

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
11/04/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Audrey Freeland	01-01-17 to 12-31-20
County Treasurer	Janet Hasser	01-01-17 to 12-31-20
Clerk of the Circuit Court	Natalie Kidd	01-01-17 to 12-31-22
County Sheriff	Donald Munson	01-01-15 to 12-31-22
President of the Board of County Commissioners	Bryan Berry Steven Cox	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Alan J. Adwell Robert D. Sloniger	01-01-17 to 12-31-17 01-01-18 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BENTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Benton County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 18, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

BENTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
AFTER SETTLEMENT COLLECTIONS	\$ 347,301	\$ 348,005	\$ 347,301	\$ 348,005	\$ 351,204	\$ 348,005	\$ 351,204		
SHERIFF INMATE TRUST	1,130	73,628	70,993	3,765	68,657	62,973	9,449		
Jail Commissary	15,549	49,319	54,666	10,202	55,730	64,064	1,868		
CLERKS TRUST	122,828	622,876	629,329	116,375	448,459	456,127	108,707		
General	272,002	4,858,791	4,143,895	986,898	4,488,462	4,015,620	1,459,740		
Accident Report	1,008	573	400	1,181	760	-	1,941		
CAGIT County Certified Shares	622,294	-	622,294	-	-	-	-		
LIT ECONOMIC DEVELOPMENT (EDIT)	-	435,837	412,425	23,412	397,658	421,070	-		
CHILD ADVOCACY	100	34	-	134	16	-	150		
City and Town Court Costs	1,774	1,916	1,173	2,517	1,816	-	4,333		
Prisoner Reimbursement For Incarceration	(190)	-	(190)	-	-	-	-		
Sales Disclosure - County Share	3,854	1,390	5	5,239	1,570	93	6,716		
Cumulative Bridge	882,850	518,280	839,076	562,054	518,076	271,759	808,371		
Cumulative Capital Development	216,566	171,620	112,334	275,852	161,194	172,284	264,762		
Cumulative Jail	129,166	31,744	66,548	94,362	29,950	38,311	86,001		
Drug Free Community	19,237	7,379	8,251	18,365	6,181	9,158	15,388		
Emergency Medical Services	323,122	244,550	235,512	332,160	439,317	223,925	547,552		
Extradition and Sheriff's Assistance	1,348	119	-	1,467	68	-	1,535		
Firearms Training	3,150	1,520	1,237	3,433	370	3,793	10		
Health	1,505	75,738	58,279	18,964	73,736	57,531	35,169		
Levy Excess	49	-	-	49	-	-	49		
Local Health Maintenance	18,927	33,139	32,891	19,175	33,139	31,614	20,700		
Local Road and Street	31	104,375	-	104,406	138,966	80,000	163,372		
LOIT Public Safety - County Share	3,509	255,113	278,137	(19,515)	305,563	318,511	(32,463)		
COMMUNITY CROSSING GRANT	-	933,151	679,843	253,308	-	-	253,308		
Medical Care for Inmates	699	-	-	699	-	699	-		
Misdemeanant	5,560	6,694	7,054	5,200	6,694	11,112	782		
Motor Vehicle Highway	1,319,632	2,401,751	2,059,337	1,662,046	3,047,517	2,577,542	2,132,021		
Plat Book	4,723	1,195	-	5,918	2,620	-	8,538		
Rainy Day	748,435	-	294,009	454,426	-	49,271	405,155		
Reassessment - 2015	-	-	-	-	100	-	100		
Recorder's Records Perpetuation	15,947	25,804	7,747	34,004	30,342	13,727	50,619		
Riverboat	40,423	52,450	53,045	39,828	52,450	53,726	38,552		
SEX AND VIOLENT OFFENDER ADM	191	365	101	455	540	699	296		
Sheriff's Pension Trust	8,292	8,028	9,021	7,299	8,096	10,918	4,477		
BIG PINE CRK WTRSHD IMPLMNT PR	6	11,077	8,977	2,106	6,821	8,977	(50)		
KENNEDY - ETTER WATERSHED	-	167,295	167,295	-	-	-	-		
Supplemental Public Defender Services	52,961	58,529	62,963	48,527	51,710	57,997	42,240		
Surplus Tax	46,652	15,872	16,952	45,572	21,439	25,022	41,989		
Surveyor's Corner Perpetuation	29,321	4,900	3,995	30,226	9,051	2,525	36,752		
Tax Sale Redemption	10,209	4,210	6,908	7,511	5,993	-	13,504		
Tax Sale Surplus	44,765	9,120	33,786	20,099	1,571	9,120	12,550		
Local Health Department Trust Account	23,322	12,867	12,000	24,189	12,840	20,623	16,406		
Guardian Ad Litem	54	-	-	54	-	-	54		
AUDITORS INELIGIBLE DEDUCTIONS	13,594	-	-	13,594	-	-	13,594		
County Elected Officials Training	2,440	1,188	1,092	2,536	1,801	1,150	3,187		
Statewide 911	173,448	99,968	78,861	194,555	102,785	92,550	204,790		
Reassessment	126,396	31,492	66,953	90,935	63,544	93,741	60,738		
LOIT SPECIAL DISTRIBUTION	36,892	-	36,574	318	-	-	318		
Adult Probation Administrative	213,926	103,580	93,990	223,516	143,404	118,315	248,605		

BENTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
Juvenile Probation Administrative	52,125	9,914	5,568	56,471	11,579	4,367	63,683
County User Fee	19,430	1,613	1,154	19,889	1,483	2,033	19,339
Drain Construction/ Reconstruction	328,963	18,547	6,116	341,394	18,283	113,424	246,253
Drain Maintenance	1,117,524	229,651	224,975	1,122,200	290,114	455,563	956,751
FY2017 OPERATION PULL OVER	(716)	4,262	3,546	-	-	-	-
HEALTH REIMBURSEMENT ACCT FUND	100,000	100,000	-	200,000	-	-	200,000
BC VETERANS DEPARTMENT DONATIONS	35	-	-	35	3,682	-	3,717
Settlement	45	9,823,137	9,815,064	8,118	10,170,166	10,173,304	4,980
CVET Agency	-	109,261	109,261	-	105,981	105,981	-
Sewage Collections	-	16,152	16,152	-	15,235	15,235	-
Financial Institution Tax	-	75,522	75,522	-	71,381	71,381	-
CEDIT Homestead Credit	1,192	-	1,192	-	-	-	-
LOIT PTRC	3,211	-	3,211	-	-	-	-
LOCAL INCOME TAX - PROPERTY TAX	-	479,474	401,744	77,730	484,324	465,924	96,130
State Fines and Forfeitures	112	30,235	30,347	-	401	176	225
Infraction Judgements	575	4,926	5,048	453	3,379	3,832	-
Overweight Vehicle Fines	150	600	450	300	315	615	-
Special Death Benefit	165	815	845	135	650	785	-
Sales Disclosure - State Share	110	1,390	1,365	135	1,570	1,545	160
Coroners Training & Con't Education	76	566	620	22	627	642	7
Interstate Compact - State Share	-	250	250	-	375	375	-
Mortgage Recording Fees - State Share	60	663	663	60	648	708	-
STATE & VIOLENT OFFENDER-STATE	5	35	35	5	315	320	-
Child Restraint Violation Fines	25	100	125	-	-	-	-
Education Plate Fees Agency	1	113	114	-	56	56	-
CEDIT Distribution	488,457	5,500	390,605	103,352	156,143	270,828	(11,333)
LIT CERTIFIED SHARES	-	1,706,564	1,700,530	6,034	1,597,064	1,741,838	(138,740)
LIT PUBIC SAFETY	-	441,276	418,084	23,192	393,631	416,823	-
LIT - ECONOMIC DEVELOPMENT	-	257,527	-	257,527	308,883	190,340	376,070
93.563 Title IV-D Incentive	40,524	4,373	-	44,897	4,020	-	48,917
93.563 Prosecutor IV-D Incentive-Post Oct '99	41,856	6,587	1,757	46,686	6,045	912	51,819
93.563 Clerk IV-D Incentive-Post Oct '99	18,068	4,373	7,902	14,539	4,020	6,731	11,828
FINAL EXCISE TX CUT REPLCMENT D	-	328,760	328,760	-	389,447	389,447	-
2007 LETPC (2011)	7,694	-	-	7,694	-	-	7,694
BC Wind Farm	3,372	225,000	-	228,372	-	70,583	157,789
Coal for Drug Free BC	3,063	5	89	2,979	241	165	3,055
Document Storage Fee	19,859	4,864	3,675	21,048	5,487	3,429	23,106
Fowler Ridge Phase I	436,341	80,885	270,611	246,615	-	205,019	41,596
Fowler Ridge Phase II	2,542,021	-	379,085	2,162,936	7,503	672,109	1,498,330
Hoosier Wind	1,628,836	-	93,910	1,534,926	-	-	1,534,926
HRA Reimbursment	1,176	33,036	33,399	813	19,270	19,867	216
Megawatt Production Fee	212,993	370,000	9,749	573,244	-	36,790	536,454
Wind Tourism	9,839	3,158	3,895	9,102	3,140	2,869	9,373
Redaction Fund	7,632	1,188	-	8,820	1,801	-	10,621
Road use Agreement	76,467	39,000	43,667	71,800	63,200	23,780	111,220
Flex Account	2,635	19,596	15,136	7,095	13,623	15,334	5,384
Payroll Clearing Account	196,119	2,087,799	1,654,219	629,699	2,059,408	2,555,751	133,356
FOWLER RECYCLING	26,404	-	168	26,236	-	26,236	-

BENTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	Investments
							12-31-18
WELLNESS IMPACT GRANT-LOCAL GRANT	2,721	-	54	2,667	-	-	2,667
PERF	4,983	122,329	127,212	100	128,859	128,859	100
Prosecutor Special Fee	515	15	-	530	3	-	533
Patient Care Services	2,451	11,645	-	14,096	8	-	14,104
BENTON COUNTY GOVERNMENT MEDICAL PLAN	214,473	191,970	393,510	12,933	1,084,859	323,057	774,735
PPTAX ASSES. AUDIT TAX 2011-13	107,348	20,324	5,300	122,372	-	11,878	110,494
HIGH CAPACITY WELL PERMIT FEE FUND	11,000	-	-	11,000	-	-	11,000
CROSSROADS CASA	(1,926)	2,753	-	827	3,896	3,896	827
FOWLER RIDGE IV ROAD RECON. FUND	786,925	-	18,389	768,536	100,000	-	868,536
TMA PTRC FUND	24,286	1,728	-	26,014	-	26,014	-
BC VACS CARE PROGRAM	-	-	-	-	1,348	-	1,348
18 HEALTH/ FOUNDATION GRANT	-	-	-	-	1,500	-	1,500
Recycle Grant	36,455	22,000	2,362	56,093	22,000	10,825	67,268
Auto Safety Program State Grant	291	-	-	291	-	-	291
Maternal Child Program	87	-	-	87	-	-	87
NACCHO GRANT FOR HEALTH DEPARTMENT	2,032	-	-	2,032	-	-	2,032
MRC GRANT 6/2014	67	-	-	67	-	-	67
EMA PERFORMANCE GRANT-BI9076	7,327	9,067	-	16,394	-	(70)	16,464
ST. HOMELAND SEC. GRANT-BI8126	-	-	-	-	-	(1,140)	1,140
EBOLA SUPPLEMENTAL GRANT	14,072	34	4,014	10,092	-	4,367	5,725
LOCAL ROAD & BRIDGE GRANT	-	-	-	-	22,688	22,688	-
Health Bio-Terrorism	(2,285)	10,059	6,700	1,074	14,569	13,166	2,477
FY 2016 TRAFFIC SAFETY 405D	(314)	-	(513)	199	-	-	199
IMMUNIZATION COOPERATIVE AGREEMENTS	-	-	-	-	15,509	20,497	(4,988)
Misd. User Fee Fund	13,801	4,420	6,851	11,370	4,128	6,243	9,255
Infraction User Fees	8,672	2,750	5,884	5,538	2,970	6,028	2,480
Jury User Fees	30,851	915	-	31,766	785	-	32,551
Infraction Penalty	31,533	1,875	-	33,408	1,450	3,179	31,679
Law Enf Coordinating Council	(33)	247	125	89	-	-	89
Co. Law Enforc Cont. Education	-	875	435	440	722	330	832
15 Emergency PERF Grant Program	8,889	-	-	8,889	9,991	-	18,880
County Home	12,685	129,749	128,623	13,811	115,028	114,415	14,424
BEMA DONATIONS	6,344	-	88	6,256	1,200	2,229	5,227
EMS Donations	5,172	30,494	27,502	8,164	7,955	15,867	252
Health Dept. Donations	720	50	35	735	-	-	735
Local Health Donations	1,828	-	236	1,592	-	168	1,424
Retirement Village Donations	4,137	739	2,666	2,210	697	2,067	840
HIGHWAY DONATIONS	1,102	225	545	782	350	329	803
Totals	\$ 14,627,651	\$ 28,876,462	\$ 28,403,685	\$ 15,100,428	\$ 28,844,215	\$ 28,502,561	\$ 15,442,082

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

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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 STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

BENTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrections of errors from prior periods. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt/disbursement was shown in the current period.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result some of the funds being set up as reimbursable grants. The reimbursement for expenditures made by the County were not received by December 31 of each year. The other funds' deficits were a result of expenditures exceeding receipts.

OTHER INFORMATION - UNAUDITED

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

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

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

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	Jail Commissary	CLERKS TRUST	General	Accident Report	CAGIT County Certified Shares	LIT ECONOMIC DEVELOPMENT (EDIT)
Cash and investments - beginning	\$ 347,301	\$ 1,130	\$ 15,549	\$ 122,828	\$ 272,002	\$ 1,008	\$ 622,294	\$ -
Receipts:								
Taxes	348,005	-	-	-	3,527,290	-	-	-
Licenses and permits	-	-	-	-	10,564	-	-	-
Intergovernmental receipts	-	-	-	-	159,212	-	-	-
Charges for services	-	-	-	-	460,233	573	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	73,628	49,319	622,876	701,492	-	-	435,837
Total receipts	348,005	73,628	49,319	622,876	4,858,791	573	-	435,837
Disbursements:								
Personal services	-	-	-	-	2,371,218	-	-	-
Supplies	-	-	-	-	148,055	-	-	-
Other services and charges	-	-	-	-	1,606,830	-	622,294	-
Capital outlay	-	-	-	-	11,933	-	-	-
Other disbursements	347,301	70,993	54,666	629,329	5,859	400	-	412,425
Total disbursements	347,301	70,993	54,666	629,329	4,143,895	400	622,294	412,425
Excess (deficiency) of receipts over disbursements	704	2,635	(5,347)	(6,453)	714,896	173	(622,294)	23,412
Cash and investments - ending	\$ 348,005	\$ 3,765	\$ 10,202	\$ 116,375	\$ 986,898	\$ 1,181	\$ -	\$ 23,412

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CHILD ADVOCACY	City and Town Court Costs	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 100	\$ 1,774	\$ (190)	\$ 3,854	\$ 882,850	\$ 216,566	\$ 129,166	\$ 19,237
Receipts:								
Taxes	-	-	-	-	445,387	147,699	27,479	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	25,793	8,554	1,591	-
Charges for services	-	1,916	-	1,390	-	-	-	7,379
Fines and forfeits	34	-	-	-	-	-	-	-
Other receipts	-	-	-	-	47,100	15,367	2,674	-
Total receipts	34	1,916	-	1,390	518,280	171,620	31,744	7,379
Disbursements:								
Personal services	-	-	-	-	839,076	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	112,334	66,548	-
Other disbursements	-	1,173	(190)	5	-	-	-	8,251
Total disbursements	-	1,173	(190)	5	839,076	112,334	66,548	8,251
Excess (deficiency) of receipts over disbursements	34	743	190	1,385	(320,796)	59,286	(34,804)	(872)
Cash and investments - ending	\$ 134	\$ 2,517	\$ -	\$ 5,239	\$ 562,054	\$ 275,852	\$ 94,362	\$ 18,365

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Emergency Medical Services	Extradition and Sheriffs Assistance	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 323,122	\$ 1,348	\$ 3,150	\$ 1,505	\$ 49	\$ 18,927	\$ 31	\$ 3,509
Receipts:								
Taxes	-	-	-	67,552	-	-	-	-
Licenses and permits	-	-	-	2,705	-	-	-	-
Intergovernmental receipts	234	-	-	3,905	-	-	104,375	255,113
Charges for services	-	-	1,520	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	244,316	119	-	1,576	-	33,139	-	-
Total receipts	244,550	119	1,520	75,738	-	33,139	104,375	255,113
Disbursements:								
Personal services	146,995	-	-	57,145	-	32,891	-	278,137
Supplies	46,250	-	-	545	-	-	-	-
Other services and charges	40,027	-	-	589	-	-	-	-
Capital outlay	2,240	-	-	-	-	-	-	-
Other disbursements	-	-	1,237	-	-	-	-	-
Total disbursements	235,512	-	1,237	58,279	-	32,891	-	278,137
Excess (deficiency) of receipts over disbursements	9,038	119	283	17,459	-	248	104,375	(23,024)
Cash and investments - ending	\$ 332,160	\$ 1,467	\$ 3,433	\$ 18,964	\$ 49	\$ 19,175	\$ 104,406	\$ (19,515)

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	COMMUNITY CROSSING GRANT	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ -	\$ 699	\$ 5,560	\$ 1,319,632	\$ 4,723	\$ 748,435	\$ -	\$ 15,947
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	7,890	-	-	-	-
Intergovernmental receipts	933,151	-	-	2,337,665	-	-	-	-
Charges for services	-	-	6,694	3,421	1,195	-	-	25,804
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	52,775	-	-	-	-
Total receipts	933,151	-	6,694	2,401,751	1,195	-	-	25,804
Disbursements:								
Personal services	-	-	-	1,090,616	-	54,060	-	7,747
Supplies	-	-	-	652,390	-	-	-	-
Other services and charges	-	-	-	114,817	-	-	-	-
Capital outlay	-	-	-	201,514	-	-	-	-
Other disbursements	679,843	-	7,054	-	-	239,949	-	-
Total disbursements	679,843	-	7,054	2,059,337	-	294,009	-	7,747
Excess (deficiency) of receipts over disbursements	253,308	-	(360)	342,414	1,195	(294,009)	-	18,057
Cash and investments - ending	\$ 253,308	\$ 699	\$ 5,200	\$ 1,662,046	\$ 5,918	\$ 454,426	\$ -	\$ 34,004

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat	SEX AND VIOLENT OFFENDER ADM	Sheriffs Pension Trust	BIG PINE CRK WTRSHD IMPLMNT PR	KENNEDY - ETTER WATERSHED	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 40,423	\$ 191	\$ 8,292	\$ 6	\$ -	\$ 52,961	\$ 46,652	\$ 29,321
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	52,450	-	-	11,077	-	-	-	-
Charges for services	-	365	8,028	-	-	58,529	15,872	4,900
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	167,295	-	-	-
Total receipts	52,450	365	8,028	11,077	167,295	58,529	15,872	4,900
Disbursements:								
Personal services	53,045	-	-	8,977	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	101	9,021	-	167,295	62,963	16,952	3,995
Total disbursements	53,045	101	9,021	8,977	167,295	62,963	16,952	3,995
Excess (deficiency) of receipts over disbursements	(595)	264	(993)	2,100	-	(4,434)	(1,080)	905
Cash and investments - ending	\$ 39,828	\$ 455	\$ 7,299	\$ 2,106	\$ -	\$ 48,527	\$ 45,572	\$ 30,226

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	AUDITORS INELIGIBLE DEDUCTIONS	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ 10,209	\$ 44,765	\$ 23,322	\$ 54	\$ 13,594	\$ 2,440	\$ 173,448	\$ 126,396
Receipts:								
Taxes	-	-	-	-	-	-	-	29,769
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,867	-	-	-	-	1,723
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,210	9,120	-	-	-	1,188	99,968	-
Total receipts	4,210	9,120	12,867	-	-	1,188	99,968	31,492
Disbursements:								
Personal services	-	-	10,171	-	-	-	3,282	37,247
Supplies	-	-	517	-	-	-	-	9,828
Other services and charges	-	-	1,312	-	-	-	20,933	19,878
Capital outlay	-	-	-	-	-	-	54,646	-
Other disbursements	6,908	33,786	-	-	-	1,092	-	-
Total disbursements	6,908	33,786	12,000	-	-	1,092	78,861	66,953
Excess (deficiency) of receipts over disbursements	(2,698)	(24,666)	867	-	-	96	21,107	(35,461)
Cash and investments - ending	\$ 7,511	\$ 20,099	\$ 24,189	\$ 54	\$ 13,594	\$ 2,536	\$ 194,555	\$ 90,935

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT SPECIAL DISTRIBUTION	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/ Reconstruction	Drain Maintenance	FY2017 OPERATION PULL OVER	HEALTH REIMBURSEMENT ACCT FUND
Cash and investments - beginning	\$ 36,892	\$ 213,926	\$ 52,125	\$ 19,430	\$ 328,963	\$ 1,117,524	\$ (716)	\$ 100,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,262	-
Charges for services	-	103,580	9,914	1,613	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	18,547	229,651	-	100,000
Total receipts	-	103,580	9,914	1,613	18,547	229,651	4,262	100,000
Disbursements:								
Personal services	-	47,969	-	-	6,116	-	3,546	-
Supplies	-	4,751	-	-	-	-	-	-
Other services and charges	-	39,371	5,568	-	-	-	-	-
Capital outlay	-	1,899	-	-	-	-	-	-
Other disbursements	36,574	-	-	1,154	-	224,975	-	-
Total disbursements	36,574	93,990	5,568	1,154	6,116	224,975	3,546	-
Excess (deficiency) of receipts over disbursements	(36,574)	9,590	4,346	459	12,431	4,676	716	100,000
Cash and investments - ending	\$ 318	\$ 223,516	\$ 56,471	\$ 19,889	\$ 341,394	\$ 1,122,200	\$ -	\$ 200,000

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BC VETERANS DEPARTMENT DONATIONS	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	LOCAL INCOME TAX - PROPERTY TAX
Cash and investments - beginning	\$ 35	\$ 45	\$ -	\$ -	\$ -	\$ 1,192	\$ 3,211	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	479,474
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	109,261	-	75,522	-	-	-
Charges for services	-	-	-	16,152	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	9,823,137	-	-	-	-	-	-
Total receipts	-	9,823,137	109,261	16,152	75,522	-	-	479,474
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	9,815,064	109,261	16,152	75,522	1,192	3,211	401,744
Total disbursements	-	9,815,064	109,261	16,152	75,522	1,192	3,211	401,744
Excess (deficiency) of receipts over disbursements	-	8,073	-	-	-	(1,192)	(3,211)	77,730
Cash and investments - ending	\$ 35	\$ 8,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,730

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 112	\$ 575	\$ 150	\$ 165	\$ 110	\$ 76	\$ -	\$ 60
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	4,926	-	-	1,390	-	-	663
Fines and forfeits	30,235	-	600	-	-	-	250	-
Other receipts	-	-	-	815	-	566	-	-
Total receipts	30,235	4,926	600	815	1,390	566	250	663
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	30,347	5,048	450	845	1,365	620	250	663
Total disbursements	30,347	5,048	450	845	1,365	620	250	663
Excess (deficiency) of receipts over disbursements	(112)	(122)	150	(30)	25	(54)	-	-
Cash and investments - ending	\$ -	\$ 453	\$ 300	\$ 135	\$ 135	\$ 22	\$ -	\$ 60

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	STATE & VIOLENT OFFENDER-STATE	Child Restraint Violation Fines	Education Plate Fees Agency	CEDIT Distribution	LIT CERTIFIED SHARES	LIT PUBIC SAFETY	LIT - ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 5	\$ 25	\$ 1	\$ 488,457	\$ -	\$ -	\$ -	\$ 40,524
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	257,527	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	35	100	-	-	-	-	-	-
Other receipts	-	-	113	5,500	1,706,564	441,276	-	4,373
Total receipts	35	100	113	5,500	1,706,564	441,276	257,527	4,373
Disbursements:								
Personal services	-	-	-	329,684	-	-	-	-
Supplies	-	-	-	4,375	-	-	-	-
Other services and charges	-	-	-	56,546	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	35	125	114	-	1,700,530	418,084	-	-
Total disbursements	35	125	114	390,605	1,700,530	418,084	-	-
Excess (deficiency) of receipts over disbursements	-	(25)	(1)	(385,105)	6,034	23,192	257,527	4,373
Cash and investments - ending	\$ 5	\$ -	\$ -	\$ 103,352	\$ 6,034	\$ 23,192	\$ 257,527	\$ 44,897

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	Document Storage Fee	Fowler Ridge Phase I
Cash and investments - beginning	\$ 41,856	\$ 18,068	\$ -	\$ 7,694	\$ 3,372	\$ 3,063	\$ 19,859	\$ 436,341
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	328,760	-	-	-	-	-
Charges for services	-	-	-	-	-	5	4,864	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,587	4,373	-	-	225,000	-	-	80,885
Total receipts	6,587	4,373	328,760	-	225,000	5	4,864	80,885
Disbursements:								
Personal services	-	-	-	-	-	-	-	270,203
Supplies	-	-	-	-	-	-	-	216
Other services and charges	-	-	-	-	-	-	-	192
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,757	7,902	328,760	-	-	89	3,675	-
Total disbursements	1,757	7,902	328,760	-	-	89	3,675	270,611
Excess (deficiency) of receipts over disbursements	4,830	(3,529)	-	-	225,000	(84)	1,189	(189,726)
Cash and investments - ending	\$ 46,686	\$ 14,539	\$ -	\$ 7,694	\$ 228,372	\$ 2,979	\$ 21,048	\$ 246,615

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism	Redaction Fund	Road use Agreement	Flex Account
Cash and investments - beginning	\$ 2,542,021	\$ 1,628,836	\$ 1,176	\$ 212,993	\$ 9,839	\$ 7,632	\$ 76,467	\$ 2,635
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	39,000	-
Charges for services	-	-	33,036	-	-	1,188	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	370,000	3,158	-	-	19,596
Total receipts	-	-	33,036	370,000	3,158	1,188	39,000	19,596
Disbursements:								
Personal services	121,755	93,910	-	-	1,600	-	-	-
Supplies	94,710	-	-	-	-	-	-	-
Other services and charges	162,601	-	-	9,749	-	-	-	-
Capital outlay	-	-	-	-	2,256	-	-	-
Other disbursements	19	-	33,399	-	39	-	43,667	15,136
Total disbursements	379,085	93,910	33,399	9,749	3,895	-	43,667	15,136
Excess (deficiency) of receipts over disbursements	(379,085)	(93,910)	(363)	360,251	(737)	1,188	(4,667)	4,460
Cash and investments - ending	\$ 2,162,936	\$ 1,534,926	\$ 813	\$ 573,244	\$ 9,102	\$ 8,820	\$ 71,800	\$ 7,095

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Clearing Account	FOWLER RECYCLING	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF	Prosecutor Special Fee	Patient Care Services	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13
Cash and investments - beginning	\$ 196,119	\$ 26,404	\$ 2,721	\$ 4,983	\$ 515	\$ 2,451	\$ 214,473	\$ 107,348
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	15	-	-	20,324
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,087,799	-	-	122,329	-	11,645	191,970	-
Total receipts	2,087,799	-	-	122,329	15	11,645	191,970	20,324
Disbursements:								
Personal services	-	168	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,654,219	-	54	127,212	-	-	393,510	5,300
Total disbursements	1,654,219	168	54	127,212	-	-	393,510	5,300
Excess (deficiency) of receipts over disbursements	433,580	(168)	(54)	(4,883)	15	11,645	(201,540)	15,024
Cash and investments - ending	\$ 629,699	\$ 26,236	\$ 2,667	\$ 100	\$ 530	\$ 14,096	\$ 12,933	\$ 122,372

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HIGH CAPACITY WELL PERMIT FEE FUND	CROSSROADS CASA	FOWLER RIDGE IV ROAD RECON. FUND	TMA PTRC FUND	BC VACS CARE PROGRAM	18 HEALTH/ FOUNDATION GRANT	Recycle Grant	Auto Safety Program State Grant
Cash and investments - beginning	\$ 11,000	\$ (1,926)	\$ 786,925	\$ 24,286	\$ -	\$ -	\$ 36,455	\$ 291
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,753	-	1,728	-	-	22,000	-
Total receipts	-	2,753	-	1,728	-	-	22,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	18,389	-	-	-	2,362	-
Total disbursements	-	-	18,389	-	-	-	2,362	-
Excess (deficiency) of receipts over disbursements	-	2,753	(18,389)	1,728	-	-	19,638	-
Cash and investments - ending	\$ 11,000	\$ 827	\$ 768,536	\$ 26,014	\$ -	\$ -	\$ 56,093	\$ 291

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Maternal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076	ST. HOMELAND SEC. GRANT-BI8126	EBOLA SUPPLEMENTAL GRANT	LOCAL ROAD & BRIDGE GRANT
Cash and investments - beginning	\$ 87	\$ 2,032	\$ 67	\$ 7,327	\$ -	\$ 14,072	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	9,067	-	34	-
Total receipts	-	-	-	9,067	-	34	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	4,014	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	4,014	-
Excess (deficiency) of receipts over disbursements	-	-	-	9,067	-	(3,980)	-
Cash and investments - ending	\$ 87	\$ 2,032	\$ 67	\$ 16,394	\$ -	\$ 10,092	\$ -

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health Bio-Terrorism	FY 2016 TRAFFIC SAFETY 405D	IMMUNIZATION COOPERATIVE AGREEMENTS	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council
Cash and investments - beginning	\$ (2,285)	\$ (314)	\$ -	\$ 13,801	\$ 8,672	\$ 30,851	\$ 31,533	\$ (33)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	915	1,875	247
Fines and forfeits	-	-	-	4,420	2,750	-	-	-
Other receipts	10,059	-	-	-	-	-	-	-
Total receipts	10,059	-	-	4,420	2,750	915	1,875	247
Disbursements:								
Personal services	6,572	-	-	-	-	-	-	-
Supplies	47	-	-	-	-	-	-	-
Other services and charges	81	-	-	-	598	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	(513)	-	6,851	5,286	-	-	125
Total disbursements	6,700	(513)	-	6,851	5,884	-	-	125
Excess (deficiency) of receipts over disbursements	3,359	513	-	(2,431)	(3,134)	915	1,875	122
Cash and investments - ending	\$ 1,074	\$ 199	\$ -	\$ 11,370	\$ 5,538	\$ 31,766	\$ 33,408	\$ 89

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Co. Law Enforc Cont. Education	15 Emergency PERF Grant Program	County Home	BEMA DONATIONS	EMS Donations
Cash and investments - beginning	\$ -	\$ 8,889	\$ 12,685	\$ 6,344	\$ 5,172
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	875	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	129,749	-	30,494
Total receipts	875	-	129,749	-	30,494
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	435	-	128,623	88	27,502
Total disbursements	435	-	128,623	88	27,502
Excess (deficiency) of receipts over disbursements	440	-	1,126	(88)	2,992
Cash and investments - ending	\$ 440	\$ 8,889	\$ 13,811	\$ 6,256	\$ 8,164

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	Totals
Cash and investments - beginning	\$ 720	\$ 1,828	\$ 4,137	\$ 1,102	\$ 14,627,651
Receipts:					
Taxes	-	-	-	-	5,072,655
Licenses and permits	-	-	-	-	21,159
Intergovernmental receipts	-	-	-	-	4,722,042
Charges for services	-	-	-	-	799,401
Fines and forfeits	-	-	-	-	38,424
Other receipts	50	-	739	225	18,222,781
Total receipts	50	-	739	225	28,876,462
Disbursements:					
Personal services	-	-	-	-	5,872,130
Supplies	-	-	-	-	965,698
Other services and charges	-	-	-	-	2,701,386
Capital outlay	-	-	-	-	453,370
Other disbursements	35	236	2,666	545	18,411,101
Total disbursements	35	236	2,666	545	28,403,685
Excess (deficiency) of receipts over disbursements	15	(236)	(1,927)	(320)	472,777
Cash and investments - ending	\$ 735	\$ 1,592	\$ 2,210	\$ 782	\$ 15,100,428

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	Jail Commissary	CLERKS TRUST	General	Accident Report	CAGIT County Certified Shares	LIT ECONOMIC DEVELOPMENT (EDIT)
Cash and investments - beginning	\$ 348,005	\$ 3,765	\$ 10,202	\$ 116,375	\$ 986,898	\$ 1,181	\$ -	\$ 23,412
Receipts:								
Taxes	351,204	-	-	-	2,738,462	-	-	-
Licenses and permits	-	-	-	-	15,531	-	-	-
Intergovernmental receipts	-	-	-	-	1,114,621	-	-	-
Charges for services	-	-	-	-	299,101	760	-	-
Fines and forfeits	-	-	-	-	58,328	-	-	-
Other receipts	-	68,657	55,730	448,459	262,419	-	-	397,658
Total receipts	<u>351,204</u>	<u>68,657</u>	<u>55,730</u>	<u>448,459</u>	<u>4,488,462</u>	<u>760</u>	<u>-</u>	<u>397,658</u>
Disbursements:								
Personal services	-	-	-	-	2,655,127	-	-	-
Supplies	-	-	-	-	136,045	-	-	-
Other services and charges	-	-	-	-	1,216,842	-	-	-
Capital outlay	-	-	-	-	7,606	-	-	-
Other disbursements	348,005	62,973	64,064	456,127	-	-	-	421,070
Total disbursements	<u>348,005</u>	<u>62,973</u>	<u>64,064</u>	<u>456,127</u>	<u>4,015,620</u>	<u>-</u>	<u>-</u>	<u>421,070</u>
Excess (deficiency) of receipts over disbursements	<u>3,199</u>	<u>5,684</u>	<u>(8,334)</u>	<u>(7,668)</u>	<u>472,842</u>	<u>760</u>	<u>-</u>	<u>(23,412)</u>
Cash and investments - ending	<u>\$ 351,204</u>	<u>\$ 9,449</u>	<u>\$ 1,868</u>	<u>\$ 108,707</u>	<u>\$ 1,459,740</u>	<u>\$ 1,941</u>	<u>\$ -</u>	<u>\$ -</u>

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CHILD ADVOCACY	City and Town Court Costs	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Jail	Drug Free Community
Cash and investments - beginning	\$ 134	\$ 2,517	\$ -	\$ 5,239	\$ 562,054	\$ 275,852	\$ 94,362	\$ 18,365
Receipts:								
Taxes	-	-	-	-	454,521	150,728	28,042	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	30,915	10,253	1,908	-
Charges for services	16	-	-	1,570	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,816	-	-	32,640	213	-	6,181
Total receipts	16	1,816	-	1,570	518,076	161,194	29,950	6,181
Disbursements:								
Personal services	-	-	-	-	-	-	3	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	93	39,067	-	38,308	9,158
Capital outlay	-	-	-	-	232,692	172,284	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	93	271,759	172,284	38,311	9,158
Excess (deficiency) of receipts over disbursements	16	1,816	-	1,477	246,317	(11,090)	(8,361)	(2,977)
Cash and investments - ending	\$ 150	\$ 4,333	\$ -	\$ 6,716	\$ 808,371	\$ 264,762	\$ 86,001	\$ 15,388

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Medical Services	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 332,160	\$ 1,467	\$ 3,433	\$ 18,964	\$ 49	\$ 19,175	\$ 104,406	\$ (19,515)
Receipts:								
Taxes	79,454	-	-	64,264	-	-	-	-
Licenses and permits	-	-	-	550	-	-	-	-
Intergovernmental receipts	5,404	-	-	4,372	-	-	138,966	305,563
Charges for services	-	68	370	4,550	-	33,139	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	354,459	-	-	-	-	-	-	-
Total receipts	439,317	68	370	73,736	-	33,139	138,966	305,563
Disbursements:								
Personal services	115,957	-	-	55,743	-	31,614	-	318,511
Supplies	53,315	-	-	582	-	-	80,000	-
Other services and charges	47,681	-	3,793	1,206	-	-	-	-
Capital outlay	6,972	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	223,925	-	3,793	57,531	-	31,614	80,000	318,511
Excess (deficiency) of receipts over disbursements	215,392	68	(3,423)	16,205	-	1,525	58,966	(12,948)
Cash and investments - ending	\$ 547,552	\$ 1,535	\$ 10	\$ 35,169	\$ 49	\$ 20,700	\$ 163,372	\$ (32,463)

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COMMUNITY CROSSING GRANT	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 253,308	\$ 699	\$ 5,200	\$ 1,662,046	\$ 5,918	\$ 454,426	\$ -	\$ 34,004
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,875,156	-	-	100	-
Charges for services	-	-	6,694	172,361	-	-	-	30,342
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,620	-	-	-
Total receipts	-	-	6,694	3,047,517	2,620	-	100	30,342
Disbursements:								
Personal services	-	-	-	1,145,866	-	49,271	-	1,140
Supplies	-	-	-	1,101,264	-	-	-	1,492
Other services and charges	-	-	11,112	101,892	-	-	-	11,095
Capital outlay	-	-	-	228,520	-	-	-	-
Other disbursements	-	699	-	-	-	-	-	-
Total disbursements	-	699	11,112	2,577,542	-	49,271	-	13,727
Excess (deficiency) of receipts over disbursements	-	(699)	(4,418)	469,975	2,620	(49,271)	100	16,615
Cash and investments - ending	\$ 253,308	\$ -	\$ 782	\$ 2,132,021	\$ 8,538	\$ 405,155	\$ 100	\$ 50,619

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	SEX AND VIOLENT OFFENDER ADM	Sheriff's Pension Trust	BIG PINE CRK WTRSHD IMPLMNT PR	KENNEDY - ETTER WATERSHED	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 39,828	\$ 455	\$ 7,299	\$ 2,106	\$ -	\$ 48,527	\$ 45,572	\$ 30,226
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	52,450	-	-	6,821	-	-	-	-
Charges for services	-	540	-	-	-	51,710	-	9,051
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	8,096	-	-	-	21,439	-
Total receipts	52,450	540	8,096	6,821	-	51,710	21,439	9,051
Disbursements:								
Personal services	3,309	-	-	8,977	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	31,612	-	10,918	-	-	57,997	25,022	2,525
Capital outlay	18,805	-	-	-	-	-	-	-
Other disbursements	-	699	-	-	-	-	-	-
Total disbursements	53,726	699	10,918	8,977	-	57,997	25,022	2,525
Excess (deficiency) of receipts over disbursements	(1,276)	(159)	(2,822)	(2,156)	-	(6,287)	(3,583)	6,526
Cash and investments - ending	\$ 38,552	\$ 296	\$ 4,477	\$ (50)	\$ -	\$ 42,240	\$ 41,989	\$ 36,752

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	AUDITORS INELIGIBLE DEDUCTIONS	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ 7,511	\$ 20,099	\$ 24,189	\$ 54	\$ 13,594	\$ 2,536	\$ 194,555	\$ 90,935
Receipts:								
Taxes	-	-	-	-	-	-	-	63,544
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	12,840	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,993	1,571	-	-	-	1,801	102,785	-
Total receipts	5,993	1,571	12,840	-	-	1,801	102,785	63,544
Disbursements:								
Personal services	-	-	15,320	-	-	-	41,777	36,793
Supplies	-	-	432	-	-	-	-	4,774
Other services and charges	-	9,120	3,999	-	-	1,150	45,624	52,174
Capital outlay	-	-	872	-	-	-	5,149	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	9,120	20,623	-	-	1,150	92,550	93,741
Excess (deficiency) of receipts over disbursements	5,993	(7,549)	(7,783)	-	-	651	10,235	(30,197)
Cash and investments - ending	\$ 13,504	\$ 12,550	\$ 16,406	\$ 54	\$ 13,594	\$ 3,187	\$ 204,790	\$ 60,738

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT SPECIAL DISTRIBUTION	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/ Reconstruction	Drain Maintenance	FY2017 OPERATION PULL OVER	HEALTH REIMBURSEMENT ACCT FUND
Cash and investments - beginning	\$ 318	\$ 223,516	\$ 56,471	\$ 19,889	\$ 341,394	\$ 1,122,200	\$ -	\$ 200,000
Receipts:								
Taxes	-	-	-	-	18,283	290,114	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	11,579	1,483	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	143,404	-	-	-	-	-	-
Total receipts	-	143,404	11,579	1,483	18,283	290,114	-	-
Disbursements:								
Personal services	-	70,768	4,367	-	-	-	-	-
Supplies	-	3,881	-	-	-	-	-	-
Other services and charges	-	43,509	-	2,033	-	455,563	-	-
Capital outlay	-	157	-	-	113,424	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	118,315	4,367	2,033	113,424	455,563	-	-
Excess (deficiency) of receipts over disbursements	-	25,089	7,212	(550)	(95,141)	(165,449)	-	-
Cash and investments - ending	\$ 318	\$ 248,605	\$ 63,683	\$ 19,339	\$ 246,253	\$ 956,751	\$ -	\$ 200,000

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BC VETERANS DEPARTMENT DONATIONS	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	LOCAL INCOME TAX - PROPERTY TAX
Cash and investments - beginning	\$ 35	\$ 8,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,730
Receipts:								
Taxes	-	-	-	-	-	-	-	484,324
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	105,981	-	71,381	-	-	-
Charges for services	-	10,170,166	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,682	-	-	15,235	-	-	-	-
Total receipts	3,682	10,170,166	105,981	15,235	71,381	-	-	484,324
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	105,981	15,235	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	10,173,304	-	-	71,381	-	-	465,924
Total disbursements	-	10,173,304	105,981	15,235	71,381	-	-	465,924
Excess (deficiency) of receipts over disbursements	3,682	(3,138)	-	-	-	-	-	18,400
Cash and investments - ending	\$ 3,717	\$ 4,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,130

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ -	\$ 453	\$ 300	\$ 135	\$ 135	\$ 22	\$ -	\$ 60
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	765	-	125	-
Fines and forfeits	-	-	315	-	-	-	250	-
Other receipts	401	3,379	-	650	805	627	-	648
Total receipts	401	3,379	315	650	1,570	627	375	648
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	176	3,832	615	785	-	642	375	708
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,545	-	-	-
Total disbursements	176	3,832	615	785	1,545	642	375	708
Excess (deficiency) of receipts over disbursements	225	(453)	(300)	(135)	25	(15)	-	(60)
Cash and investments - ending	\$ 225	\$ -	\$ -	\$ -	\$ 160	\$ 7	\$ -	\$ -

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	STATE & VIOLENT OFFENDER-STATE	Child Restraint Violation Fines	Education Plate Fees Agency	CEDIT Distribution	LIT CERTIFIED SHARES	LIT PUBIC SAFETY	LIT - ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 5	\$ -	\$ -	\$ 103,352	\$ 6,034	\$ 23,192	\$ 257,527	\$ 44,897
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	64,369	-	-	308,883	-
Charges for services	-	-	-	-	-	-	-	4,020
Fines and forfeits	315	-	-	-	-	-	-	-
Other receipts	-	-	56	91,774	1,597,064	393,631	-	-
Total receipts	315	-	56	156,143	1,597,064	393,631	308,883	4,020
Disbursements:								
Personal services	-	-	-	194,459	-	-	-	-
Supplies	-	-	-	453	-	-	-	-
Other services and charges	-	-	56	75,916	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	320	-	-	-	1,741,838	416,823	190,340	-
Total disbursements	320	-	56	270,828	1,741,838	416,823	190,340	-
Excess (deficiency) of receipts over disbursements	(5)	-	-	(114,685)	(144,774)	(23,192)	118,543	4,020
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (11,333)	\$ (138,740)	\$ -	\$ 376,070	\$ 48,917

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	Document Storage Fee	Fowler Ridge Phase I
Cash and investments - beginning	\$ 46,686	\$ 14,539	\$ -	\$ 7,694	\$ 228,372	\$ 2,979	\$ 21,048	\$ 246,615
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	389,447	-	-	-	-	-
Charges for services	6,045	4,020	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	241	5,487	-
Total receipts	6,045	4,020	389,447	-	-	241	5,487	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	20,548
Supplies	-	-	-	-	-	-	-	22,242
Other services and charges	912	6,731	-	-	70,583	165	3,429	162,229
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	389,447	-	-	-	-	-
Total disbursements	912	6,731	389,447	-	70,583	165	3,429	205,019
Excess (deficiency) of receipts over disbursements	5,133	(2,711)	-	-	(70,583)	76	2,058	(205,019)
Cash and investments - ending	\$ 51,819	\$ 11,828	\$ -	\$ 7,694	\$ 157,789	\$ 3,055	\$ 23,106	\$ 41,596

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism	Redaction Fund	Road use Agreement	Flex Account
Cash and investments - beginning	\$ 2,162,936	\$ 1,534,926	\$ 813	\$ 573,244	\$ 9,102	\$ 8,820	\$ 71,800	\$ 7,095
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	19,270	-	-	1,801	63,200	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,503	-	-	-	3,140	-	-	13,623
Total receipts	7,503	-	19,270	-	3,140	1,801	63,200	13,623
Disbursements:								
Personal services	20,271	-	-	-	-	-	-	-
Supplies	13,977	-	-	-	923	-	-	-
Other services and charges	637,861	-	19,867	36,790	1,300	-	23,780	15,334
Capital outlay	-	-	-	-	646	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	672,109	-	19,867	36,790	2,869	-	23,780	15,334
Excess (deficiency) of receipts over disbursements	(664,606)	-	(597)	(36,790)	271	1,801	39,420	(1,711)
Cash and investments - ending	\$ 1,498,330	\$ 1,534,926	\$ 216	\$ 536,454	\$ 9,373	\$ 10,621	\$ 111,220	\$ 5,384

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Clearing Account	FOWLER RECYCLING	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF	Prosecutor Special Fee	Patient Care Services	BENTON COUNTY GOVERNMENT MEDICAL PLAN	PPTAX ASSES. AUDIT TAX 2011-13
Cash and investments - beginning	\$ 629,699	\$ 26,236	\$ 2,667	\$ 100	\$ 530	\$ 14,096	\$ 12,933	\$ 122,372
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3	8	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,059,408	-	-	128,859	-	-	1,084,859	-
Total receipts	2,059,408	-	-	128,859	3	8	1,084,859	-
Disbursements:								
Personal services	-	-	-	-	-	-	323,057	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	94	26,236	-	128,859	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,555,657	-	-	-	-	-	-	11,878
Total disbursements	2,555,751	26,236	-	128,859	-	-	323,057	11,878
Excess (deficiency) of receipts over disbursements	(496,343)	(26,236)	-	-	3	8	761,802	(11,878)
Cash and investments - ending	\$ 133,356	\$ -	\$ 2,667	\$ 100	\$ 533	\$ 14,104	\$ 774,735	\$ 110,494

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HIGH CAPACITY WELL PERMIT FEE FUND	CROSSROADS CASA	FOWLER RIDGE IV ROAD RECON. FUND	TMA PTRC FUND	BC VACS CARE PROGRAM	18 HEALTH/ FOUNDATION GRANT	Recycle Grant	Auto Safety Program State Grant
Cash and investments - beginning	\$ 11,000	\$ 827	\$ 768,536	\$ 26,014	\$ -	\$ -	\$ 56,093	\$ 291
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	3,896	-	-	1,348	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	100,000	-	-	1,500	22,000	-
Total receipts	-	3,896	100,000	-	1,348	1,500	22,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	3,896	-	26,014	-	-	10,825	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	3,896	-	26,014	-	-	10,825	-
Excess (deficiency) of receipts over disbursements	-	-	100,000	(26,014)	1,348	1,500	11,175	-
Cash and investments - ending	\$ 11,000	\$ 827	\$ 868,536	\$ -	\$ 1,348	\$ 1,500	\$ 67,268	\$ 291

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Maternal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076	ST. HOMELAND SEC. GRANT-BI8126	EBOLA SUPPLEMENTAL GRANT	LOCAL ROAD & BRIDGE GRANT	Health Bio-Terrorism
Cash and investments - beginning	\$ 87	\$ 2,032	\$ 67	\$ 16,394	\$ -	\$ 10,092	\$ -	\$ 1,074
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	22,688	7,694
Charges for services	-	-	-	-	-	-	-	6,875
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	22,688	14,569
Disbursements:								
Personal services	-	-	-	-	-	-	-	8,480
Supplies	-	-	-	-	-	4,367	-	3,901
Other services and charges	-	-	-	(70)	(1,140)	-	22,688	280
Capital outlay	-	-	-	-	-	-	-	505
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	(70)	(1,140)	4,367	22,688	13,166
Excess (deficiency) of receipts over disbursements	-	-	-	70	1,140	(4,367)	-	1,403
Cash and investments - ending	\$ 87	\$ 2,032	\$ 67	\$ 16,464	\$ 1,140	\$ 5,725	\$ -	\$ 2,477

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FY 2016 TRAFFIC SAFETY 405D	IMMUNIZATION COOPERATIVE AGREEMENTS	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council
Cash and investments - beginning	\$ 199	\$ -	\$ 11,370	\$ 5,538	\$ 31,766	\$ 33,408	\$ 89
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	15,509	-	-	-	-	-
Charges for services	-	-	4,128	-	785	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,970	-	1,450	-
Total receipts	-	15,509	4,128	2,970	785	1,450	-
Disbursements:							
Personal services	-	9,215	-	-	-	-	-
Supplies	-	885	-	1,128	-	-	-
Other services and charges	-	633	6,243	784	-	3,179	-
Capital outlay	-	9,420	-	4,116	-	-	-
Other disbursements	-	344	-	-	-	-	-
Total disbursements	-	20,497	6,243	6,028	-	3,179	-
Excess (deficiency) of receipts over disbursements	-	(4,988)	(2,115)	(3,058)	785	(1,729)	-
Cash and investments - ending	\$ 199	\$ (4,988)	\$ 9,255	\$ 2,480	\$ 32,551	\$ 31,679	\$ 89

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Co. Law Enforc Cont. Education	15 Emergency PERF Grant Program	County Home	BEMA DONATIONS	EMS Donations
Cash and investments - beginning	\$ 440	\$ 8,889	\$ 13,811	\$ 6,256	\$ 8,164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	722	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,991	115,028	1,200	7,955
Total receipts	722	9,991	115,028	1,200	7,955
Disbursements:					
Personal services	-	-	-	-	2,971
Supplies	-	-	-	-	-
Other services and charges	330	-	-	2,229	12,896
Capital outlay	-	-	-	-	-
Other disbursements	-	-	114,415	-	-
Total disbursements	330	-	114,415	2,229	15,867
Excess (deficiency) of receipts over disbursements	392	9,991	613	(1,029)	(7,912)
Cash and investments - ending	\$ 832	\$ 18,880	\$ 14,424	\$ 5,227	\$ 252

BENTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	Totals
Cash and investments - beginning	\$ 735	\$ 1,592	\$ 2,210	\$ 782	\$ 15,100,428
Receipts:					
Taxes	-	-	-	-	4,722,940
Licenses and permits	-	-	-	-	16,081
Intergovernmental receipts	-	-	-	-	5,532,481
Charges for services	-	-	-	-	10,923,351
Fines and forfeits	-	-	-	-	59,208
Other receipts	-	-	697	350	7,590,154
Total receipts	-	-	697	350	28,844,215
Disbursements:					
Personal services	-	-	-	-	5,133,544
Supplies	-	-	-	-	1,429,661
Other services and charges	-	168	2,067	329	3,651,335
Capital outlay	-	-	-	-	801,168
Other disbursements	-	-	-	-	17,486,853
Total disbursements	-	168	2,067	329	28,502,561
Excess (deficiency) of receipts over disbursements	-	(168)	(1,370)	21	341,654
Cash and investments - ending	\$ 735	\$ 1,424	\$ 840	\$ 803	\$ 15,442,082

BENTON COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

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

BENTON COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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	96,315,637
Buildings	4,907,647
Machinery, equipment, and vehicles	<u>6,281,251</u>
Total governmental activities	<u>107,546,467</u>
Total capital assets	<u><u>\$ 107,546,467</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/>.