements. 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.

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

*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.

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 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 STATEMENTS  
(Continued)

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 statements. 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  
One North Capitol, 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 STATEMENTS  
(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 statements. 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 statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of some funds being set up as reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31 of each year.

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 8. Restatements**

For the year ended December 31, 2013, certain changes have been made to one of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

<u>New Fund</u>	<u>Prior Period Adjustment</u>	<u>Balance as of January 1, 2014</u>
County Home	\$ 612	\$ 612

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#### OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements 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 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 other 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, 2014

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Congressional School Interest
Cash and investments - beginning	\$ 237,858	\$ 381	\$ 14,391	\$ 114,223	\$ 311,288	\$ 2,117	\$ 316,323	\$ 6,743	\$ -
Receipts:									
Taxes	244,465	-	-	-	2,419,350	-	966,692	-	-
Licenses and permits	-	-	-	-	10,887	-	-	-	-
Intergovernmental receipts	-	-	-	-	149,440	-	-	-	-
Charges for services	-	-	-	-	317,603	847	-	-	-
Fines and forfeits	-	-	-	-	53,056	-	-	-	-
Other receipts	-	41,009	30,518	641,676	133,662	-	-	2,170	544
Total receipts	244,465	41,009	30,518	641,676	3,083,998	847	966,692	2,170	544
Disbursements:									
Personal services	-	-	-	-	2,284,533	-	410,948	-	-
Supplies	-	-	-	-	124,827	-	-	-	-
Other services and charges	-	-	-	-	956,455	502	153,455	-	544
Capital outlay	-	-	-	-	8,616	-	-	-	-
Other disbursements	237,858	41,059	38,625	691,637	-	-	-	-	-
Total disbursements	237,858	41,059	38,625	691,637	3,374,431	502	564,403	-	544
Excess (deficiency) of receipts over disbursements	6,607	(50)	(8,107)	(49,961)	(290,433)	345	402,289	2,170	-
Cash and investments - ending	\$ 244,465	\$ 331	\$ 6,284	\$ 64,262	\$ 20,855	\$ 2,462	\$ 718,612	\$ 8,913	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Cummulative Jail	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 39,602	\$ 2,669	\$ 6,828	\$ 242,524	\$ 303,455	\$ 366,343	\$ 28,274	\$ 652	\$ 11,412
Receipts:									
Taxes	-	-	-	362,068	120,392	82,937	-	86,504	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,512	7,485	3,274	-	5,378	-
Charges for services	-	3,845	1,375	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,679	1,325	1,884	6,930	345,771	-
Total receipts	-	3,845	1,375	388,259	129,202	88,095	6,930	437,653	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	308,741	-
Supplies	-	-	-	-	-	-	-	52,975	-
Other services and charges	39,602	4,444	7,069	5,199	-	70,797	11,872	43,269	-
Capital outlay	-	-	-	318,248	323,289	-	-	688	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	39,602	4,444	7,069	323,447	323,289	70,797	11,872	405,673	-
Excess (deficiency) of receipts over disbursements	(39,602)	(599)	(5,694)	64,812	(194,087)	17,298	(4,942)	31,980	-
Cash and investments - ending	\$ -	\$ 2,070	\$ 1,134	\$ 307,336	\$ 109,368	\$ 383,641	\$ 23,332	\$ 32,632	\$ 11,412

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 1,348	\$ 5,531	\$ 3,500	\$ -	\$ 17,584	\$ 85,906	\$ -	\$ -	\$ 14,836
Receipts:									
Taxes	-	-	55,291	-	-	-	-	-	-
Licenses and permits	-	-	450	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,438	-	-	81,425	311,204	-	-
Charges for services	-	2,190	4,555	49	33,139	-	-	-	6,901
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,190	63,734	49	33,139	81,425	311,204	-	6,901
Disbursements:									
Personal services	-	-	63,078	-	32,072	-	309,204	-	-
Supplies	-	-	469	-	484	110,000	-	-	-
Other services and charges	-	4,221	620	-	-	-	460	-	16,050
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,221	64,167	-	32,556	110,000	309,664	-	16,050
Excess (deficiency) of receipts over disbursements	-	(2,031)	(433)	49	583	(28,575)	1,540	-	(9,149)
Cash and investments - ending	\$ 1,348	\$ 3,500	\$ 3,067	\$ 49	\$ 18,167	\$ 57,331	\$ 1,540	\$ -	\$ 5,687

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	SEX AND VIOLENT OFFENDER ADM	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 403,245	\$ 5,621	\$ 697,866	\$ 240,311	\$ 35,565	\$ 34,831	\$ -	\$ 5,491	\$ 75,363
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,122,162	-	-	-	-	52,450	-	-	-
Charges for services	28,250	517	-	-	21,310	-	-	-	41,787
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	4,919	-
Total receipts	<u>2,150,412</u>	<u>517</u>	<u>-</u>	<u>-</u>	<u>21,310</u>	<u>52,450</u>	<u>-</u>	<u>4,919</u>	<u>41,787</u>
Disbursements:									
Personal services	1,077,460	-	82,294	14,232	-	-	-	-	-
Supplies	710,332	-	-	815	-	-	-	-	-
Other services and charges	107,304	2,068	-	225,264	19,165	-	-	10,410	63,431
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,895,096</u>	<u>2,068</u>	<u>82,294</u>	<u>240,311</u>	<u>19,165</u>	<u>-</u>	<u>-</u>	<u>10,410</u>	<u>63,431</u>
Excess (deficiency) of receipts over disbursements	<u>255,316</u>	<u>(1,551)</u>	<u>(82,294)</u>	<u>(240,311)</u>	<u>2,145</u>	<u>52,450</u>	<u>-</u>	<u>(5,491)</u>	<u>(21,644)</u>
Cash and investments - ending	<u>\$ 658,561</u>	<u>\$ 4,070</u>	<u>\$ 615,572</u>	<u>\$ -</u>	<u>\$ 37,710</u>	<u>\$ 87,281</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,719</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Auditors Ineligible Deduction	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 28,429	\$ 27,154	\$ 8,092	\$ 43,385	\$ 24,163	\$ 54	\$ 9,736	\$ 2,240	\$ 155,388
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,620	-	-	12,840	-	-	-	80,716
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	27,175	-	22,177	40,223	-	-	-	888	-
Total receipts	27,175	2,620	22,177	40,223	12,840	-	-	888	80,716
Disbursements:									
Personal services	-	-	-	-	8,499	-	-	-	-
Supplies	-	-	-	-	2,545	-	-	-	-
Other services and charges	17,165	1,753	22,402	53,108	915	-	-	629	43,181
Capital outlay	-	-	-	-	2,206	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	17,165	1,753	22,402	53,108	14,165	-	-	629	43,181
Excess (deficiency) of receipts over disbursements	10,010	867	(225)	(12,885)	(1,325)	-	-	259	37,535
Cash and investments - ending	\$ 38,439	\$ 28,021	\$ 7,867	\$ 30,500	\$ 22,838	\$ 54	\$ 9,736	\$ 2,499	\$ 192,923

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	County Home	Settlement	LOIT Public Safety
Cash and investments - beginning	\$ -	\$ 249,068	\$ 29,811	\$ 17,972	\$ 342,447	\$ 845,977	\$ 612	\$ 46,761	\$ -
Receipts:									
Taxes	-	-	-	-	-	202,351	-	-	455,451
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	10,925	1,917	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	204,764	92,744	-	-	-	-	43,612	11,155,162	-
Total receipts	204,764	92,744	10,925	1,917	-	202,351	43,612	11,155,162	455,451
Disbursements:									
Personal services	-	64,369	7,051	-	-	-	-	-	-
Supplies	-	5,523	65	-	-	-	-	-	-
Other services and charges	-	34,121	23	1,271	-	145,711	-	-	455,451
Capital outlay	-	2,566	-	-	1,418	-	-	-	-
Other disbursements	-	-	-	-	-	-	43,612	11,182,842	-
Total disbursements	-	106,579	7,139	1,271	1,418	145,711	43,612	11,182,842	455,451
Excess (deficiency) of receipts over disbursements	204,764	(13,835)	3,786	646	(1,418)	56,640	-	(27,680)	-
Cash and investments - ending	\$ 204,764	\$ 235,233	\$ 33,597	\$ 18,618	\$ 341,029	\$ 902,617	\$ 612	\$ 19,081	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 12,794	\$ -	\$ 1,601	\$ 262	\$ -	\$ 2	\$ 636	\$ 6
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	105,745	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	14,999	-	-	-	-	20	4,388	6
Total receipts	-	14,999	-	105,745	-	-	20	4,388	6
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	18,158	-	73,684	261	-	6	4,297	12
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	18,158	-	73,684	261	-	6	4,297	12
Excess (deficiency) of receipts over disbursements	-	(3,159)	-	32,061	(261)	-	14	91	(6)
Cash and investments - ending	\$ -	\$ 9,635	\$ -	\$ 33,662	\$ 1	\$ -	\$ 16	\$ 727	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	STATE & VIOLENT OFFENDER-STATE	Child Restraint Violation Fines	Inheritance Tax
Cash and investments - beginning	\$ 40	\$ 275	\$ 62	\$ -	\$ 57	\$ -	\$ -	\$ 25	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	250	-	-	-	25	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	485	1,375	632	-	793	-	-	-	81,924
Total receipts	485	1,375	632	250	793	-	-	25	81,924
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	450	-	602	250	808	-	-	50	81,905
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,380	-	-	-	-	-	-	-
Total disbursements	450	1,380	602	250	808	-	-	50	81,905
Excess (deficiency) of receipts over disbursements	35	(5)	30	-	(15)	-	-	(25)	19
Cash and investments - ending	\$ 75	\$ 270	\$ 92	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ 19

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Education Plate Fees Agency	CAGIT Distribution	CEDIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Immunization Grant	2007 LETPC (2011)	FINAL EXCISE TX CUT REPLCMENT D
Cash and investments - beginning	\$ -	\$ -	\$ 548,058	\$ 28,403	\$ 31,825	\$ 31,887	\$ 300	\$ 7,694	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	703,956	-	-	-	-	-	-
Charges for services	-	-	-	4,111	6,183	4,111	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	56	-	-	-	-	-	-	-	-
Total receipts	56	-	703,956	4,111	6,183	4,111	-	-	-
Disbursements:									
Personal services	-	-	62,041	-	-	-	-	-	-
Supplies	-	-	479	-	-	-	-	-	-
Other services and charges	56	-	436,407	-	-	8,250	-	-	-
Capital outlay	-	-	1,148	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	56	-	500,075	-	-	8,250	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	203,881	4,111	6,183	(4,139)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 751,939	\$ 32,514	\$ 38,008	\$ 27,748	\$ 300	\$ 7,694	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	BC Wind Farm	Coal for Drug Free BC	Document Storage Fee	Fowler Ridge Phase I	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism
Cash and investments - beginning	\$ 39,825	\$ 4,636	\$ 17,574	\$ 1,438,115	\$ 1,619,676	\$ 932,327	\$ 739	\$ 104,759	\$ 6,230
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	46,377	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,727	115,024	561,093	298,125	-	-	5,056
Total receipts	-	-	1,727	115,024	561,093	298,125	46,377	-	5,056
Disbursements:									
Personal services	-	-	-	42,935	-	-	-	-	-
Supplies	-	-	-	6,904	2,276	-	-	-	173
Other services and charges	36,453	51	3,709	95,623	311,013	93,910	45,940	1,533	1,900
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	36,453	51	3,709	145,462	313,289	93,910	45,940	1,533	2,073
Excess (deficiency) of receipts over disbursements	(36,453)	(51)	(1,982)	(30,438)	247,804	204,215	437	(1,533)	2,983
Cash and investments - ending	\$ 3,372	\$ 4,585	\$ 15,592	\$ 1,407,677	\$ 1,867,480	\$ 1,136,542	\$ 1,176	\$ 103,226	\$ 9,213

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Redaction Fund	Road use Agreement	Flex Account	Payroll Clearing Account	FOWLER RECYCLING	DATA EXCHANGE AGREEMENT	K-9 Donations	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF
Cash and investments - beginning	\$ 27,922	\$ 53,890	\$ 1,449	\$ 21,629	\$ 14,341	\$ 1,500	\$ 1,336	\$ 359	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	888	72,000	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	32,113	2,057,734	28,020	-	-	2,473	131,972
Total receipts	888	72,000	32,113	2,057,734	28,020	-	-	2,473	131,972
Disbursements:									
Personal services	-	-	-	2,074,586	19,979	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	56,568	32,391	-	-	1,500	257	70	131,972
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	56,568	32,391	2,074,586	19,979	1,500	257	70	131,972
Excess (deficiency) of receipts over disbursements	888	15,432	(278)	(16,852)	8,041	(1,500)	(257)	2,403	-
Cash and investments - ending	\$ 28,810	\$ 69,322	\$ 1,171	\$ 4,777	\$ 22,382	\$ -	\$ 1,079	\$ 2,762	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Prosecutor Special Fee	NOVIA HEALTHY RESIDENTS	Patient Care Services	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13	HIGH CAPACITY WELL PERMIT FEE FUND	CROSSROADS CASA	FOWLER RIDGE IV ROAD RECON. FUND	Recycle Grant
Cash and investments - beginning	\$ 371	\$ 280	\$ 54,623	\$ 55,213	\$ 58	\$ -	\$ -	\$ -	\$ 49,875
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	10,000	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	93	-	7,864	-	-	-	6,409	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	9,680	-	500,103	160,055	-	-	-	22,000
Total receipts	93	9,680	7,864	500,103	160,055	10,000	6,409	-	22,000
Disbursements:									
Personal services	-	-	18,365	377,061	-	-	-	-	-
Supplies	-	-	2,138	-	-	-	-	-	-
Other services and charges	-	10,160	9,673	-	-	-	6,409	-	20,659
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	10,160	30,176	377,061	-	-	6,409	-	20,659
Excess (deficiency) of receipts over disbursements	93	(480)	(22,312)	123,042	160,055	10,000	-	-	1,341
Cash and investments - ending	\$ 464	\$ (200)	\$ 32,311	\$ 178,255	\$ 160,113	\$ 10,000	\$ -	\$ -	\$ 51,216

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Auto Safety Program State Grant	Maternal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076	ST. HOMELAND SEC. GRANT-BI8126	SOIL&WATER-CONSERVANCY GRANT	BC INTEROPERABLE COMMUNICATIONS	EMA COMPETITIVE GRANT PROGRAM
Cash and investments - beginning	\$ 291	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,553	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,047	3,538	15,000	-	-
Total receipts	-	-	3,553	-	2,047	3,538	15,000	-	-
Disbursements:									
Personal services	-	-	603	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	2,504	-	3,524	3,538	4,053	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,107	-	3,524	3,538	4,053	-	-
Excess (deficiency) of receipts over disbursements	-	-	446	-	(1,477)	-	10,947	-	-
Cash and investments - ending	\$ 291	\$ 87	\$ 446	\$ -	\$ (1,477)	\$ -	\$ 10,947	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	EMA LOCAL SALARY REIMBURSEMENT	EBOLA SUPPLEMENTAL GRANT	Health Bio-Terrorism	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council
Cash and investments - beginning	\$ -	\$ -	\$ (2,573)	\$ 7,884	\$ 29,324	\$ 28,270	\$ 32,865	\$ 246
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,202	-	-	-	-	-
Charges for services	-	-	-	2,860	-	1,028	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	9,401	-	4,510	-	2,995	-
Total receipts	<u>-</u>	<u>-</u>	<u>26,603</u>	<u>2,860</u>	<u>4,510</u>	<u>1,028</u>	<u>2,995</u>	<u>-</u>
Disbursements:								
Personal services	-	-	16,979	-	2,718	-	-	-
Supplies	-	-	3,307	-	4,094	-	-	-
Other services and charges	-	-	-	-	-	-	-	225
Capital outlay	-	-	5,638	-	3,090	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>25,924</u>	<u>-</u>	<u>9,902</u>	<u>-</u>	<u>-</u>	<u>225</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>679</u>	<u>2,860</u>	<u>(5,392)</u>	<u>1,028</u>	<u>2,995</u>	<u>(225)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,894)</u>	<u>\$ 10,744</u>	<u>\$ 23,932</u>	<u>\$ 29,298</u>	<u>\$ 35,860</u>	<u>\$ 21</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Co. Law Enforc Cont. Education	BEMA DONATIONS	EMS Donations	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	Totals
Cash and investments - beginning	\$ 3,035	\$ 10,538	\$ 959	\$ 704	\$ 5,449	\$ 724	\$ 1,063	\$ 10,692,890
Receipts:								
Taxes	-	-	-	-	-	-	-	4,995,501
Licenses and permits	-	-	-	-	-	-	-	21,337
Intergovernmental receipts	-	-	-	-	-	-	-	3,483,479
Charges for services	553	-	-	-	-	-	-	829,883
Fines and forfeits	-	-	-	-	-	-	-	53,056
Other receipts	-	-	10,302	50	114	-	770	16,879,412
Total receipts	553	-	10,302	50	114	-	770	26,262,668
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,277,748
Supplies	-	-	-	-	-	-	-	1,027,406
Other services and charges	114	2,507	11,121	5	2,125	-	721	4,033,355
Capital outlay	-	-	-	-	-	-	-	666,907
Other disbursements	-	-	-	-	-	-	-	12,237,013
Total disbursements	114	2,507	11,121	5	2,125	-	721	25,242,429
Excess (deficiency) of receipts over disbursements	439	(2,507)	(819)	45	(2,011)	-	49	1,020,239
Cash and investments - ending	\$ 3,474	\$ 8,031	\$ 140	\$ 749	\$ 3,438	\$ 724	\$ 1,112	\$ 11,713,129

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff Inmate Trust	Jail Commissary	Clerk Trust	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Congressional School Interest
Cash and investments - beginning	\$ 244,465	\$ 331	\$ 6,284	\$ 64,262	\$ 20,855	\$ 2,462	\$ 718,612	\$ 8,913	\$ -
Receipts:									
Taxes	224,195	-	-	-	2,447,075	-	503,355	-	-
Licenses and permits	-	-	-	-	49,625	-	-	-	-
Intergovernmental receipts	-	-	-	-	580,533	-	-	-	-
Charges for services	-	-	-	-	317,498	826	-	-	-
Fines and forfeits	-	-	-	-	47,245	-	-	-	-
Other receipts	-	37,353	37,040	754,149	104,623	-	-	1,768	-
Total receipts	224,195	37,353	37,040	754,149	3,546,599	826	503,355	1,768	-
Disbursements:									
Personal services	-	-	-	-	2,183,946	-	394,903	-	-
Supplies	-	-	-	-	113,371	-	-	-	-
Other services and charges	-	-	-	-	951,211	300	240,311	8,912	-
Capital outlay	-	-	-	-	45,147	-	-	-	-
Other disbursements	244,465	36,554	29,725	742,395	-	-	-	-	-
Total disbursements	244,465	36,554	29,725	742,395	3,293,675	300	635,214	8,912	-
Excess (deficiency) of receipts over disbursements	(20,270)	799	7,315	11,754	252,924	526	(131,859)	(7,144)	-
Cash and investments - ending	\$ 224,195	\$ 1,130	\$ 13,599	\$ 76,016	\$ 273,779	\$ 2,988	\$ 586,753	\$ 1,769	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Cummulative Jail	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know
Cash and investments - beginning	\$ -	\$ 2,070	\$ 1,134	\$ 307,336	\$ 109,368	\$ 383,641	\$ 23,332	\$ 32,632	\$ 11,412
Receipts:									
Taxes	-	-	-	404,123	134,015	24,933	-	155,832	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,687	7,855	1,571	-	9,037	-
Charges for services	-	-	1,480	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	73,360	-	-	6,518	187,297	-
Total receipts	-	-	1,480	501,170	141,870	26,504	6,518	352,166	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	228,682	-
Supplies	-	-	-	-	-	-	-	49,339	-
Other services and charges	-	964	-	91,700	-	154,132	12,113	44,337	-
Capital outlay	-	-	-	270,646	95,000	72,905	-	755	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	964	-	362,346	95,000	227,037	12,113	323,113	-
Excess (deficiency) of receipts over disbursements	-	(964)	1,480	138,824	46,870	(200,533)	(5,595)	29,053	-
Cash and investments - ending	\$ -	\$ 1,106	\$ 2,614	\$ 446,160	\$ 156,238	\$ 183,108	\$ 17,737	\$ 61,685	\$ 11,412

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 1,348	\$ 3,500	\$ 3,067	\$ 49	\$ 18,167	\$ 57,331	\$ 1,540	\$ -	\$ 5,687
Receipts:									
Taxes	-	-	49,866	-	-	-	-	-	-
Licenses and permits	-	-	500	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,943	-	-	81,938	303,363	-	-
Charges for services	-	3,630	5,213	-	33,139	-	-	-	6,694
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	699	-
Total receipts	-	3,630	58,522	-	33,139	81,938	303,363	699	6,694
Disbursements:									
Personal services	-	-	59,243	-	32,727	-	303,296	-	-
Supplies	-	-	480	-	-	110,000	-	-	-
Other services and charges	-	2,935	850	-	-	-	-	-	7,656
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,935	60,573	-	32,727	110,000	303,296	-	7,656
Excess (deficiency) of receipts over disbursements	-	695	(2,051)	-	412	(28,062)	67	699	(962)
Cash and investments - ending	\$ 1,348	\$ 4,195	\$ 1,016	\$ 49	\$ 18,579	\$ 29,269	\$ 1,607	\$ 699	\$ 4,725

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	SEX AND VIOLENT OFFENDER ADM	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 658,561	\$ 4,070	\$ 615,572	\$ -	\$ 37,710	\$ 87,281	\$ -	\$ -	\$ 53,719
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,118,952	-	-	-	-	52,450	-	-	-
Charges for services	33,288	537	-	-	17,163	-	-	-	46,692
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	500	4,973	-
Total receipts	<u>2,152,240</u>	<u>537</u>	<u>-</u>	<u>-</u>	<u>17,163</u>	<u>52,450</u>	<u>500</u>	<u>4,973</u>	<u>46,692</u>
Disbursements:									
Personal services	980,572	-	59,030	-	-	-	-	-	-
Supplies	443,683	-	-	-	-	-	-	-	-
Other services and charges	90,909	-	-	-	18,381	67,995	-	65	58,504
Capital outlay	313,014	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,828,178</u>	<u>-</u>	<u>59,030</u>	<u>-</u>	<u>18,381</u>	<u>67,995</u>	<u>-</u>	<u>65</u>	<u>58,504</u>
Excess (deficiency) of receipts over disbursements	<u>324,062</u>	<u>537</u>	<u>(59,030)</u>	<u>-</u>	<u>(1,218)</u>	<u>(15,545)</u>	<u>500</u>	<u>4,908</u>	<u>(11,812)</u>
Cash and investments - ending	<u>\$ 982,623</u>	<u>\$ 4,607</u>	<u>\$ 556,542</u>	<u>\$ -</u>	<u>\$ 36,492</u>	<u>\$ 71,736</u>	<u>\$ 500</u>	<u>\$ 4,908</u>	<u>\$ 41,907</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Auditors Ineligible Deduction	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 38,439	\$ 28,021	\$ 7,867	\$ 30,500	\$ 22,838	\$ 54	\$ 9,736	\$ 2,499	\$ 192,923
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,700	-	-	12,840	-	5,514	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	13,458	-	38,357	27,555	-	-	-	870	76,968
Total receipts	13,458	2,700	38,357	27,555	12,840	-	5,514	870	76,968
Disbursements:									
Personal services	-	-	-	-	6,774	-	-	-	-
Supplies	-	-	-	-	1,467	-	-	-	-
Other services and charges	6,558	2,142	37,561	20,673	2,198	-	-	840	33,757
Capital outlay	-	-	-	-	-	-	-	-	31,106
Other disbursements	-	-	-	-	-	-	1,656	-	-
Total disbursements	6,558	2,142	37,561	20,673	10,439	-	1,656	840	64,863
Excess (deficiency) of receipts over disbursements	6,900	558	796	6,882	2,401	-	3,858	30	12,105
Cash and investments - ending	\$ 45,339	\$ 28,579	\$ 8,663	\$ 37,382	\$ 25,239	\$ 54	\$ 13,594	\$ 2,529	\$ 205,028

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	County Home	Settlement	LOIT Public Safety
Cash and investments - beginning	\$ 204,764	\$ 235,233	\$ 33,597	\$ 18,618	\$ 341,029	\$ 902,617	\$ 612	\$ 19,081	\$ -
Receipts:									
Taxes	-	-	-	-	3,031	215,180	-	-	439,170
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	17,403	1,493	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	100	88,648	-	-	-	-	86,779	8,876,705	-
Total receipts	100	88,648	17,403	1,493	3,031	215,180	86,779	8,876,705	439,170
Disbursements:									
Personal services	10,309	64,310	5,108	-	-	-	-	-	-
Supplies	9,091	3,914	-	-	-	-	-	-	-
Other services and charges	42,119	32,025	435	678	-	160,039	-	-	439,170
Capital outlay	-	3,499	-	-	2,418	-	-	-	-
Other disbursements	-	-	-	-	-	-	74,143	8,895,671	-
Total disbursements	61,519	103,748	5,543	678	2,418	160,039	74,143	8,895,671	439,170
Excess (deficiency) of receipts over disbursements	(61,419)	(15,100)	11,860	815	613	55,141	12,636	(18,966)	-
Cash and investments - ending	\$ 143,345	\$ 220,133	\$ 45,457	\$ 19,433	\$ 341,642	\$ 957,758	\$ 13,248	\$ 115	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 9,635	\$ -	\$ 33,662	\$ 1	\$ -	\$ 16	\$ 727	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	126,502	-	77,855	-	-	-	-	-	-
Charges for services	-	-	-	39,654	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	27,820	-	-	-	458,206	774	3,233	462
<b>Total receipts</b>	<b>126,502</b>	<b>27,820</b>	<b>77,855</b>	<b>39,654</b>	<b>-</b>	<b>458,206</b>	<b>774</b>	<b>3,233</b>	<b>462</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	126,502	37,455	-	71,825	1	457,925	790	3,799	462
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	77,855	-	-	-	-	-	-
<b>Total disbursements</b>	<b>126,502</b>	<b>37,455</b>	<b>77,855</b>	<b>71,825</b>	<b>1</b>	<b>457,925</b>	<b>790</b>	<b>3,799</b>	<b>462</b>
Excess (deficiency) of receipts over disbursements	-	(9,635)	-	(32,171)	(1)	281	(16)	(566)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,491	\$ -	\$ 281	\$ -	\$ 161	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	STATE & VIOLENT OFFENDER-STATE	Child Restraint Violation Fines	Inheritance Tax
Cash and investments - beginning	\$ 75	\$ 270	\$ 92	\$ -	\$ 42	\$ -	\$ -	\$ -	\$ 19
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	375	-	-	-	25	-
Fines and forfeits	-	-	-	-	-	-	56	-	-
Other receipts	670	1,480	740	-	655	5	-	-	15,175
Total receipts	670	1,480	740	375	655	5	56	25	15,175
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	730	-	784	375	652	5	56	25	10,437
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,595	-	-	-	-	-	-	-
Total disbursements	730	1,595	784	375	652	5	56	25	10,437
Excess (deficiency) of receipts over disbursements	(60)	(115)	(44)	-	3	-	-	-	4,738
Cash and investments - ending	\$ 15	\$ 155	\$ 48	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ 4,757

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Education Plate Fees Agency	CAGIT Distribution	CEDIT Distribution	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Immunization Grant	2007 LETPC (2011)	FINAL EXCISE TX CUT REPLCMENT D
Cash and investments - beginning	\$ -	\$ -	\$ 751,939	\$ 32,514	\$ 38,008	\$ 27,748	\$ 300	\$ 7,694	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,756,680	552,768	-	-	-	-	-	297,081
Charges for services	-	-	-	3,933	5,918	3,933	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	75	-	-	-	-	-	-	-	-
Total receipts	75	1,756,680	552,768	3,933	5,918	3,933	-	-	297,081
Disbursements:									
Personal services	-	-	150,184	-	-	-	-	-	-
Supplies	-	-	691	-	-	-	-	-	-
Other services and charges	75	-	446,094	-	7,401	9,971	300	-	-
Capital outlay	-	-	40	-	-	-	-	-	-
Other disbursements	-	1,756,680	-	-	-	-	-	-	297,081
Total disbursements	75	1,756,680	597,009	-	7,401	9,971	300	-	297,081
Excess (deficiency) of receipts over disbursements	-	-	(44,241)	3,933	(1,483)	(6,038)	(300)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 707,698	\$ 36,447	\$ 36,525	\$ 21,710	\$ -	\$ 7,694	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	BC Wind Farm	Coal for Drug Free BC	Document Storage Fee	Fowler Ridge Phase I	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism
Cash and investments - beginning	\$ 3,372	\$ 4,585	\$ 15,592	\$ 1,407,677	\$ 1,867,480	\$ 1,136,542	\$ 1,176	\$ 103,226	\$ 9,213
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	41,984	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,472	1,575	561,093	298,125	-	216,775	4,283
Total receipts	-	-	2,472	1,575	561,093	298,125	41,984	216,775	4,283
Disbursements:									
Personal services	-	-	-	5,637	-	-	-	-	-
Supplies	-	-	-	170,106	2,580	-	-	-	41
Other services and charges	-	160	1,879	257,047	269,202	98,365	38,628	92,039	4,680
Capital outlay	-	-	-	34,812	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	160	1,879	467,602	271,782	98,365	38,628	92,039	4,721
Excess (deficiency) of receipts over disbursements	-	(160)	593	(466,027)	289,311	199,760	3,356	124,736	(438)
Cash and investments - ending	\$ 3,372	\$ 4,425	\$ 16,185	\$ 941,650	\$ 2,156,791	\$ 1,336,302	\$ 4,532	\$ 227,962	\$ 8,775

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Redaction Fund	Road use Agreement	Flex Account	Payroll Clearing Account	FOWLER RECYCLING	DATA EXCHANGE AGREEMENT	K-9 Donations	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF
Cash and investments - beginning	\$ 28,810	\$ 69,322	\$ 1,171	\$ 4,777	\$ 22,382	\$ -	\$ 1,079	\$ 2,762	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	870	63,000	-	-	28,520	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	30,134	1,924,609	-	-	-	-	112,684
Total receipts	<u>870</u>	<u>63,000</u>	<u>30,134</u>	<u>1,924,609</u>	<u>28,520</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,684</u>
Disbursements:									
Personal services	-	-	-	-	18,086	-	-	-	-
Supplies	-	-	-	-	1,000	-	-	-	-
Other services and charges	-	49,781	25,027	-	-	-	1,079	-	103,892
Capital outlay	-	-	-	-	4,020	-	-	-	-
Other disbursements	-	-	-	1,927,293	-	-	-	-	-
Total disbursements	<u>-</u>	<u>49,781</u>	<u>25,027</u>	<u>1,927,293</u>	<u>23,106</u>	<u>-</u>	<u>1,079</u>	<u>-</u>	<u>103,892</u>
Excess (deficiency) of receipts over disbursements	<u>870</u>	<u>13,219</u>	<u>5,107</u>	<u>(2,684)</u>	<u>5,414</u>	<u>-</u>	<u>(1,079)</u>	<u>-</u>	<u>8,792</u>
Cash and investments - ending	<u>\$ 29,680</u>	<u>\$ 82,541</u>	<u>\$ 6,278</u>	<u>\$ 2,093</u>	<u>\$ 27,796</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,762</u>	<u>\$ 8,792</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Prosecutor Special Fee	NOVIA HEALTHY RESIDENTS	Patient Care Services	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13	HIGH CAPACITY WELL PERMIT FEE FUND	CROSSROADS CASA	FOWLER RIDGE IV ROAD RECON. FUND	Recycle Grant
Cash and investments - beginning	\$ 464	\$ (200)	\$ 32,311	\$ 178,255	\$ 160,113	\$ 10,000	\$ -	\$ -	\$ 51,216
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	23	-	14,610	-	-	-	3,074	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	2,880	-	412,810	122,055	-	-	1,125	22,000
Total receipts	<u>23</u>	<u>2,880</u>	<u>14,610</u>	<u>412,810</u>	<u>122,055</u>	<u>-</u>	<u>3,074</u>	<u>1,125</u>	<u>22,000</u>
Disbursements:									
Personal services	-	-	17,562	178,409	-	-	-	-	-
Supplies	-	-	1,193	-	-	-	-	-	-
Other services and charges	-	2,680	9,837	-	-	-	-	-	30,481
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	178,980	-	-	-	-
Total disbursements	<u>-</u>	<u>2,680</u>	<u>28,592</u>	<u>178,409</u>	<u>178,980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,481</u>
Excess (deficiency) of receipts over disbursements	<u>23</u>	<u>200</u>	<u>(13,982)</u>	<u>234,401</u>	<u>(56,925)</u>	<u>-</u>	<u>3,074</u>	<u>1,125</u>	<u>(8,481)</u>
Cash and investments - ending	<u>\$ 487</u>	<u>\$ -</u>	<u>\$ 18,329</u>	<u>\$ 412,656</u>	<u>\$ 103,188</u>	<u>\$ 10,000</u>	<u>\$ 3,074</u>	<u>\$ 1,125</u>	<u>\$ 42,735</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Auto Safety Program State Grant	Matenal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076	ST. HOMELAND SEC. GRANT-BI8126	SOIL&WATER-CONSERVANCY GRANT	BC INTEROPERABLE COMMUNICATIONS	EMA COMPETITIVE GRANT PROGRAM
Cash and investments - beginning	\$ 291	\$ 87	\$ 446	\$ -	\$ (1,477)	\$ -	\$ 10,947	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,483	8,804	-	21,319	20,000	4,070
Total receipts	-	-	3,500	5,483	8,804	-	21,319	20,000	4,070
Disbursements:									
Personal services	-	-	1,814	7,285	-	-	-	-	-
Supplies	-	-	100	250	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	32,266	20,000	4,070
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,914	7,535	-	-	32,266	20,000	4,070
Excess (deficiency) of receipts over disbursements	-	-	1,586	(2,052)	8,804	-	(10,947)	-	-
Cash and investments - ending	\$ 291	\$ 87	\$ 2,032	\$ (2,052)	\$ 7,327	\$ -	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	EMA LOCAL SALARY REIMBURSEMENT	EBOLA SUPPLEMENTAL GRANT	Health Bio-Terrorism	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council
Cash and investments - beginning	\$ -	\$ -	\$ (1,894)	\$ 10,744	\$ 23,932	\$ 29,298	\$ 35,860	\$ 21
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,335	-	-	-	-	-
Charges for services	-	-	171	1,670	-	772	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,409	7,696	-	-	1,872	-	2,367	-
Total receipts	4,409	7,696	9,506	1,670	1,872	772	2,367	-
Disbursements:								
Personal services	-	-	8,093	-	-	-	-	-
Supplies	-	668	1,452	-	3,987	-	-	-
Other services and charges	-	-	191	-	316	-	8,090	-
Capital outlay	-	-	-	-	3,655	-	-	-
Other disbursements	4,409	-	-	-	-	-	-	-
Total disbursements	4,409	668	9,736	-	7,958	-	8,090	-
Excess (deficiency) of receipts over disbursements	-	7,028	(230)	1,670	(6,086)	772	(5,723)	-
Cash and investments - ending	\$ -	\$ 7,028	\$ (2,124)	\$ 12,414	\$ 17,846	\$ 30,070	\$ 30,137	\$ 21

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Co. Law Enforc Cont. Education	BEMA DONATIONS	EMS Donations	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	Totals
Cash and investments - beginning	\$ 3,474	\$ 8,031	\$ 140	\$ 749	\$ 3,438	\$ 724	\$ 1,112	\$ 11,713,129
Receipts:								
Taxes	-	-	-	-	-	-	-	4,600,775
Licenses and permits	-	-	-	-	-	-	-	50,125
Intergovernmental receipts	-	-	-	-	-	-	-	6,006,050
Charges for services	-	-	-	-	-	-	-	714,642
Fines and forfeits	-	-	-	-	-	-	-	47,301
Other receipts	-	50	10,661	142	510	6,509	600	14,734,127
Total receipts	-	50	10,661	142	510	6,509	600	26,153,020
Disbursements:								
Personal services	-	-	-	-	-	-	-	4,715,970
Supplies	-	-	-	-	-	-	-	913,413
Other services and charges	1,542	73	10,298	-	1,716	2,930	405	4,771,808
Capital outlay	-	-	-	-	-	-	-	877,017
Other disbursements	-	-	-	-	-	-	-	14,268,502
Total disbursements	1,542	73	10,298	-	1,716	2,930	405	25,546,710
Excess (deficiency) of receipts over disbursements	(1,542)	(23)	363	142	(1,206)	3,579	195	606,310
Cash and investments - ending	\$ 1,932	\$ 8,008	\$ 503	\$ 891	\$ 2,232	\$ 4,303	\$ 1,307	\$ 12,319,439

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	Jail Commissary	CLERK TRUST	General	Accident Report	CAGIT County Certified Shares	City and Town Court Costs	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share
Cash and investments - beginning	\$ 224,195	\$ 1,130	\$ 13,599	\$ 76,016	\$ 273,779	\$ 2,988	\$ 586,753	\$ 1,769	\$ 1,106	\$ 2,614
Receipts:										
Taxes	347,301	-	-	-	3,000,785	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	278,523	-	-	-	-	-
Charges for services	-	-	-	-	-	889	709,517	1,910	-	1,265
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	48,499	651,797	-	-	-	-	-	-
Total receipts	<u>347,301</u>	<u>-</u>	<u>48,499</u>	<u>651,797</u>	<u>3,279,308</u>	<u>889</u>	<u>709,517</u>	<u>1,910</u>	<u>-</u>	<u>1,265</u>
Disbursements:										
Personal services	-	-	-	-	2,385,160	-	-	-	-	-
Supplies	-	-	-	-	133,872	-	-	-	-	-
Other services and charges	-	-	-	-	732,592	-	673,976	-	-	-
Capital outlay	-	-	-	-	8,325	-	-	-	-	-
Other disbursements	224,195	-	46,549	604,985	21,136	2,869	-	1,905	1,296	25
Total disbursements	<u>224,195</u>	<u>-</u>	<u>46,549</u>	<u>604,985</u>	<u>3,281,085</u>	<u>2,869</u>	<u>673,976</u>	<u>1,905</u>	<u>1,296</u>	<u>25</u>
Excess (deficiency) of receipts over disbursements	<u>123,106</u>	<u>-</u>	<u>1,950</u>	<u>46,812</u>	<u>(1,777)</u>	<u>(1,980)</u>	<u>35,541</u>	<u>5</u>	<u>(1,296)</u>	<u>1,240</u>
Cash and investments - ending	\$ <u>347,301</u>	\$ <u>1,130</u>	\$ <u>15,549</u>	\$ <u>122,828</u>	\$ <u>272,002</u>	\$ <u>1,008</u>	\$ <u>622,294</u>	\$ <u>1,774</u>	\$ <u>(190)</u>	\$ <u>3,854</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Cummulative Bridge	Cummulative Capital Development	Cummulative Jail	Drug Free Community	Emergency Medical Services	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess
Cash and investments - beginning	\$ 446,160	\$ 156,238	\$ 183,108	\$ 17,737	\$ 61,685	\$ 11,412	\$ 1,348	\$ 4,195	\$ 1,016	\$ 49
Receipts:										
Taxes	427,629	141,810	26,383	-	115,427	-	-	-	61,561	-
Licenses and permits	-	3,000	-	-	-	-	-	-	200	-
Intergovernmental receipts	23,964	7,946	1,479	-	6,468	-	-	-	3,449	-
Charges for services	7,023	-	-	9,820	366,139	-	-	4,920	4,555	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>458,616</u>	<u>152,756</u>	<u>27,862</u>	<u>9,820</u>	<u>488,034</u>	<u>-</u>	<u>-</u>	<u>4,920</u>	<u>69,765</u>	<u>-</u>
Disbursements:										
Personal services	21,926	-	-	-	139,127	-	-	-	66,998	-
Supplies	-	-	-	-	46,299	-	-	-	1,331	-
Other services and charges	-	-	-	5,920	38,372	-	-	-	926	-
Capital outlay	-	92,428	81,804	-	2,799	11,412	-	-	-	-
Other disbursements	-	-	-	2,400	-	-	-	5,965	21	-
Total disbursements	<u>21,926</u>	<u>92,428</u>	<u>81,804</u>	<u>8,320</u>	<u>226,597</u>	<u>11,412</u>	<u>-</u>	<u>5,965</u>	<u>69,276</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>436,690</u>	<u>60,328</u>	<u>(53,942)</u>	<u>1,500</u>	<u>261,437</u>	<u>(11,412)</u>	<u>-</u>	<u>(1,045)</u>	<u>489</u>	<u>-</u>
Cash and investments - ending	<u>\$ 882,850</u>	<u>\$ 216,566</u>	<u>\$ 129,166</u>	<u>\$ 19,237</u>	<u>\$ 323,122</u>	<u>\$ -</u>	<u>\$ 1,348</u>	<u>\$ 3,150</u>	<u>\$ 1,505</u>	<u>\$ 49</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 18,579	\$ 29,269	\$ 1,607	\$ 699	\$ 4,725	\$ 982,623	\$ 4,607	\$ 556,542	\$ 36,492	\$ 71,736
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	80,762	273,761	-	-	2,168,271	-	549,825	-	52,449
Charges for services	33,139	-	-	-	6,694	3,000	116	11,412	15,733	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>33,139</u>	<u>80,762</u>	<u>273,761</u>	<u>-</u>	<u>6,694</u>	<u>2,171,271</u>	<u>116</u>	<u>561,237</u>	<u>15,733</u>	<u>52,449</u>
Disbursements:										
Personal services	32,791	-	271,859	-	-	1,073,410	-	59,919	2,270	-
Supplies	-	110,000	-	-	-	499,440	-	-	3,862	-
Other services and charges	-	-	-	-	5,859	108,524	-	-	27,196	49,766
Capital outlay	-	-	-	-	-	152,888	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	309,425	2,950	33,996
Total disbursements	<u>32,791</u>	<u>110,000</u>	<u>271,859</u>	<u>-</u>	<u>5,859</u>	<u>1,834,262</u>	<u>-</u>	<u>369,344</u>	<u>36,278</u>	<u>83,762</u>
Excess (deficiency) of receipts over disbursements	<u>348</u>	<u>(29,238)</u>	<u>1,902</u>	<u>-</u>	<u>835</u>	<u>337,009</u>	<u>116</u>	<u>191,893</u>	<u>(20,545)</u>	<u>(31,313)</u>
Cash and investments - ending	<u>\$ 18,927</u>	<u>\$ 31</u>	<u>\$ 3,509</u>	<u>\$ 699</u>	<u>\$ 5,560</u>	<u>\$ 1,319,632</u>	<u>\$ 4,723</u>	<u>\$ 748,435</u>	<u>\$ 15,947</u>	<u>\$ 40,423</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	SEX AND VIOLENT OFFENDER ADM	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	AUDITORS INELIGIBLE DEDUCTIONS
Cash and investments - beginning	\$ 500	\$ 4,908	\$ 41,907	\$ 45,339	\$ 28,579	\$ 8,663	\$ 37,382	\$ 25,239	\$ 54	\$ 13,594
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	405	8,292	-	12,940	2,451	-	-	12,840	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	67,590	-	-	15,656	9,191	-	-	-
Total receipts	<u>405</u>	<u>8,292</u>	<u>67,590</u>	<u>12,940</u>	<u>2,451</u>	<u>15,656</u>	<u>9,191</u>	<u>12,840</u>	<u>-</u>	<u>-</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	8,284	-	-
Supplies	-	-	-	-	-	-	-	1,169	-	-
Other services and charges	-	-	-	-	-	-	-	5,304	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	714	4,908	56,536	11,627	1,709	14,110	1,808	-	-	-
Total disbursements	<u>714</u>	<u>4,908</u>	<u>56,536</u>	<u>11,627</u>	<u>1,709</u>	<u>14,110</u>	<u>1,808</u>	<u>14,757</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(309)</u>	<u>3,384</u>	<u>11,054</u>	<u>1,313</u>	<u>742</u>	<u>1,546</u>	<u>7,383</u>	<u>(1,917)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 191</u>	<u>\$ 8,292</u>	<u>\$ 52,961</u>	<u>\$ 46,652</u>	<u>\$ 29,321</u>	<u>\$ 10,209</u>	<u>\$ 44,765</u>	<u>\$ 23,322</u>	<u>\$ 54</u>	<u>\$ 13,594</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	County Elected Officials Training	Statewide 911	Reassessment	LOIT SPECIAL DISTRIBUTION	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	County Home
Cash and investments - beginning	\$ 2,529	\$ 205,028	\$ 143,345	\$ -	\$ 220,133	\$ 45,457	\$ 19,433	\$ 341,642	\$ 957,758	\$ 13,248
Receipts:										
Taxes	-	-	28,582	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,601	-	-	-	-	-	-	-
Charges for services	-	-	-	-	97,958	11,326	1,540	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	864	101,112	-	382,318	-	-	-	18,078	402,547	115,678
Total receipts	864	101,112	30,183	382,318	97,958	11,326	1,540	18,078	402,547	115,678
Disbursements:										
Personal services	-	3,000	23,170	-	59,577	-	-	30,757	-	-
Supplies	-	-	6,249	-	2,738	-	-	-	-	-
Other services and charges	-	14,175	17,713	-	41,850	4,658	-	-	-	-
Capital outlay	-	115,517	-	-	-	-	-	-	-	-
Other disbursements	953	-	-	345,426	-	-	1,543	-	242,781	116,241
Total disbursements	953	132,692	47,132	345,426	104,165	4,658	1,543	30,757	242,781	116,241
Excess (deficiency) of receipts over disbursements	(89)	(31,580)	(16,949)	36,892	(6,207)	6,668	(3)	(12,679)	159,766	(563)
Cash and investments - ending	\$ 2,440	\$ 173,448	\$ 126,396	\$ 36,892	\$ 213,926	\$ 52,125	\$ 19,430	\$ 328,963	\$ 1,117,524	\$ 12,685

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	BC VETERANS DEPARTMENT DONATIONS	Settlement	LOIT Public Safety	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ 1,491	\$ 281	\$ -	\$ 161
Receipts:										
Taxes	-	-	-	-	-	-	64,304	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	401,469	112,691	-	83,930	-	-	-	-
Charges for services	-	-	-	-	21,483	-	-	-	-	2,900
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	35	9,530,930	-	-	-	-	-	402,965	400	-
Total receipts	35	9,530,930	401,469	112,691	21,483	83,930	64,304	402,965	400	2,900
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	9,531,000	401,469	112,691	21,483	83,930	64,603	400,035	288	2,486
Total disbursements	-	9,531,000	401,469	112,691	21,483	83,930	64,603	400,035	288	2,486
Excess (deficiency) of receipts over disbursements	35	(70)	-	-	-	-	(299)	2,930	112	414
Cash and investments - ending	\$ 35	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 1,192	\$ 3,211	\$ 112	\$ 575

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	STATE & VIOLENT OFFENDER-STATE	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 15	\$ 155	\$ 48	\$ -	\$ 45	\$ -	\$ -	\$ 4,757	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	1,265	-	-	805	-	-	-	-
Fines and forfeits	750	-	-	-	625	-	45	50	-	-
Other receipts	-	880	-	527	-	-	-	-	-	56
<b>Total receipts</b>	<b>750</b>	<b>880</b>	<b>1,265</b>	<b>527</b>	<b>625</b>	<b>805</b>	<b>45</b>	<b>50</b>	<b>-</b>	<b>56</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	600	730	1,310	499	625	790	40	25	4,756	56
<b>Total disbursements</b>	<b>600</b>	<b>730</b>	<b>1,310</b>	<b>499</b>	<b>625</b>	<b>790</b>	<b>40</b>	<b>25</b>	<b>4,756</b>	<b>56</b>
Excess (deficiency) of receipts over disbursements	150	150	(45)	28	-	15	5	25	(4,756)	-
Cash and investments - ending	\$ 150	\$ 165	\$ 110	\$ 76	\$ -	\$ 60	\$ 5	\$ 25	\$ 1	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	CAGIT Distribution	CEDIT Distribution	LOIT 2016 SPECIAL DISTRIBUTUION	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	FINAL EXCISE TX CUT REPLCMENT D	2007 LETPC (2011)	BC Wind Farm	Coal for Drug Free BC
Cash and investments - beginning	\$ -	\$ 707,698	\$ -	\$ 36,447	\$ 36,525	\$ 21,710	\$ -	\$ 7,694	\$ 3,372	\$ 4,425
Receipts:										
Taxes	1,605,876	411,897	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	301,701	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	193
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	10,000	920,890	4,077	6,130	4,077	-	-	-	-
Total receipts	<u>1,605,876</u>	<u>421,897</u>	<u>920,890</u>	<u>4,077</u>	<u>6,130</u>	<u>4,077</u>	<u>301,701</u>	<u>-</u>	<u>-</u>	<u>193</u>
Disbursements:										
Personal services	-	317,396	-	-	-	-	-	-	-	-
Supplies	-	3,859	-	-	-	-	-	-	-	-
Other services and charges	-	4,612	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,605,876	315,271	920,890	-	799	7,719	301,701	-	-	1,555
Total disbursements	<u>1,605,876</u>	<u>641,138</u>	<u>920,890</u>	<u>-</u>	<u>799</u>	<u>7,719</u>	<u>301,701</u>	<u>-</u>	<u>-</u>	<u>1,555</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(219,241)</u>	<u>-</u>	<u>4,077</u>	<u>5,331</u>	<u>(3,642)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,362)</u>
Cash and investments - ending	\$ -	\$ 488,457	\$ -	\$ 40,524	\$ 41,856	\$ 18,068	\$ -	\$ 7,694	\$ 3,372	\$ 3,063

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Document Storage Fee	Fowler Ridge Phase I	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism	Redaction Fund	Road use Agreement	Flex Account
Cash and investments - beginning	\$ 16,185	\$ 941,650	\$ 2,156,791	\$ 1,336,302	\$ 4,532	\$ 227,962	\$ 8,775	\$ 29,680	\$ 82,541	\$ 6,278
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	66,000	-
Charges for services	6,999	-	-	-	34,602	-	-	864	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	561,093	298,125	-	-	2,750	-	-	17,714
Total receipts	6,999	-	561,093	298,125	34,602	-	2,750	864	66,000	17,714
Disbursements:										
Personal services	-	430,941	100,000	5,591	-	-	1,300	-	-	-
Supplies	-	71,290	71,194	-	-	14,969	-	-	-	-
Other services and charges	-	3,078	4,669	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,325	-	-	-	37,958	-	386	22,912	72,074	21,357
Total disbursements	3,325	505,309	175,863	5,591	37,958	14,969	1,686	22,912	72,074	21,357
Excess (deficiency) of receipts over disbursements	3,674	(505,309)	385,230	292,534	(3,356)	(14,969)	1,064	(22,048)	(6,074)	(3,643)
Cash and investments - ending	\$ 19,859	\$ 436,341	\$ 2,542,021	\$ 1,628,836	\$ 1,176	\$ 212,993	\$ 9,839	\$ 7,632	\$ 76,467	\$ 2,635

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Payroll Clearing Account	FOWLER RECYCLING	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF	Prosecutor Special Fee	NOVIA HEALTHY RESIDENTS	Patient Care Services	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13	HIGH CAPACITY WELL PERMIT FEE FUND
Cash and investments - beginning	\$ 2,093	\$ 27,796	\$ 2,762	\$ 8,792	\$ 487	\$ -	\$ 18,329	\$ 412,656	\$ 103,188	\$ 10,000
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	2,000
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	28	-	-	-	47,093	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,036,256	-	-	126,022	-	-	6,760	304,220	-	-
Total receipts	2,036,256	-	-	126,022	28	-	6,760	304,220	47,093	2,000
Disbursements:										
Personal services	-	1,392	-	-	-	-	17,730	-	-	-
Supplies	-	-	-	-	-	-	3,776	-	-	-
Other services and charges	-	-	-	-	-	-	1,132	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	1,842,230	-	41	129,831	-	-	-	502,403	42,933	1,000
Total disbursements	1,842,230	1,392	41	129,831	-	-	22,638	502,403	42,933	1,000
Excess (deficiency) of receipts over disbursements	194,026	(1,392)	(41)	(3,809)	28	-	(15,878)	(198,183)	4,160	1,000
Cash and investments - ending	\$ 196,119	\$ 26,404	\$ 2,721	\$ 4,983	\$ 515	\$ -	\$ 2,451	\$ 214,473	\$ 107,348	\$ 11,000

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	CROSSROADS CASA	FOWLER RIDGE IV ROAD RECON. FUND	Recycle Grant	Auto Safety Program State Grant	Matenal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076	EBOLA SUPPLEMENTAL GRANT	Health Bio-Terrorism
Cash and investments - beginning	\$ 3,074	\$ 1,125	\$ 42,735	\$ 291	\$ 87	\$ 2,032	\$ (2,052)	\$ 7,327	\$ 7,028	\$ (2,124)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	2,250,000	-	-	-	-	-	-	-	17,116
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	2,130	-	22,000	-	-	-	2,326	-	7,696	-
Total receipts	2,130	2,250,000	22,000	-	-	-	2,326	-	7,696	17,116
Disbursements:										
Personal services	-	-	-	-	-	-	207	-	-	16,977
Supplies	-	-	-	-	-	-	-	-	652	22
Other services and charges	-	-	-	-	-	-	-	-	-	278
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	7,130	1,464,200	28,280	-	-	-	-	-	-	-
Total disbursements	7,130	1,464,200	28,280	-	-	-	207	-	652	17,277
Excess (deficiency) of receipts over disbursements	(5,000)	785,800	(6,280)	-	-	-	2,119	-	7,044	(161)
Cash and investments - ending	\$ (1,926)	\$ 786,925	\$ 36,455	\$ 291	\$ 87	\$ 2,032	\$ 67	\$ 7,327	\$ 14,072	\$ (2,285)

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council	Co. Law Enforc Cont. Education	Child Advocacy	Health Reimbursement Account Fund	TMA PTRC Fund	Big Pine Crk Wtrshd Implment Project
Cash and investments - beginning	\$ 12,414	\$ 17,846	\$ 30,070	\$ 30,137	\$ 21	\$ 1,932	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	4,037	781	1,396	787	1,195	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	4,554	-	-	-	-	-	100	100,000	24,286	7,187
<b>Total receipts</b>	<b>4,554</b>	<b>4,037</b>	<b>781</b>	<b>1,396</b>	<b>787</b>	<b>1,195</b>	<b>100</b>	<b>100,000</b>	<b>24,286</b>	<b>7,187</b>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	3,257	-	-	-	-	-	-	-	-
Other services and charges	-	6,918	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,167	3,036	-	-	841	3,127	-	-	-	7,181
<b>Total disbursements</b>	<b>3,167</b>	<b>13,211</b>	<b>-</b>	<b>-</b>	<b>841</b>	<b>3,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,181</b>
Excess (deficiency) of receipts over disbursements	1,387	(9,174)	781	1,396	(54)	(1,932)	100	100,000	24,286	6
Cash and investments - ending	\$ 13,801	\$ 8,672	\$ 30,851	\$ 31,533	\$ (33)	\$ -	\$ 100	\$ 100,000	\$ 24,286	\$ 6

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016  
 (Continued)

	FY2016 Traffic Safety 405D	FY2017 Operation Pull Over	15 Emergency PERF Grant Program	BEMA DONATIONS	EMS Donations	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,008	\$ 503	\$ 891	\$ 2,232	\$ 4,303	\$ 1,307	\$ 12,319,439
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	6,231,555
Licenses and permits	-	-	-	-	-	-	-	-	-	5,200
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	4,414,289
Charges for services	-	-	-	-	-	-	-	-	-	3,715,428
Fines and forfeits	-	-	-	-	-	-	-	-	-	1,470
Other receipts	6,609	-	12,801	-	16,300	75	-	8,338	-	16,261,639
Total receipts	6,609	-	12,801	-	16,300	75	-	8,338	-	30,629,581
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	5,069,782
Supplies	-	-	-	-	-	-	-	-	-	973,979
Other services and charges	-	-	-	-	-	-	-	-	-	1,747,518
Capital outlay	-	-	-	-	-	-	-	-	-	465,173
Other disbursements	6,923	716	3,912	1,664	11,631	246	404	8,504	205	20,064,917
Total disbursements	6,923	716	3,912	1,664	11,631	246	404	8,504	205	28,321,369
Excess (deficiency) of receipts over disbursements	(314)	(716)	8,889	(1,664)	4,669	(171)	(404)	(166)	(205)	2,308,212
Cash and investments - ending	\$ (314)	\$ (716)	\$ 8,889	\$ 6,344	\$ 5,172	\$ 720	\$ 1,828	\$ 4,137	\$ 1,102	\$ 14,627,651

BENTON COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 327,115</u>	<u>\$ -</u>

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BENTON COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

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	95,062,606
Buildings	4,845,529
Machinery, equipment, and vehicles	<u>6,127,004</u>
Total governmental activities	<u>106,077,071</u>
Total capital assets	<u><u>\$ 106,077,071</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/>.