

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BENTON COUNTY, INDIANA

January 1, 2019 to December 31, 2020



**FILED**

09/06/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Audrey Freeland	01-01-19 to 12-31-22
County Treasurer	Janet Hasser Denise Boehle Carole Hoff	01-01-19 to 11-23-19 11-24-19 to 09-18-20 09-19-20 to 12-31-22
Clerk of the Circuit Court	Natalie Kidd	01-01-19 to 12-31-22
County Sheriff	Donald Munson	01-01-19 to 12-31-22
County Recorder	Jane Turner Glenda Wallpe	01-01-19 to 12-31-20 01-01-21 to 12-31-22
President of the Board of County Commissioners	Steven Cox Mike Freeland Bryan Berry	01-01-19 to 12-31-19 01-01-20 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Robert D. Sloniger	01-01-19 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BENTON COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Benton County (County), which comprises the financial position and results of operations as of and for the period of January 1, 2019 to December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2020, in accordance with accounting principles generally accepted in the United States of America.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

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

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



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 23, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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

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

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

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

BENTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19			Cash and Investments 12-31-19			Cash and Investments 12-31-20		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
General	\$ 1,460,033	\$ 4,364,806	\$ 4,167,437	\$ 1,657,402	\$ 4,996,098	\$ 4,434,635	\$ 2,218,865		
Accident Report	1,941	859	1,545	1,255	786	2,041	-		
Child Advocacy	150	-	-	150	-	-	150		
City and Town Court Costs	4,333	1,752	1,307	4,778	2,119	-	6,897		
Prisoner Reimbursement For Incarceration	1	-	-	1	-	-	1		
Sales Disclosure - County Share	6,716	1,480	-	8,196	1,500	20	9,676		
Cumulative Bridge	808,371	253,539	345,740	716,170	347,208	287,357	776,021		
Cumulative Capital Development	264,762	143,189	134,930	273,021	183,284	175,100	281,205		
Cumulative Jail	86,001	26,641	32,037	80,605	32,691	35,302	77,994		
Drug Free Community	15,388	7,978	8,135	15,231	13,648	15,487	13,392		
Emergency Medical Services	547,552	562,920	413,972	696,500	564,571	448,271	812,800		
15 EMERGENCY PERF GRANT PROGRAM	18,880	54,561	20,287	53,154	-	36,722	16,432		
Extradition and Sheriff's Assistance	1,535	-	-	1,535	-	-	1,535		
Firearms Training	10	1,090	180	920	4,730	2,378	3,272		
Health	35,169	65,240	67,116	33,293	74,898	67,410	40,781		
Levy Excess	49	-	-	49	-	-	49		
Local Health Maintenance	20,700	33,139	32,934	20,905	33,139	32,870	21,174		
Local Road and Street	163,372	141,102	31,276	273,198	136,963	8,517	401,644		
LOIT Public Safety - County Share	(32,463)	422,430	382,788	7,179	466,029	419,090	54,118		
Medical Care for Inmates	-	884	-	884	342	625	601		
Misdemeanant	780	6,694	2,295	5,179	6,694	8,010	3,863		
MOTOR VEHICLE HIGHWAY	2,132,021	1,346,249	3,458,095	20,175	1,386,158	1,827,962	(421,629)		
MVH Restricted	-	2,628,393	1,300,000	1,328,393	1,271,614	766,235	1,833,772		
Plat Book	8,538	3,735	3,600	8,673	5,170	3,600	10,243		
Rainy Day	405,155	-	52,505	352,650	-	119,002	233,648		
Reassessment - 2015	100	-	100	-	-	-	-		
Recorder's Records Perpetuation	50,619	31,731	45,998	36,352	30,477	14,468	52,361		
Riverboat	38,552	52,450	114,673	(23,671)	63,780	33,997	6,112		
SEX & VIOLENT OFFENDER ADMIN	296	545	-	841	405	549	697		
Sheriff's Pension Trust	4,477	6,889	10,521	845	8,372	1,555	7,662		
Supplemental Public Defender Services	42,240	48,536	63,244	27,532	66,903	95,120	(685)		
Surplus Tax	41,989	21,539	12,099	51,429	18,789	19,731	50,487		
Surveyor's Corner Perpetuation	36,752	7,798	4,071	40,479	8,535	881	48,133		
Tax Sale Redemption	13,504	6,894	8,087	12,311	81,921	33,841	60,391		
Tax Sale Surplus	12,550	12,306	-	24,856	86,975	38,881	72,950		
Local Health Department Trust Account	16,406	12,840	8,261	20,985	12,840	8,852	24,973		
Guardian Ad Litem	54	-	-	54	-	-	54		
AUDITORS INELIGIBLE DEDUCTIONS	13,594	-	-	13,594	-	-	13,594		

BENTON COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
County Elected Officials Training	3,187	1,618	1,032	3,773	1,726	1,618	3,881
Statewide 911	204,790	109,150	97,525	216,415	116,991	26,788	306,618
Reassessment	60,738	75,578	99,649	36,667	106,217	82,886	59,998
Adult Probation Administrative	248,605	120,242	143,493	225,354	143,635	167,138	201,851
Juvenile Probation Administrative	63,683	8,975	4,892	67,766	3,908	2,061	69,613
County User Fee	19,339	1,477	651	20,165	1,839	639	21,365
Drain Construction/Reconstruction	246,253	37,688	31,898	252,043	53,140	8,686	296,497
Drain Maintenance	956,751	387,600	354,777	989,574	484,329	215,356	1,258,547
Donations	3,717	-	-	3,717	-	-	3,717
Settlement	4,980	10,544,061	10,533,842	15,199	12,041,778	12,040,693	16,284
CVET Agency	-	129,014	129,014	-	122,693	122,693	-
Sewage Collections	-	9,115	9,115	-	6,389	6,389	-
Financial Institution Tax	-	93,194	93,194	-	101,194	101,194	-
LIT - PROPERTY TAX	96,130	490,393	586,275	248	540,594	540,842	-
State Fines and Forfeitures	225	6	231	-	500	81	419
Infraction Judgements	-	3,296	3,296	-	3,114	2,404	710
Overweight Vehicle Fines	-	300	300	-	300	150	150
Special Death Benefit	-	840	840	-	955	855	100
Sales Disclosure - State Share	160	1,480	1,525	115	1,500	1,350	265
Coroners Training & Con't Education	7	637	597	47	995	878	164
INTERSTATE COMPACT STATE SHARE	-	-	-	-	375	375	-
Mortgage Recording Fees - State Share	-	775	775	-	925	855	70
SEX & VIOLENT OFFENDER - STATE SHARE	-	55	55	-	45	45	-
CHILD RESTRAINT VIOLATION FINE	-	25	25	-	50	50	-
Education Plate Fees Agency	-	38	38	-	38	38	-
CEDIT Distribution	(11,333)	11,333	-	-	-	-	-
LIT CERTIFIED SHARES	(138,740)	1,690,596	1,551,856	-	1,864,117	1,864,117	-
LIT PUBLIC SAFETY	-	422,649	422,649	-	466,029	466,029	-
LIT - ECONOMIC DEVELOPMENT	376,070	368,711	258,820	485,961	428,055	173,389	740,627
93.563 Title IV-D Incentive	48,917	3,276	-	52,193	4,791	133	56,851
93.563 Prosecutor IV-D Incentive-Post Oct '99	51,819	4,932	2,322	54,429	7,204	7,699	53,934
93.563 Clerk IV-D Incentive-Post Oct '99	11,828	3,276	6,680	8,424	4,791	7,799	5,416
CARES ACT GRANT FUNDS	-	-	-	-	218,193	259,842	(41,649)
AFTER SETTLEMENT COLLECTIONS	351,204	1,551,998	351,204	1,551,998	360,576	1,551,998	360,576
SHERIFF INMATE TRUST	9,449	105,898	110,761	4,586	91,498	92,640	3,444
JAIL COMMISSARY	1,868	93,800	83,445	12,223	77,413	78,956	10,680
CLERKS TRUST	108,707	551,616	538,041	122,282	569,406	590,398	101,290
2007 LETPC (2001)	7,694	-	4,208	3,486	3,590	1,063	6,013

BENTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
BAD CHECK COLLECTION PROGRAM	309	124	124	309	409	409	309
MEADOW LAKE ROAD RECON-GILBOA	-	3,058,918	1,956,961	1,101,957	196,744	345,289	953,412
CORONER DONATION RECEIPTS	-	62	-	62	-	-	62
FINAL EXCISE TAX CUT REPLMNT DUE STATE	-	340,609	340,609	-	350,328	350,328	-
LIT ECONOMIC DEVELOPMENT (EDIT)	-	421,849	421,849	-	466,029	466,029	-
97.039 B.E.M.A. FEDERAL GRANT	-	19,835	18,000	1,835	-	2,584	(749)
2019 LOCAL ROAD & BRIDGE GRANT	-	78,249	68,257	9,992	-	-	9,992
E&L CAPACITY FOR INFECTIOUS DIS	-	-	-	-	50,000	17,794	32,206
TA GRANT - SOIL AND WATER	-	-	-	-	2,568	3,283	(715)
2020 HAZARDOUS MATERIALS EMERG	-	-	-	-	17,046	6,372	10,674
BC SAFETY AND RESPONSE GRANT	-	-	-	-	16,856	16,856	-
2020 RESPONSE EQUIPMENT GRANT	-	-	-	-	-	4,690	(4,690)
IHSFG - BC DHS/EMA SAFETY GRANT	-	-	-	-	3,714	3,714	-
COMM CROSSING GRANT 2019-2	-	-	-	-	634,350	613,083	21,267
PATTERN / AMAZON WIND PROJECT	-	-	-	-	-	250,000	(250,000)
OCRA GRANT	-	-	-	-	-	114,905	(114,905)
EOC - COVID 19 2020	-	-	-	-	-	23,022	(23,022)
BC Wind Farm	157,789	-	-	157,789	-	157,789	-
Coal for Drug Free BC	3,055	54	313	2,796	-	240	2,556
Document Storage Fee	23,106	4,592	8,490	19,208	4,862	3,915	20,155
Fowler Ridge Phase I	41,596	-	41,038	558	-	-	558
Fowler Ridge Phase II	1,498,330	233,557	839,928	891,959	12,004	293,433	610,530
Hoosier Wind	1,534,926	-	-	1,534,926	-	175,001	1,359,925
HRA Reimbursement	216	-	-	216	-	-	216
Megawatt Production Fee	536,454	430,661	18,483	948,632	6,284	306,199	648,717
Wind Tourism	9,373	1,519	1,025	9,867	75	-	9,942
Redaction Fund	10,621	1,518	791	11,348	1,726	-	13,074
Road use Agreement	111,220	105,176	-	216,396	54,000	-	270,396
Flex Account	5,384	12,399	13,285	4,498	16,971	13,822	7,647
Payroll Clearing Account	133,356	2,147,033	1,740,147	540,242	2,221,468	2,653,292	108,418
WELLNESS IMPACT GRANT-LOCAL GRANT	2,667	-	-	2,667	-	-	2,667
PERF	100	135,151	134,284	967	139,334	134,598	5,703
Prosecutor Special Fee	533	2	-	535	50	-	585
NOVIA HEALTHY RESIDENTS	1	-	-	1	-	-	1
Patient Care Services	14,104	141	-	14,245	-	-	14,245
BENTON COUNTY GOVERNMENT MEDICAL PLAN	774,735	130,115	411,091	493,759	858,602	342,175	1,010,186
PPTAX ASSES. AUDIT TAX 2011-13	110,494	-	54,860	55,634	-	-	55,634
HIGH CAPACITY WELL PERMIT FEE FUND	11,000	-	-	11,000	-	-	11,000

BENTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
CROSSROADS CASA	827	4,943	4,971	799	4,698	3,527	1,970
FOWLER RIDGE IV ROAD RECON. FUND	868,536	200,000	34,366	1,034,170	200,000	-	1,234,170
HEALTH REIMBURSEMENT ACCT FUND	200,000	-	-	200,000	-	-	200,000
BC VACS CARE PROGRAM	1,348	662	-	2,010	101	-	2,111
18 HEALTH/FOUNDATION GRANT	1,500	140	941	699	-	-	699
Recycle Grant	67,268	27,000	19,027	75,241	22,000	8,929	88,312
Auto Safety Program State Grant	291	-	-	291	-	-	291
Maternal Child Program	87	-	-	87	-	-	87
NACCHO GRANT FOR HEALTH DEPARTMENT	2,032	-	2,032	-	-	-	-
MRC GRANT 6/2014	67	-	67	-	-	-	-
EMA PERFORMANCE GRANT-BI9076	16,464	1,407	17,871	-	-	-	-
ST. HOMELAND SEC. GRANT-BI8126	1,140	-	-	1,140	-	-	1,140
EBOLA SUPPLEMENTAL GRANT	5,725	-	2,015	3,710	-	2,134	1,576
COMMUNITY CROSSING GRANT	253,308	-	-	253,308	-	-	253,308
Health Bio-Terrorism	2,477	10,596	14,402	(1,329)	31,418	25,919	4,170
BIG PINE CRK IMP PROJECT	(49)	9,609	8,976	584	8,739	9,322	1
FY 2016 TRAFFIC SAFETY 405D	199	-	-	199	-	-	199
IMMUNIZATION COOPERATIVE AGREEMENTS	(4,988)	42,860	36,059	1,813	24,774	24,065	2,522
Misd. User Fee Fund	9,255	4,023	12,649	629	8,636	5,869	3,396
Infraction User Fees	2,480	1,760	1,138	3,102	1,980	3,692	1,390
Jury User Fees	32,551	770	-	33,321	933	-	34,254
Infraction Penalty	31,679	1,950	-	33,629	1,500	4,686	30,443
Law Enf Coordinating Council	89	490	61	518	-	60	458
Co. Law Enforc Cont. Education	832	-	832	-	-	-	-
BEMA DONATIONS	5,227	21,256	23,575	2,908	9,250	6,398	5,760
EMS Donations	252	3,790	3,462	580	10,295	4,277	6,598
Health Dept. Donations	735	-	209	526	-	-	526
Local Health Donations	1,424	-	-	1,424	-	-	1,424
Retirement Village Donations	840	1,058	1,305	593	1,141	791	943
HIGHWAY DONATIONS	803	3,080	241	3,642	-	80	3,562
LOIT SPECIAL DISTRIBUTION	318	-	-	318	-	-	318
Totals	<u>\$ 15,428,261</u>	<u>\$ 34,548,809</u>	<u>\$ 32,399,992</u>	<u>\$ 17,577,078</u>	<u>\$ 33,114,417</u>	<u>\$ 33,755,207</u>	<u>\$ 16,936,288</u>

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

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*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.

*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 STATEMENT  
(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 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.

**Note 4. Deposits and Investments**

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

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

BENTON COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some of the funds being set up as reimbursable grants. The reimbursements 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.

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REQUIRED SUPPLEMENTARY INFORMATION

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	General	Accident Report	Child Advocacy	City and Town Court Costs	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 1,460,033	\$ 1,941	\$ 150	\$ 4,333	\$ 1	\$ 6,716	\$ 808,371	\$ 264,762
Receipts:								
Taxes	2,556,611	-	-	-	-	-	204,236	135,110
Licenses and permits	31,200	-	-	-	-	-	-	-
Intergovernmental receipts	959,058	-	-	-	-	-	12,212	8,079
Charges for services	488,370	859	-	-	-	1,480	-	-
Fines and forfeits	20,316	-	-	1,752	-	-	-	-
Other receipts	309,251	-	-	-	-	-	37,091	-
Total receipts	4,364,806	859	-	1,752	-	1,480	253,539	143,189
Disbursements:								
Personal services	2,489,489	-	-	-	-	-	-	-
Supplies	353,688	-	-	-	-	-	-	-
Other services and charges	1,287,841	-	-	-	-	-	62,080	-
Capital outlay	-	-	-	-	-	-	283,660	134,930
Other disbursements	36,419	1,545	-	1,307	-	-	-	-
Total disbursements	4,167,437	1,545	-	1,307	-	-	345,740	134,930
Excess (deficiency) of receipts over disbursements	197,369	(686)	-	445	-	1,480	(92,201)	8,259
Cash and investments - ending	\$ 1,657,402	\$ 1,255	\$ 150	\$ 4,778	\$ 1	\$ 8,196	\$ 716,170	\$ 273,021

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cumulative Jail	Drug Free Community	Emergency Medical Services	15 EMERGENCY PERF GRANT PROGRAM	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess
Cash and investments - beginning	\$ 86,001	\$ 15,388	\$ 547,552	\$ 18,880	\$ 1,535	\$ 10	\$ 35,169	\$ 49
Receipts:								
Taxes	25,137	-	276,504	-	-	-	57,605	-
Licenses and permits	-	-	-	-	-	-	520	-
Intergovernmental receipts	1,504	-	16,533	54,561	-	-	3,444	-
Charges for services	-	-	-	-	-	1,090	2,005	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,978	269,883	-	-	-	1,666	-
Total receipts	26,641	7,978	562,920	54,561	-	1,090	65,240	-
Disbursements:								
Personal services	-	-	307,461	-	-	-	65,758	-
Supplies	-	-	54,522	-	-	-	468	-
Other services and charges	32,037	5,281	39,498	-	-	-	890	-
Capital outlay	-	-	12,491	-	-	-	-	-
Other disbursements	-	2,854	-	20,287	-	180	-	-
Total disbursements	32,037	8,135	413,972	20,287	-	180	67,116	-
Excess (deficiency) of receipts over disbursements	(5,396)	(157)	148,948	34,274	-	910	(1,876)	-
Cash and investments - ending	\$ 80,605	\$ 15,231	\$ 696,500	\$ 53,154	\$ 1,535	\$ 920	\$ 33,293	\$ 49

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	MOTOR VEHICLE HIGHWAY	MVH Restricted	Plat Book
Cash and investments - beginning	\$ 20,700	\$ 163,372	\$ (32,463)	\$ -	\$ 780	\$ 2,132,021	\$ -	\$ 8,538
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	141,102	422,430	-	-	1,337,558	2,628,393	-
Charges for services	33,139	-	-	-	6,694	8,691	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	884	-	-	-	3,735
<b>Total receipts</b>	<b>33,139</b>	<b>141,102</b>	<b>422,430</b>	<b>884</b>	<b>6,694</b>	<b>1,346,249</b>	<b>2,628,393</b>	<b>3,735</b>
Disbursements:								
Personal services	32,934	-	382,788	-	-	1,122,220	-	-
Supplies	-	31,276	-	-	-	1,988,619	-	-
Other services and charges	-	-	-	-	-	125,246	1,300,000	-
Capital outlay	-	-	-	-	-	222,010	-	-
Other disbursements	-	-	-	-	2,295	-	-	3,600
<b>Total disbursements</b>	<b>32,934</b>	<b>31,276</b>	<b>382,788</b>	<b>-</b>	<b>2,295</b>	<b>3,458,095</b>	<b>1,300,000</b>	<b>3,600</b>
Excess (deficiency) of receipts over disbursements	205	109,826	39,642	884	4,399	(2,111,846)	1,328,393	135
Cash and investments - ending	\$ 20,905	\$ 273,198	\$ 7,179	\$ 884	\$ 5,179	\$ 20,175	\$ 1,328,393	\$ 8,673

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	SEX & VIOLENT OFFENDER ADMIN	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 405,155	\$ 100	\$ 50,619	\$ 38,552	\$ 296	\$ 4,477	\$ 42,240	\$ 41,989
Receipts:								
Taxes	-	-	-	-	-	-	-	21,539
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	52,450	-	-	-	-
Charges for services	-	-	31,731	-	-	-	48,536	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	545	6,889	-	-
Total receipts	-	-	31,731	52,450	545	6,889	48,536	21,539
Disbursements:								
Personal services	52,505	-	5,497	-	-	-	-	-
Supplies	-	-	1,138	-	-	-	-	-
Other services and charges	-	-	39,088	46,679	-	-	-	-
Capital outlay	-	-	275	-	-	-	-	-
Other disbursements	-	100	-	67,994	-	10,521	63,244	12,099
Total disbursements	52,505	100	45,998	114,673	-	10,521	63,244	12,099
Excess (deficiency) of receipts over disbursements	(52,505)	(100)	(14,267)	(62,223)	545	(3,632)	(14,708)	9,440
Cash and investments - ending	\$ 352,650	\$ -	\$ 36,352	\$ (23,671)	\$ 841	\$ 845	\$ 27,532	\$ 51,429

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	AUDITORS INELIGIBLE DEDUCTIONS	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 36,752	\$ 13,504	\$ 12,550	\$ 16,406	\$ 54	\$ 13,594	\$ 3,187	\$ 204,790
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	7,798	-	-	12,840	-	-	-	109,150
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,894	12,306	-	-	-	1,618	-
<b>Total receipts</b>	<b>7,798</b>	<b>6,894</b>	<b>12,306</b>	<b>12,840</b>	<b>-</b>	<b>-</b>	<b>1,618</b>	<b>109,150</b>
Disbursements:								
Personal services	-	-	-	6,737	-	-	-	42,281
Supplies	-	-	-	425	-	-	-	-
Other services and charges	-	-	-	986	-	-	-	52,437
Capital outlay	-	-	-	113	-	-	-	2,509
Other disbursements	4,071	8,087	-	-	-	-	1,032	298
<b>Total disbursements</b>	<b>4,071</b>	<b>8,087</b>	<b>-</b>	<b>8,261</b>	<b>-</b>	<b>-</b>	<b>1,032</b>	<b>97,525</b>
Excess (deficiency) of receipts over disbursements	3,727	(1,193)	12,306	4,579	-	-	586	11,625
Cash and investments - ending	\$ 40,479	\$ 12,311	\$ 24,856	\$ 20,985	\$ 54	\$ 13,594	\$ 3,773	\$ 216,415

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	Donations
Cash and investments - beginning	\$ 60,738	\$ 248,605	\$ 63,683	\$ 19,339	\$ 246,253	\$ 956,751	\$ 3,717
Receipts:							
Taxes	71,221	-	-	-	37,688	387,600	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,357	-	-	-	-	-	-
Charges for services	-	120,242	8,975	1,477	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>75,578</u>	<u>120,242</u>	<u>8,975</u>	<u>1,477</u>	<u>37,688</u>	<u>387,600</u>	<u>-</u>
Disbursements:							
Personal services	40,069	102,723	-	-	-	-	-
Supplies	3,560	1,900	-	-	-	-	-
Other services and charges	56,020	37,859	4,892	-	-	354,777	-
Capital outlay	-	1,011	-	-	31,898	-	-
Other disbursements	-	-	-	651	-	-	-
Total disbursements	<u>99,649</u>	<u>143,493</u>	<u>4,892</u>	<u>651</u>	<u>31,898</u>	<u>354,777</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(24,071)</u>	<u>(23,251)</u>	<u>4,083</u>	<u>826</u>	<u>5,790</u>	<u>32,823</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36,667</u>	<u>\$ 225,354</u>	<u>\$ 67,766</u>	<u>\$ 20,165</u>	<u>\$ 252,043</u>	<u>\$ 989,574</u>	<u>\$ 3,717</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	LIT - PROPERTY TAX	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 4,980	\$ -	\$ -	\$ -	\$ 96,130	\$ 225	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	490,393	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	129,014	-	93,194	-	-	-	-
Charges for services	10,544,061	-	9,115	-	-	-	3,296	-
Fines and forfeits	-	-	-	-	-	-	-	300
Other receipts	-	-	-	-	-	6	-	-
<b>Total receipts</b>	<b>10,544,061</b>	<b>129,014</b>	<b>9,115</b>	<b>93,194</b>	<b>490,393</b>	<b>6</b>	<b>3,296</b>	<b>300</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	10,533,842	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	129,014	9,115	93,194	586,275	231	3,296	300
<b>Total disbursements</b>	<b>10,533,842</b>	<b>129,014</b>	<b>9,115</b>	<b>93,194</b>	<b>586,275</b>	<b>231</b>	<b>3,296</b>	<b>300</b>
Excess (deficiency) of receipts over disbursements	10,219	-	-	-	(95,882)	(225)	-	-
Cash and investments - ending	\$ 15,199	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	INTERSTATE COMPACT STATE SHARE	Mortgage Recording Fees - State Share	SEX & VIOLENT OFFENDER - STATE SHARE	CHILD RESTRAINT VIOLATION FINE	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 160	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	1,480	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	25	38
Other receipts	840	-	637	-	775	55	-	-
<b>Total receipts</b>	<b>840</b>	<b>1,480</b>	<b>637</b>	<b>-</b>	<b>775</b>	<b>55</b>	<b>25</b>	<b>38</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	840	1,525	597	-	775	55	25	38
<b>Total disbursements</b>	<b>840</b>	<b>1,525</b>	<b>597</b>	<b>-</b>	<b>775</b>	<b>55</b>	<b>25</b>	<b>38</b>
Excess (deficiency) of receipts over disbursements	-	(45)	40	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 115	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CREDIT Distribution	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT - ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES ACT GRANT FUNDS
Cash and investments - beginning	\$ (11,333)	\$ (138,740)	\$ -	\$ 376,070	\$ 48,917	\$ 51,819	\$ 11,828	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,690,596	422,649	285,865	-	-	-	-
Charges for services	-	-	-	-	3,276	4,932	3,276	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	11,333	-	-	82,846	-	-	-	-
<b>Total receipts</b>	<b>11,333</b>	<b>1,690,596</b>	<b>422,649</b>	<b>368,711</b>	<b>3,276</b>	<b>4,932</b>	<b>3,276</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	71,659	-	-	-	-
Supplies	-	-	-	3,564	-	-	-	-
Other services and charges	-	-	-	6,510	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,551,856	422,649	177,087	-	2,322	6,680	-
<b>Total disbursements</b>	<b>-</b>	<b>1,551,856</b>	<b>422,649</b>	<b>258,820</b>	<b>-</b>	<b>2,322</b>	<b>6,680</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	11,333	138,740	-	109,891	3,276	2,610	(3,404)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 485,961	\$ 52,193	\$ 54,429	\$ 8,424	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERKS TRUST	2007 LETPC (2001)	BAD CHECK COLLECTION PROGRAM	MEADOW LAKE ROAD RECON-GILBOA	CORONER DONATION RECEIPTS
Cash and investments - beginning	\$ 351,204	\$ 9,449	\$ 1,868	\$ 108,707	\$ 7,694	\$ 309	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,551,998	105,898	93,800	551,616	-	124	3,058,918	62
Total receipts	1,551,998	105,898	93,800	551,616	-	124	3,058,918	62
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	351,204	110,761	83,445	538,041	4,208	124	1,956,961	-
Total disbursements	351,204	110,761	83,445	538,041	4,208	124	1,956,961	-
Excess (deficiency) of receipts over disbursements	1,200,794	(4,863)	10,355	13,575	(4,208)	-	1,101,957	62
Cash and investments - ending	\$ 1,551,998	\$ 4,586	\$ 12,223	\$ 122,282	\$ 3,486	\$ 309	\$ 1,101,957	\$ 62

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	FINAL EXCISE TAX CUT REPLMNT DUE STATE	LIT ECONOMIC DEVELOPMENT (EDIT)	97.039 B.E.M.A. FEDERAL GRANT	2019 LOCAL ROAD & BRIDGE GRANT	E&L CAPACITY FOR INFECTIOUS DIS	TA GRANT - SOIL AND WATER	2020 HAZARDOUS MATERIALS EMERG	BC SAFETY AND RESPONSE GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	421,849	19,835	-	-	-	-	-
Charges for services	340,609	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	78,249	-	-	-	-
<b>Total receipts</b>	<b>340,609</b>	<b>421,849</b>	<b>19,835</b>	<b>78,249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	68,257	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	340,609	421,849	18,000	-	-	-	-	-
<b>Total disbursements</b>	<b>340,609</b>	<b>421,849</b>	<b>18,000</b>	<b>68,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	1,835	9,992	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,835	\$ 9,992	\$ -	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2020 RESPONSE EQUIPMENT GRANT	IHSFG - BC DHS/EMA SAFETY GRANT	COMM CROSSING GRANT 2019-2	PATTERN / AMAZON WIND PROJECT	OCRA GRANT	EOC - COVID 19 2020	BC Wind Farm	Coal for Drug Free BC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,789	\$ 3,055
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	54
Total receipts	-	-	-	-	-	-	-	54
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	313
Total disbursements	-	-	-	-	-	-	-	313
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(259)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,789	\$ 2,796

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Document Storage Fee	Fowler Ridge Phase I	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism	Redaction Fund
Cash and investments - beginning	\$ 23,106	\$ 41,596	\$ 1,498,330	\$ 1,534,926	\$ 216	\$ 536,454	\$ 9,373	\$ 10,621
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,518
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,592	-	233,557	-	-	430,661	1,519	-
Total receipts	4,592	-	233,557	-	-	430,661	1,519	1,518
Disbursements:								
Personal services	-	-	649,973	-	-	-	850	-
Supplies	-	-	75,407	-	-	10,042	123	-
Other services and charges	-	-	111,798	-	-	8,441	-	-
Capital outlay	-	-	-	-	-	-	52	-
Other disbursements	8,490	41,038	2,750	-	-	-	-	791
Total disbursements	8,490	41,038	839,928	-	-	18,483	1,025	791
Excess (deficiency) of receipts over disbursements	(3,898)	(41,038)	(606,371)	-	-	412,178	494	727
Cash and investments - ending	\$ 19,208	\$ 558	\$ 891,959	\$ 1,534,926	\$ 216	\$ 948,632	\$ 9,867	\$ 11,348

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Road use Agreement	Flex Account	Payroll Clearing Account	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF	Prosecutor Special Fee	NOVIA HEALTHY RESIDENTS	Patient Care Services
Cash and investments - beginning	\$ 111,220	\$ 5,384	\$ 133,356	\$ 2,667	\$ 100	\$ 533	\$ 1	\$ 14,104
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	141
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	105,176	12,399	2,147,033	-	135,151	2	-	-
Total receipts	105,176	12,399	2,147,033	-	135,151	2	-	141
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	134,284	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	13,285	1,740,147	-	-	-	-	-
Total disbursements	-	13,285	1,740,147	-	134,284	-	-	-
Excess (deficiency) of receipts over disbursements	105,176	(886)	406,886	-	867	2	-	141
Cash and investments - ending	\$ 216,396	\$ 4,498	\$ 540,242	\$ 2,667	\$ 967	\$ 535	\$ 1	\$ 14,245

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	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	HEALTH REIMBURSEMENT ACCT FUND	BC VACS CARE PROGRAM
Cash and investments - beginning	\$ 774,735	\$ 110,494	\$ 11,000	\$ 827	\$ 868,536	\$ 200,000	\$ 1,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	4,943	-	-	662
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	130,115	-	-	-	200,000	-	-
Total receipts	130,115	-	-	4,943	200,000	-	662
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	411,091	54,860	-	4,971	34,366	-	-
Total disbursements	411,091	54,860	-	4,971	34,366	-	-
Excess (deficiency) of receipts over disbursements	(280,976)	(54,860)	-	(28)	165,634	-	662
Cash and investments - ending	\$ 493,759	\$ 55,634	\$ 11,000	\$ 799	\$ 1,034,170	\$ 200,000	\$ 2,010

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	18 HEALTH/FOUNDATION GRANT	Recycle Grant	Auto Safety Program State Grant	Maternal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BI9076
Cash and investments - beginning	\$ 1,500	\$ 67,268	\$ 291	\$ 87	\$ 2,032	\$ 67	\$ 16,464
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	140	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	27,000	-	-	-	-	1,407
Total receipts	<u>140</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,407</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	941	19,027	-	-	2,032	67	17,871
Total disbursements	<u>941</u>	<u>19,027</u>	<u>-</u>	<u>-</u>	<u>2,032</u>	<u>67</u>	<u>17,871</u>
Excess (deficiency) of receipts over disbursements	<u>(801)</u>	<u>7,973</u>	<u>-</u>	<u>-</u>	<u>(2,032)</u>	<u>(67)</u>	<u>(16,464)</u>
Cash and investments - ending	<u>\$ 699</u>	<u>\$ 75,241</u>	<u>\$ 291</u>	<u>\$ 87</u>	<u>\$ -</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, 2019

	ST. HOMELAND SEC. GRANT-BI8126	EBOLA SUPPLEMENTAL GRANT	COMMUNITY CROSSING GRANT	Health Bio-Terrorism	BIG PINE CRK IMP PROJECT	FY 2016 TRAFFIC SAFETY 405D	IMMUNIZATION COOPERATIVE AGREEMENTS
Cash and investments - beginning	\$ 1,140	\$ 5,725	\$ 253,308	\$ 2,477	\$ (49)	\$ 199	\$ (4,988)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,596	9,609	-	-
Charges for services	-	-	-	-	-	-	42,860
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	10,596	9,609	-	42,860
Disbursements:							
Personal services	-	-	-	2,249	8,976	-	27,374
Supplies	-	2,015	-	12,153	-	-	1,077
Other services and charges	-	-	-	-	-	-	544
Capital outlay	-	-	-	-	-	-	1,726
Other disbursements	-	-	-	-	-	-	5,338
Total disbursements	-	2,015	-	14,402	8,976	-	36,059
Excess (deficiency) of receipts over disbursements	-	(2,015)	-	(3,806)	633	-	6,801
Cash and investments - ending	\$ 1,140	\$ 3,710	\$ 253,308	\$ (1,329)	\$ 584	\$ 199	\$ 1,813

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council	Co. Law Enforc Cont. Education	BEMA DONATIONS
Cash and investments - beginning	\$ 9,255	\$ 2,480	\$ 32,551	\$ 31,679	\$ 89	\$ 832	\$ 5,227
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	4,023	1,760	770	1,950	490	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	21,256
Total receipts	4,023	1,760	770	1,950	490	-	21,256
Disbursements:							
Personal services	5,218	279	-	-	-	-	-
Supplies	-	201	-	-	-	-	-
Other services and charges	-	370	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,431	288	-	-	61	832	23,575
Total disbursements	12,649	1,138	-	-	61	832	23,575
Excess (deficiency) of receipts over disbursements	(8,626)	622	770	1,950	429	(832)	(2,319)
Cash and investments - ending	\$ 629	\$ 3,102	\$ 33,321	\$ 33,629	\$ 518	\$ -	\$ 2,908

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	EMS Donations	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	LOIT SPECIAL DISTRIBUTION	Totals
Cash and investments - beginning	\$ 252	\$ 735	\$ 1,424	\$ 840	\$ 803	\$ 318	\$ 15,428,261
Receipts:							
Taxes	-	-	-	-	-	-	4,263,644
Licenses and permits	-	-	-	-	-	-	31,720
Intergovernmental receipts	-	-	-	-	-	-	8,725,028
Charges for services	-	-	-	-	-	-	11,852,239
Fines and forfeits	-	-	-	-	-	-	22,431
Other receipts	3,790	-	-	1,058	3,080	-	9,653,747
Total receipts	3,790	-	-	1,058	3,080	-	34,548,809
Disbursements:							
Personal services	-	-	-	-	-	-	5,417,040
Supplies	-	-	-	-	-	-	2,608,435
Other services and charges	-	-	-	-	-	-	14,241,400
Capital outlay	-	-	-	-	-	-	690,675
Other disbursements	3,462	209	-	1,305	241	-	9,442,442
Total disbursements	3,462	209	-	1,305	241	-	32,399,992
Excess (deficiency) of receipts over disbursements	328	(209)	-	(247)	2,839	-	2,148,817
Cash and investments - ending	\$ 580	\$ 526	\$ 1,424	\$ 593	\$ 3,642	\$ 318	\$ 17,577,078

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	General	Accident Report	Child Advocacy	City and Town Court Costs	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 1,657,402	\$ 1,255	\$ 150	\$ 4,778	\$ 1	\$ 8,196	\$ 716,170	\$ 273,021
Receipts:								
Taxes	3,271,973	-	-	-	-	-	252,869	163,392
Licenses and permits	11,520	-	-	-	-	-	-	-
Intergovernmental receipts	1,120,671	-	-	-	-	-	12,743	8,242
Charges for services	441,292	786	-	-	-	1,500	81,596	-
Fines and forfeits	293	-	-	2,119	-	-	-	-
Other receipts	150,349	-	-	-	-	-	-	11,650
Total receipts	<u>4,996,098</u>	<u>786</u>	<u>-</u>	<u>2,119</u>	<u>-</u>	<u>1,500</u>	<u>347,208</u>	<u>183,284</u>
Disbursements:								
Personal services	2,634,103	-	-	-	-	-	287,357	-
Supplies	197,948	-	-	-	-	-	-	-
Other services and charges	1,580,468	-	-	-	-	-	-	-
Capital outlay	9,937	-	-	-	-	-	-	175,100
Other disbursements	12,179	2,041	-	-	-	20	-	-
Total disbursements	<u>4,434,635</u>	<u>2,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>287,357</u>	<u>175,100</u>
Excess (deficiency) of receipts over disbursements	<u>561,463</u>	<u>(1,255)</u>	<u>-</u>	<u>2,119</u>	<u>-</u>	<u>1,480</u>	<u>59,851</u>	<u>8,184</u>
Cash and investments - ending	<u>\$ 2,218,865</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 6,897</u>	<u>\$ 1</u>	<u>\$ 9,676</u>	<u>\$ 776,021</u>	<u>\$ 281,205</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cumulative Jail	Drug Free Community	Emergency Medical Services	15 EMERGENCY PERF GRANT PROGRAM	Extradition and Sheriff's Assistance	Firearms Training	Health	Levy Excess
Cash and investments - beginning	\$ 80,605	\$ 15,231	\$ 696,500	\$ 53,154	\$ 1,535	\$ 920	\$ 33,293	\$ 49
Receipts:								
Taxes	31,122	-	293,069	-	-	-	67,432	-
Licenses and permits	-	-	-	-	-	-	4,059	-
Intergovernmental receipts	1,569	-	14,877	-	-	-	3,407	-
Charges for services	-	-	-	-	-	4,730	-	-
Fines and forfeits	-	13,648	-	-	-	-	-	-
Other receipts	-	-	256,625	-	-	-	-	-
<b>Total receipts</b>	<b>32,691</b>	<b>13,648</b>	<b>564,571</b>	<b>-</b>	<b>-</b>	<b>4,730</b>	<b>74,898</b>	<b>-</b>
Disbursements:								
Personal services	-	-	334,570	-	-	-	66,411	-
Supplies	-	-	57,578	-	-	-	578	-
Other services and charges	-	12,238	43,258	-	-	-	421	-
Capital outlay	35,302	-	12,865	-	-	-	-	-
Other disbursements	-	3,249	-	36,722	-	2,378	-	-
<b>Total disbursements</b>	<b>35,302</b>	<b>15,487</b>	<b>448,271</b>	<b>36,722</b>	<b>-</b>	<b>2,378</b>	<b>67,410</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(2,611)	(1,839)	116,300	(36,722)	-	2,352	7,488	-
Cash and investments - ending	\$ 77,994	\$ 13,392	\$ 812,800	\$ 16,432	\$ 1,535	\$ 3,272	\$ 40,781	\$ 49

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	MOTOR VEHICLE HIGHWAY	MVH Restricted	Plat Book
Cash and investments - beginning	\$ 20,905	\$ 273,198	\$ 7,179	\$ 884	\$ 5,179	\$ 20,175	\$ 1,328,393	\$ 8,673
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	5,450	-	-
Intergovernmental receipts	-	-	466,029	-	-	1,323,887	1,271,614	-
Charges for services	-	-	-	-	-	56,821	-	5,170
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	33,139	136,963	-	342	6,694	-	-	-
Total receipts	33,139	136,963	466,029	342	6,694	1,386,158	1,271,614	5,170
Disbursements:								
Personal services	32,870	-	419,090	-	-	1,178,214	-	-
Supplies	-	8,517	-	-	-	453,450	-	-
Other services and charges	-	-	-	-	-	117,374	766,235	-
Capital outlay	-	-	-	-	-	78,924	-	-
Other disbursements	-	-	-	625	8,010	-	-	3,600
Total disbursements	32,870	8,517	419,090	625	8,010	1,827,962	766,235	3,600
Excess (deficiency) of receipts over disbursements	269	128,446	46,939	(283)	(1,316)	(441,804)	505,379	1,570
Cash and investments - ending	\$ 21,174	\$ 401,644	\$ 54,118	\$ 601	\$ 3,863	\$ (421,629)	\$ 1,833,772	\$ 10,243

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	SEX & VIOLENT OFFENDER ADMIN	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 352,650	\$ -	\$ 36,352	\$ (23,671)	\$ 841	\$ 845	\$ 27,532	\$ 51,429
Receipts:								
Taxes	-	-	-	-	-	-	-	18,789
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	63,780	-	-	-	-
Charges for services	-	-	30,477	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	66,903	-
Other receipts	-	-	-	-	405	8,372	-	-
Total receipts	-	-	30,477	63,780	405	8,372	66,903	18,789
Disbursements:								
Personal services	69,009	-	1,421	-	-	-	-	-
Supplies	-	-	784	-	-	-	-	-
Other services and charges	-	-	11,848	-	-	-	-	-
Capital outlay	-	-	415	-	-	-	-	-
Other disbursements	49,993	-	-	33,997	549	1,555	95,120	19,731
Total disbursements	119,002	-	14,468	33,997	549	1,555	95,120	19,731
Excess (deficiency) of receipts over disbursements	(119,002)	-	16,009	29,783	(144)	6,817	(28,217)	(942)
Cash and investments - ending	\$ 233,648	\$ -	\$ 52,361	\$ 6,112	\$ 697	\$ 7,662	\$ (685)	\$ 50,487

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	AUDITORS INELIGIBLE DEDUCTIONS	County Elected Officials Training	Statewide 911
Cash and investments - beginning	\$ 40,479	\$ 12,311	\$ 24,856	\$ 20,985	\$ 54	\$ 13,594	\$ 3,773	\$ 216,415
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	8,535	81,921	-	12,840	-	-	1,726	116,991
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	86,975	-	-	-	-	-
Total receipts	8,535	81,921	86,975	12,840	-	-	1,726	116,991
Disbursements:								
Personal services	-	-	-	6,563	-	-	-	2,889
Supplies	-	-	-	719	-	-	-	-
Other services and charges	-	-	-	999	-	-	-	19,859
Capital outlay	-	-	-	571	-	-	-	3,512
Other disbursements	881	33,841	38,881	-	-	-	1,618	528
Total disbursements	881	33,841	38,881	8,852	-	-	1,618	26,788
Excess (deficiency) of receipts over disbursements	7,654	48,080	48,094	3,988	-	-	108	90,203
Cash and investments - ending	\$ 48,133	\$ 60,391	\$ 72,950	\$ 24,973	\$ 54	\$ 13,594	\$ 3,881	\$ 306,618

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drain Construction/Reconstruction	Drain Maintenance	Donations
Cash and investments - beginning	\$ 36,667	\$ 225,354	\$ 67,766	\$ 20,165	\$ 252,043	\$ 989,574	\$ 3,717
Receipts:							
Taxes	101,148	-	-	-	53,140	484,329	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,069	-	-	-	-	-	-
Charges for services	-	143,635	3,908	1,839	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>106,217</u>	<u>143,635</u>	<u>3,908</u>	<u>1,839</u>	<u>53,140</u>	<u>484,329</u>	<u>-</u>
Disbursements:							
Personal services	45,555	86,491	-	-	-	-	-
Supplies	4,942	1,918	-	-	-	-	-
Other services and charges	32,389	78,645	2,061	-	-	215,356	-
Capital outlay	-	84	-	-	8,686	-	-
Other disbursements	-	-	-	639	-	-	-
Total disbursements	<u>82,886</u>	<u>167,138</u>	<u>2,061</u>	<u>639</u>	<u>8,686</u>	<u>215,356</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,331</u>	<u>(23,503)</u>	<u>1,847</u>	<u>1,200</u>	<u>44,454</u>	<u>268,973</u>	<u>-</u>
Cash and investments - ending	<u>\$ 59,998</u>	<u>\$ 201,851</u>	<u>\$ 69,613</u>	<u>\$ 21,365</u>	<u>\$ 296,497</u>	<u>\$ 1,258,547</u>	<u>\$ 3,717</u>

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Settlement	CVET Agency	Sewage Collections	Financial Institution Tax	LIT - PROPERTY TAX	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 15,199	\$ -	\$ -	\$ -	\$ 248	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	122,693	-	101,194	540,594	-	-	-
Charges for services	12,041,778	-	6,389	-	-	-	3,114	300
Fines and forfeits	-	-	-	-	-	500	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	12,041,778	122,693	6,389	101,194	540,594	500	3,114	300
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	12,040,693	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	122,693	6,389	101,194	540,842	81	2,404	150
Total disbursements	12,040,693	122,693	6,389	101,194	540,842	81	2,404	150
Excess (deficiency) of receipts over disbursements	1,085	-	-	-	(248)	419	710	150
Cash and investments - ending	\$ 16,284	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ 710	\$ 150

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	INTERSTATE COMPACT STATE SHARE	Mortgage Recording Fees - State Share	SEX & VIOLENT OFFENDER - STATE SHARE	CHILD RESTRAINT VIOLATION FINE	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 115	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	955	1,500	995	375	925	45	50	-
Fines and forfeits	-	-	-	-	-	-	-	38
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>955</b>	<b>1,500</b>	<b>995</b>	<b>375</b>	<b>925</b>	<b>45</b>	<b>50</b>	<b>38</b>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	855	1,350	878	375	855	45	50	38
<b>Total disbursements</b>	<b>855</b>	<b>1,350</b>	<b>878</b>	<b>375</b>	<b>855</b>	<b>45</b>	<b>50</b>	<b>38</b>
Excess (deficiency) of receipts over disbursements	100	150	117	-	70	-	-	-
Cash and investments - ending	\$ 100	\$ 265	\$ 164	\$ -	\$ 70	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CREDIT Distribution	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT - ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES ACT GRANT FUNDS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 485,961	\$ 52,193	\$ 54,429	\$ 8,424	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,864,117	466,029	338,737	-	-	-	218,193
Charges for services	-	-	-	-	4,791	7,204	4,791	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	89,318	-	-	-	-
Total receipts	-	1,864,117	466,029	428,055	4,791	7,204	4,791	218,193
Disbursements:								
Personal services	-	-	-	73,547	-	4,106	-	3,391
Supplies	-	-	-	2,905	-	-	-	3,631
Other services and charges	-	-	-	5,335	-	-	-	20,216
Capital outlay	-	-	-	-	-	-	-	227,624
Other disbursements	-	1,864,117	466,029	91,602	133	3,593	7,799	4,980
Total disbursements	-	1,864,117	466,029	173,389	133	7,699	7,799	259,842
Excess (deficiency) of receipts over disbursements	-	-	-	254,666	4,658	(495)	(3,008)	(41,649)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 740,627	\$ 56,851	\$ 53,934	\$ 5,416	\$ (41,649)

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	AFTER SETTLEMENT COLLECTIONS	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERKS TRUST	2007 LETPC (2001)	BAD CHECK COLLECTION PROGRAM	MEADOW LAKE ROAD RECON-GILBOA	CORONER DONATION RECEIPTS
Cash and investments - beginning	\$ 1,551,998	\$ 4,586	\$ 12,223	\$ 122,282	\$ 3,486	\$ 309	\$ 1,101,957	\$ 62
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,590	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	360,576	91,498	77,413	569,406	-	409	196,744	-
Total receipts	360,576	91,498	77,413	569,406	3,590	409	196,744	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,551,998	92,640	78,956	590,398	1,063	409	345,289	-
Total disbursements	1,551,998	92,640	78,956	590,398	1,063	409	345,289	-
Excess (deficiency) of receipts over disbursements	(1,191,422)	(1,142)	(1,543)	(20,992)	2,527	-	(148,545)	-
Cash and investments - ending	\$ 360,576	\$ 3,444	\$ 10,680	\$ 101,290	\$ 6,013	\$ 309	\$ 953,412	\$ 62

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	FINAL EXCISE TAX CUT REPLMNT DUE STATE	LIT ECONOMIC DEVELOPMENT (EDIT)	97.039 B.E.M.A. FEDERAL GRANT	2019 LOCAL ROAD & BRIDGE GRANT	E&L CAPACITY FOR INFECTIOUS DIS	TA GRANT - SOIL AND WATER	2020 HAZARDOUS MATERIALS EMERG	BC SAFETY AND RESPONSE GRANT
Cash and investments - beginning	\$ -	\$ -	\$ 1,835	\$ 9,992	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	466,029	-	-	50,000	2,568	-	-
Charges for services	350,328	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	17,046	16,856
<b>Total receipts</b>	<b>350,328</b>	<b>466,029</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>2,568</b>	<b>17,046</b>	<b>16,856</b>
Disbursements:								
Personal services	-	-	-	-	17,794	3,283	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	350,328	466,029	2,584	-	-	-	6,372	16,856
<b>Total disbursements</b>	<b>350,328</b>	<b>466,029</b>	<b>2,584</b>	<b>-</b>	<b>17,794</b>	<b>3,283</b>	<b>6,372</b>	<b>16,856</b>
Excess (deficiency) of receipts over disbursements	-	-	(2,584)	-	32,206	(715)	10,674	-
Cash and investments - ending	\$ -	\$ -	\$ (749)	\$ 9,992	\$ 32,206	\$ (715)	\$ 10,674	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	2020 RESPONSE EQUIPMENT GRANT	IHSFG - BC DHS/EMA SAFETY GRANT	COMM CROSSING GRANT 2019-2	PATTERN / AMAZON WIND PROJECT	OCRA GRANT	EOC - COVID 19 2020	BC Wind Farm	Coal for Drug Free BC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,789	\$ 2,796
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	3,714	634,350	-	-	-	-	-
Total receipts	-	3,714	634,350	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	35,925	3,560	-	-
Other services and charges	-	-	613,083	-	13,539	10,587	-	-
Capital outlay	-	-	-	-	49,390	8,783	-	-
Other disbursements	4,690	3,714	-	250,000	16,051	92	157,789	240
Total disbursements	4,690	3,714	613,083	250,000	114,905	23,022	157,789	240
Excess (deficiency) of receipts over disbursements	(4,690)	-	21,267	(250,000)	(114,905)	(23,022)	(157,789)	(240)
Cash and investments - ending	\$ (4,690)	\$ -	\$ 21,267	\$ (250,000)	\$ (114,905)	\$ (23,022)	\$ -	\$ 2,556

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Document Storage Fee	Fowler Ridge Phase I	Fowler Ridge Phase II	Hoosier Wind	HRA Reimbursement	Megawatt Production Fee	Wind Tourism	Redaction Fund
Cash and investments - beginning	\$ 19,208	\$ 558	\$ 891,959	\$ 1,534,926	\$ 216	\$ 948,632	\$ 9,867	\$ 11,348
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,726
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,862	-	12,004	-	-	6,284	75	-
Total receipts	4,862	-	12,004	-	-	6,284	75	1,726
Disbursements:								
Personal services	-	-	196,835	-	-	95	-	-
Supplies	-	-	81,443	-	-	-	-	-
Other services and charges	-	-	8,971	-	-	31,104	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,915	-	6,184	175,001	-	275,000	-	-
Total disbursements	3,915	-	293,433	175,001	-	306,199	-	-
Excess (deficiency) of receipts over disbursements	947	-	(281,429)	(175,001)	-	(299,915)	75	1,726
Cash and investments - ending	\$ 20,155	\$ 558	\$ 610,530	\$ 1,359,925	\$ 216	\$ 648,717	\$ 9,942	\$ 13,074

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Road use Agreement	Flex Account	Payroll Clearing Account	WELLNESS IMPACT GRANT-LOCAL GRANT	PERF	Prosecutor Special Fee	NOVIA HEALTHY RESIDENTS	Patient Care Services
Cash and investments - beginning	\$ 216,396	\$ 4,498	\$ 540,242	\$ 2,667	\$ 967	\$ 535	\$ 1	\$ 14,245
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	54,000	16,971	2,221,468	-	139,334	50	-	-
Total receipts	54,000	16,971	2,221,468	-	139,334	50	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	1,108,851	-	-	-	-	-
Other services and charges	-	-	1,180,814	-	10,439	-	-	-
Capital outlay	-	-	25,384	-	-	-	-	-
Other disbursements	-	13,822	338,243	-	124,159	-	-	-
Total disbursements	-	13,822	2,653,292	-	134,598	-	-	-
Excess (deficiency) of receipts over disbursements	54,000	3,149	(431,824)	-	4,736	50	-	-
Cash and investments - ending	\$ 270,396	\$ 7,647	\$ 108,418	\$ 2,667	\$ 5,703	\$ 585	\$ 1	\$ 14,245

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	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	HEALTH REIMBURSEMENT ACCT FUND	BC VACS CARE PROGRAM
Cash and investments - beginning	\$ 493,759	\$ 55,634	\$ 11,000	\$ 799	\$ 1,034,170	\$ 200,000	\$ 2,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	101
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	858,602	-	-	4,698	200,000	-	-
Total receipts	858,602	-	-	4,698	200,000	-	101
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	342,175	-	-	3,527	-	-	-
Total disbursements	342,175	-	-	3,527	-	-	-
Excess (deficiency) of receipts over disbursements	516,427	-	-	1,171	200,000	-	101
Cash and investments - ending	\$ 1,010,186	\$ 55,634	\$ 11,000	\$ 1,970	\$ 1,234,170	\$ 200,000	\$ 2,111

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	18 HEALTH/FOUNDATION GRANT	Recycle Grant	Auto Safety Program State Grant	Maternal Child Program	NACCHO GRANT FOR HEALTH DEPARTMENT	MRC GRANT 6/2014	EMA PERFORMANCE GRANT-BJ9076
Cash and investments - beginning	\$ 699	\$ 75,241	\$ 291	\$ 87	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	22,000	-	-	-	-	-
Total receipts	-	22,000	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,929	-	-	-	-	-
Total disbursements	-	8,929	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	13,071	-	-	-	-	-
Cash and investments - ending	\$ 699	\$ 88,312	\$ 291	\$ 87	\$ -	\$ -	\$ -

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	ST. HOMELAND SEC. GRANT-BJ8126	EBOLA SUPPLEMENTAL GRANT	COMMUNITY CROSSING GRANT	Health Bio-Terrorism	BIG PINE CRK IMP PROJECT	FY 2016 TRAFFIC SAFETY 405D	IMMUNIZATION COOPERATIVE AGREEMENTS
Cash and investments - beginning	\$ 1,140	\$ 3,710	\$ 253,308	\$ (1,329)	\$ 584	\$ 199	\$ 1,813
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	31,418	8,739	-	24,774
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	31,418	8,739	-	24,774
Disbursements:							
Personal services	-	-	-	20,785	9,322	-	20,319
Supplies	-	2,134	-	5,134	-	-	1,658
Other services and charges	-	-	-	-	-	-	216
Capital outlay	-	-	-	-	-	-	1,318
Other disbursements	-	-	-	-	-	-	554
Total disbursements	-	2,134	-	25,919	9,322	-	24,065
Excess (deficiency) of receipts over disbursements	-	(2,134)	-	5,499	(583)	-	709
Cash and investments - ending	\$ 1,140	\$ 1,576	\$ 253,308	\$ 4,170	\$ 1	\$ 199	\$ 2,522

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Misd. User Fee Fund	Infraction User Fees	Jury User Fees	Infraction Penalty	Law Enf Coordinating Council	Co. Law Enforc Cont. Education	BEMA DONATIONS
Cash and investments - beginning	\$ 629	\$ 3,102	\$ 33,321	\$ 33,629	\$ 518	\$ -	\$ 2,908
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	8,636	1,980	-	1,500	-	-	-
Fines and forfeits	-	-	933	-	-	-	-
Other receipts	-	-	-	-	-	-	9,250
Total receipts	8,636	1,980	933	1,500	-	-	9,250
Disbursements:							
Personal services	-	151	-	-	-	-	-
Supplies	-	2,980	-	-	-	-	-
Other services and charges	-	561	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,869	-	-	4,686	60	-	6,398
Total disbursements	5,869	3,692	-	4,686	60	-	6,398
Excess (deficiency) of receipts over disbursements	2,767	(1,712)	933	(3,186)	(60)	-	2,852
Cash and investments - ending	\$ 3,396	\$ 1,390	\$ 34,254	\$ 30,443	\$ 458	\$ -	\$ 5,760

BENTON COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	EMS Donations	Health Dept. Donations	Local Health Donations	Retirement Village Donations	HIGHWAY DONATIONS	LOIT SPECIAL DISTRIBUTION	Totals
Cash and investments - beginning	\$ 580	\$ 526	\$ 1,424	\$ 593	\$ 3,642	\$ 318	\$ 17,577,078
Receipts:							
Taxes	-	-	-	-	-	-	4,737,263
Licenses and permits	-	-	-	-	-	-	21,029
Intergovernmental receipts	-	-	-	-	-	-	8,530,563
Charges for services	-	-	-	-	-	-	13,431,250
Fines and forfeits	-	-	-	-	-	-	84,434
Other receipts	10,295	-	-	1,141	-	-	6,309,878
Total receipts	10,295	-	-	1,141	-	-	33,114,417
Disbursements:							
Personal services	115	-	-	-	-	-	5,514,286
Supplies	-	-	-	-	-	-	1,974,655
Other services and charges	-	-	-	-	-	-	16,816,709
Capital outlay	-	-	-	-	-	-	637,895
Other disbursements	4,162	-	-	791	80	-	8,811,662
Total disbursements	4,277	-	-	791	80	-	33,755,207
Excess (deficiency) of receipts over disbursements	6,018	-	-	350	(80)	-	(640,790)
Cash and investments - ending	\$ 6,598	\$ 526	\$ 1,424	\$ 943	\$ 3,562	\$ 318	\$ 16,936,288

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OTHER INFORMATION

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BENTON COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	97,323,770
Buildings	5,024,059
Machinery, equipment, and vehicles	<u>7,527,955</u>
Total governmental activities	<u>109,917,716</u>
Total capital assets	<u><u>\$ 109,917,716</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/>.