

# ENTERPRISE FUNDS

## **Major Enterprise Funds**

**Health Center** – To account for the operations of the County Health Clinic.

**East Linn Clinic** – To account for the operations of the East Linn Health Clinic.

## **Non-major Enterprise Funds**

**Enterprise Operations** – To account for leasing of county owned property to private vendors.

**Alsea County Service District** – To account for water and sewer utility functions provided by the District, a dependent, but legally separate municipal entity.

**Alpine County Service District** – To account for sewer utility functions provided by the District, a dependent, but legally separate municipal entity.

**Cascade View County Service District** – To account for water utility functions provided by the District, a dependent, but legally separate municipal entity.

**South Third County Service District** – To account for sewer utility functions provided by the District, a dependent, but legally separate municipal entity.

**Hidden Valley County Service District** – To account for sewer utility functions provided by the District, a dependent, but legally separate municipal entity.

**BENTON COUNTY, OREGON****HEALTH CENTER FUND**

## STATEMENTS OF NET POSITION

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 2,009,790	\$ 4,360,277
Accounts receivable (net of doubtful accounts)	2,399,878	1,126,554
Inventory	204,097	188,068
Prepays	12,907	7,267
Total current assets	<u>4,626,672</u>	<u>5,682,166</u>
Noncurrent assets:		
Net OPEB asset	72,553	122,276
Capital assets:		
Buildings	2,042,133	2,042,133
Equipment	315,504	292,339
Work in progress	3,055,354	353,115
Intangibles	66,623	66,623
Less accumulated depreciation	<u>(494,625)</u>	<u>(419,055)</u>
Total capital assets (net of accumulated depreciation)	<u>4,984,989</u>	<u>2,335,155</u>
<b>Total assets</b>	<u>9,684,214</u>	<u>8,139,597</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related items	165,548	195,015
Pension related items	<u>5,182,804</u>	<u>5,067,570</u>
<b>Total deferred outflows of resources</b>	<u>5,348,352</u>	<u>5,262,585</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	1,218,819	345,860
Accrued payroll	537,884	501,726
PERS bonds payable	102,240	89,105
Bonds payable	31,206	32,624
Unearned revenue	-	242,292
Accrued compensated absences	<u>197,967</u>	<u>173,105</u>
Total current liabilities	<u>2,088,116</u>	<u>1,384,712</u>
Long-term liabilities:		
PERS bonds payable	748,340	850,580
Bonds payable	936,170	967,376
Accrued compensated absences	417,969	479,594
Net OPEB obligation	792,721	1,053,863
Net pension liability	<u>13,466,647</u>	<u>10,900,230</u>
Total long-term liabilities	<u>16,361,847</u>	<u>14,251,643</u>
Total liabilities	<u>18,449,963</u>	<u>15,636,355</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related items	341,574	119,865
Pension related items	<u>426,921</u>	<u>678,991</u>
Total deferred inflows of resources	<u>768,495</u>	<u>798,856</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,017,613	1,335,155
Unrestricted	<u>(8,203,505)</u>	<u>(4,368,184)</u>
<b>Total net position</b>	<u>\$ (4,185,892)</u>	<u>\$ (3,033,029)</u>

**BENTON COUNTY, OREGON****HEALTH CENTER FUND***STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 14,265,839	\$ 12,825,187
Intergovernmental	6,313,948	5,488,484
Miscellaneous	53,954	33,963
	<u>20,633,741</u>	<u>18,347,634</u>
<b>OPERATING EXPENSES</b>		
Personal services	14,625,176	12,437,404
Materials and services	7,699,492	7,418,897
Depreciation	75,568	78,585
Total operating expenses	<u>22,400,236</u>	<u>19,934,886</u>
Operating income (loss)	<u>(1,766,495)</u>	<u>(1,587,252)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	35,843	89,038
Interest expense	(23,668)	-
	<u>12,175</u>	<u>89,038</u>
Income (loss) before transfers	(1,754,320)	(1,498,214)
<b>TRANSFERS</b>		
Transfers in	1,122,826	816,741
Transfers out	(521,369)	(498,823)
Change in net position	(1,152,863)	(1,180,296)
<b>Total net position - beginning</b>	<u>(3,033,029)</u>	<u>(1,852,733)</u>
<b>Total net position - ending</b>	<u><b>\$ (4,185,892)</b></u>	<u><b>\$ (3,033,029)</b></u>

**BENTON COUNTY, OREGON****HEALTH CENTER FUND***STATEMENTS OF CASH FLOWS**For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 12,992,515	\$ 12,287,159
Intergovernmental	6,071,656	5,030,776
Miscellaneous donations	53,954	33,963
Payments to suppliers	(6,848,202)	(7,461,974)
Payroll costs	(12,386,911)	(11,732,183)
<i>Net cash provided by (used in) operating activities</i>	<u><b>(116,988)</b></u>	<u><b>(1,842,259)</b></u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(89,105)	(46,639)
Transfers in	1,122,826	816,741
Transfers out	(521,369)	(498,823)
<i>Net cash provided by (used in) noncapital financing activities</i>	<u>512,352</u>	<u>271,279</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from bond sale	-	1,000,000
Interest expense	(23,668)	-
Principal paid on capital debt	(32,624)	-
Change in capital assets	(2,725,402)	(375,213)
<i>Net cash provided by (used in) capital and related financing activities</i>	<u>(2,781,694)</u>	<u>624,787</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings	35,843	89,038
<i>Net cash provided by (used in) investing activities</i>	<u>35,843</u>	<u>89,038</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	(2,350,487)	(857,155)
<i>Cash and cash equivalents - beginning</i>	<u>4,360,277</u>	<u>5,217,432</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 2,009,790</b></u>	<u><b>\$ 4,360,277</b></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ (1,766,495)	\$ (1,587,252)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization	75,568	78,585
Change in:		
Receivables	(1,273,324)	(538,028)
Prepays	(5,640)	21,157
Inventory	(16,029)	(9,954)
Compensated absences	(36,763)	156,743
Deferred inflows/outflows	(116,128)	(1,174,429)
Unearned revenue	(242,292)	(457,708)
Net pension liability	2,566,417	1,662,030
OPEB asset	49,723	(52,329)
OPEB liability	(261,142)	78,657
Payables	909,117	(19,731)
<i>Net cash provided by (used in) operating activities</i>	<u><b>\$ (116,988)</b></u>	<u><b>\$ (1,842,259)</b></u>

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

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 29,659,485	\$ 12,825,188	\$ 14,265,839	\$ 27,091,027	\$ (2,568,458)
Intergovernmental	9,324,713	5,482,825	6,313,948	11,796,773	2,472,060
Interest	80,000	81,328	46,265	127,593	47,593
Miscellaneous	74,600	33,963	53,954	87,917	13,317
Total revenues	39,138,798	18,423,304	20,680,006	39,103,310	(35,488)
<b>EXPENDITURES</b>					
<i>Health Services</i>					
Personal services	26,951,977	12,265,556	12,944,438	25,209,994	1,741,983
Materials and services	14,719,861	7,418,899	7,673,728	15,092,627	(372,766)
Capital outlay	3,064,152	353,115	2,751,168	3,104,283	(40,131)
Debt service	65,000	-	56,292	56,292	8,708
Contingency	2,406,870	-	-	-	2,406,870
Total expenditures	47,207,860	20,037,570	23,425,626	43,463,196	3,744,664
Excess (deficiency) of revenues over (under) expenditures	(8,069,062)	(1,614,266)	(2,745,620)	(4,359,886)	3,709,176
<b>OTHER FINANCING SOURCES (USES)</b>					
Loan proceeds	1,000,000	1,000,000	-	1,000,000	-
Transfers in	2,213,446	753,663	1,033,721	1,787,384	(426,062)
Total other financing sources (uses)	3,213,446	1,753,663	1,033,721	2,787,384	(426,062)
Change in fund balance	(4,855,616)	139,397	(1,711,899)	(1,572,502)	3,283,114
<b>Fund balance - beginning</b>	4,855,616	4,427,633	4,567,030	4,427,633	(427,983)
<b>Fund balance - ending</b>	\$ -	\$ 4,567,030	\$ 2,855,131	\$ 2,855,131	\$ 2,855,131

**BENTON COUNTY, OREGON****EAST LINN CLINIC FUND****STATEMENTS OF NET POSITION**

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 465,040	\$ 1,290,844
Accounts receivable (net of doubtful accounts)	495,111	88,814
Prepays	6,035	4,586
Inventory	35,243	20,233
Total current assets	<u>1,001,429</u>	<u>1,404,477</u>
Noncurrent assets:		
Net OPEB asset	15,207	25,630
Capital assets:		
Buildings	43,115	43,115
Equipment	81,961	81,961
Intangibles	16,637	16,637
Less accumulated depreciation	<u>(112,869)</u>	<u>(91,194)</u>
Total capital assets (net of accumulated depreciation)	<u>28,844</u>	<u>50,519</u>
 <b>Total assets</b>	 <u>1,045,480</u>	 <u>1,480,626</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related items	34,700	40,877
Pension related items	1,086,352	1,062,198
Total deferred outflows of resources	<u>1,121,052</u>	<u>1,103,075</u>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	14,575	17,034
Accrued payroll	89,514	92,646
Unearned revenue	-	100,918
Accrued compensated absences	25,311	38,411
Total current liabilities	<u>129,400</u>	<u>249,009</u>
Long-term liabilities:		
Compensated absences	58,372	47,181
Net OPEB obligation	166,160	220,897
Net pension liability	2,822,703	2,284,764
Total long-term liabilities	<u>3,047,235</u>	<u>2,552,842</u>
Total liabilities	<u>3,176,635</u>	<u>2,801,851</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related items	71,596	25,125
Pension related items	89,486	142,321
Total deferred inflows of resources	<u>161,082</u>	<u>167,446</u>
 <b>NET POSITION</b>		
Investment in capital assets	28,844	50,519
Unrestricted	<u>(1,200,029)</u>	<u>(436,115)</u>
<b>Total net position</b>	 <u><b>\$ (1,171,185)</b></u>	 <u><b>\$ (385,596)</b></u>

**BENTON COUNTY, OREGON****EAST LINN CLINIC FUND***STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,451,616	\$ 1,858,286
Intergovernmental	1,660,496	1,664,623
Miscellaneous	43,247	62,563
	<u>3,155,359</u>	<u>3,585,472</u>
<b>OPERATING EXPENSES</b>		
Personnel services	2,700,936	2,632,866
Materials and services	1,121,369	1,234,163
Depreciation	21,674	24,276
	<u>3,843,979</u>	<u>3,891,305</u>
Operating income (loss)	(688,620)	(305,833)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	8,900	20,704
	<u>8,900</u>	<u>20,704</u>
Income (loss) before transfers	(679,720)	(285,129)
<b>TRANSFERS</b>		
Transfers out	(105,869)	(104,513)
	<u>(105,869)</u>	<u>(104,513)</u>
Change in net position	(785,589)	(389,642)
<b>Total net position - beginning</b>	<u>(385,596)</u>	<u>4,046</u>
<b>Total net position - ending</b>	<u><u>\$ (1,171,185)</u></u>	<u><u>\$ (385,596)</u></u>

**BENTON COUNTY, OREGON****EAST LINN CLINIC FUND**

## STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 1,045,319	\$ 1,925,876
Grants	1,559,578	1,765,541
Miscellaneous donations	43,247	62,563
Payments to suppliers	(1,140,287)	(1,285,985)
Payroll costs	(2,236,693)	(2,224,646)
<i>Net cash provided by operating activities</i>	<u><b>(728,836)</b></u>	<u><b>243,349</b></u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers out	(105,869)	(104,513)
Net cash provided by (used in ) noncapital financing activities	<u>(105,869)</u>	<u>(104,513)</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Assets purchased	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings	8,901	20,704
Net increase (decrease) in cash and cash equivalents	(825,804)	159,540
<i>Cash and cash equivalents - beginning</i>	1,290,844	1,131,304
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 465,040</b></u>	<u><b>\$ 1,290,844</b></u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ (688,620)	\$ (305,833)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	21,674	24,276
Change in:		
Receivables	(406,297)	67,590
Inventory	(15,010)	546
Prepays	(1,449)	(3,990)
Compensated absences	(1,909)	32,861
Net pension liability	537,939	696,295
Deferred outflows/inflows	(24,341)	(370,116)
OPEB asset	10,423	(13,711)
OPEB liability	(54,737)	54,718
Unearned revenues	(100,918)	100,918
Payables	(5,591)	(40,205)
<i>Net cash provided by operating activities</i>	<u><b>\$ (728,836)</b></u>	<u><b>\$ 243,349</b></u>



**BENTON COUNTY, OREGON**  
**EAST LINN HEALTH CLINIC 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*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 4,120,418	\$ 1,858,285	\$ 1,451,616	\$ 3,309,901	\$ (810,517)
Intergovernmental	3,409,930	1,664,622	1,660,496	3,325,118	(84,812)
Interest	20,000	17,971	12,183	30,154	10,154
Miscellaneous	86,376	62,563	43,247	105,810	19,434
Total revenues	7,636,724	3,603,441	3,167,542	6,770,983	(865,741)
<b>EXPENDITURES</b>					
<i>Health services</i>					
Personal services	5,792,192	2,337,331	2,339,432	4,676,763	1,115,429
Materials and services	2,253,720	1,234,163	1,121,369	2,355,532	(101,812)
Capital outlay	74,754	-	-	-	74,754
Contingency	840,860	-	-	-	840,860
Total expenditures	8,961,526	3,571,494	3,460,801	7,032,295	1,929,231
Change in fund balance	(1,324,802)	31,947	(293,259)	(261,312)	1,063,490
<i>Fund balance - beginning</i>	1,324,802	1,162,351	1,194,298	1,162,351	(162,451)
<i>Fund balance - ending</i>	<u>\$ -</u>	<u>\$ 1,194,298</u>	<u>\$ 901,039</u>	<u>\$ 901,039</u>	<u>\$ 901,039</u>

**BENTON COUNTY, OREGON**  
**NONMAJOR ENTERPRISE FUNDS**

COMBINING STATEMENT OF NET POSITION

June 30, 2021

	<i>Business-type Activities - Non-major Enterprise Funds</i>						<i>Totals</i>
	<i>Enterprise Operations</i>	<i>Alea CSD</i>	<i>Alpine CSD</i>	<i>Cascade View CSD</i>	<i>South Third CSD</i>	<i>Hidden Valley CSD</i>	
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ -	\$ 161,198	\$ 27,031	\$ 130,548	\$ 5,269	\$ 18,384	\$ 342,430
Accounts receivable	312,003	9,427	4,781	2,452	2,663	845	332,171
Inventory	88,795	-	-	-	-	-	88,795
Prepays	801	175	240	175	-	75	1,466
Total current assets	401,599	170,800	32,052	133,175	7,932	19,304	764,862
Noncurrent assets:							
Assessments receivable	-	-	-	-	5,270	-	5,270
Capital assets:							
Land and non-depreciable assets	261,450	-	33,848	-	-	13,176	308,474
Buildings	67,855	-	-	-	-	-	67,855
Machinery and equipment	1,230,986	3,742	1,871	10,658	-	-	1,247,257
Utility system	19,746	977,423	786,939	250,000	1,638,274	10,110	3,682,492
Less accumulated depreciation	(580,444)	(873,636)	(437,042)	(252,530)	(375,957)	(808)	(2,520,417)
Total capital assets (net of accumulated depreciation)	999,593	107,529	385,616	8,128	1,262,317	22,478	2,785,661
Total noncurrent assets	999,593	107,529	385,616	8,128	1,267,587	22,478	2,790,931
<b>Total assets</b>	<b>1,401,192</b>	<b>278,329</b>	<b>417,668</b>	<b>141,303</b>	<b>1,275,519</b>	<b>41,782</b>	<b>3,555,793</b>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	13,174	7,522	118	-	1,470	-	22,284
Accrued payroll	26,727	-	-	-	-	-	26,727
Compensated absences	4,102	-	-	-	-	-	4,102
Due to other funds	550,347	-	-	-	-	-	550,347
Customer deposits	-	5,245	-	-	-	-	5,245
Total current liabilities	594,350	12,767	118	-	1,470	-	608,705
Non-current liabilities:							
Advances from other funds	-	426	-	-	14,055	-	14,481
Compensated absences	23,071	-	-	-	-	-	23,071
Total non-current liabilities	23,071	426	-	-	14,055	-	37,552
Total liabilities	617,421	13,193	118	-	15,525	-	646,257
<b>NET POSITION</b>							
Net investment in capital assets	999,593	107,529	385,616	8,128	1,262,317	22,478	2,785,661
Unrestricted	(215,822)	157,607	31,934	133,175	(2,323)	19,304	123,875
<b>Total net position</b>	<b>\$ 783,771</b>	<b>\$ 265,136</b>	<b>\$ 417,550</b>	<b>\$ 141,303</b>	<b>\$ 1,259,994</b>	<b>\$ 41,782</b>	<b>\$ 2,909,536</b>

**BENTON COUNTY, OREGON****NONMAJOR ENTERPRISE FUNDS**

## COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Year Ended June 30, 2021

	<i>Business-type Activities - Nonmajor Enterprise Funds</i>						<i>Totals</i>
	<i>Enterprise Operations</i>	<i>Alea CSD</i>	<i>Alpine CSD</i>	<i>Cascade View CSD</i>	<i>South Third CSD</i>	<i>Hidden Valley CSD</i>	
<b><i>Operating Revenues</i></b>							
Charges for services	\$ 1,610,473	\$ 67,913	\$ 29,300	\$ 35,416	\$ 20,245	\$ 12,480	\$ 1,775,827
Intergovernmental	103,001	-	-	-	-	-	103,001
Miscellaneous	1,168	-	-	-	-	-	1,168
Total operating revenues	1,714,642	67,913	29,300	35,416	20,245	12,480	1,879,996
<b><i>Operating Expenses</i></b>							
Personnel services	641,989	-	-	-	-	-	641,989
Materials and services	954,720	38,109	21,712	28,119	20,549	5,119	1,068,328
Depreciation/amortization	27,515	11,074	17,980	659	21,795	202	79,225
Total operating expenses	1,624,224	49,183	39,692	28,778	42,344	5,321	1,789,542
Operating income (loss)	90,418	18,730	(10,392)	6,638	(22,099)	7,159	90,454
<b><i>Nonoperating revenues (expenses)</i></b>							
Investment earnings	-	1,596	216	1,453	166	155	3,586
Interest expense	-	(55)	-	-	(336)	-	(391)
Nonoperating revenues/(expenses)	-	1,541	216	1,453	(170)	155	3,195
Income before transfers	90,418	20,271	(10,176)	8,091	(22,269)	7,314	93,649
Transfers out	(334,908)	-	-	-	-	-	(334,908)
Change in net position	(244,490)	20,271	(10,176)	8,091	(22,269)	7,314	(241,259)
<b><i>Total net position - beginning</i></b>	1,028,261	244,865	427,726	133,212	1,282,263	34,468	3,150,795
<b><i>Total net position - ending</i></b>	<b>\$ 783,771</b>	<b>\$ 265,136</b>	<b>\$ 417,550</b>	<b>\$ 141,303</b>	<b>\$ 1,259,994</b>	<b>\$ 41,782</b>	<b>\$ 2,909,536</b>

**BENTON COUNTY, OREGON**  
**NONMAJOR ENTERPRISE FUNDS**  
 COMBINING STATEMENT OF CASH FLOWS  
 For the Year Ended June 30, 2021

*Business-type Activities - Nonmajor Enterprise Funds*

	<i>Enterprise Operations</i>	<i>Alsea CSD</i>	<i>Alpine CSD</i>	<i>Cascade View CSD</i>	<i>South Third CSD</i>	<i>Hidden Valley CSD</i>	<i>Totals</i>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Receipts from customers	\$ 1,476,127	\$ 67,132	\$ 28,713	\$ 36,397	\$ 20,401	\$ 12,495	\$ 1,641,265
Grants	103,001	-	-	-	-	-	103,001
Miscellaneous	1,168	-	-	-	-	-	1,168
Payroll costs	(637,445)	-	-	-	-	-	(637,445)
Payments to suppliers	(1,031,719)	(30,587)	(21,785)	(28,119)	(20,506)	(5,119)	(1,137,835)
Net cash provided by (used in) operating activities	<u>(88,868)</u>	<u>36,545</u>	<u>6,928</u>	<u>8,278</u>	<u>(105)</u>	<u>7,376</u>	<u>(29,846)</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES</b>							
Operating borrowing	491,631	-	-	-	-	-	491,631
Transfers out	(334,908)	-	-	-	-	-	(334,908)
Net cash provided by (used in) noncapital activities	<u>156,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,723</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Assessments received	-	-	-	-	429	-	429
Capital assets purchased	(67,855)	-	-	(8,787)	-	-	(76,642)
Principal paid on debt	-	(2,301)	-	-	(2,764)	-	(5,065)
Interest paid on debt	-	(55)	-	-	(336)	-	(391)
Net cash provided by (used in) capital and related financing activities	<u>(67,855)</u>	<u>(2,356)</u>	<u>-</u>	<u>(8,787)</u>	<u>(2,671)</u>	<u>-</u>	<u>(81,669)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest received	-	1,596	216	1,453	166	155	3,586
Net increase (decrease) in cash and cash equivalents	-	35,785	7,144	944	(2,610)	7,531	48,794
<i>Cash and cash equivalents - beginning</i>	-	125,413	19,887	129,604	7,879	10,853	293,636
<i>Cash and cash equivalents - ending</i>	<u>\$ -</u>	<u>\$ 161,198</u>	<u>\$ 27,031</u>	<u>\$ 130,548</u>	<u>\$ 5,269</u>	<u>\$ 18,384</u>	<u>\$ 342,430</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>							
Operating income (loss)	\$ 90,418	\$ 18,730	\$ (10,392)	\$ 6,638	\$ (22,099)	\$ 7,159	\$ 90,454
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation/amortization	27,515	11,074	17,980	659	21,795	202	79,225
Change in:							
Receivables	(134,346)	(1,048)	(587)	981	156	15	(134,829)
Prepays	1,809	-	(160)	-	-	-	1,649
Inventory	(88,795)	-	-	-	-	-	(88,795)
Customer deposits	-	267	-	-	-	-	267
Payables	14,531	7,522	87	-	43	-	22,183
<i>Net cash provided (used) by operating activities</i>	<u>\$ (88,868)</u>	<u>\$ 36,545</u>	<u>\$ 6,928</u>	<u>\$ 8,278</u>	<u>\$ (105)</u>	<u>\$ 7,376</u>	<u>\$ (29,846)</u>

**BENTON COUNTY, OREGON**  
**ENTERPRISE OPERATIONS FUND**  
 STATEMENTS OF NET POSITION  
 June 30, 2021 and 2020

<b>ASSETS</b>	<u>2021</u>	<u>2020</u>
Current assets:		
Accounts receivable	\$ 312,003	\$ 177,657
Inventory	88,795	-
Prepaid expenses	801	2,610
Total current assets	<u>401,599</u>	<u>180,267</u>
Noncurrent assets:		
Capital assets		
Land	261,450	261,450
Construction in progress	67,855	-
Buildings	1,230,986	1,230,986
Equipment	19,746	19,746
Less accumulated depreciation	<u>(580,444)</u>	<u>(552,929)</u>
Total capital assets (net of accumulated depreciation)	<u>999,593</u>	<u>959,253</u>
<b>Total assets</b>	<u>1,401,192</u>	<u>1,139,520</u>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	13,174	3,187
Due to other funds	550,347	58,716
Accrued wages	26,727	23,517
Compensated absences	4,102	10,298
Total current liabilities	<u>594,350</u>	<u>95,718</u>
Long-term liabilities:		
Compensated absences	<u>23,071</u>	<u>15,541</u>
Total liabilities	<u>617,421</u>	<u>111,259</u>
 <b>NET POSITION</b>		
Net investment in capital assets	999,593	959,253
Unrestricted	<u>(215,822)</u>	<u>69,008</u>
<b>Total net position</b>	<u>\$ 783,771</u>	<u>\$ 1,028,261</u>

**BENTON COUNTY, OREGON****ENTERPRISE OPERATIONS FUND***STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,610,473	\$ 1,517,342
Intergovernmental	103,001	91,250
Miscellaneous	1,168	699
	<u>1,714,642</u>	<u>1,609,291</u>
<b>OPERATING EXPENSES</b>		
Personnel services	641,989	578,021
Materials and services	954,720	1,119,996
Depreciation	27,515	28,229
	<u>1,624,224</u>	<u>1,726,246</u>
Operating income	<u>90,418</u>	<u>(116,955)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	-	3,192
Nonoperating revenues (expense)	<u>-</u>	<u>3,192</u>
Income before transfers	90,418	(113,763)
Transfers out	<u>(334,908)</u>	<u>(172,364)</u>
Change in net position	(244,490)	(286,127)
<b>Total net position beginning</b>	<u>1,028,261</u>	<u>1,314,388</u>
<b>Total net position - ending</b>	<u><u>\$ 783,771</u></u>	<u><u>\$ 1,028,261</u></u>

**BENTON COUNTY, OREGON**  
**ENTERPRISE OPERATIONS FUND**  
**STATEMENTS OF CASH FLOWS**  
For the Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 1,476,127	\$ 1,339,685
Grants	103,001	91,250
Miscellaneous	1,168	699
Payroll costs	(637,445)	(528,665)
Payments to suppliers	(1,031,719)	(1,119,582)
<b>Net cash provided by operating activities</b>	<u>(88,868)</u>	<u>(216,613)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Interfund borrowing	491,631	58,716
Transfers out	(334,908)	(172,364)
Net cash (used in) from noncapital financing activities	<u>156,723</u>	<u>(113,648)</u>
<b>CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital assets purchased	(67,855)	-
Net cash (used in) capital and related financing activities	<u>(67,855)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	-	3,193
Net increase (decrease) in cash and cash equivalents	-	(327,068)
<b>Cash and cash equivalents - beginning</b>	<u>-</u>	<u>327,068</u>
<b>Cash and cash equivalents - ending</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 90,418	\$ (116,955)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	27,515	28,229
Change in:		
Receivables	(134,346)	(177,657)
Inventory	(88,795)	-
Prepays	1,809	(2,610)
Payables	14,531	52,380
<b>Net cash provided by operating activities</b>	<u>\$ (88,868)</u>	<u>\$ (216,613)</u>

**BENTON COUNTY, OREGON**  
**ENTERPRISE OPERATIONS 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*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 5,285,130	\$ 1,517,342	\$ 1,610,473	\$ 3,127,815	\$ (2,157,315)
Intergovernmental	200,000	91,250	103,001	194,251	(5,749)
Interest	2,000	3,192	-	3,192	1,192
Miscellaneous	-	699	1,168	1,867	1,867
Total revenues	5,487,130	1,612,483	1,714,642	3,327,125	(2,160,005)
<b>EXPENDITURES</b>					
General government	4,759,562	1,636,725	1,525,574	3,162,299	1,597,263
Parks and natural resources	222,488	52,817	157,563	210,380	12,108
Contingency	210,080	-	-	-	210,080
Total expenditures	5,192,130	1,689,542	1,683,137	3,372,679	1,819,451
Excess (deficiency) of revenues over (under) expenditures	295,000	(77,059)	31,505	(45,554)	(340,554)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(480,000)	(155,000)	(315,000)	(470,000)	10,000
Total other financing sources (uses)	(480,000)	(155,000)	(315,000)	(470,000)	10,000
Change in fund balance	(185,000)	(232,059)	(283,495)	(515,554)	(330,554)
<b>Fund balance - beginning</b>	185,000	334,394	102,335	334,394	149,394
<b>Fund balance - ending</b>	<b>\$ -</b>	<b>\$ 102,335</b>	<b>\$ (181,160)</b>	<b>\$ (181,160)</b>	<b>\$ (181,160)</b>



**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 161,198	\$ 125,413
Accounts receivable	9,427	8,379
Prepays	175	175
Total current assets	<u>170,800</u>	<u>133,967</u>
Noncurrent assets:		
Capital assets:		
Equipment	3,742	3,742
Utility system	977,423	977,423
Less accumulated depreciation	(873,636)	(862,562)
Total capital assets (net of accumulated depreciation)	<u>107,529</u>	<u>118,603</u>
<b>Total assets</b>	<b><u>278,329</u></b>	<b><u>252,570</u></b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	7,522	-
Customer deposits	5,245	4,978
Total current liabilities	<u>12,767</u>	<u>4,978</u>
Non-current liabilities:		
Advances from other funds	426	2,727
Total non-current liabilities	<u>426</u>	<u>2,727</u>
Total liabilities	<u>13,193</u>	<u>7,705</u>
<b>NET POSITION</b>		
Net investment in capital assets	107,529	118,603
Unrestricted	157,607	126,262
<b>Total net position</b>	<b><u>\$ 265,136</u></b>	<b><u>\$ 244,865</u></b>

**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 67,913	\$ 61,482
Total operating revenues	<u>67,913</u>	<u>61,482</u>
<b>OPERATING EXPENSES</b>		
Materials and services	38,109	39,004
Depreciation/amortization	<u>11,074</u>	<u>11,074</u>
Total operating expenses	<u>49,183</u>	<u>50,078</u>
Operating income (loss)	<u>18,730</u>	<u>11,404</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	1,596	2,326
Interest expense	<u>(55)</u>	<u>(100)</u>
Nonoperating revenues (expenses)	<u>1,541</u>	<u>2,226</u>
Change in net position	20,271	13,630
<b>Total net position - beginning</b>	<u>244,865</u>	<u>231,235</u>
<b>Total net position - ending</b>	<u><u>\$ 265,136</u></u>	<u><u>\$ 244,865</u></u>

**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 67,132	\$ 63,052
Payments to suppliers	(30,587)	(39,514)
<i>Net cash provided by operating activities</i>	<u>36,545</u>	<u>23,538</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on debt	(2,301)	(2,255)
Interest paid on debt	(55)	(100)
Net cash (used) by capital and related financing activities	<u>(2,356)</u>	<u>(2,355)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	1,596	2,326
Increase (decrease) in cash and cash equivalents	35,785	23,509
<i>Cash and cash equivalents - beginning</i>	<u>125,413</u>	<u>101,904</u>
<i>Cash and cash equivalents - ending</i>	<u><u>\$ 161,198</u></u>	<u><u>\$ 125,413</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 18,730	\$ 11,404
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation/amortization	11,074	11,074
Change in assets and liabilities:		
Receivables	(1,048)	1,429
Prepays	-	63
Customer deposits	267	141
Payables	7,522	(573)
<i>Net cash provided (used) by operating activities</i>	<u><u>\$ 36,545</u></u>	<u><u>\$ 23,538</u></u>

**BENTON COUNTY, OREGON****ALSEA 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>Variance with Budget</u>	<u>Budget Basis</u>	<u>Actual GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUES</b>					
Charges for services	\$ 65,600	\$ 2,313	\$ 67,913	\$ -	\$ 67,913
Interest	1,500	96	1,596	-	1,596
Total revenues	<u>67,100</u>	<u>2,409</u>	<u>69,509</u>	<u>-</u>	<u>69,509</u>
<b>EXPENDITURES</b>					
Utility services	47,728	16,819	30,909	-	30,909
Debt service	2,355	-	2,355	(2,300)	55
Capital outlay/depreciation	14,000	6,800	7,200	11,074	18,274
Contingency	136,037	136,037	-	-	-
Total expenditures	<u>200,120</u>	<u>159,656</u>	<u>40,464</u>	<u>8,774</u>	<u>49,238</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(133,020)</u>	<u>162,065</u>	<u>29,045</u>	<u>(8,774)</u>	<u>20,271</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,355	-	2,355	(2,355)	-
Transfers out	(2,355)	-	(2,355)	2,355	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	(133,020)	162,065	29,045	(8,774)	20,271
<b>Fund balance - beginning</b>	<u>133,020</u>	<u>(3,315)</u>	<u>129,705</u>	<u>115,160</u>	<u>244,865</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 158,750</u>	<u>\$ 158,750</u>	<u>\$ 106,386</u>	<u>\$ 265,136</u>

**BENTON COUNTY, OREGON**  
**ALPINE COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2021 and 2020*

<b>ASSETS</b>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 27,031	\$ 19,887
Accounts receivable	4,781	4,194
Prepays	<u>240</u>	<u>80</u>
Total current assets	<u>32,052</u>	<u>24,161</u>
Noncurrent assets:		
Capital assets:		
Land	33,848	33,848
Equipment	1,871	1,871
Utility system	786,939	786,939
Less accumulated depreciation	<u>(437,042)</u>	<u>(419,062)</u>
Total capital assets (net of accumulated depreciation)	<u>385,616</u>	<u>403,596</u>
<b>Total assets</b>	<b><u>417,668</u></b>	<b><u>427,757</u></b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	<u>118</u>	<u>31</u>
Total current liabilities	<u>118</u>	<u>31</u>
<b>NET POSITION</b>		
Investment in capital assets	385,616	403,596
Unrestricted	<u>31,934</u>	<u>24,130</u>
<b>Total net position</b>	<b><u>\$ 417,550</u></b>	<b><u>\$ 427,726</u></b>

**BENTON COUNTY, OREGON****ALPINE COUNTY SERVICE DISTRICT****STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION***For the Years Ended June 30, 2021 and 2020*

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	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 29,300	\$ 28,691
<b>OPERATING EXPENSES</b>		
Materials and services	21,712	26,055
Depreciation/amortization	<u>17,980</u>	<u>17,980</u>
Total operating expenses	<u>39,692</u>	<u>44,035</u>
Operating (loss)	(10,392)	(15,344)
<b>NONOPERATING REVENUES</b>		
Investment earnings	<u>216</u>	<u>385</u>
Change in net position	(10,176)	(14,959)
<b>Total net position - beginning</b>	<u>427,726</u>	<u>442,685</u>
<b>Total net position - ending</b>	<u><u>\$ 417,550</u></u>	<u><u>\$ 427,726</u></u>

**BENTON COUNTY, OREGON**  
**ALPINE COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 28,713	\$ 27,944
Payments to suppliers	(21,785)	(26,684)
<i>Net cash provided by (used in) operating activities</i>	<u>6,928</u>	<u>1,260</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>216</u>	<u>385</u>
 Net increase (decrease) in cash and cash equivalents	7,144	1,645
 <i>Cash and cash equivalents - beginning</i>	<u>19,887</u>	<u>18,242</u>
 <i>Cash and cash equivalents - ending</i>	<u><u>\$ 27,031</u></u>	<u><u>\$ 19,887</u></u>
 <b>Reconciliation of operating (loss) to net cash provided by (used in) operating activities:</b>		
Operating (loss)	\$ (10,392)	\$ (15,344)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:		
Depreciation/amortization	17,980	17,980
Change in assets and liabilities:		
Receivables	(587)	(747)
Prepays	(160)	154
Payables	87	(783)
<i>Net cash provided by (used in) operating activities</i>	<u><u>\$ 6,928</u></u>	<u><u>\$ 1,260</u></u>

**BENTON COUNTY, OREGON****ALPINE 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>Variance with Budget</u>	<u>Budget Basis</u>	<u>Actual GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUES</b>					
Charges for services	\$ 30,000	\$ (700)	\$ 29,300	\$ -	\$ 29,300
Interest	300	(84)	216	-	216
Total revenues	<u>30,300</u>	<u>(784)</u>	<u>29,516</u>	<u>-</u>	<u>29,516</u>
<b>EXPENDITURES</b>					
Materials and services	23,638	1,926	21,712	-	21,712
Capital outlay (depreciation)	-	-	-	17,980	17,980
Contingency	<u>33,062</u>	<u>33,062</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>56,700</u>	<u>34,988</u>	<u>21,712</u>	<u>17,980</u>	<u>39,692</u>
Excess (deficiency) of revenues over (under) expenditures	(26,400)	34,204	7,804	(17,980)	(10,176)
<b>Fund balance - beginning</b>	<u>26,400</u>	<u>(2,372)</u>	<u>24,028</u>	<u>403,698</u>	<u>427,726</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 31,832</u>	<u>\$ 31,832</u>	<u>\$ 385,718</u>	<u>\$ 417,550</u>



**BENTON COUNTY, OREGON**  
**CASCADE VIEW COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**

June 30, 2021 and 2020

<b>ASSETS</b>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 130,548	\$ 129,604
Accounts receivable	2,452	3,433
Prepays	175	175
Total current assets	<u>133,175</u>	<u>133,212</u>
Noncurrent assets:		
Capital assets:		
Equipment	10,658	1,871
Utility system	250,000	250,000
Less accumulated depreciation	<u>(252,530)</u>	<u>(251,871)</u>
Total capital assets (net of accumulated depreciation)	<u>8,128</u>	<u>-</u>
<b>Total assets</b>	<u>141,303</u>	<u>133,212</u>
<b>NET POSITION</b>		
Investment in capital assets	8,128	-
Unrestricted	<u>133,175</u>	<u>133,212</u>
<b>Total net position</b>	<u><u>\$ 141,303</u></u>	<u><u>\$ 133,212</u></u>

**BENTON COUNTY, OREGON**

**CASCADE VIEW COUNTY SERVICE DISTRICT**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

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

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	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 35,416	\$ 33,064
<b>OPERATING EXPENSES</b>		
Materials and services	28,119	20,433
Depreciation/amortization	659	10,000
Total operating expenses	<u>28,778</u>	<u>30,433</u>
Operating (loss)	6,638	2,631
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	<u>1,453</u>	<u>2,441</u>
Change in net position	8,091	5,072
<b>Total net position - beginning</b>	<u>133,212</u>	<u>128,140</u>
<b>Total net position - ending</b>	<u><u>\$ 141,303</u></u>	<u><u>\$ 133,212</u></u>

**BENTON COUNTY, OREGON**  
**CASCADE VIEW COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 36,397	\$ 33,618
Payments to suppliers	(28,119)	(20,461)
Net cash provided by operating activities	<u>8,278</u>	<u>13,157</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital assets purchased	(8,787)	0
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>1,453</u>	<u>2,441</u>
Net increase in cash and cash equivalents	944	15,598
<i>Cash and cash equivalents - beginning</i>	<u>129,604</u>	<u>114,006</u>
<i>Cash and cash equivalents - ending</i>	<u><u>\$ 130,548</u></u>	<u><u>\$ 129,604</u></u>
<b>Reconciliation of operating (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 6,638	\$ 2,631
Adjustments to reconcile operating (loss) to net cash provided by operating activities:		
Depreciation/amortization	659	10,000
Change in assets and liabilities:		
Receivables	981	554
Prepays	-	(28)
<b>Net cash provided by operating activities</b>	<u><u>\$ 8,278</u></u>	<u><u>\$ 13,157</u></u>

**BENTON COUNTY, OREGON****CASCADE VIEW COUNTY SERVICE DISTRICT***SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)**Year Ended June 30, 2021*

	<u>Budget</u>	<u>Variance with Budget</u>	<u>Actual</u>		
			<u>Budget Basis</u>	<u>GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUES</b>					
Charges for services	\$ 35,000	\$ 416	\$ 35,416	\$ -	\$ 35,416
Interest	2,000	(547)	1,453	-	1,453
Total revenues	<u>37,000</u>	<u>(131)</u>	<u>36,869</u>	<u>-</u>	<u>36,869</u>
<b>EXPENDITURES</b>					
Materials and services	28,897	778	28,119	-	28,119
Capital outlay (depreciation)	9,000	213	8,787	(8,128)	659
Operating contingency	132,103	132,103	-	-	-
Total expenditures	<u>170,000</u>	<u>133,094</u>	<u>36,906</u>	<u>(8,128)</u>	<u>28,778</u>
Change in fund balance	(133,000)	132,963	(37)	8,128	8,091
<b>Fund balance - beginning</b>	<u>133,000</u>	<u>212</u>	<u>133,212</u>	<u>-</u>	<u>133,212</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 133,175</u>	<u>\$ 133,175</u>	<u>\$ 8,128</u>	<u>\$ 141,303</u>

**BENTON COUNTY, OREGON**  
**SOUTH THIRD COUNTY SERVICE DISTRICT**  
 STATEMENTS OF NET POSITION  
 June 30, 2021 and 2020

<b>ASSETS</b>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 5,269	\$ 7,879
Accounts receivable	2,663	2,819
Total current assets	<u>7,932</u>	<u>10,698</u>
Noncurrent assets:		
Assessments receivable	5,270	5,700
Capital assets:		
Utility system	1,638,274	1,638,274
Less accumulated depreciation	<u>(375,957)</u>	<u>(354,163)</u>
Total capital assets (net of accumulated depreciation)	<u>1,262,317</u>	<u>1,284,111</u>
Total noncurrent assets	<u>1,267,587</u>	<u>1,289,811</u>
<b>Total assets</b>	<b><u>1,275,519</u></b>	<b><u>1,300,509</u></b>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	1,470	1,427
Total current liabilities	<u>1,470</u>	<u>1,427</u>
Long-term liabilities:		
Advances from other funds	14,055	16,819
Total liabilities	<u>15,525</u>	<u>18,246</u>
 <b>NET POSITION</b>		
Investment in capital assets	1,262,317	1,284,111
Unrestricted	<u>(2,323)</u>	<u>(1,848)</u>
<b>Total net position</b>	<b><u>\$ 1,259,994</u></b>	<b><u>\$ 1,282,263</u></b>

**BENTON COUNTY, OREGON**  
**SOUTH THIRD COUNTY SERVICE DISTRICT**  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 20,245	\$ 20,214
<b>OPERATING EXPENSES</b>		
Materials and services	20,549	21,410
Depreciation	21,795	21,795
Total operating expenses	42,344	43,205
Operating (loss)	(22,099)	(22,991)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	166	322
Interest expense	(336)	(391)
Nonoperating revenues (expenses)	(170)	(69)
Change in net position	(22,269)	(23,060)
<b>Total net position - beginning</b>	<u>1,282,263</u>	<u>1,305,323</u>
<b>Total net position - ending</b>	<u><u>\$ 1,259,994</u></u>	<u><u>\$ 1,282,263</u></u>

**BENTON COUNTY, OREGON**  
**SOUTH THIRD COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 20,401	\$ 20,979
Payments to suppliers	<u>(20,506)</u>	<u>(22,635)</u>
<b>Net cash (used in) operating activities</b>	<u><b>(105)</b></u>	<u><b>(1,656)</b></u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Assessments received	430	410
Principal paid on debt	(2,764)	(2,709)
Interest paid on debt	<u>(336)</u>	<u>(391)</u>
<b>Net cash (used in) capital and related financing activities</b>	<u><b>(2,670)</b></u>	<u><b>(2,690)</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>165</u>	<u>322</u>
<b>Net (decrease) in cash and cash equivalents</b>	<u><b>(2,610)</b></u>	<u><b>(4,024)</b></u>
<i>Cash and cash equivalents - beginning</i>	<u>7,879</u>	<u>11,903</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 5,269</b></u>	<u><b>\$ 7,879</b></u>
 <b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>		
Operating (loss)	\$ (22,099)	\$ (22,991)
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization	21,795	21,795
Change in assets and liabilities:		
Receivables	156	765
Prepaid expenses	-	119
Payables	<u>43</u>	<u>(1,344)</u>
<b>Net cash (used in) operating activities</b>	<u><b>\$ (105)</b></u>	<u><b>\$ (1,656)</b></u>

**BENTON COUNTY, OREGON****SOUTH THIRD 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>Variance with Budget</u>	<u>Budget Basis</u>	<u>Actual GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUES</b>					
Charges for services	\$ 20,520	\$ (275)	\$ 20,245	\$ -	\$ 20,245
Capital Grants/Contributions	400	29	429	(429)	\$ -
Interest	100	66	166	-	166
Total revenues	<u>21,020</u>	<u>(180)</u>	<u>20,840</u>	<u>(429)</u>	<u>20,411</u>
<b>EXPENDITURES</b>					
Materials and services	23,609	3,060	20,549	-	20,549
Depreciation	-	-	-	21,795	21,795
Debt service	3,100	-	3,100	(2,764)	336
Operating contingency	1,911	1,911	-	-	-
Total expenditures	<u>28,620</u>	<u>4,971</u>	<u>23,649</u>	<u>19,031</u>	<u>42,680</u>
Change in fund balance	(7,600)	4,791	(2,809)	(19,460)	(22,269)
<b>Fund balance - beginning</b>	<u>13,100</u>	<u>(2,483)</u>	<u>10,617</u>	<u>1,272,055</u>	<u>1,282,263</u>
<b>Fund balance - ending</b>	<u>\$ 5,500</u>	<u>\$ 2,308</u>	<u>\$ 7,808</u>	<u>\$ 1,252,595</u>	<u>\$ 1,259,994</u>



**BENTON COUNTY, OREGON**  
**HIDDEN VALLEY COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2021 and 2020*

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<b>ASSETS</b>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash and cash equivalents	\$ 18,384	\$ 10,853
Accounts receivable	845	860
Prepays	75	75
	<u>19,304</u>	<u>11,788</u>
Total current assets		
Capital assets:		
Land	13,176	13,176
Utility system	10,110	10,110
Less accumulated depreciation	(808)	(606)
Total capital assets (net of accumulated depreciation)	<u>22,478</u>	<u>22,680</u>
Total noncurrent assets	<u>22,478</u>	<u>22,680</u>
<b>Total assets</b>	<u><b>41,782</b></u>	<u><b>34,468</b></u>
 <b>NET POSITION</b>		
Investment in capital assets	22,478	22,680
Unrestricted	<u>19,304</u>	<u>11,788</u>
<b>Total net position</b>	<u><b>\$ 41,782</b></u>	<u><b>\$ 34,468</b></u>

**BENTON COUNTY, OREGON****HIDDEN VALLEY COUNTY SERVICE DISTRICT****STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION***For the Years Ended June 30, 2021 and 2020*

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	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 12,480	\$ 12,320
Total operating revenue	<u>12,480</u>	<u>12,320</u>
<b>OPERATING EXPENSES</b>		
Materials and services	5,119	7,699
Depreciation	202	202
Total operating expenses	<u>5,321</u>	<u>7,901</u>
Operating income	<u>7,159</u>	<u>4,419</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	<u>155</u>	<u>194</u>
Nonoperating revenues (expenses)	<u>155</u>	<u>194</u>
Change in net position	7,314	4,613
<b>Total net position - beginning</b>	<u>34,468</u>	<u>29,855</u>
<b>Total net position - ending</b>	<u><u>\$ 41,782</u></u>	<u><u>\$ 34,468</u></u>

**BENTON COUNTY, OREGON**  
**HIDDEN VALLEY COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2021 and 2020*

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 12,495	\$ 12,320
Payments to suppliers	<u>(5,119)</u>	<u>(7,732)</u>
<b>Net cash (used in) operating activities</b>	<u><b>7,376</b></u>	<u><b>4,588</b></u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>155</u>	<u>194</u>
Net (decrease) in cash and cash equivalents	7,531	4,782
<i>Cash and cash equivalents - beginning</i>	<u>10,853</u>	<u>6,071</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 18,384</b></u>	<u><b>\$ 10,853</b></u>
 <b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>		
Operating income (loss)	\$ 7,159	\$ 4,419
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization	202	202
Change in assets and liabilities		
Receivables	15	-
Prepaid expenses	-	(33)
<b>Net cash (used in) operating activities</b>	<u><b>\$ 7,376</b></u>	<u><b>\$ 4,588</b></u>

**BENTON COUNTY, OREGON****HIDDEN VALLEY 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>Variance with Budget</u>	<u>Budget Basis</u>	<u>Actual GAAP Adjustments</u>	<u>GAAP Basis</u>
<b>REVENUES</b>					
Charges for services	\$ 12,480	\$ -	\$ 12,480	\$ -	\$ 12,480
Interest	150	5	155	-	155
Total revenues	<u>12,630</u>	<u>5</u>	<u>12,635</u>	<u>-</u>	<u>12,635</u>
<b>EXPENDITURES</b>					
Materials and services	8,059	2,940	5,119	-	5,119
Depreciation	-	-	-	202	202
Operating contingency	<u>17,571</u>	<u>17,571</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>25,630</u>	<u>20,511</u>	<u>5,119</u>	<u>202</u>	<u>5,321</u>
Change in fund balance	(13,000)	(20,506)	7,516	(202)	7,314
<b>Fund balance - beginning</b>	<u>13,000</u>	<u>(1,211)</u>	<u>11,789</u>	<u>22,680</u>	<u>34,468</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ (21,717)</u>	<u>\$ 19,305</u>	<u>\$ 22,478</u>	<u>\$ 41,782</u>

## INTERNAL SERVICE FUNDS

**Intergovernmental Service** – To account for the rental of County space, costs of fleet services, personal computer support, mail and photocopy services provided to various operating departments of the County. Charges made to the “user” departments support these services.

**Management Service** – To account for the costs of central administrative “overhead” services. Services include: finance, budget, human resources, information resources and legal counsel. Charges made to the “user” departments support these services.

**Health Management Services** – To account for the administrative services of the County Health Department which are allocated to the different funds of the Health Department.

**Employee Benefits Trust** – To account for the costs of workers compensation, employee assistance programs, unemployment, and retirement sick and vacation payoffs. Charges made to the “user” departments support these services.

**Treasury Management** – To account for interest earned on investments and distributed to various funds.

**BENTON COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
COMBINING STATEMENT OF NET POSITION  
June 30, 2021

	<i>Intragovernmental Service</i>	<i>Management Service</i>	<i>Health Mgmt Services</i>	<i>Employee Benefits Trust</i>	<i>Treasury Management</i>	<i>Totals</i>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 8,371,341	\$ 986,974	\$ 389,942	\$ 3,829,748	\$ -	\$ 13,578,005
Accounts receivable	311,036	8,083	8,980	-	-	328,099
Interest receivable	-	-	-	-	18,480	18,480
Inventory	67,499	-	-	-	-	67,499
Prepays	6,240	141,548	8,733	-	-	156,521
<b>Total current assets</b>	<b>8,756,116</b>	<b>1,136,605</b>	<b>407,655</b>	<b>3,829,748</b>	<b>18,480</b>	<b>14,148,604</b>
Capital assets:						
Land and non-depreciable assets	1,448,651	-	-	-	-	1,448,651
Land improvements	270,822	-	-	-	-	270,822
Buildings	32,396,671	43,908	-	-	-	32,440,579
Intangibles	220,425	920,665	564,383	-	-	1,705,473
Machinery and equipment	10,091,544	17,116	61,376	-	18,495	10,188,531
Work in progress	664,670	-	-	-	-	664,670
Less accumulated depreciation	(17,208,466)	(801,602)	(596,902)	-	(18,495)	(18,625,465)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>27,884,317</b>	<b>180,087</b>	<b>28,857</b>	<b>-</b>	<b>-</b>	<b>28,093,261</b>
<b>Total assets</b>	<b>36,640,433</b>	<b>1,316,692</b>	<b>436,512</b>	<b>3,829,748</b>	<b>18,480</b>	<b>42,241,865</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension related items	452,647	1,403,205	1,154,249	-	-	3,010,101
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	460,853	51,874	9,865	78,536	-	601,128
Accrued payroll	54,138	137,381	120,084	-	-	311,603
Accrued compensated absences	16,247	54,734	69,604	-	-	140,585
PERS bonds payable	60,480	77,760	92,160	-	-	230,400
Loans and bonds payable	718,794	-	-	-	-	718,794
<b>Total current liabilities</b>	<b>1,310,512</b>	<b>321,749</b>	<b>291,713</b>	<b>78,536</b>	<b>-</b>	<b>2,002,510</b>
Long-term liabilities:						
PERS bonds payable	436,400	571,765	674,560	-	-	1,682,725
Accrued compensated absences	83,082	137,687	137,521	-	-	358,290
Loans and bonds payable	14,956,961	-	-	-	-	14,956,961
Net pension liability	1,176,126	3,645,992	2,999,122	-	-	7,821,240
<b>Total long-term liabilities</b>	<b>16,652,569</b>	<b>4,355,444</b>	<b>3,811,203</b>	<b>-</b>	<b>-</b>	<b>24,819,216</b>
<b>Total liabilities</b>	<b>17,963,081</b>	<b>4,677,193</b>	<b>4,102,916</b>	<b>78,536</b>	<b>-</b>	<b>26,821,726</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension related items	37,286	115,585	95,078	-	-	247,949
<b>Total deferred inflow of resources</b>	<b>37,286</b>	<b>115,585</b>	<b>95,078</b>	<b>-</b>	<b>-</b>	<b>247,949</b>
<b>NET POSITION</b>						
Net investment capital assets	12,208,562	180,087	28,857	-	-	12,417,506
Unrestricted	6,884,151	(2,252,968)	(2,636,090)	3,751,212	18,480	5,764,785
<b>Total net position</b>	<b>\$ 19,092,713</b>	<b>\$ (2,072,881)</b>	<b>\$ (2,607,233)</b>	<b>\$ 3,751,212</b>	<b>\$ 18,480</b>	<b>\$ 18,182,291</b>

**BENTON COUNTY, OREGON****INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

For the Year Ended June 30, 2021

	<i>Intragovernmental Service</i>	<i>Management Service</i>	<i>Health Mgmt Services</i>	<i>Employee Benefits Trust</i>	<i>Treasury Management</i>	<i>Totals</i>
<b>OPERATING REVENUES</b>						
Charges for services	\$ 6,286,596	\$ 5,165,402	\$ 2,819,362	\$ 8,213,586	\$ -	\$ 22,484,946
Intergovernmental	10,069	-	-	-	-	10,069
Investment earnings	-	-	-	-	586,760	586,760
Miscellaneous	242,766	1,645	60	30,447	802	275,720
Total operating revenues	<u>6,539,431</u>	<u>5,167,047</u>	<u>2,819,422</u>	<u>8,244,033</u>	<u>587,562</u>	<u>23,357,495</u>
<b>OPERATING EXPENSES</b>						
Personal services	1,355,304	3,927,255	3,190,483	362,408	-	8,835,450
Materials and services	2,941,812	1,895,910	740,994	7,099,792	717,328	13,395,836
Depreciation/amortization	1,130,145	38,058	5,624	-	-	1,173,827
Total operating expenses	<u>5,427,261</u>	<u>5,861,223</u>	<u>3,937,101</u>	<u>7,462,200</u>	<u>717,328</u>	<u>23,405,113</u>
Operating income (loss)	<u>1,112,170</u>	<u>(694,176)</u>	<u>(1,117,679)</u>	<u>781,833</u>	<u>(129,766)</u>	<u>(47,618)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment income	6,439	7,077	9,694	37,129	-	60,339
Interest expense	(375,720)	-	-	-	-	(375,720)
Gain on sale of capital asset	117,440	-	-	-	-	117,440
Total nonoperating revenues/(expenses)	<u>(251,841)</u>	<u>7,077</u>	<u>9,694</u>	<u>37,129</u>	<u>-</u>	<u>(197,941)</u>
Income (loss) before transfers	860,329	(687,099)	(1,107,985)	818,962	(129,766)	(245,559)
Transfers in	597,275	482,587	80,320	-	-	1,160,182
Transfers out	205,283	(142,671)	(113,939)	(275,000)	-	(326,327)
Change in net position	<u>1,662,887</u>	<u>(347,183)</u>	<u>(1,141,604)</u>	<u>543,962</u>	<u>(129,766)</u>	<u>588,296</u>
<b>Net position - beginning</b>	<u>17,429,826</u>	<u>(1,725,698)</u>	<u>(1,465,629)</u>	<u>3,207,250</u>	<u>148,246</u>	<u>17,593,995</u>
<b>Net position - ending</b>	<u>\$ 19,092,713</u>	<u>\$ (2,072,881)</u>	<u>\$ (2,607,233)</u>	<u>\$ 3,751,212</u>	<u>\$ 18,480</u>	<u>\$ 18,182,291</u>

**BENTON COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
 COMBINING STATEMENT OF CASH FLOWS  
 For the Year Ended June 30, 2021

	<i>Intragovernmental Service</i>	<i>Management Service</i>	<i>Health Mgmt Services</i>	<i>Employee Benefits Trust</i>	<i>Treasury Management</i>	<i>Totals</i>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from internal customers	\$ 3,933,126	\$ 5,135,374	\$ 2,819,562	\$ 8,213,586	\$ -	\$ 20,101,648
Receipts from external customers	2,058,716	21,946	-	-	-	2,080,662
Intergovernmental	10,069	-	-	-	-	10,069
Investment earnings	-	-	-	-	611,025	611,025
Miscellaneous	242,766	1,645	60	30,447	802	275,720
Interest earnings distributed	-	-	-	-	(717,328)	(717,328)
Payments to suppliers	(2,492,314)	(1,904,426)	(738,121)	(7,184,148)	-	(12,319,009)
Payroll costs	(1,140,721)	(3,366,999)	(2,733,436)	(362,408)	-	(7,603,564)
Net cash provided by (used in) operating activities	<u>2,611,642</u>	<u>(112,460)</u>	<u>(651,935)</u>	<u>697,477</u>	<u>(105,501)</u>	<u>2,439,223</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Principal paid on noncapital debt	(52,710)	(67,771)	(80,320)	-	-	(200,801)
Transfers in	597,275	482,587	80,320	-	-	1,160,182
Transfers out	205,283	(142,671)	(113,939)	(275,000)	-	(326,327)
Net cash provided by (used in) noncapital financing activities	<u>749,848</u>	<u>272,145</u>	<u>(113,939)</u>	<u>(275,000)</u>	<u>-</u>	<u>633,054</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets	(1,848,204)	-	-	-	-	(1,848,204)
Principal paid on capital debt	(740,423)	-	-	-	-	(740,423)
Interest paid on debt	(375,720)	-	-	-	-	(375,720)
Disposition of capital assets	129,987	-	-	-	-	129,987
Net cash (used in) capital and related financing activities	<u>(2,834,360)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,834,360)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest received	6,439	7,077	9,694	37,129	-	60,339
Net cash provided by investing activities	<u>6,439</u>	<u>7,077</u>	<u>9,694</u>	<u>37,129</u>	<u>-</u>	<u>60,339</u>
Net increase (decrease) in cash and cash equivalents	533,569	166,762	(756,180)	459,606	(105,501)	298,256
<i>Cash and cash equivalents - beginning</i>	<u>7,837,772</u>	<u>820,212</u>	<u>1,146,122</u>	<u>3,370,142</u>	<u>105,501</u>	<u>13,279,749</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 8,371,341</b></u>	<u><b>\$ 986,974</b></u>	<u><b>\$ 389,942</b></u>	<u><b>\$ 3,829,748</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 13,578,005</b></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ 1,112,170	\$ (694,176)	\$ (1,117,679)	\$ 781,833	\$ (129,766)	(47,618)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation/amortization	1,130,145	38,058	5,624	-	-	1,173,827
Change in:						
Receivables	(294,754)	(8,083)	200	-	24,265	(278,372)
Inventory	82,533	-	-	-	-	82,533
Prepays	(56)	(41,459)	2,029	-	-	(39,486)
Net pension liability	224,141	694,838	571,559	-	-	1,490,538
Deferred inflows/outflows	(32,079)	(99,446)	(81,801)	-	-	(213,326)
Compensated absences	13,559	(28,345)	(33,790)	-	-	(48,576)
Payables	375,983	26,153	1,923	(84,356)	-	319,703
Net cash provided by (used in) by operating activities	<u><b>\$ 2,611,642</b></u>	<u><b>\$ (112,460)</b></u>	<u><b>\$ (651,935)</b></u>	<u><b>\$ 697,477</b></u>	<u><b>\$ (105,501)</b></u>	<u><b>\$ 2,439,223</b></u>



**BENTON COUNTY, OREGON**  
**INTRAGOVERNMENTAL SERVICE FUND**

STATEMENTS OF NET POSITION  
 June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 8,371,341	\$ 7,837,772
Accounts receivable	311,036	16,282
Inventory	67,499	150,032
Prepays	6,240	6,184
Total current assets	<u>8,756,116</u>	<u>8,010,270</u>
Noncurrent assets:		
Capital assets:		
Land and non-depreciable assets	1,448,651	1,448,651
Land improvements	270,822	220,828
Buildings	32,396,671	31,719,525
Intangibles	220,425	208,875
Equipment	10,091,544	9,806,823
Construction in progress	664,670	-
Less accumulated depreciation	<u>(17,208,466)</u>	<u>(16,225,897)</u>
Total capital assets (net of accumulated depreciation)	<u>27,884,317</u>	<u>27,178,805</u>
<b>Total assets</b>	<u>36,640,433</u>	<u>35,189,075</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related items	<u>452,647</u>	<u>442,583</u>
<b>Total deferred outflows of resources</b>	<u>452,647</u>	<u>442,583</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	460,853	93,832
Accrued payroll	54,138	45,176
Accrued compensated absences	16,247	19,596
Bonds payable	298,794	312,376
Loans payable	420,000	405,000
PERS Bonds payable	<u>60,480</u>	<u>52,710</u>
Total current liabilities	<u>1,310,512</u>	<u>928,690</u>
Long-term liabilities:		
PERS bonds payable	436,400	496,880
Loans payable	5,440,000	5,860,000
Bond premium	553,131	576,178
Accrued compensated absences	83,082	66,174
Bonds payable	8,963,830	9,262,624
Net pension liability	<u>1,176,126</u>	<u>951,985</u>
Total long-term liabilities	<u>16,652,569</u>	<u>17,213,841</u>
Total liabilities	<u>17,963,081</u>	<u>18,142,531</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related items	<u>37,286</u>	<u>59,301</u>
<b>Total deferred outflows of resources</b>	<u>37,286</u>	<u>59,301</u>
<b>NET POSITION</b>		
Net investment in capital assets	12,208,562	10,762,627
Unrestricted	<u>6,884,151</u>	<u>6,667,199</u>
<b>Total net position</b>	<u>\$ 19,092,713</u>	<u>\$ 17,429,826</u>

**BENTON COUNTY, OREGON****INTRAGOVERNMENTAL SERVICE FUND**

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 3,238,122	\$ 3,074,863
Space rental	3,048,474	2,497,796
Sale of materials	-	14,351
Intergovernmental	10,069	15,777
Miscellaneous	242,766	515,184
	<u>6,539,431</u>	<u>6,117,971</u>
Total operating revenues	<u>6,539,431</u>	<u>6,117,971</u>
<b>OPERATING EXPENSES</b>		
Personal services	1,355,304	737,307
Materials and services	2,941,812	3,181,180
Depreciation	1,130,145	1,126,877
	<u>5,427,261</u>	<u>5,045,364</u>
Total operating expenses	<u>5,427,261</u>	<u>5,045,364</u>
Operating income (loss)	<u>1,112,170</u>	<u>1,072,607</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	6,439	11,434
Interest expense	(375,720)	(195,268)
Gain (loss) on sale of capital asset	117,440	53,440
	<u>(251,841)</u>	<u>(130,394)</u>
Total nonoperating revenues (expenses)	<u>(251,841)</u>	<u>(130,394)</u>
Income (loss) before transfers	860,329	942,213
Transfers in	597,275	1,693,883
Transfers out	205,283	(1,000,129)
	<u>1,662,887</u>	<u>1,635,967</u>
Change in net position	<u>1,662,887</u>	<u>1,635,967</u>
<b>Total net position - beginning</b>	<u>17,429,826</u>	<u>15,793,859</u>
<b>Total net position - ending</b>	<u><u>\$ 19,092,713</u></u>	<u><u>\$ 17,429,826</u></u>

**BENTON COUNTY, OREGON**  
**INTRAGOVERNMENTAL SERVICE FUND**

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from internal customers	\$ 3,933,126	\$ 3,736,323
Receipts from external customers	2,058,716	2,058,716
Intergovernmental	10,069	15,777
Miscellaneous	242,766	515,184
Payments to suppliers	(2,492,314)	(3,118,507)
Payroll costs	(1,140,721)	(1,142,197)
<b>Net cash provided by operating activities</b>	<u>2,611,642</u>	<u>2,065,296</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(52,710)	(27,589)
Transfers in	597,275	1,693,883
Transfers out	205,283	(1,000,129)
<b>Net cash provided by noncapital financing activities</b>	<u>749,848</u>	<u>666,165</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(1,848,204)	(8,449,399)
Proceeds from sale of capital assets	129,987	95,368
Debt issued	-	10,151,178
Principal paid on capital debt	(740,423)	(610,000)
Interest paid on capital debt	(375,720)	(195,268)
<b>Net cash (used) by capital and related financing activities</b>	<u>(2,834,360)</u>	<u>991,879</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	6,439	11,434
<b>Net cash provided by investing activities</b>	<u>6,439</u>	<u>11,434</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	533,569	3,734,774
<b>Cash and cash equivalents - beginning</b>	<u>7,837,772</u>	<u>4,102,998</u>
<b>Cash and cash equivalents - ending</b>	<u>\$ 8,371,341</u>	<u>\$ 7,837,772</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 1,112,170	\$ 1,072,607
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,130,145	1,126,877
Change in:		
Receivables	(294,754)	208,029
Inventory	82,533	2,425
Prepays	(56)	195,015
Net pension liability	224,141	(385,673)
Deferred inflows/outflows	(32,079)	86,553
Compensated absences	13,559	(81,060)
Payables	375,983	(159,477)
<b>Net cash provided by operating activities</b>	<u>\$ 2,611,642</u>	<u>\$ 2,065,296</u>

**BENTON COUNTY, OREGON****INTRAGOVERNMENTAL 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*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 11,143,662	\$ 5,587,008	\$ 6,299,143	\$ 11,886,151	\$ 742,489
Intergovernmental	10,069	15,777	127,508	143,285	133,216
Sale of materials & equipment	10,000	55,371	-	55,371	45,371
Interest earnings	20,000	11,434	6,440	17,874	(2,126)
Miscellaneous	-	134,529	242,766	377,295	377,295
Total revenues	11,183,731	5,804,119	6,675,857	12,479,976	1,296,245
<b>EXPENDITURES</b>					
General government	19,748,420	11,851,728	5,800,719	17,652,447	2,095,973
Public safety	1,659,951	518,812	190,697	709,509	950,442
Debt service	2,531,478	805,268	1,116,143	1,921,411	610,067
Contingency	2,792,754	-	-	-	2,792,754
Total expenditures	26,732,603	13,175,808	7,107,559	20,283,367	6,449,236
Excess (deficiency) of revenues over (under) expenditures	(15,548,872)	(7,371,689)	(431,702)	(7,803,391)	7,745,481
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	10,000,000	9,575,000	-	9,575,000	(425,000)
Bond premium proceeds	-	576,178	-	576,178	576,178
Transfers in	3,302,152	1,666,294	544,565	2,210,859	(1,091,293)
Transfers out	(1,342,100)	(957,000)	257,000	(700,000)	642,100
Total other financing sources (uses)	11,960,052	10,860,472	801,565	11,662,037	(298,015)
Change in fund balance	(3,588,820)	3,488,783	369,863	3,858,646	7,447,466
<i>Fund balance - beginning</i>	4,053,382	4,426,016	7,914,799	4,426,016	372,634
<i>Fund balance - ending</i>	<b>\$ 464,562</b>	<b>\$ 7,914,799</b>	<b>\$ 8,284,662</b>	<b>\$ 8,284,662</b>	<b>\$ 7,820,100</b>

**BENTON COUNTY, OREGON****MANAGEMENT SERVICE FUND**

## STATEMENTS OF NET POSITION

June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 986,974	\$ 820,212
Accounts receivable	8,083	-
Prepays	141,548	100,089
Total current assets	<u>1,136,605</u>	<u>920,301</u>
Noncurrent assets:		
Capital assets:		
Buildings	43,908	43,908
Intangibles	920,665	920,665
Equipment	17,116	17,116
Accumulated depreciation	(801,602)	(763,544)
Total capital assets, net of accumulated depreciation	<u>180,087</u>	<u>218,145</u>
<b>Total assets</b>	<u>1,316,692</u>	<u>1,138,446</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related items	<u>1,403,205</u>	<u>1,372,006</u>
<b>Total deferred outflows of resources</b>	<u>1,403,205</u>	<u>1,372,006</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	51,874	18,931
Accrued payroll	137,381	144,172
Accrued compensated absences	54,734	48,052
Bonds payable	77,760	67,770
Total current liabilities	<u>321,749</u>	<u>278,925</u>
Long-term liabilities:		
Pension bonds payable	571,765	649,525
Accrued compensated absences	137,687	172,714
Net pension liability	3,645,992	2,951,154
Total long-term liabilities	<u>4,355,444</u>	<u>3,773,393</u>
Total liabilities	<u>4,677,193</u>	<u>4,052,318</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related items	<u>115,585</u>	<u>183,832</u>
<b>Total deferred outflows of resources</b>	<u>115,585</u>	<u>183,832</u>
<b>NET POSITION</b>		
Investment in capital assets	180,087	218,145
Unrestricted	(2,252,968)	(1,943,843)
<b>Total net position</b>	<u>\$ (2,072,881)</u>	<u>\$ (1,725,698)</u>

**BENTON COUNTY, OREGON****MANAGEMENT SERVICE FUND****STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 5,165,402	\$ 5,073,523
Miscellaneous	1,645	1,714
Total operating revenues	<u>5,167,047</u>	<u>5,075,237</u>
<b>OPERATING EXPENSES</b>		
Personal services	3,927,255	3,314,094
Materials and services	1,895,910	1,760,074
Depreciation	38,058	47,048
Total operating expenses	<u>5,861,223</u>	<u>5,121,216</u>
Operating income (loss)	(694,176)	(45,979)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	<u>7,077</u>	<u>7,924</u>
Income (loss) before transfers	(687,099)	(38,055)
Transfers in	482,587	375,289
Transfers out	<u>(142,671)</u>	<u>(152,135)</u>
Change in net position	(347,183)	185,099
<b>Total net position - beginning</b>	<u>(1,725,698)</u>	<u>(1,910,797)</u>
<b>Total net position - ending</b>	<u><u>\$ (2,072,881)</u></u>	<u><u>\$ (1,725,698)</u></u>

**BENTON COUNTY, OREGON****MANAGEMENT SERVICE FUND**

## STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from internal customers	\$ 5,135,374	\$ 5,051,577
Receipts from external customers	21,946	21,946
Miscellaneous	1,645	1,714
Payments to suppliers	(1,904,426)	(1,889,361)
Payroll costs	(3,366,999)	(3,299,455)
<b>Net cash provided by (used in) operating activities</b>	<u>(112,460)</u>	<u>(113,579)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(67,771)	(35,473)
Transfers in	482,587	375,289
Transfers out	(142,671)	(152,135)
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>272,145</u>	<u>187,681</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	7,077	7,924
<b>Net cash provided by investing activities</b>	<u>7,077</u>	<u>7,924</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	166,762	82,026
<b>Cash and cash equivalents - beginning</b>	<u>820,212</u>	<u>738,186</u>
<b>Cash and cash equivalents - ending</b>	<u><u>\$ 986,974</u></u>	<u><u>\$ 820,212</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income	\$ (694,176)	\$ (45,979)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) by operating activities:		
Depreciation/amortization	38,058	47,048
Change in:		
Prepays	(41,459)	(16,929)
Receivables	(8,083)	-
Net pension liability	694,838	192,234
Deferred inflows/outflows	(99,446)	(219,136)
Compensated absences	(28,345)	30,794
Payables	26,153	(101,611)
<b>Net cash provided (used) by operating activities</b>	<u><u>\$ (112,460)</u></u>	<u><u>\$ (113,579)</u></u>

**BENTON COUNTY, OREGON****MANAGEMENT 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

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 10,277,026	\$ 5,073,523	\$ 5,165,402	\$ 10,238,925	\$ (38,101)
Interest earnings	-	7,924	7,077	15,001	15,001
Miscellaneous	1,000	1,714	1,645	3,359	2,359
Total revenues	10,278,026	5,083,161	5,174,124	10,257,285	(20,741)
<b>EXPENDITURES</b>					
<i>General government</i>					
Personal services	7,381,719	3,445,896	3,502,878	6,948,774	432,945
Materials and services	4,190,941	1,704,881	1,884,136	3,589,017	601,924
Capital outlay	-	71,632	11,775	83,407	(83,407)
Total expenditures	11,572,660	5,222,409	5,398,789	10,621,198	951,462
Excess (deficiency) of revenues over (under) expenditures	(1,294,634)	(139,248)	(224,665)	(363,913)	930,721
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	754,634	339,817	414,817	754,634	-
Total other financing sources (uses)	754,634	339,817	414,817	754,634	-
Change in fund balance	(540,000)	200,569	190,152	390,721	930,721
<i>Fund balance - beginning</i>	540,000	604,145	804,714	604,145	64,145
<i>Fund balance - ending</i>	\$ -	\$ 804,714	\$ 994,866	\$ 994,866	\$ 994,866



**BENTON COUNTY, OREGON**  
**HEALTH MANAGEMENT SERVICES FUND**  
 STATEMENTS OF NET POSITION  
 June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 389,942	\$ 1,146,122
Accounts receivable	8,980	9,180
Prepays	8,733	10,762
Total current assets	<u>407,655</u>	<u>1,166,064</u>
Noncurrent assets:		
Capital assets:		
Intangibles	564,383	564,383
Equipment	61,376	61,376
Less accumulated depreciation	<u>(596,902)</u>	<u>(591,278)</u>
Total capital assets (net of accumulated depreciation)	<u>28,857</u>	<u>34,481</u>
<b>Total assets</b>	<u>436,512</u>	<u>1,200,545</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related items	<u>1,154,249</u>	<u>1,128,586</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	9,865	9,021
Accrued payroll	120,084	119,006
Accrued compensated absences	69,604	55,180
Bonds payable	<u>92,160</u>	<u>80,320</u>
Total current liabilities	<u>291,713</u>	<u>263,527</u>
Long-term liabilities:		
PERS bonds payable	674,560	766,720
Accrued compensated absences	137,521	185,735
Net pension liability	<u>2,999,122</u>	<u>2,427,562</u>
Total long-term liabilities	<u>3,811,203</u>	<u>3,380,017</u>
Total liabilities	<u>4,102,916</u>	<u>3,643,544</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related items	<u>95,078</u>	<u>151,216</u>
<b>NET POSITION</b>		
Investment in capital assets	28,857	34,481
Unrestricted	<u>(2,636,090)</u>	<u>(1,500,110)</u>
<b>Total net position</b>	<u>\$ (2,607,233)</u>	<u>\$ (1,465,629)</u>

**BENTON COUNTY, OREGON****HEALTH MANAGEMENT SERVICES FUND**

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 2,819,362	\$ 4,336,681
Miscellaneous revenues	60	23
Total operating revenues	<u>2,819,422</u>	<u>4,336,704</u>
<b>OPERATING EXPENSES</b>		
Personal services	3,190,483	2,761,697
Materials and services	740,994	781,920
Depreciation	5,624	5,236
Total operating expenses	<u>3,937,101</u>	<u>3,548,853</u>
Operating income (loss)	(1,117,679)	787,851
<b>NONOPERATING REVENUES</b>		
Investment earnings	9,694	17,147
Income (loss) before transfers	(1,107,985)	804,998
<b>TRANSFERS</b>		
Transfers in	80,320	42,041
Transfers out	(113,939)	(110,925)
Change in net position	(1,141,604)	736,114
<b>Total net position - beginning</b>	<u>(1,465,629)</u>	<u>(2,201,743)</u>
<b>Total net position - ending</b>	<u><u>\$ (2,607,233)</u></u>	<u><u>\$ (1,465,629)</u></u>

**BENTON COUNTY, OREGON**  
**HEALTH MANAGEMENT SERVICES FUND**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from internal customers	\$ 2,819,562	\$ 4,333,201
Miscellaneous	60	23
Payment to suppliers	(738,121)	(802,071)
Payroll costs	(2,733,436)	(2,800,321)
Net cash provided by operating activities	<u>(651,935)</u>	<u>730,832</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(80,320)	(42,041)
Transfers in	80,320	42,041
Transfers out	(113,939)	(110,925)
Net cash (used in) noncapital financing activities	<u>(113,939)</u>	<u>(110,925)</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Addition to capital assets	-	(5,828)
Net cash provided (used) by capital financing activities	<u>-</u>	<u>(5,828)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	9,694	17,147
Net cash provided by investing activities	<u>9,694</u>	<u>17,147</u>
Net increase (decrease) in cash and cash equivalents	(756,180)	631,226
<i>Cash and cash equivalents - beginning</i>	<u>1,146,122</u>	<u>514,896</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 389,942</b></u>	<u><b>\$ 1,146,122</b></u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ (1,117,679)	\$ 787,851
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation/amortization	5,624	5,236
Change in:		
Receivables	200	(3,480)
Prepays	2,029	194
Net pension liability	571,559	86,660
Deferred inflows/outflows	(81,801)	(155,157)
Compensated absences	(33,790)	29,853
Payables	1,923	(20,325)
Net cash provided by operating activities	<u><b>\$ (651,935)</b></u>	<u><b>\$ 730,832</b></u>

**BENTON COUNTY, OREGON****HEALTH MANAGEMENT SERVICES 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*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 8,439,175	\$ 4,336,681	\$ 2,819,363	\$ 7,156,044	\$ (1,283,131)
Intergovernmental	307,500	23	60	83	(307,417)
Interest earnings	10,000	17,147	9,694	26,841	16,841
Total revenues	<u>8,756,675</u>	<u>4,353,851</u>	<u>2,829,117</u>	<u>7,182,968</u>	<u>(1,573,707)</u>
<b>EXPENDITURES</b>					
<i>Health services</i>					
Personal services	7,325,293	2,911,266	2,848,454	5,759,720	1,565,573
Materials and services	1,459,882	778,291	740,994	1,519,285	(59,403)
Capital outlay	1,500	9,457	-	9,457	(7,957)
Contingency	200,000	-	-	-	200,000
Total expenditures	<u>8,986,675</u>	<u>3,699,014</u>	<u>3,589,448</u>	<u>7,288,462</u>	<u>1,698,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(230,000)</u>	<u>654,837</u>	<u>(760,331)</u>	<u>(105,494)</u>	<u>124,506</u>
Change in fund balance	(230,000)	654,837	(760,331)	(105,494)	124,506
<b>Fund balance - beginning</b>	<u>230,000</u>	<u>383,200</u>	<u>1,038,037</u>	<u>383,200</u>	<u>153,200</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 1,038,037</u>	<u>\$ 277,706</u>	<u>\$ 277,706</u>	<u>\$ 277,706</u>

**BENTON COUNTY, OREGON**  
**EMPLOYEE BENEFITS TRUST FUND**  
 STATEMENTS OF NET POSITION  
 June 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 3,829,748	\$ 3,370,142
<b>Total assets</b>	<u>3,829,748</u>	<u>3,370,142</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	<u>78,536</u>	<u>162,892</u>
<b>Total liabilities</b>	<u>78,536</u>	<u>162,892</u>
<b>NET POSITION</b>		
Unrestricted	<u>3,751,212</u>	<u>3,207,250</u>
<b>Total net position</b>	<u>\$ 3,751,212</u>	<u>\$ 3,207,250</u>

**BENTON COUNTY, OREGON****EMPLOYEE BENEFITS TRUST FUND**

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 8,213,586	\$ 8,458,342
Miscellaneous	30,447	86,970
Total operating revenues	<u>8,244,033</u>	<u>8,545,312</u>
<b>OPERATING EXPENSES</b>		
Personal services	362,408	156,740
Materials and services	7,099,792	7,975,062
Total operating expenses	<u>7,462,200</u>	<u>8,131,802</u>
Operating income (loss)	781,833	413,510
<b>NONOPERATING REVENUES</b>		
Investment earnings	37,129	51,860
Income before transfers	818,962	465,370
Transfers out	<u>(275,000)</u>	<u>-</u>
Change in net position	543,962	465,370
<b>Total net position - beginning</b>	<u>3,207,250</u>	<u>2,741,880</u>
<b>Total net position - ending</b>	<u><u>\$ 3,751,212</u></u>	<u><u>\$ 3,207,250</u></u>

**BENTON COUNTY, OREGON**  
**EMPLOYEE BENEFITS TRUST FUND**  
STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 8,213,586	\$ 8,458,342
Miscellaneous	30,447	86,970
Payments to suppliers	(7,184,148)	(7,955,753)
Payroll costs	(362,408)	(156,740)
<i>Net cash provided by (used in) operating activities</i>	<u><b>697,477</b></u>	<u><b>432,819</b></u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers out	(275,000)	-
<i>Net cash provided by (used in) noncapital financing activities</i>	<u>(275,000)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	37,129	51,860
<i>Net cash provided by investing activities</i>	<u>37,129</u>	<u>51,860</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	459,606	484,679
<i>Cash and cash equivalents - beginning</i>	<u>3,370,142</u>	<u>2,885,463</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 3,829,748</b></u>	<u><b>\$ 3,370,142</b></u>
 <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ 781,833	\$ 413,510
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Payables	(84,356)	19,309
<i>Net cash provided by (used in) operating activities</i>	<u><b>\$ 697,477</b></u>	<u><b>\$ 432,819</b></u>

**BENTON COUNTY, OREGON****EMPLOYEE BENEFITS TRUST 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*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2020</i>	<i>FY 2021</i>		
<b>REVENUES</b>					
Charges for services	\$ 16,349,220	\$ 8,458,342	\$ 8,213,586	\$ 16,671,928	\$ 322,708
Intergovernmental	-	31,970	-	31,970	31,970
Miscellaneous	55,000	55,000	30,447	85,447	30,447
Interest earnings	82,400	51,860	37,129	88,989	6,589
Total revenues	16,486,620	8,597,172	8,281,162.00	16,878,334	391,714
<b>EXPENDITURES</b>					
<i>General government</i>					
Personal services	442,000	156,740	362,408	519,148	(77,148)
Materials and services	16,484,297	7,975,062	7,099,792	15,074,854	1,409,443
Contingency	2,582,435	-	-	-	2,582,435
Total expenditures	19,508,732	8,131,802	7,462,200.00	15,594,002	3,914,730
Excess (deficiency) of revenues over (under) expenditures	(3,022,112)	465,370	818,962.00	1,284,332	4,306,444
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(275,000)	-	(275,000)	(275,000)	-
Total other financing sources (uses)	(275,000)	-	(275,000)	(275,000)	-
Change in fund balance	(3,297,112)	465,370	543,962	1,009,332	4,306,444
<b>Fund balance - beginning</b>	3,297,112	2,741,880	3,207,250	2,741,880	(555,232)
<b>Fund balance - ending</b>	\$ -	\$ 3,207,250	\$ 3,751,212	\$ 3,751,212	\$ 3,751,212



**BENTON COUNTY, OREGON**  
**TREASURY MANAGEMENT FUND**  
**STATEMENTS OF NET POSITION**  
*June 30, 2021 and 2020*

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	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ -	\$ 105,501
Interest receivable	<u>18,480</u>	<u>42,745</u>
Total current assets	<u>18,480</u>	<u>148,246</u>
Capital assets:		
Equipment	18,495	18,495
Accumulated depreciation	<u>(18,495)</u>	<u>(18,495)</u>
Total capital assets, net of accumulated depreciation	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>18,480</u>	<u>148,246</u>
 <b>NET POSITION</b>		
Unrestricted	<u>18,480</u>	<u>148,246</u>
<b>Total net position</b>	<u><u>\$ 18,480</u></u>	<u><u>\$ 148,246</u></u>

**BENTON COUNTY, OREGON**

**TREASURY MANAGEMENT FUND**

*STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION*

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

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	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES</b>		
Investment earnings	\$ 586,760	\$ 1,122,200
Miscellaneous	802	913
	<u>587,562</u>	<u>1,123,113</u>
<b>OPERATING EXPENSES</b>		
Materials and services	717,328	1,021,677
	<u>717,328</u>	<u>1,021,677</u>
Operating income (loss)	(129,766)	101,436
<b>Total net position - beginning</b>	<u>148,246</u>	<u>46,810</u>
<b>Total net position - ending</b>	<u><u>\$ 18,480</u></u>	<u><u>\$ 148,246</u></u>

**BENTON COUNTY, OREGON**  
**TREASURY MANAGEMENT FUND**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Investment earnings	\$ 611,025	\$ 1,126,815
Miscellaneous	802	913
Payments to suppliers	-	(550)
Interest earnings distributed	(717,328)	(1,021,677)
<i>Net cash provided by (used in) operating activities</i>	<u>(105,501)</u>	<u>105,501</u>
<i>Cash and cash equivalents - beginning</i>	<u>105,501</u>	<u>-</u>
<i>Cash and cash equivalents - ending</i>	<u><u>\$ -</u></u>	<u><u>\$ 105,501</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ (129,766)	101,436
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Change in:		
Receivables	24,265	4,615
Payables	-	(550)
<i>Net cash provided by (used in) operating activities</i>	<u><u>\$ (105,501)</u></u>	<u><u>\$ 105,501</u></u>

**BENTON COUNTY, OREGON**  
**TREASURY MANAGEMENT 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*

	<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>					
Interest	\$ 2,200,000	\$ 1,122,200	\$ 586,760	\$ 1,708,960	\$ (491,040)
Miscellaneous	-	913	802	1,715	1,715
Total revenues	<u>2,200,000</u>	<u>1,123,113</u>	<u>587,562</u>	<u>1,710,675</u>	<u>(489,325)</u>
<b>EXPENDITURES</b>					
General government					
Materials and services	<u>2,200,000</u>	<u>1,021,677</u>	<u>717,328</u>	<u>1,739,005</u>	<u>460,995</u>
Total expenditures	<u>2,200,000</u>	<u>1,021,677</u>	<u>717,328</u>	<u>1,739,005</u>	<u>460,995</u>
Excess (deficiency) of revenues over (under) expenditures	-	101,436	(129,766)	(28,330)	(28,330)
<b>Fund balance - beginning</b>	<u>-</u>	<u>103,916</u>	<u>205,352</u>	<u>103,916</u>	<u>103,916</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 205,352</u>	<u>\$ 75,586</u>	<u>\$ 75,586</u>	<u>\$ 75,586</u>

## FIDUCIARY FUNDS

**Private-Purpose Trust** – Accounts for assets held by the County in a trustee capacity for private organizations and individuals to be used for beautification of the County Courthouse and promotion of open space.

**Tax Title Land** – Accounts for the management of tax foreclosed properties.

**Property Tax Distribution** – Accounts for assets held by the County on an interim basis, the County has no management responsibility for these assets.

**BENTON COUNTY, OREGON**  
**PRIVATE-PURPOSE TRUST FUNDS**  
 COMBINING STATEMENT OF NET POSITION  
 June 30, 2021

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	<u>Trust</u>	<u>Tax Title Land</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and investments	\$ 561,872	\$ 565,009	\$ 1,126,881
Prepays	3,095	-	3,095
	<u>564,967</u>	<u>565,009</u>	<u>1,129,976</u>
<b>LIABILITIES</b>			
Accounts payable	60,273	-	60,273
Other liabilities	14,423	250	14,673
	<u>74,696</u>	<u>250</u>	<u>74,946</u>
<b>NET POSITION</b>			
<b>Held in trust</b>	<u>\$ 490,271</u>	<u>\$ 564,759</u>	<u>\$ 1,055,030</u>

**BENTON COUNTY, OREGON**

**PRIVATE-PURPOSE TRUST FUNDS**

COMBINING STATEMENT OF CHANGES IN NET POSITION

For the Year Ended June 30, 2021

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	<u>Trust</u>	<u>Tax Title Land</u>	<u>Totals</u>
<b>ADDITIONS</b>			
Contributions:	\$ 19,287	\$ -	\$ 19,287
Intergovernmental	234,380	-	234,380
Charges for services	44,542	-	44,542
Interest earnings	<u>7,367</u>	<u>6,479</u>	<u>13,846</u>
Total additions	<u>305,576</u>	<u>6,479</u>	<u>312,055</u>
<b>DEDUCTIONS</b>			
Personal services	26,711	-	26,711
Materials and services	<u>421,110</u>	<u>20,040</u>	<u>441,150</u>
Total deductions	<u>447,821</u>	<u>20,040</u>	<u>467,861</u>
Change in net position	(142,245)	(13,561)	(155,806)
<i>Net position - beginning</i>	<u>632,516</u>	<u>578,320</u>	<u>1,210,836</u>
<i>Net position - ending</i>	<u><b>\$ 490,271</b></u>	<u><b>\$ 564,759</b></u>	<u><b>\$ 1,055,030</b></u>

**BENTON COUNTY, OREGON****TRUST FUND (PRIVATE PURPOSE TRUST)***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>					
Charges for services	\$ 144,278	\$ 43,738	\$ 44,542	\$ 88,280	\$ (55,998)
Intergovernmental	542,585	266,335	234,380	500,715	(41,870)
Interest	13,520	13,681	7,367	21,048	7,528
Miscellaneous	15,400	6,251	19,288	25,539	10,139
Total revenues	715,783	330,005	305,577	635,582	(80,201)
<b>EXPENDITURES</b>					
General government	750	-	-	-	750
Public safety	208,664	60,124	71,999	132,123	76,541
Justice services	104,900	46,130	39,482	85,612	19,288
Cultural and educational	134,815	13,745	115,908	129,653	5,162
Trust	628,427	168,452	205,931	374,383	254,044
Contingency	147,213	-	-	-	147,213
Total expenditures	1,224,769	288,451	433,320	721,771	502,998
Excess (deficiency) of revenues over (under) expenditures	(508,986)	41,554	(127,743)	(86,189)	422,797
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	10,000	7,573	-	7,573	(2,427)
Transfers out	(29,000)	(14,500)	(14,500)	(29,000)	-
Total other financing sources (uses)	(19,000)	(6,927)	(14,500)	(21,427)	(2,427)
Change in fund balance	(527,986)	34,627	(142,243)	(107,616)	420,370
<i>Fund balance - beginning</i>	527,986	597,887	632,514	597,887	69,901
<i>Fund balance - ending</i>	\$ -	\$ 632,514	\$ 490,271	\$ 490,271	\$ 490,271



**BENTON COUNTY, OREGON**

**TAX TITLE LAND FUND (PRIVATE PURPOSE TRUST)**

*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>Variance with Budget</b>
		<b>FY 2020</b>	<b>FY 2021</b>	<b>Biennium Total</b>	
<b>REVENUES</b>					
Interest	\$ 7,000	\$ 6,470	\$ 6,479	\$ 12,949	\$ 5,949
Tax foreclosure sales	300,000	307,721	-	307,721	7,721
Total revenues	307,000	314,191	6,479	320,670	13,670
<b>EXPENDITURES</b>					
Materials and services	370,000	53,063	20,040	73,103	296,897
Contingency	237,000	-	-	-	237,000
Total expenditures	607,000	53,063	20,040	73,103	533,897
Excess (deficiency) of revenues over (under) expenditures	(300,000)	261,128	(13,561)	247,567	547,567
<b>Fund balance - beginning</b>	300,000	317,192	578,320	317,192	17,192
<b>Fund balance - ending</b>	<b>\$ -</b>	<b>\$ 578,320</b>	<b>\$ 564,759</b>	<b>\$ 564,759</b>	<b>\$ 564,759</b>