

# SUPPLEMENTARY INFORMATION



*Harris Covered Bridge*

## MAJOR GOVERNMENTAL FUNDS

**General** - To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

**Road** – To account for the maintenance of highways, roads and streets within the County. Financing is provided by the State of Oregon highway tax apportionment and federal forest reserves revenues.

**Local Option Levy**– To account for the proceeds of a five-year local option levy.

**American Rescue Plan** - To account for revenues from revenues received from the American Rescue Plan and other COVID-19 related funding.

**BENTON COUNTY, OREGON****GENERAL FUND***BALANCE SHEETS**June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and investments	\$ 28,128,368	\$ 21,186,019
Property taxes receivable	457,995	476,362
Accounts receivable	633,537	495,724
Due from other funds	564,828	78,262
Intergovernmental receivables	2,693,266	2,639,367
Prepays	181,784	144,119
	<u>181,784</u>	<u>144,119</u>
<b>Total assets</b>	<b><u>\$ 32,659,778</u></b>	<b><u>\$ 25,019,853</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ 914,520	\$ 968,767
Accrued payroll and payroll taxes	1,208,071	1,150,717
Other accrued liabilities	219,414	333,082
	<u>219,414</u>	<u>333,082</u>
<b>Total liabilities</b>	<b><u>2,342,005</u></b>	<b><u>2,452,566</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue	60,000	-
Unavailable revenue-property taxes	382,508	413,853
	<u>382,508</u>	<u>413,853</u>
<b>Total deferred inflows of resources</b>	<b><u>442,508</u></b>	<b><u>413,853</u></b>
<b>FUND BALANCES</b>		
Nonspendable in form	181,784	144,119
Unassigned	29,693,481	22,009,315
	<u>29,693,481</u>	<u>22,009,315</u>
<b>Total fund balances</b>	<b><u>29,875,265</u></b>	<b><u>22,153,434</u></b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b><u>\$ 32,659,778</u></b>	<b><u>\$ 25,019,853</u></b>

**BENTON COUNTY, OREGON****GENERAL FUND****SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE***For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes	\$ 20,652,304	\$ 19,912,028
Licenses and permits	2,795,558	3,015,921
Intergovernmental	20,956,386	15,839,525
Charges for services	5,399,642	4,940,018
Interest	369,433	473,769
Miscellaneous	118,952	219,291
Total revenues	<u>50,292,275</u>	<u>44,400,552</u>
<b>EXPENDITURES</b>		
General government	13,229,101	14,233,113
Public safety	12,974,116	13,828,803
Health services	10,057,352	9,788,696
Justice services	5,109,454	4,683,721
Community services	535,267	467,080
Cultural and educational services	170,089	171,942
Parks and natural resources	1,378,312	1,379,776
Capital outlay	825,097	181,006
Total expenditures	<u>44,278,788</u>	<u>44,734,137</u>
Excess of revenues over expenditures	<u>6,013,487</u>	<u>(333,585)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	5,563,831	5,461,611
Transfers out	<u>(3,855,487)</u>	<u>(3,380,440)</u>
Total other financing sources (uses)	<u>1,708,344</u>	<u>2,081,171</u>
Net change in fund balances	7,721,831	1,747,586
<b>Fund balance - beginning</b>	<u>22,153,434</u>	<u>20,405,848</u>
<b>Fund balance - ending</b>	<u><u>\$ 29,875,265</u></u>	<u><u>\$ 22,153,434</u></u>

**BENTON COUNTY, OREGON****GENERAL FUND***SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<i>Budget</i>	<i>Biennium Actuals</i>			<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>	<i>Biennium Total</i>	
<b>REVENUES</b>					
Taxes	\$ 39,255,243	\$ 19,912,028	\$ 20,652,304	\$ 40,564,332	\$ 1,309,089
Licenses and permits	5,505,920	3,015,921	2,795,558	5,811,479	305,559
Intergovernmental	38,794,271	15,837,025	20,956,386	36,793,411	(2,000,860)
Charges for services	9,221,429	4,928,018	5,385,142	10,313,160	1,091,731
Interest	510,000	429,829	386,846	816,675	306,675
Miscellaneous	127,700	219,290	118,561	337,851	210,151
Total revenues	93,414,563	44,342,111	50,294,797	94,636,908	1,222,345
<b>EXPENDITURES</b>					
General government	36,173,600	14,670,489	14,016,348	28,686,837	7,486,763
Public safety	29,450,075	14,239,764	13,899,237	28,139,001	1,311,074
Health services	24,768,982	10,033,790	10,311,059	20,344,849	4,424,133
Justice services	11,737,234	4,790,382	5,265,704	10,056,086	1,681,148
Community services	1,010,192	467,080	535,267	1,002,347	7,845
Cultural and educational services	350,764	171,942	170,089	342,031	8,733
Parks and natural resources	3,102,682	1,433,128	1,411,705	2,844,833	257,849
Contingency	6,171,638	-	-	-	6,171,638
Total expenditures	112,765,167	45,806,575	45,609,409	91,415,984	21,349,183
Excess (deficiency) of revenues over (under) expenditures	(19,350,604)	(1,464,464)	4,685,388	3,220,924	22,571,528
<b>OTHER FINANCING SOURCES (USES)</b>					
Loans	-	5,455	5,455	10,910	10,910
Transfers in	11,844,959	5,476,111	5,578,331	11,054,442	(790,517)
Transfers out	(7,112,251)	(2,225,424)	(2,467,512)	(4,692,936)	2,419,315
Total other financing sources (uses)	4,732,708	3,256,142	3,116,274	6,372,416	1,639,708
Net change in fund balance	(14,617,896)	1,791,678	7,801,662	9,593,340	24,211,236
<b>Fund balance - beginning</b>	23,617,896	21,426,126	23,217,804	21,426,126	(2,191,770)
<b>Fund balance - ending</b>	<b>\$ 9,000,000</b>	<b>\$ 23,217,804</b>	<b>\$ 31,019,466</b>	<b>\$ 31,019,466</b>	<b>\$ 22,019,466</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 23,217,804	\$ 31,019,466		
Market adjustment on investments		66,801	49,412		
Loans receivable		19,546	14,458		
Accrued payroll		(1,150,717)	(1,208,071)		
<b>GAAP ending fund balance</b>		<b>\$ 22,153,434</b>	<b>\$ 29,875,265</b>		

**BENTON COUNTY, OREGON**

**ROAD FUND**

**BALANCE SHEETS**

*June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and investments	\$ 2,097,505	\$ 1,343,263
Accounts receivable	744,792	578,381
Assessments receivable	8,428	-
Intergovernmental receivables	953,758	442,565
Prepays	4,559	4,773
Inventories	288,487	354,683
<b>Total assets</b>	<b><u>\$ 4,097,529</u></b>	<b><u>\$ 2,723,665</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ 379,254	\$ 413,496
Accrued payroll and payroll taxes	123,010	126,452
<b>Total liabilities</b>	<b><u>502,264</u></b>	<b><u>539,948</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-assessments receivable	8,428	-
<b>Total deferred inflows of resources</b>	<b><u>8,428</u></b>	<b><u>-</u></b>
<b>FUND BALANCES</b>		
Nonspendable	293,046	359,456
Restricted for road maintenance & improvement	3,293,791	1,824,261
<b>Total fund balances</b>	<b><u>3,586,837</u></b>	<b><u>2,183,717</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 4,097,529</u></b>	<b><u>\$ 2,723,665</u></b>

**BENTON COUNTY, OREGON**

**ROAD FUND**

*SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE*

*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Intergovernmental	\$ 7,436,547	\$ 6,201,334
Charges for services	786,349	868,260
Interest	13,487	28,706
Miscellaneous	<u>1,046</u>	<u>34,868</u>
Total revenues	<u>8,237,429</u>	<u>7,133,168</u>
<b>EXPENDITURES</b>		
Personal services	2,953,684	3,009,872
Materials and services	<u>2,224,958</u>	<u>2,822,202</u>
	<u>5,178,642</u>	<u>5,832,074</u>
Capital outlay	<u>1,533,859</u>	<u>2,203,576</u>
Total expenditures	<u>6,712,501</u>	<u>8,035,650</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,524,928</u>	<u>(902,482)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	-
Transfers out	<u>(121,808)</u>	<u>(115,899)</u>
Net other financing sources (uses)	<u>(121,808)</u>	<u>(115,899)</u>
Net change in fund balances	1,403,120	(1,018,381)
<b>Fund balances - beginning</b>	<u>2,183,717</u>	<u>3,202,098</u>
<b>Fund balances - ending</b>	<u><u>\$ 3,586,837</u></u>	<u><u>\$ 2,183,717</u></u>

**BENTON COUNTY, OREGON****ROAD FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<b>Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 19,165,226	\$ 6,201,335	\$ 7,436,547	\$ 13,637,882	\$ (5,527,344)
Charges for services	1,569,175	868,260	786,349	1,654,609	85,434
Interest	20,000	27,381	14,093	41,474	21,474
Miscellaneous	-	34,868	1,046	35,914	35,914
<b>Total revenues</b>	<b>20,754,401</b>	<b>7,131,844</b>	<b>8,238,035</b>	<b>15,369,879</b>	<b>(5,384,522)</b>
<b>EXPENDITURES</b>					
Public Works					
Personal services	7,529,028	3,123,645	3,078,934	6,202,579	1,326,449
Materials and services	7,076,349	2,767,563	2,158,762	4,926,325	2,150,024
Capital outlay	7,160,819	2,203,576	1,533,859	3,737,435	3,423,384
Contingency	988,205	-	-	-	988,205
<b>Total expenditures</b>	<b>22,754,401</b>	<b>8,094,784</b>	<b>6,771,555</b>	<b>14,866,339</b>	<b>7,888,062</b>
Excess (deficiency) of revenues over (under) expenditures	(2,000,000)	(962,940)	1,466,480	503,540	2,503,540
Net change in fund balances	(2,000,000)	(962,940)	1,466,480	503,540	2,503,540
<b>Fund balances - beginning</b>	<b>2,000,000</b>	<b>2,914,218</b>	<b>1,951,278</b>	<b>2,914,218</b>	<b>914,218</b>
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 1,951,278</b>	<b>\$ 3,417,758</b>	<b>\$ 3,417,758</b>	<b>\$ 3,417,758</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 1,951,278	3,417,758		
Accrued payroll		(126,452)	(123,010)		
Market adjustment on investments		4,208	3,602		
Inventory		354,683	288,487		
<b>GAAP ending fund balance</b>		<b>\$ 2,183,717</b>	<b>\$ 3,586,837</b>		



**BENTON COUNTY, OREGON**  
**LOCAL OPTION LEVY FUND**  
BALANCE SHEETS  
June 30, 2021 and 2020

---

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Cash and investments	\$ 2,858,946	\$ 4,190,493
Taxes receivable	216,026	223,993
Prepays	<u>725</u>	<u>13,501</u>
<b>Total assets</b>	<b><u>\$ 3,075,697</u></b>	<b><u>\$ 4,427,987</u></b>
<b>LIABILITIES</b>		
Accounts payable	\$ 58,329	\$ 47,414
Accrued payroll and payroll taxes	<u>175,020</u>	<u>155,816</u>
<b>Total liabilities</b>	<u>233,349</u>	<u>203,230</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-property taxes	<u>185,803</u>	<u>198,812</u>
<b>FUND BALANCES</b>		
Nonspendable	725	13,501
Committed	<u>2,655,820</u>	<u>4,012,444</u>
<b>Total fund balances</b>	<u>2,656,545</u>	<u>4,025,945</u>
<b>Total liabilities and fund balances</b>	<b><u>\$ 3,075,697</u></b>	<b><u>\$ 4,427,987</u></b>

**BENTON COUNTY, OREGON****LOCAL OPTION LEVY FUND****STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

For the Years Ended June 30, 2021 and June 30, 2020

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Taxes and special assessments	\$ 8,227,675	\$ 7,995,790
Intergovernmental	12,532	41,722
Charges for services	-	22,602
Interest	40,988	124,248
Miscellaneous	7,400	40,177
	<u>8,288,595</u>	<u>8,224,539</u>
Total revenues		
<b>EXPENDITURES</b>		
General government	3,337	2,284
Public safety	3,150,107	3,386,098
Health services	218,138	256,853
Justice services	682,573	682,810
Capital Outlay	-	17,119
	<u>4,054,155</u>	<u>4,345,164</u>
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	<u>4,234,440</u>	<u>3,879,375</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers out	<u>(5,603,840)</u>	<u>(5,601,129)</u>
Net other financing sources (uses)	<u>(5,603,840)</u>	<u>(5,601,129)</u>
Net change in fund balances	(1,369,400)	(1,721,754)
<b>Fund balances - beginning</b>	<u>4,025,945</u>	<u>5,747,699</u>
<b>Fund balances - ending</b>	<u><u>\$ 2,656,545</u></u>	<u><u>\$ 4,025,945</u></u>

**BENTON COUNTY, OREGON****LOCAL OPTION LEVY FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As June 30, 2021*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Taxes	\$ 15,631,631	\$ 7,995,790	\$ 8,227,675	\$ 16,223,465	\$ 591,834
Intergovernmental	-	41,722	12,531	54,253	54,253
Charges for services	42,856	22,602	-	22,602	(20,254)
Interest	95,900	117,974	49,265	167,239	71,339
Miscellaneous	-	40,177	7,400	47,577	47,577
<b>Total revenues</b>	<b>15,770,387</b>	<b>8,218,265</b>	<b>8,296,871</b>	<b>16,515,136</b>	<b>744,749</b>
<b>EXPENDITURES</b>					
General government	9,720	2,284	3,338	5,622	4,098
Public safety	7,595,074	3,481,281	3,225,804	6,707,085	887,989
Health services	769,184	263,353	225,686	489,039	280,145
Justice services	1,459,311	712,349	709,551	1,421,900	37,411
Contingency	-	-	-	-	-
<b>Total expenditures</b>	<b>9,833,289</b>	<b>4,459,267</b>	<b>4,164,379</b>	<b>8,623,646</b>	<b>1,209,643</b>
Excess (deficiency) of revenues over (under) expenditures	5,937,098	3,758,998	4,132,492	7,891,490	1,954,392
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(11,137,098)	(5,483,635)	(5,474,411)	(10,958,046)	179,052
<b>Total other financing sources (uses)</b>	<b>(11,137,098)</b>	<b>(5,483,635)</b>	<b>(5,474,411)</b>	<b>(10,958,046)</b>	<b>179,052</b>
<b>Net change in fund balances</b>	<b>(5,200,000)</b>	<b>(1,724,637)</b>	<b>(1,341,919)</b>	<b>(3,066,556)</b>	<b>2,133,444</b>
<b>Fund balances - beginning</b>	<b>6,500,000</b>	<b>5,893,210</b>	<b>4,168,573</b>	<b>5,893,210</b>	<b>(606,790)</b>
<b>Fund balances - ending</b>	<b>\$ 1,300,000</b>	<b>\$ 4,168,573</b>	<b>\$ 2,826,654</b>	<b>\$ 2,826,654</b>	<b>\$ 1,526,654</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 4,168,573	\$ 2,826,654		
Market adjustment on investments		13,188	4,911		
Accrued payroll		(155,816)	(175,020)		
<b>GAAP ending fund balance</b>		<b>\$ 4,025,945</b>	<b>\$ 2,656,545</b>		

**BENTON COUNTY, OREGON**  
**AMERICAN RESCUE PLAN FUND**  
**BALANCE SHEET**  
*June 30, 2021*

---

	<u>2021</u>
<b>ASSETS</b>	
Cash and investments	\$ 9,049,293
<b>Total assets</b>	<b>\$ 9,049,293</b>
<b>FUND BALANCES</b>	
Restricted	<u>9,049,293</u>
Total fund balances	<u>9,049,293</u>
<b>Total liabilities and fund balances</b>	<b>\$ 9,049,293</b>

**BENTON COUNTY, OREGON**  
**AMERICAN RESCUE PLAN FUND**  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For the Years Ended June 30, 2021

---

	<u>2021</u>
<b>REVENUES</b>	
Intergovernmental	\$ 9,037,227
Interest	<u>12,066</u>
 Total revenues	 <u>9,049,293</u>
 Net change in fund balances	 9,049,293
 <b>Fund balances - beginning</b>	 <u>-</u>
 <b>Fund balances - ending</b>	 <u><u>\$ 9,049,293</u></u>

**BENTON COUNTY, OREGON**

**AMERICAN RESCUE PLAN FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As of June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 9,023,528	\$ -	\$ 9,037,227	\$ 9,037,227	\$ 13,699
Interest	-	-	12,066	12,066	12,066
Total revenues	9,023,528	-	9,049,293	9,049,293	25,765
<b>EXPENDITURES</b>					
General Government:					
Materials and services	1,000,000	-	-	-	1,000,000
Capital Outlay	1,000,000	-	-	-	1,000,000
Contingency	7,023,528	-	-	-	7,023,528
Total expenditures	9,023,528	-	-	-	9,023,528
Excess (deficiency) of revenues over (under) expenditures	-	-	9,049,293	9,049,293	9,049,293
<b>Fund balances - beginning</b>	-	-	-	-	-
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,049,293</b>	<b>\$ 9,049,293</b>	<b>\$ 9,049,293</b>

**BENTON COUNTY, OREGON**  
**COMBINING BALANCE SHEET**  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2021

	<i>Special Revenue Funds</i>	<i>Debt Service Fund</i>	<i>Capital Projects Funds</i>	<i>Total</i>
<b>ASSETS</b>				
Cash and investments	\$ 3,761,125	\$ 3,349,143	\$ 46,279	\$ 7,156,547
Receivables:				
Taxes	72,962	-	-	72,962
Accounts	196,259	-	-	196,259
Notes receivable	158,057	-	-	158,057
Intergovernmental	356,975	-	-	356,975
Inventory	7,964	-	-	7,964
Prepays	3,315	-	-	3,315
<b>Total assets</b>	<b>\$ 4,556,657</b>	<b>\$ 3,349,143</b>	<b>\$ 46,279</b>	<b>\$ 7,952,079</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 49,190	\$ -	\$ 4,010	\$ 53,200
Accrued payroll costs	11,806	-	-	11,806
<b>Total liabilities</b>	<b>60,996</b>	<b>-</b>	<b>4,010</b>	<b>65,006</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-loans receivable	158,057	-	-	158,057
Unavailable revenue-property taxes	110,765	-	-	110,765
<b>Total deferred inflows of resources</b>	<b>268,822</b>	<b>-</b>	<b>-</b>	<b>268,822</b>
<b>FUND BALANCES</b>				
Nonspendable	8,203	-	-	8,203
Restricted for:				
Health services	15,161	-	-	15,161
Land preservation	240,283	-	-	240,283
Transportation service	2,195,427	-	-	2,195,427
Cultural	732,030	-	-	732,030
Justice services	38,494	-	-	38,494
911 services	14,909	-	-	14,909
OSU Extension service	76,927	-	-	76,927
Title III program	18,645	-	-	18,645
Committed to:				
Cemetery operations	34,489	-	-	34,489
Health services	668,726	-	-	668,726
Community services	182,549	-	-	182,549
Debt service	-	3,349,143	-	3,349,143
Capital projects	-	-	42,269	42,269
Water services	996	-	-	996
<b>Total fund balances</b>	<b>4,226,839</b>	<b>3,349,143</b>	<b>42,269</b>	<b>7,618,251</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,556,657</b>	<b>\$ 3,349,143</b>	<b>\$ 46,279</b>	<b>\$ 7,952,079</b>

**BENTON COUNTY, OREGON****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2021

	<i>Special Revenue Funds</i>	<i>Debt Service Fund</i>	<i>Capital Projects Funds</i>	<i>Total</i>
<b>REVENUES</b>				
Taxes	\$ 8,072,335	\$ -	\$ -	\$ 8,072,335
Intergovernmental	3,149,705	-	-	3,149,705
Charges for services	651,203	1,173	-	652,376
Interest	46,421	53,176	2,890	102,487
Miscellaneous	33,926	-	-	33,926
Total revenues	<u>11,953,590</u>	<u>54,349</u>	<u>2,890</u>	<u>12,010,829</u>
<b>EXPENDITURES</b>				
Current:				
General government	8,697	850	18,400	27,947
Public safety	3,689,864	-	-	3,689,864
Public works	120,260	-	-	120,260
Health services	154,395	-	-	154,395
Justice services	63,896	-	-	63,896
Community services	1,991,691	-	-	1,991,691
Cultural and educational services	5,139,086	-	-	5,139,086
Debt service:				
Principal	-	1,255,000	-	1,255,000
Interest	-	864,683	-	864,683
Capital outlay	157,339	-	594,949	752,288
Total expenditures	<u>11,325,228</u>	<u>2,120,533</u>	<u>613,349</u>	<u>14,059,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>628,362</u>	<u>(2,066,184)</u>	<u>(610,459)</u>	<u>(2,048,281)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	359,750	2,329,339	621,198	3,310,287
Transfers out	(31,559)	-	(255,959)	(287,518)
Total other financing sources (uses)	<u>328,191</u>	<u>2,329,339</u>	<u>365,239</u>	<u>3,022,769</u>
Net change in fund balances	956,553	263,155	(245,220)	974,488
<b>Fund balances - beginning</b>	<u>3,270,286</u>	<u>3,085,988</u>	<u>287,489</u>	<u>6,643,763</u>
<b>Fund balances - ending</b>	<u>\$ 4,226,839</u>	<u>\$ 3,349,143</u>	<u>\$ 42,269</u>	<u>\$ 7,618,251</u>



## NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**County School** - To account for the distribution to the school districts within the County's jurisdiction of State of Oregon Common School Fund and County School Fund monies.

**Fair** - To account for the operations of the Benton County Fair and the facilities located at the fairgrounds.

**Library Services District** - To account for the operating costs of the public library jointly supported by the City of Corvallis and by the County.

**Land Corner Preservation** - To account for revenues from recordings and land title transactions dedicated for use in maintaining markers as set by County ordinance.

**Special Grant** - To account for the residual funds from low-income loans through HUD's Block Grant program. Some funds are restricted to use in future low-income housing programs, others are unrestricted.

**Oregon Health Plan** - To account for the operations of the Oregon Health Plan administered by the County for the State of Oregon to provide health services to individuals not otherwise covered by health insurance.

**Court Security** - To account for funds collected to increase courtroom security.

**Special Transportation** - To account for the proceeds and distributions of a one-cent cigarette tax under ORS 391.800 through 391.830 which funds County programs for transportation of the elderly and handicapped.

**Title III Projects** - To account for Title III funds of the "Secure Rural Schools and Community Self-Determination Act of 2000".

**Cemetery Operations** - To account for the operations of Crystal Lake Cemetery.

**Alsea Human Services County Service District** - To account for the levy of property taxes to fund the Alsea Health Clinic.

**OSU Extension County Service District** - To account for the levy of property taxes to fund the Oregon State University Extension Services.

**911 County Service District** - To account for the levy of property taxes to fund 911 emergency services in the county.

**West Lewellyn County Service District** - To account for the assessment of property taxes to pay for the cost of a study done to determine the feasibility of extending water services.

**BENTON COUNTY, OREGON**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
June 30, 2021

	<u>County School</u>	<u>Fair</u>	<u>Library Services District</u>	<u>Land Corner Preservation</u>	<u>Special Grant</u>	<u>Oregon Health Plan</u>
<b>ASSETS</b>						
Cash and investments	\$ -	\$ 581,218	\$ 27,595	\$ 244,832	\$ 182,549	\$ 668,726
Accounts receivable	-	125,401	-	-	-	-
Property taxes receivable	-	-	72,157	-	-	-
Notes receivable	-	-	-	-	158,057	-
Intergovernmental receivables	-	-	-	-	-	-
Inventory	-	-	-	7,964	-	-
Prepays	-	3,076	-	239	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 709,695</b>	<b>\$ 99,752</b>	<b>\$ 253,035</b>	<b>\$ 340,606</b>	<b>\$ 668,726</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 9,910	-	\$ 174	-	\$ -
Accrued payroll costs	-	7,427	-	4,375	-	-
<b>Total liabilities</b>	<b>-</b>	<b>17,337</b>	<b>-</b>	<b>4,549</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue-loans receivable	-	-	-	-	158,057	-
Unavailable revenue-property taxes	-	-	60,080	-	-	-
Total deferred inflows of resources	-	-	60,080	-	158,057	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	8,203	-	-
Restricted for:						
Health services	-	-	-	-	-	-
Land preservation	-	-	-	240,283	-	-
911 services	-	-	-	-	-	-
Cultural services	-	692,358	39,672	-	-	-
Justice services	-	-	-	-	-	-
Transportation service	-	-	-	-	-	-
OSU Extension services	-	-	-	-	-	-
Title III program	-	-	-	-	-	-
Committed to:						
Cemetery operations	-	-	-	-	-	-
Community service	-	-	-	-	182,549	-
Health services	-	-	-	-	-	668,726
Water services	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>692,358</b>	<b>39,672</b>	<b>248,486</b>	<b>182,549</b>	<b>668,726</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ -</b>	<b>\$ 709,695</b>	<b>\$ 99,752</b>	<b>\$ 253,035</b>	<b>\$ 340,606</b>	<b>\$ 668,726</b>

<i>Court Security</i>	<i>Special Transportation</i>	<i>Title III Projects</i>	<i>Cemetery Operations</i>	<i>Alea Human Svs. CSD</i>	<i>OSU Estension CSD</i>	<i>911 CSD</i>	<i>West Lewellyn CSD</i>	<i>Total</i>
\$ 41,841	\$ 1,864,619	\$ 18,645	\$ 34,567	\$ 15,022	\$ 74,218	\$ 6,297	\$ 996	\$ 3,761,125
-	70,858	-	-	-	-	-	-	196,259
-	-	-	-	805	-	-	-	72,962
-	-	-	-	-	-	-	-	158,057
1,147	294,488	-	-	-	15,888	45,452	-	356,975
-	-	-	-	-	-	-	-	7,964
-	-	-	-	-	-	-	-	3,315
<b>\$ 42,988</b>	<b>\$ 2,229,965</b>	<b>\$ 18,645</b>	<b>\$ 34,567</b>	<b>\$ 15,827</b>	<b>\$ 90,106</b>	<b>\$ 51,749</b>	<b>\$ 996</b>	<b>\$ 4,556,657</b>
\$ 4,494	\$ 34,538	\$ -	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ 49,190
-	-	-	4	-	-	-	-	11,806
4,494	34,538	-	78	-	-	-	-	60,996
-	-	-	-	-	-	-	-	158,057
-	-	-	-	666	13,179	36,840	-	110,765
-	-	-	-	666	13,179	36,840	-	268,822
-	-	-	-	-	-	-	-	8,203
-	-	-	-	15,161	-	-	-	15,161
-	-	-	-	-	-	-	-	240,283
-	-	-	-	-	-	14,909	-	14,909
-	-	-	-	-	-	-	-	732,030
38,494	-	-	-	-	-	-	-	38,494
-	2,195,427	-	-	-	-	-	-	2,195,427
-	-	-	-	-	76,927	-	-	76,927
-	-	18,645	-	-	-	-	-	18,645
-	-	-	34,489	-	-	-	-	34,489
-	-	-	-	-	-	-	-	182,549
-	-	-	-	-	-	-	-	668,726
-	-	-	-	-	-	-	996	996
38,494	2,195,427	18,645	34,489	15,161	76,927	14,909	996	4,226,839
<b>\$ 42,988</b>	<b>\$ 2,229,965</b>	<b>\$ 18,645</b>	<b>\$ 34,567</b>	<b>\$ 15,827</b>	<b>\$ 90,106</b>	<b>\$ 51,749</b>	<b>\$ 996</b>	<b>\$ 4,556,657</b>

**BENTON COUNTY, OREGON****COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 2021

	<b>County School</b>	<b>Fair</b>	<b>Library Services District</b>	<b>Land Corner Preservation</b>	<b>Special Grant</b>	<b>Oregon Health Plan</b>
<b>REVENUES</b>						
Taxes	\$ -	\$ 309,681	\$ 3,291,573	\$ -	\$ -	\$ -
Intergovernmental	130,793	68,347	7,964	-	-	-
Charges for services	-	425,646	-	146,358	-	-
Interest	94	5,223	7,933	2,601	2,914	8,839
Miscellaneous	-	8,316	-	-	24,980	-
Total revenues	<u>130,887</u>	<u>817,213</u>	<u>3,307,470</u>	<u>148,959</u>	<u>27,894</u>	<u>8,839</u>
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	120,260	-	-
Health services	-	-	-	-	-	125,577
Justice services	-	-	-	-	-	-
Community services	-	-	-	-	97,717	-
Cultural and educational services	130,887	776,439	3,474,174	-	-	-
Capital outlay	-	29,036	-	-	-	-
Total expenditures	<u>130,887</u>	<u>805,475</u>	<u>3,474,174</u>	<u>120,260</u>	<u>97,717</u>	<u>125,577</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>11,738</u>	<u>(166,704)</u>	<u>28,699</u>	<u>(69,823)</u>	<u>(116,738)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	343,000	-	-	-	-
Transfers out	-	(16,484)	-	(8,075)	-	-
Total other financing sources (uses)	<u>-</u>	<u>326,516</u>	<u>-</u>	<u>(8,075)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	338,254	(166,704)	20,624	(69,823)	(116,738)
<b>Fund balances - beginning</b>	<u>-</u>	<u>354,104</u>	<u>206,376</u>	<u>227,862</u>	<u>252,372</u>	<u>785,464</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 692,358</u>	<u>\$ 39,672</u>	<u>\$ 248,486</u>	<u>\$ 182,549</u>	<u>\$ 668,726</u>

<i>Court Security</i>	<i>Special Transportation</i>	<i>Title III Projects</i>	<i>Cemetery Operations</i>	<i>Alsea Human Svs. CSD</i>	<i>OSU Extension CSD</i>	<i>911 CSD</i>	<i>West Lewellyn CSD</i>	<i>Total</i>
\$ -	\$ -	\$ -	\$ -	\$ 32,788	\$ 737,814	\$ 3,700,479	\$ -	\$ 8,072,335
41,930	2,899,673	-	-	-	998	-	-	3,149,705
-	65,998	-	13,201	-	-	-	-	651,203
608	9,281	213	423	151	3,836	4,294	11	46,421
-	630	-	-	-	-	-	-	33,926
<u>42,538</u>	<u>2,975,582</u>	<u>213</u>	<u>13,624</u>	<u>32,939</u>	<u>742,648</u>	<u>3,704,773</u>	<u>11</u>	<u>11,953,590</u>
-	-	428	8,269	-	-	-	-	8,697
-	-	-	-	-	-	3,689,864	-	3,689,864
-	-	-	-	-	-	-	-	120,260
-	-	-	-	28,818	-	-	-	154,395
63,896	-	-	-	-	-	-	-	63,896
-	1,893,974	-	-	-	-	-	-	1,991,691
-	-	-	-	-	757,586	-	-	5,139,086
-	128,303	-	-	-	-	-	-	157,339
<u>63,896</u>	<u>2,022,277</u>	<u>428</u>	<u>8,269</u>	<u>28,818</u>	<u>757,586</u>	<u>3,689,864</u>	<u>-</u>	<u>11,325,228</u>
<u>(21,358)</u>	<u>953,305</u>	<u>(215)</u>	<u>5,355</u>	<u>4,121</u>	<u>(14,938)</u>	<u>14,909</u>	<u>11</u>	<u>628,362</u>
-	16,750	-	-	-	-	-	-	359,750
-	-	-	(7,000)	-	-	-	-	(31,559)
-	16,750	-	(7,000)	-	-	-	-	328,191
(21,358)	970,055	(215)	(1,645)	4,121	(14,938)	14,909	11	956,553
<u>59,852</u>	<u>1,225,372</u>	<u>18,860</u>	<u>36,134</u>	<u>11,040</u>	<u>91,865</u>	<u>-</u>	<u>985</u>	<u>3,270,286</u>
<u>\$ 38,494</u>	<u>\$ 2,195,427</u>	<u>\$ 18,645</u>	<u>\$ 34,489</u>	<u>\$ 15,161</u>	<u>\$ 76,927</u>	<u>\$ 14,909</u>	<u>\$ 996</u>	<u>\$ 4,226,839</u>

**BENTON COUNTY, OREGON****COUNTY SCHOOL FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Intergovernmental	\$ 628,000	\$ 373,615	\$ 130,793	\$ 504,408	\$ (123,592)
Interest	4,000	1,364	94	1,458	(2,542)
Total revenues	632,000	374,979	130,887	505,866	(126,134)
<b>EXPENDITURES</b>					
Cultural and educational services:					
Other	632,000	374,979	130,887	505,866	126,134
Total expenditures	632,000	374,979	130,887	505,866	126,134
Net change in fund balance	-	-	-	-	-
<i>Fund balances - beginning</i>	-	-	-	-	-
<i>Fund balances - ending</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BENTON COUNTY, OREGON****FAIR FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As of June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Taxes	\$ 840,000	\$ 357,600	\$ 309,681	\$ 667,281	\$ (172,719)
Intergovernmental	146,000	56,216	68,347	124,563	(21,437)
Charges for services	1,567,700	663,168	425,646	1,088,814	(478,886)
Interest	5,700	4,581	5,223	9,804	4,104
Miscellaneous	9,000	16,565	8,316	24,881	15,881
Total revenues	<u>2,568,400</u>	<u>1,098,130</u>	<u>817,213</u>	<u>1,915,343</u>	<u>(653,057)</u>
<b>EXPENDITURES</b>					
Cultural and educational services:					
Personal services	1,132,186	558,248	461,111	1,019,359	112,827
Materials and services	1,432,886	727,009	342,552	1,069,561	363,325
Capital outlay	681,244	3,500	29,036	32,536	648,708
Contingency	188,084	-	-	-	188,084
Total expenditures	<u>3,434,400</u>	<u>1,288,757</u>	<u>832,699</u>	<u>2,121,456</u>	<u>1,312,944</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(866,000)</u>	<u>(190,627)</u>	<u>(15,486)</u>	<u>(206,113)</u>	<u>659,887</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	<u>686,000</u>	<u>343,000</u>	<u>343,000</u>	<u>686,000</u>	<u>-</u>
Net other financing sources	<u>686,000</u>	<u>343,000</u>	<u>343,000</u>	<u>686,000</u>	<u>-</u>
Net change in fund balance	(180,000)	152,373	327,514	479,887	659,887
<b>Fund balances - beginning</b>	<u>180,000</u>	<u>219,898</u>	<u>372,271</u>	<u>219,898</u>	<u>39,898</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 372,271</u>	<u>\$ 699,785</u>	<u>\$ 699,785</u>	<u>\$ 699,785</u>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 372,271	\$ 699,785		
Accrued Payroll		<u>(18,167)</u>	<u>(7,427)</u>		
<b>GAAP ending fund balance</b>		<u>\$ 354,104</u>	<u>\$ 692,358</u>		

**BENTON COUNTY, OREGON****LIBRARY SERVICE DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Taxes	\$ 6,101,250	\$ 3,181,713	\$ 3,291,573	\$ 6,473,286	\$ 372,036
Intergovernmental	14,136	20,765	7,964	28,729	14,593
Interest	6,000	5,541	7,933	13,474	7,474
Total revenues	6,121,386	3,208,019	3,307,470	6,515,489	394,103
<b>EXPENDITURES</b>					
Cultural and educational services:					
Materials and services	6,521,386	2,986,600	3,474,174	6,460,774	60,612
Total expenditures	6,521,386	2,986,600	3,474,174	6,460,774	60,612
Net change in fund balance	(400,000)	221,419	(166,704)	54,715	454,715
<b>Fund balances - beginning</b>	400,000	(15,043)	206,376	(15,043)	(415,043)
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 206,376</b>	<b>\$ 39,672</b>	<b>\$ 39,672</b>	<b>\$ 39,672</b>



**BENTON COUNTY, OREGON****LAND CORNER PRESERVATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As June 30, 2021

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 180,000	\$ 106,059	\$ 146,358	\$ 252,417	\$ 72,417
Interest	3,000	3,951	2,601	6,552	3,552
Total revenues	183,000	110,010	148,959	258,969	75,969
<b>EXPENDITURES</b>					
Public works:					
Personal services	183,734	65,906	93,853	159,759	23,975
Materials and services	67,975	39,824	34,290	74,114	(6,139)
Contingency	116,291	-	-	-	116,291
Total expenditures	368,000	105,730	128,143	233,873	134,127
Net change in fund balance	(185,000)	4,280	20,816	25,096	210,096
<b>Fund balances - beginning</b>	185,000	219,801	224,081	219,801	34,801
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 224,081</b>	<b>\$ 244,897</b>	<b>\$ 244,897</b>	<b>\$ 244,897</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 224,081	\$ 244,897		
Accrued payroll		(4,329)	(4,375)		
Inventory		8,110	7,964		
<b>GAAP ending fund balance</b>		<b>\$ 227,862</b>	<b>\$ 248,486</b>		

**BENTON COUNTY, OREGON****SPECIAL GRANT FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Interest	\$ 5,600	\$ 6,545	\$ 2,914	\$ 9,459	\$ 3,859
Intergovernmental	400,000	24,124	-	24,124	(375,876)
Miscellaneous	16,464	24,980	24,980	49,960	33,496
Total revenues	422,064	55,649	27,894	83,543	(338,521)
<b>EXPENDITURES</b>					
Community services					
Materials and services	708,528	146,289	97,717	244,006	464,522
Total expenditures	708,528	146,289	97,717	244,006	464,522
Excess (deficiency) of revenues over (under) expenditures	(286,464)	(90,640)	(69,823)	(160,463)	126,001
Net change in fund balance	(286,464)	(90,640)	(69,823)	(160,463)	126,001
<b>Fund balances - beginning</b>	286,464	343,012	252,372	343,012	56,548
<b>Fund balances - ending</b>	\$ -	\$ 252,372	\$ 182,549	\$ 182,549	\$ 182,549

**BENTON COUNTY, OREGON****OREGON HEALTH PLAN FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As of June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Charges for services	\$ 5,160,000	\$ -	\$ -	\$ -	\$ (5,160,000)
Interest	4,000	15,099	8,839	23,938	19,938
Total revenues	5,164,000	15,099	8,839	23,938	(5,140,062)
<b>EXPENDITURES</b>					
Health services:					
Materials and services	5,155,422	-	-	-	5,155,422
Capital Outlay	-	-	125,577	125,577	(125,577)
Contingency	100,000	-	-	-	100,000
Total expenditures	5,255,422	-	125,577	125,577	5,129,845
Excess (deficiency) of revenues over (under) expenditures	(91,422)	15,099	(116,738)	(101,639)	(10,217)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(645,842)	-	-	-	645,842
Net other financing sources (uses)	(645,842)	-	-	-	645,842
Net change in fund balance	(737,264)	15,099	(116,738)	(101,639)	635,625
<b>Fund balances - beginning</b>	737,264	770,365	785,464	770,365	33,101
<b>Fund balances - ending</b>	\$ -	\$ 785,464	\$ 668,726	\$ 668,726	\$ 668,726

**BENTON COUNTY, OREGON****COURT SECURITY FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 59,000	\$ 38,185	\$ 41,930	\$ 80,115	\$ 21,115
Interest	1,000	1,367	608	1,975	975
Total revenues	60,000	39,552	42,538	82,090	22,090
<b>EXPENDITURES</b>					
Justice:					
Materials and services	145,000	61,148	63,896	125,044	19,956
Total expenditures	145,000	61,148	63,896	125,044	19,956
Net change in fund balance	(85,000)	(21,596)	(21,358)	(42,954)	42,046
<b>Fund balances - beginning</b>	85,000	81,448	59,852	81,448	(3,552)
<b>Fund balances - ending</b>	\$ -	\$ 59,852	\$ 38,494	\$ 38,494	\$ 38,494

**BENTON COUNTY, OREGON****SPECIAL TRANSPORTATION FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ended June 30, 2021**As of June 30, 2021*

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 6,340,132	\$ 4,144,091	\$ 2,899,673	\$ 7,043,764	\$ 703,632
Charges for services	890,000	455,191	65,998	521,189	(368,811)
Interest	4,700	13,588	9,281	22,869	18,169
Miscellaneous	5,000	8,838	630	9,468	4,468
Total revenues	<u>7,239,832</u>	<u>4,621,708</u>	<u>2,975,582</u>	<u>7,597,290</u>	<u>357,458</u>
<b>EXPENDITURES</b>					
Community services:					
Materials and services	7,025,555	3,041,906	1,893,974	4,935,880	2,089,675
Capital outlay	398,900	514,933	128,303	643,236	(244,336)
Contingency	373,877	-	-	-	373,877
Total expenditures	<u>7,798,332</u>	<u>3,556,839</u>	<u>2,022,277</u>	<u>5,579,116</u>	<u>2,219,216</u>
Excess (deficiency) of revenues over (under) expenditures	(558,500)	1,064,869	953,305	2,018,174	2,576,674
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>33,500</u>	<u>16,750</u>	<u>16,750</u>	<u>33,500</u>	<u>-</u>
Net change in fund balance	(525,000)	1,081,619	970,055	2,051,674	2,576,674
<b>Fund balances - beginning</b>	<u>525,000</u>	<u>143,753</u>	<u>1,225,372</u>	<u>143,753</u>	<u>(381,247)</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,225,372</u>	<u>\$ 2,195,427</u>	<u>\$ 2,195,427</u>	<u>\$ 2,195,427</u>

**BENTON COUNTY, OREGON****TITLE III PROJECTS FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As of June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Interest	\$ 360	\$ 366	\$ 213	\$ 579	\$ 219
Total revenues	360	366	213	579	219
<b>EXPENDITURES</b>					
General government:					
Materials and services	19,260	428	428	856	18,404
Total expenditures	19,260	428	428	856	18,404
Net change in fund balance	(18,900)	(62)	(215)	(277)	18,623
<b>Fund balances - beginning</b>	18,900	18,922	18,860	18,922	22
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 18,860</b>	<b>\$ 18,645</b>	<b>\$ 18,645</b>	<b>\$ 18,645</b>

**BENTON COUNTY, OREGON****CEMETERY OPERATIONS FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

For the Biennium Ended June 30, 2021

As of June 30, 2021

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Charges for services	\$ 30,000	\$ 20,720	\$ 13,201	\$ 33,921	\$ 3,921
Interest	800	712	423	1,135	335
Total revenues	30,800	21,432	13,624	35,056	4,256
<b>EXPENDITURES</b>					
General government:					
Personal services	1,126	500	2,301	2,801	(1,675)
Materials and services	24,593	7,646	5,968	13,614	10,979
Contingency	23,393	-	-	-	23,393
Total expenditures	49,112	8,146	8,269	16,415	32,697
Excess (deficiency) of revenues over (under) expenditures	(18,312)	13,286	5,355	18,641	36,953
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(14,000)	(7,000)	(7,000)	(14,000)	-
Net change in fund balance	(32,312)	6,286	(1,645)	4,641	36,953
<b>Fund balances - beginning</b>	32,312	29,852	36,138	29,852	(2,460)
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 36,138</b>	<b>\$ 34,493</b>	<b>\$ 34,493</b>	<b>\$ 34,493</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 36,138	\$ 34,493		
Accrued Payroll		(4)	(4)		
<b>GAAP ending fund balance</b>		<b>\$ 36,134</b>	<b>\$ 34,489</b>		

**BENTON COUNTY, OREGON**

**ALSEA HUMAN SERVICES COUNTY SERVICE DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

*For the Fiscal Year Ending June 30, 2021*

---

	<u><i>Total Budget</i></u>	<u><i>Actual</i></u>	<u><i>Variance with Budget</i></u>
<b>REVENUES</b>			
Taxes	\$ 32,500	\$ 32,788	\$ 288
Interest	200	151	(49)
Total revenues	<u>32,700</u>	<u>32,939</u>	<u>239</u>
<b>EXPENDITURES</b>			
Cultural and educational services:			
Materials and services	35,500	28,818	6,682
Contingency	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures	<u>36,500</u>	<u>28,818</u>	<u>7,682</u>
Net change in fund balance	(3,800)	4,121	7,921
<b>Fund balances - beginning</b>	<u>3,800</u>	<u>11,040</u>	<u>7,240</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 15,161</u>	<u>\$ 15,161</u>



**BENTON COUNTY, OREGON***OSU AGRICULTURAL EXTENSION COUNTY SERVICE DISTRICT**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Year Ended June 30, 2021*

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>REVENUES</b>			
Taxes	\$ 730,300	\$ 737,814	\$ 7,514
Intergovernmental	-	998	998
Interest	2,500	3,836	1,336
Total revenues	<u>732,800</u>	<u>742,648</u>	<u>9,848</u>
<b>EXPENDITURES</b>			
Public Safety			
Materials and services	757,800	757,586	214
Operating contingency	45,000	-	45,000
Total expenditures	<u>802,800</u>	<u>757,586</u>	<u>45,214</u>
Net change in fund balance	(70,000)	(14,938)	55,062
<b>Fund balances - beginning</b>	<u>70,000</u>	<u>91,865</u>	<u>21,865</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 76,927</u>	<u>\$ 76,927</u>

**BENTON COUNTY, OREGON**

**911 Emergency Communications Services County Service District**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

*For the Year Ended June 30, 2021*

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>REVENUES</b>			
Taxes	\$ 3,700,300	\$ 3,700,479	\$ 179
Interest	7,500	4,294	(3,206)
Total revenues	<u>3,707,800</u>	<u>3,704,773</u>	<u>(3,027)</u>
<b>EXPENDITURES</b>			
Public Safety			
Materials and services	<u>3,707,800</u>	<u>3,689,864</u>	<u>17,936</u>
Total expenditures	<u>3,707,800</u>	<u>3,689,864</u>	<u>17,936</u>
Net change in fund balance	-	14,909	14,909
<b>Fund balances - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 14,909</u>	<u>\$ 14,909</u>

**BENTON COUNTY, OREGON**

**WEST LEWELLYN SERVICE DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**

*For the Fiscal Year Ending June 30, 2021*

---

	<b><i>Total Budget</i></b>	<b><i>Actual</i></b>	<b><i>Variance with Budget</i></b>
<b>REVENUES</b>			
Interest	\$ -	\$ 11	\$ 11
Total revenues	-	11	11
Net change in fund balance	-	11	11
<b><i>Fund balances - beginning</i></b>	-	985	985
<b><i>Fund balances - ending</i></b>	<b><u>\$ -</u></b>	<b><u>\$ 996</u></b>	<b><u>\$ 996</u></b>

# NON-MAJOR DEBT SERVICE FUND

*Debt Service* – To account for the repayment of bonded debt obligations of the County’s governmental funds.

**BENTON COUNTY, OREGON****DEBT SERVICE FUND***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**For the Biennium Ending June 30, 2021**As of June 30, 2021*

	<b>Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Charges for services	\$ 4,185,000	\$ 2,182,908	\$ 2,330,513	\$ 4,513,421	\$ 328,421
Interest	100,000	144,709	53,175	197,884	97,884
Total revenues	4,285,000	2,327,617	2,383,688	4,711,305	426,305
<b>EXPENDITURES</b>					
Debt service:					
Materials and services	1,700	850	850	1,700	-
Principal and interest	4,144,165	2,022,909	2,119,683	4,142,592	1,573
Total expenditures	4,145,865	2,023,759	2,120,533	4,144,292	1,573
Net change in fund balance	139,135	303,858	263,155	567,013	427,878
<b>Fund balance - beginning</b>	2,683,536	2,782,130	3,085,988	2,782,130	98,594
<b>Fund balance - ending</b>	<b>\$ 2,822,671</b>	<b>\$ 3,085,988</b>	<b>\$ 3,349,143</b>	<b>\$ 3,349,143</b>	<b>\$ 526,472</b>

## NON-MAJOR CAPITAL PROJECTS FUND

**General Capital Improvements** - To account for miscellaneous capital improvement projects.

**Building Development Reserve** – To account for the accumulation of funds for the future purchase or construction of buildings.

**BENTON COUNTY, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
BALANCE SHEET  
June 30, 2021

---

	<u>General Capital Improvements</u>	<u>Building Development Reserve</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 46,279	\$ -	\$ 46,279
<b>Total assets</b>	<b><u>\$ 46,279</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 46,279</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 4,010	\$ -	\$ 4,010
<b>Total liabilities</b>	<u>4,010</u>	<u>-</u>	<u>4,010</u>
<b>FUND BALANCES</b>			
Committed for capital projects	<u>42,269</u>	<u>-</u>	<u>42,269</u>
<b>Total liabilities and fund balances</b>	<b><u>\$ 46,279</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 46,279</u></b>

**BENTON COUNTY, OREGON**  
**NONMAJOR CAPITAL PROJECTS FUNDS**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2021

	<i>General Capital Improvements</i>	<i>Building Development Reserve</i>	<i>Total</i>
<b>REVENUES</b>			
Interest	\$ -	\$ 2,890	\$ 2,890
Total revenues	<u>-</u>	<u>2,890</u>	<u>2,890</u>
<b>EXPENDITURES</b>			
General government	18,400	-	18,400
Capital outlay	<u>594,057</u>	<u>892</u>	<u>594,949</u>
Total expenditures	<u>612,457</u>	<u>892</u>	<u>613,349</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(612,457)</u>	<u>1,998</u>	<u>(610,459)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	621,198	-	621,198
Transfers out	<u>-</u>	<u>(255,959)</u>	<u>(255,959)</u>
Total other financing sources (uses)	<u>621,198</u>	<u>(255,959)</u>	<u>365,239</u>
Net change in fund balances	8,741	(253,961)	(245,220)
<b>Fund balances - beginning</b>	<u>33,528</u>	<u>253,961</u>	<u>287,489</u>
<b>Fund balances - ending</b>	<u>\$ 42,269</u>	<u>\$ -</u>	<u>\$ 42,269</u>



**BENTON COUNTY, OREGON****GENERAL CAPITAL IMPROVEMENTS FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)

For the Biennium Ending June 30, 2021

As of June 30, 2021

	<b>Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>		
<b>REVENUES</b>					
Miscellaneous	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
Total revenues	-	11,000	-	11,000	11,000
<b>EXPENDITURES</b>					
Capital projects:					
Materials and services	33,000	13,900	18,400	32,300	700
Capital outlay	3,297,000	359,663	594,057	953,720	2,343,280
Total expenditures	3,330,000	373,563	612,457	986,020	2,343,980
Excess (deficiency) of revenues over (under) expenditures	(3,330,000)	(362,563)	(612,457)	(975,020)	2,354,980
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	3,260,000	316,825	621,198	938,023	(2,321,977)
Net change in fund balance	(70,000)	(45,738)	8,741	(36,997)	33,003
<b>Fund balances - beginning</b>	70,000	79,266	33,528	79,266	9,266
<b>Fund balances - ending</b>	\$ -	\$ 33,528	\$ 42,269	\$ 42,269	\$ 42,269

**BENTON COUNTY, OREGON****BUILDING DEVELOPMENT RESERVE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)

For the Biennium Ending June 30, 2021

As of June 30, 2021

	<u>Budget</u>	<u>Biennium Actuals</u>		<u>Biennium Total</u>	<u>Variance with Budget</u>
		<u>FY 2020</u>	<u>FY 2021</u>		
<b>REVENUES</b>					
Interest	\$ -	\$ 10,877	\$ 2,890	\$ 13,767	\$ 13,767
Total revenues	-	10,877	2,890	13,767	13,767
<b>EXPENDITURES</b>					
Capital projects:					
Personal services	-	3,343	-	3,343	(3,343)
Materials and services	-	39,759	-	39,759	(39,759)
Capital outlay	297,600	244,902	892	245,794	51,806
Total expenditures	297,600	288,004	892	288,896	8,704
Excess (deficiency) of revenues over (under) expenditures	(297,600)	(277,127)	1,998	(275,129)	22,471
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(362,400)	(77,475)	(255,959)	(333,434)	28,966
Total other financing sources (uses)	(362,400)	(77,475)	(255,959)	(333,434)	28,966
Net change in fund balance	(660,000)	(354,602)	(253,961)	(608,563)	51,437
<b>Fund balances - beginning</b>	660,000	608,563	253,961	608,563	(51,437)
<b>Fund balances - ending</b>	\$ -	\$ 253,961	\$ -	\$ -	\$ -