

**BENTON COUNTY, OREGON**

**COUNTY SCHOOL FUND**

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

*For the Biennium Ended June 30, 2023*

*As of June 30, 2022*

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>			<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>	<i>Biennium Total</i>	
<b>REVENUES</b>					
Intergovernmental	\$ 843,000	\$ 275,469	\$ -	\$ 275,469	\$ (567,531)
Interest	1,100	139	-	139	(961)
Total revenues	844,100	275,608	-	275,608	(568,492)
<b>EXPENDITURES</b>					
Cultural and educational services:					
Other	844,100	275,608	-	275,608	568,492
Total expenditures	844,100	275,608	-	275,608	568,492
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, 2023

As of June 30, 2022

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Taxes	\$ 672,000	\$ 427,082	\$ -	\$ 427,082	\$ (244,918)
Intergovernmental	146,332	60,117	-	60,117	(86,215)
Charges for services	1,126,409	195,280	-	195,280	(931,129)
Interest	9,100	3,012	-	3,012	(6,088)
Miscellaneous	8,000	50,256	-	50,256	42,256
Total revenues	<u>1,961,841</u>	<u>735,747</u>	<u>-</u>	<u>735,747</u>	<u>(1,226,094)</u>
<b>EXPENDITURES</b>					
Cultural and educational services:					
Personal services	418,322	213,931	-	213,931	204,391
Materials and services	1,184,989	395,599	-	395,599	789,390
Capital outlay	400,000	342,926	-	342,926	57,074
Contingency	<u>596,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>596,910</u>
Total expenditures	<u>2,600,221</u>	<u>952,456</u>	<u>-</u>	<u>952,456</u>	<u>1,647,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(638,380)</u>	<u>(216,709)</u>	<u>-</u>	<u>(216,709)</u>	<u>421,671</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in	245,980	122,990	-	122,990	(122,990)
Transfers out	<u>(121,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,600</u>
Net other financing sources	<u>124,380</u>	<u>122,990</u>	<u>-</u>	<u>122,990</u>	<u>(1,390)</u>
Net change in fund balance	(514,000)	(93,719)	-	(93,719)	420,281
<b>Fund balances - beginning</b>	<u>514,000</u>	<u>699,785</u>	<u>606,066</u>	<u>699,785</u>	<u>185,785</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 606,066</u>	<u>\$ 606,066</u>	<u>\$ 606,066</u>	<u>\$ 606,066</u>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 606,066	\$ 606,066		
Accrued Payroll		<u>(9,631)</u>	<u>-</u>		
<b>GAAP ending fund balance</b>		<u>\$ 596,435</u>	<u>\$ 606,066</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, 2023

As June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Taxes	\$ 6,653,020	\$ 3,457,816		\$ 3,457,816	\$ (3,195,204)
Intergovernmental	41,852	5,326		5,326	(36,526)
Interest	6,000	4,517		4,517	(1,483)
Total revenues	<u>6,700,872</u>	<u>3,467,659</u>	<u>-</u>	<u>3,467,659</u>	<u>(3,233,213)</u>
<b>EXPENDITURES</b>					
Cultural and educational services:					
Materials and services	<u>6,700,872</u>	<u>3,292,872</u>		<u>3,292,872</u>	<u>3,408,000</u>
Total expenditures	<u>6,700,872</u>	<u>3,292,872</u>	<u>-</u>	<u>3,292,872</u>	<u>3,408,000</u>
Net change in fund balance	-	174,787	-	174,787	174,787
<b>Fund balances - beginning</b>	<u>-</u>	<u>39,672</u>	<u>214,459</u>	<u>39,672</u>	<u>39,672</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 214,459</u>	<u>\$ 214,459</u>	<u>\$ 214,459</u>	<u>\$ 214,459</u>

**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, 2023

As June 30, 2022

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Charges for services	\$ 205,000	\$ 117,270	\$ -	\$ 117,270	\$ (87,730)
Interest	6,150	2,400	-	2,400	(3,750)
Total revenues	211,150	119,670	-	119,670	(91,480)
<b>EXPENDITURES</b>					
Public works:					
Personal services	221,205	44,517	-	44,517	176,688
Materials and services	56,649	30,004	-	30,004	26,645
Contingency	158,296	-	-	-	158,296
Total expenditures	436,150	74,521	-	74,521	361,629
Net change in fund balance	(225,000)	45,149	-	45,149	270,149
<b>Fund balances - beginning</b>	225,000	244,897	290,046	244,897	19,897
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 290,046</b>	<b>\$ 290,046</b>	<b>\$ 290,046</b>	<b>\$ 290,046</b>
<b>Reconciliation to GAAP Basis:</b>					
Budget basis ending fund balance		\$ 290,046	\$ 290,046		
Accrued payroll		(4,979)	-		
Inventory		8,841	-		
<b>GAAP ending fund balance</b>		<b>\$ 293,908</b>	<b>\$ 290,046</b>		

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

For the Biennium Ended June 30, 2023

As of June 30, 2022

	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Interest	\$ 3,000	\$ 627	\$ -	\$ 627	\$ (2,373)
Intergovernmental	1,250,000	313,371	-	313,371	(936,629)
Miscellaneous	-	36,698	-	36,698	36,698
Total revenues	1,253,000	350,696	-	350,696	(902,304)
<b>EXPENDITURES</b>					
Community services					
Materials and services	1,464,000	298,714	-	298,714	1,165,286
Capital outlay	-	90,795	-	90,795	(90,795)
Total expenditures	1,464,000	389,509	-	389,509	1,074,491
Excess (deficiency) of revenues over (under) expenditures	(211,000)	(38,813)	-	(38,813)	172,187
<b>OTHER FINANCING SOURCES</b>					
Transfers in	70,000	-	-	-	(70,000)
Transfers out	(70,000)	-	-	-	70,000
Total other financing sources	-	-	-	-	-
Net change in fund balance	(211,000)	(38,813)	-	(38,813)	172,187
<b>Fund balances - beginning</b>	211,000	182,549	143,736	182,549	(28,451)
<b>Fund balances - ending</b>	\$ -	\$ 143,736	\$ 143,736	\$ 143,736	\$ 143,736

**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, 2023*

*As of June 30, 2022*

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	<i>Biennium Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Total</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b><i>OTHER FINANCING SOURCES (USES)</i></b>					
Transfers out	<u>(720,000)</u>	<u>(668,726)</u>	<u>-</u>	<u>(668,726)</u>	<u>51,274</u>
Net other financing sources (uses)	<u>(720,000)</u>	<u>(668,726)</u>	<u>-</u>	<u>(668,726)</u>	<u>51,274</u>
Net change in fund balance	(720,000)	(668,726)	-	(668,726)	51,274
<b><i>Fund balances - beginning</i></b>	<u>720,000</u>	<u>668,726</u>	<u>-</u>	<u>668,726</u>	<u>(51,274)</u>
<b><i>Fund balances - ending</i></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

For the Biennium Ended June 30, 2023

As of June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 96,744	\$ 40,781	\$ -	\$ 40,781	\$ (55,963)
Interest	2,000	395	-	395	(1,605)
Total revenues	98,744	41,176	-	41,176	(57,568)
<b>EXPENDITURES</b>					
Justice Services:					
Materials and services	136,347	48,573	-	48,573	87,774
Capital outlay	-	3,110	-	3,110	(3,110)
Total expenditures	136,347	51,683	-	51,683	84,664
Net change in fund balance	(37,603)	(10,507)	-	(10,507)	27,096
<b>Fund balances - beginning</b>	37,603	38,494	27,987	38,494	891
<b>Fund balances - ending</b>	\$ -	\$ 27,987	\$ 27,987	\$ 27,987	\$ 27,987

**BENTON COUNTY, OREGON**  
**SPECIAL TRANSPORTATION FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)  
 For the Biennium Ended June 30, 2023  
 As of June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Intergovernmental	\$ 9,491,789	\$ 3,008,896	\$ -	\$ 3,008,896	\$ (6,482,893)
Charges for services	700,000	47,932	-	47,932	(652,068)
Interest	5,000	12,695	-	12,695	7,695
Miscellaneous	5,000	-	-	-	(5,000)
Total revenues	<u>10,201,789</u>	<u>3,069,523</u>	<u>-</u>	<u>3,069,523</u>	<u>(7,132,266)</u>
<b>EXPENDITURES</b>					
Community services:					
Materials and services	7,265,713	2,062,281	-	2,062,281	5,203,432
Capital outlay	291,000	102,296	-	102,296	188,704
Contingency	<u>4,118,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,118,214</u>
Total expenditures	<u>11,674,927</u>	<u>2,164,577</u>	<u>-</u>	<u>2,164,577</u>	<u>9,510,350</u>
Excess (deficiency) of revenues over (under) expenditures	(1,473,138)	904,946	-	904,946	2,378,084
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	<u>33,500</u>	<u>16,750</u>	<u>-</u>	<u>16,750</u>	<u>(16,750)</u>
Net change in fund balance	(1,439,638)	921,696	-	921,696	2,361,334
<b>Fund balances - beginning</b>	<u>1,439,638</u>	<u>2,195,427</u>	<u>3,117,123</u>	<u>2,195,427</u>	<u>755,789</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 3,117,123</u>	<u>\$ 3,117,123</u>	<u>\$ 3,117,123</u>	<u>\$ 3,117,123</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, 2023

As of June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Interest	\$ 500	\$ 100	\$ -	\$ 100	\$ (400)
Total revenues	500	100	-	100	(400)
<b>EXPENDITURES</b>					
General government:					
Materials and services	19,125	422	-	422	18,703
Total expenditures	19,125	422	-	422	18,703
Net change in fund balance	(18,625)	(322)	-	(322)	18,303
<b>Fund balances - beginning</b>	18,625	18,645	18,323	18,645	20
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 18,323</b>	<b>\$ 18,323</b>	<b>\$ 18,323</b>	<b>\$ 18,323</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, 2023

As of June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Charges for services	\$ 37,040	\$ 14,200		\$ 14,200	\$ (22,840)
Interest	1,000	1,000		1,000	-
Total revenues	38,040	15,200	-	15,200	(22,840)
<b>EXPENDITURES</b>					
General government:					
Personal services	2,800	1,885		1,885	915
Materials and services	42,716	9,698		9,698	33,018
Contingency	8,524	-	-	-	8,524
Total expenditures	54,040	11,583	-	11,583	42,457
Excess (deficiency) of revenues over (under) expenditures	(16,000)	3,617	-	3,617	19,617
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(14,000)	(7,000)		(7,000)	(7,000)
Net change in fund balance	(30,000)	(3,383)	-	(3,383)	12,617
<b>Fund balances - beginning</b>	30,000	34,493	31,110	34,493	4,493
<b>Fund balances - ending</b>	<b>\$ -</b>	<b>\$ 31,110</b>	<b>\$ 31,110</b>	<b>\$ 31,110</b>	<b>\$ 17,110</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, 2022*

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	<u><i>Total Budget</i></u>	<u><i>Actual</i></u>	<u><i>Variance with Budget</i></u>
<b>REVENUES</b>			
Taxes	\$ 31,900	\$ 34,186	\$ 2,286
Interest	100	166	66
Total revenues	<u>32,000</u>	<u>34,352</u>	<u>2,352</u>
<b>EXPENDITURES</b>			
Cultural and educational services:			
Materials and services	31,000	30,940	60
Capital Outlay	10,000	-	10,000
Contingency	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total expenditures	<u>47,000</u>	<u>30,940</u>	<u>16,060</u>
Net change in fund balance	(15,000)	3,412	18,412
<b>Fund balances - beginning</b>	<u>15,000</u>	<u>15,161</u>	<u>161</u>
<b>Fund balances - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ 18,573</u></u>	<u><u>\$ 18,573</u></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, 2022

As of June 30, 2022

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	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>REVENUES</b>			
Taxes	\$ 754,300	\$ 775,129	\$ 20,829
Interest	<u>2,200</u>	<u>2,053</u>	<u>(147)</u>
Total revenues	<u>756,500</u>	<u>777,182</u>	<u>20,682</u>
Cultural and educational services:			
Materials and services	766,665	766,443	222
Contingency	<u>53,408</u>	<u>-</u>	<u>53,408</u>
Total expenditures	<u>820,073</u>	<u>766,443</u>	<u>53,630</u>
Net change in fund balance	(63,573)	10,739	74,312
<b>Fund balances - beginning</b>	<u>63,573</u>	<u>76,927</u>	<u>13,354</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 87,666</u>	<u>\$ 87,666</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 Biennium Ended June 30, 2023

As of June 30, 2022

	<b>Biennium Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Taxes	\$ 7,707,615	\$ 3,912,728	\$ -	\$ 3,912,728	\$ (3,794,887)
Interest	6,000	5,306	-	5,306	(694)
Total revenues	<u>7,713,615</u>	<u>3,918,034</u>	<u>-</u>	<u>3,918,034</u>	<u>(3,795,581)</u>
Public Safety					
Materials and services	7,713,615	3,788,724	-	3,788,724	3,924,891
Contingency			-	-	-
Total expenditures	<u>7,713,615</u>	<u>3,788,724</u>	<u>-</u>	<u>3,788,724</u>	<u>3,924,891</u>
Net change in fund balance	-	129,310	-	129,310	129,310
<b>Fund balances - beginning</b>	<u>-</u>	<u>14,909</u>	<u>-</u>	<u>14,909</u>	<u>14,909</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 144,219</u>	<u>\$ -</u>	<u>\$ 144,219</u>	<u>\$ 144,219</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, 2022*

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	<i><b>Total Budget</b></i>	<i><b>Actual</b></i>	<i><b>Variance with Budget</b></i>
<b>REVENUES</b>			
Interest	\$ -	\$ 20	\$ 20
Total revenues	-	20	20
Net change in fund balance	-	20	20
<b>Fund balances - beginning</b>	-	996	996
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 1,016</u>	<u>\$ 1,016</u>

## 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, 2023**As of June 30, 2022*

	<b>Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Total</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Charges for services	\$ 4,800,000	\$ 1,751,956	\$ -	\$ 1,751,956	\$ (3,048,044)
Interest	150,000	28,219	-	28,219	(121,781)
Total revenues	4,950,000	1,780,175	-	1,780,175	(3,169,825)
<b>EXPENDITURES</b>					
Debt service:					
Materials and services	1,800	850	-	850	950
Principal and interest	4,546,300	2,222,639	-	2,222,639	2,323,661
Total expenditures	4,548,100	2,223,489	-	2,223,489	2,324,611
Net change in fund balance	401,900	(443,314)	-	(443,314)	(845,214)
<b>Fund balance - beginning</b>	2,950,000	3,349,143	2,905,829	3,349,143	399,143
<b>Fund balance - ending</b>	<b>\$ 3,351,900</b>	<b>\$ 2,905,829</b>	<b>\$ 2,905,829</b>	<b>\$ 2,905,829</b>	<b>\$ (446,071)</b>



# NON-MAJOR CAPITAL PROJECTS FUND

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

**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, 2023

As of June 30, 2022

	<u>Budget</u>	<u>Biennium Actuals</u>		<u>Biennium Total</u>	<u>Variance with Budget</u>
		<u>FY 2022</u>	<u>FY 2023</u>		
<b>REVENUES</b>					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
<b>EXPENDITURES</b>					
Capital projects:					
Capital outlay	3,042,269	70,866	-	70,866	2,971,403
Total expenditures	3,042,269	70,866	-	70,866	2,971,403
Excess (deficiency) of revenues over (under) expenditures	(3,042,269)	(70,866)	-	(70,866)	2,971,403
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	3,000,000	49,487	-	49,487	(2,950,513)
Net change in fund balance	(42,269)	(21,379)	-	(21,379)	20,890
<b>Fund balances - beginning</b>	42,269	42,269	20,890	42,269	-
<b>Fund balances - ending</b>	\$ -	\$ 20,890	\$ 20,890	\$ 20,890	\$ 20,890

# 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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 1,634,164	\$ 2,009,790
Accounts receivable (net of doubtful accounts)	2,263,963	2,399,878
Inventory	214,720	204,097
Prepays	<u>30,203</u>	<u>12,907</u>
Total current assets	<u>4,143,050</u>	<u>4,626,672</u>
Noncurrent assets:		
Net OPEB asset	143,832	72,553
Capital assets:		
Buildings	5,347,445	2,042,133
Equipment	315,504	315,504
Work in progress	-	3,055,354
Intangibles	66,623	66,623
Net lease asset	230,813	-
Less accumulated depreciation	<u>(570,603)</u>	<u>(494,625)</u>
Total capital assets (net of accumulated depreciation)	<u>5,389,782</u>	<u>4,984,989</u>
<b>Total assets</b>	<u>9,676,664</u>	<u>9,684,214</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related items	128,692	165,548
Pension related items	<u>4,457,599</u>	<u>5,182,804</u>
<b>Total deferred outflows of resources</b>	<u>4,586,291</u>	<u>5,348,352</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	543,530	1,218,819
Accrued payroll	609,555	537,884
Leases payable	74,327	-
PERS bonds payable	116,085	102,240
Bonds payable	31,679	31,206
Accrued compensated absences	<u>179,653</u>	<u>197,967</u>
Total current liabilities	<u>1,554,829</u>	<u>2,088,116</u>
Long-term liabilities:		
PERS bonds payable	632,255	748,340
Bonds payable	904,491	936,170
Accrued compensated absences	499,875	417,969
Leases payable	159,051	-
Net OPEB liability	801,309	792,721
Net pension liability	<u>7,256,261</u>	<u>13,466,647</u>
Total long-term liabilities	<u>10,253,242</u>	<u>16,361,847</u>
Total liabilities	<u>11,808,071</u>	<u>18,449,963</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related items	323,991	341,574
Pension related items	<u>5,849,285</u>	<u>426,921</u>
Total deferred inflows of resources	<u>6,173,276</u>	<u>768,495</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,220,234	4,017,613
Unrestricted	<u>(7,938,626)</u>	<u>(8,203,505)</u>
<b>Total net position</b>	<u>\$ (3,718,392)</u>	<u>\$ (4,185,892)</u>

**BENTON COUNTY, OREGON****HEALTH CENTER FUND***STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**For the Years Ended June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 15,977,114	\$ 14,265,839
Intergovernmental	7,880,687	6,313,948
Miscellaneous	36,960	53,954
Total operating revenues	<u>23,894,761</u>	<u>20,633,741</u>
<b>OPERATING EXPENSES</b>		
Personal services	14,355,582	14,625,176
Materials and services	9,999,834	7,699,492
Depreciation/amortization	120,858	75,568
Total operating expenses	<u>24,476,274</u>	<u>22,400,236</u>
Operating income (loss)	<u>(581,513)</u>	<u>(1,766,495)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	659	35,843
Interest expense	<u>(25,294)</u>	<u>(23,668)</u>
Total nonoperating revenues/expenses	<u>(24,635)</u>	<u>12,175</u>
Income (loss) before transfers	(606,148)	(1,754,320)
<b>TRANSFERS</b>		
Transfers in	1,471,793	1,122,826
Transfers out	<u>(398,145)</u>	<u>(521,369)</u>
Change in net position	467,500	(1,152,863)
<b>Total net position - beginning</b>	<u>(4,185,892)</u>	<u>(3,033,029)</u>
<b>Total net position - ending</b>	<u><u>\$ (3,718,392)</u></u>	<u><u>\$ (4,185,892)</u></u>

**BENTON COUNTY, OREGON****HEALTH CENTER FUND***STATEMENTS OF CASH FLOWS**For the Years Ended June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 16,113,029	\$ 12,992,515
Intergovernmental	7,880,687	6,071,656
Miscellaneous donations	36,960	53,954
Payments to suppliers	(10,703,042)	(6,848,202)
Payroll costs	(14,326,554)	(12,386,911)
<i>Net cash provided by (used in) operating activities</i>	<u>(998,920)</u>	<u>(116,988)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(102,240)	(89,105)
Lease payments	(42,315)	-
Transfers in	1,471,793	1,122,826
Transfers out	(398,145)	(521,369)
<i>Net cash provided by (used in) noncapital financing activities</i>	<u>929,093</u>	<u>512,352</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest expense	(25,296)	(23,668)
Principal paid on capital debt	(31,206)	(32,624)
Change in capital assets	(249,956)	(2,725,402)
<i>Net cash provided by (used in) capital and related financing activities</i>	<u>(306,458)</u>	<u>(2,781,694)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings	659	35,843
<i>Net cash provided by (used in) investing activities</i>	<u>659</u>	<u>35,843</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	(375,626)	(2,350,487)
<i>Cash and cash equivalents - beginning</i>	<u>2,009,790</u>	<u>4,360,277</u>
<i>Cash and cash equivalents - ending</i>	<u>\$ 1,634,164</u>	<u>\$ 2,009,790</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ (581,513)	\$ (1,766,495)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization	120,858	75,568
Change in:		
Receivables	135,915	(1,273,324)
Prepays	(17,296)	(5,640)
Inventory	(10,623)	(16,029)
Compensated absences	63,592	(36,763)
Deferred inflows/outflows	6,166,842	(116,128)
Unearned revenue	-	(242,292)
Net pension liability	(6,210,386)	2,566,417
OPEB asset	(71,279)	49,723
OPEB liability	8,588	(261,142)
Payables	(603,618)	909,117
<i>Net cash provided by (used in) operating activities</i>	<u>\$ (998,920)</u>	<u>\$ (116,988)</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, 2023**As of June 30, 2022*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Charges for services	\$ 35,471,869	\$ 15,977,114	\$ -	\$ 15,977,114	\$ (19,494,755)
Intergovernmental	13,532,038	7,880,687	-	7,880,687	(5,651,351)
Interest	20,000	10,194	-	10,194	(9,806)
Miscellaneous	58,000	36,962	-	36,962	(21,038)
Total revenues	49,081,907	23,904,957	-	23,904,957	(25,176,950)
<b>EXPENDITURES</b>					
<b>Health Services</b>					
Personal services	34,791,841	14,796,368	-	14,796,368	19,995,473
Materials and services	17,020,942	10,004,652	-	10,004,652	7,016,290
Capital outlay	751,972	287,455	-	287,455	464,517
Debt service	113,200	56,500	-	56,500	56,700
Contingency	3,826,622	-	-	-	3,826,622
Total expenditures	56,504,577	25,144,975	-	25,144,975	31,359,602
Excess (deficiency) of revenues over (under) expenditures	(7,422,670)	(1,240,018)	-	(1,240,018)	6,182,652
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	3,572,670	1,369,553	-	1,369,553	(2,203,117)
Total other financing sources (uses)	3,572,670	1,369,553	-	1,369,553	(2,203,117)
Change in fund balance	(3,850,000)	129,535	-	129,535	3,979,535
<b>Fund balance - beginning</b>	3,850,000	2,855,132	-	2,855,132	(994,868)
<b>Fund balance - ending</b>	<b>\$ -</b>	<b>\$ 2,984,667</b>	<b>\$ -</b>	<b>\$ 2,984,667</b>	<b>\$ 2,984,667</b>

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

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 314,010	\$ 465,040
Accounts receivable (net of doubtful accounts)	549,757	495,111
Prepays	3,965	6,035
Inventory	30,200	35,243
Total current assets	<u>897,932</u>	<u>1,001,429</u>
Noncurrent assets:		
Net OPEB asset	26,612	15,207
Capital assets:		
Buildings	43,115	43,115
Equipment	81,961	81,961
Intangibles	16,637	16,637
Less accumulated depreciation	<u>(120,538)</u>	<u>(112,869)</u>
Total capital assets (net of accumulated depreciation)	<u>21,175</u>	<u>28,844</u>
<b>Total assets</b>	<u>945,719</u>	<u>1,045,480</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
OPEB related items	23,632	34,700
Pension related items	824,754	1,086,352
Total deferred outflows of resources	<u>848,386</u>	<u>1,121,052</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	49,937	14,575
Accrued payroll	65,079	89,514
Accrued compensated absences	23,340	25,311
Total current liabilities	<u>138,356</u>	<u>129,400</u>
Long-term liabilities:		
Compensated absences	59,218	58,372
Net OPEB liability	148,260	166,160
Net pension liability	1,342,568	2,822,703
Total long-term liabilities	<u>1,550,046</u>	<u>3,047,235</u>
Total liabilities	<u>1,688,402</u>	<u>3,176,635</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
OPEB related items	59,946	71,596
Pension related items	1,082,247	89,486
Total deferred inflows of resources	<u>1,142,193</u>	<u>161,082</u>
<b>NET POSITION</b>		
Investment in capital assets	21,175	28,844
Unrestricted	<u>(1,057,665)</u>	<u>(1,200,029)</u>
<b>Total net position</b>	<u>\$ (1,036,490)</u>	<u>\$ (1,171,185)</u>



**BENTON COUNTY, OREGON****EAST LINN CLINIC FUND****STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,630,310	\$ 1,451,616
Intergovernmental	1,712,671	1,660,496
Miscellaneous	46,089	43,247
	<u>3,389,070</u>	<u>3,155,359</u>
<b>OPERATING EXPENSES</b>		
Personnel services	1,841,099	2,700,936
Materials and services	1,332,847	1,121,369
Depreciation	7,670	21,674
	<u>3,181,616</u>	<u>3,843,979</u>
Total operating revenues	3,389,070	3,155,359
Total operating expenses	3,181,616	3,843,979
Operating income (loss)	207,454	(688,620)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	-	8,900
	<u>-</u>	<u>8,900</u>
Income (loss) before transfers	207,454	(679,720)
<b>TRANSFERS</b>		
Transfers out	(72,759)	(105,869)
	<u>(72,759)</u>	<u>(105,869)</u>
Change in net position	134,695	(785,589)
<b>Total net position - beginning</b>	<u>(1,171,185)</u>	<u>(385,596)</u>
<b>Total net position - ending</b>	<u><b>\$ (1,036,490)</b></u>	<u><b>\$ (1,171,185)</b></u>

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

## STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 1,575,663	\$ 1,045,319
Grants	1,712,671	1,559,578
Miscellaneous donations	46,089	43,247
Payments to suppliers	(1,290,372)	(1,140,287)
Payroll costs	(2,122,322)	(2,236,693)
<i>Net cash provided by operating activities</i>	<u>(78,271)</u>	<u>(728,836)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers out	(72,759)	(105,869)
Net cash provided by (used in ) noncapital financing activities	<u>(72,759)</u>	<u>(105,869)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings	-	8,901
Net increase (decrease) in cash and cash equivalents	(151,030)	(825,804)
<i>Cash and cash equivalents - beginning</i>	465,040	1,290,844
<i>Cash and cash equivalents - ending</i>	<u>\$ 314,010</u>	<u>\$ 465,040</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 207,454	\$ (688,620)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	7,670	21,674
Change in:		
Receivables	(54,646)	(406,297)
Inventory	5,043	(15,010)
Prepays	2,070	(1,449)
Compensated absences	(1,125)	(1,909)
Net pension liability	(1,480,135)	537,939
Deferred outflows/inflows	1,253,777	(24,341)
OPEB asset	(11,405)	10,423
OPEB liability	(17,900)	(54,737)
Unearned revenues	-	(100,918)
Payables	10,926	(5,591)
<i>Net cash provided by operating activities</i>	<u>\$ (78,271)</u>	<u>\$ (728,836)</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, 2023*

*As of June 30, 2022*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Charges for services	\$ 4,606,030	\$ 1,630,310	\$ -	\$ 1,630,310	\$ (2,975,720)
Intergovernmental	3,373,452	1,712,671	-	1,712,671	(1,660,781)
Interest	20,000	1,864	-	1,864	(18,136)
Miscellaneous	86,376	46,089	-	46,089	(40,287)
Total revenues	8,085,858	3,390,934	-	3,390,934	(4,694,924)
<b>EXPENDITURES</b>					
<i>Health services</i>					
Personal services	4,781,493	2,170,645	-	2,170,645	2,610,848
Materials and services	2,535,694	1,332,847	-	1,332,847	1,202,847
Contingency	300,001	-	-	-	300,001
Total expenditures	7,617,188	3,503,492	-	3,503,492	4,113,696
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(1,435,670)	-	-	-	1,435,670.00
Total other financing sources (uses)	(1,435,670)	-	-	-	1,435,670
Change in fund balance	(967,000)	(112,558)	-	(112,558)	854,442
<b>Fund balance - beginning</b>	967,000	901,041	788,483	901,041	(65,959)
<b>Fund balance - ending</b>	<b>\$ -</b>	<b>\$ 788,483</b>	<b>\$ 788,483</b>	<b>\$ 788,483</b>	<b>\$ 788,483</b>

**BENTON COUNTY, OREGON**  
**NONMAJOR ENTERPRISE FUNDS**  
 COMBINING STATEMENT OF NET POSITION  
 June 30, 2022

	<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	\$ -	\$ 176,359	\$ 33,739	\$ 145,228	\$ -	\$ 26,193	\$ 381,519
Accounts receivable	172,139	10,948	4,141	2,603	3,628	700	194,159
Inventory	79,265	-	-	-	-	-	79,265
Prepays	-	-	2,291	-	-	-	2,291
Total current assets	<u>251,404</u>	<u>187,307</u>	<u>40,171</u>	<u>147,831</u>	<u>3,628</u>	<u>26,893</u>	<u>657,234</u>
Noncurrent assets:							
Assessments receivable	-	-	-	-	4,774	-	4,774
Capital assets:							
Land and non-depreciable assets	261,450	-	33,848	-	-	13,176	308,474
Buildings	1,302,953	-	-	-	-	-	1,302,953
Machinery and equipment	19,746	3,742	1,871	10,658	-	-	36,017
Utility system	-	977,423	786,939	250,000	1,638,274	10,110	3,662,746
Less accumulated depreciation	(608,040)	(884,710)	(455,023)	(253,409)	(397,753)	(1,011)	(2,599,946)
Total capital assets (net of accumulated depreciation)	<u>976,109</u>	<u>96,455</u>	<u>367,635</u>	<u>7,249</u>	<u>1,240,521</u>	<u>22,275</u>	<u>2,710,244</u>
Total noncurrent assets	<u>976,109</u>	<u>96,455</u>	<u>367,635</u>	<u>7,249</u>	<u>1,245,295</u>	<u>22,275</u>	<u>2,715,018</u>
<b>Total assets</b>	<b><u>1,227,513</u></b>	<b><u>283,762</u></b>	<b><u>407,806</u></b>	<b><u>155,080</u></b>	<b><u>1,248,923</u></b>	<b><u>49,168</u></b>	<b><u>3,372,252</u></b>
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	28,179	322	36	-	-	-	28,537
Accrued payroll	24,237	-	-	-	-	-	24,237
Compensated absences	3,238	-	-	-	-	-	3,238
Due to other funds	-	-	-	-	-	-	-
Customer deposits	-	5,245	-	-	-	-	5,245
Total current liabilities	<u>55,654</u>	<u>5,567</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,257</u>
Non-current liabilities:							
Advances from other funds	460,272	-	-	-	12,719	-	472,991
Compensated absences	21,455	-	-	-	-	-	21,455
Total non-current liabilities	<u>481,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,719</u>	<u>-</u>	<u>494,446</u>
Total liabilities	<u>537,381</u>	<u>5,567</u>	<u>36</u>	<u>-</u>	<u>12,719</u>	<u>-</u>	<u>555,703</u>
<b>NET POSITION</b>							
Net investment in capital assets	976,109	96,455	367,635	7,249	1,240,521	22,275	2,710,244
Unrestricted	(285,977)	181,740	40,135	147,831	(4,317)	26,893	106,305
<b>Total net position</b>	<b><u>\$ 690,132</u></b>	<b><u>\$ 278,195</u></b>	<b><u>\$ 407,770</u></b>	<b><u>\$ 155,080</u></b>	<b><u>\$ 1,236,204</u></b>	<b><u>\$ 49,168</u></b>	<b><u>\$ 2,816,549</u></b>

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

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

For the Year Ended June 30, 2022

	<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>Operating Revenues</b>							
Charges for services	\$ 1,924,223	\$ 63,400	\$ 31,004	\$ 33,813	\$ 21,596	\$ 13,983	\$ 2,088,019
Intergovernmental	95,352	-	-	-	-	-	95,352
Miscellaneous	8,975	-	-	-	-	-	8,975
Total operating revenues	<u>2,028,550</u>	<u>63,400</u>	<u>31,004</u>	<u>33,813</u>	<u>21,596</u>	<u>13,983</u>	<u>2,192,346</u>
<b>Operating Expenses</b>							
Personnel services	730,184	-	-	-	-	-	730,184
Materials and services	1,046,425	40,118	22,956	19,874	23,393	6,514	1,159,280
Depreciation/amortization	27,595	11,074	17,980	879	21,795	202	79,525
Total operating expenses	<u>1,804,204</u>	<u>51,192</u>	<u>40,936</u>	<u>20,753</u>	<u>45,188</u>	<u>6,716</u>	<u>1,968,989</u>
Operating income (loss)	<u>224,346</u>	<u>12,208</u>	<u>(9,932)</u>	<u>13,060</u>	<u>(23,592)</u>	<u>7,267</u>	<u>223,357</u>
<b>Nonoperating revenues (expenses)</b>							
Investment earnings	213	859	152	717	83	119	2,143
Interest expense	-	(8)	-	-	(281)	-	(289)
Nonoperating revenues/(expenses)	<u>213</u>	<u>851</u>	<u>152</u>	<u>717</u>	<u>(198)</u>	<u>119</u>	<u>1,854</u>
Income before transfers	<u>224,559</u>	<u>13,059</u>	<u>(9,780)</u>	<u>13,777</u>	<u>(23,790)</u>	<u>7,386</u>	<u>225,211</u>
Transfers out	<u>(318,198)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(318,198)</u>
Change in net position	<u>(93,639)</u>	<u>13,059</u>	<u>(9,780)</u>	<u>13,777</u>	<u>(23,790)</u>	<u>7,386</u>	<u>(92,987)</u>
<b>Total net position - beginning</b>	<u>783,771</u>	<u>265,136</u>	<u>417,550</u>	<u>141,303</u>	<u>1,259,994</u>	<u>41,782</u>	<u>2,909,536</u>
<b>Total net position - ending</b>	<u>\$ 690,132</u>	<u>\$ 278,195</u>	<u>\$ 407,770</u>	<u>\$ 155,080</u>	<u>\$ 1,236,204</u>	<u>\$ 49,168</u>	<u>\$ 2,816,549</u>

**BENTON COUNTY, OREGON**  
**NONMAJOR ENTERPRISE FUNDS**  
COMBINING STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2022

*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	\$ 2,064,087	\$ 61,879	\$ 31,644	\$ 33,662	\$ 20,631	\$ 14,128	\$ 2,226,031
Grants	95,352	-	-	-	-	-	95,352
Miscellaneous	8,975	-	-	-	-	-	8,975
Payroll costs	(735,154)	-	-	-	-	-	(735,154)
Payments to suppliers	(1,021,089)	(47,143)	(25,089)	(19,699)	(24,863)	(6,439)	(1,144,322)
Net cash provided by (used in) operating activities	<u>412,171</u>	<u>14,736</u>	<u>6,555</u>	<u>13,963</u>	<u>(4,232)</u>	<u>7,689</u>	<u>450,882</u>
<b>CASH FLOWS FROM NONCAPITAL ACTIVITIES</b>							
Operating borrowing	(90,075)	-	-	-	-	-	(90,075)
Transfers out	(318,198)	-	-	-	-	-	(318,198)
Net cash provided by (used in) noncapital activities	<u>(408,273)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(408,273)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Assessments received	-	-	-	-	496	-	496
Capital assets purchased	(4,111)	-	-	-	-	-	(4,111)
Principal paid on debt	-	(426)	-	-	(1,336)	-	(1,762)
Interest paid on debt	-	(8)	-	-	(281)	-	(289)
Net cash provided by (used in) capital and related financing activities	<u>(4,111)</u>	<u>(434)</u>	<u>-</u>	<u>-</u>	<u>(1,121)</u>	<u>-</u>	<u>(5,666)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Interest received	213	859	153	717	84	120	2,146
Net increase (decrease) in cash and cash equivalents	-	15,161	6,708	14,680	(5,269)	7,809	39,089
<i>Cash and cash equivalents - beginning</i>	-	161,198	27,031	130,548	5,269	18,384	342,430
<i>Cash and cash equivalents - ending</i>	<u>\$ -</u>	<u>\$ 176,359</u>	<u>\$ 33,739</u>	<u>\$ 145,228</u>	<u>\$ -</u>	<u>\$ 26,193</u>	<u>\$ 381,519</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>							
Operating income (loss)	\$ 224,346	\$ 12,208	\$ (9,932)	\$ 13,060	\$ (23,592)	\$ 7,267	\$ 223,357
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation/amortization	27,595	11,074	17,980	879	21,795	202	79,525
Change in:							
Receivables	139,864	(1,521)	640	(151)	(965)	145	138,012
Prepays	801	175	(2,051)	175	-	-	(900)
Inventory	9,530	-	-	-	-	-	9,530
Payables	10,035	(7,200)	(82)	-	(1,470)	75	1,358
<i>Net cash provided (used) by operating activities</i>	<u>\$ 412,171</u>	<u>\$ 14,736</u>	<u>\$ 6,555</u>	<u>\$ 13,963</u>	<u>\$ (4,232)</u>	<u>\$ 7,689</u>	<u>\$ 450,882</u>

**BENTON COUNTY, OREGON**  
**ENTERPRISE OPERATIONS FUND**  
 STATEMENTS OF NET POSITION  
 June 30, 2022 and 2020

<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets:		
Accounts receivable	\$ 172,139	\$ 312,003
Inventory	79,265	88,795
Prepaid expenses	-	801
Total current assets	<u>251,404</u>	<u>401,599</u>
Noncurrent assets:		
Capital assets		
Land	261,450	261,450
Construction in progress	-	67,855
Buildings	1,302,953	1,230,986
Equipment	19,746	19,746
Less accumulated depreciation	<u>(608,040)</u>	<u>(580,444)</u>
Total capital assets (net of accumulated depreciation)	<u>976,109</u>	<u>999,593</u>
<b>Total assets</b>	<u>1,227,513</u>	<u>1,401,192</u>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	28,179	13,174
Accrued wages	24,237	26,727
Compensated absences	3,238	4,102
Total current liabilities	<u>55,654</u>	<u>44,003</u>
Long-term liabilities:		
Due to other funds	460,272	550,347
Compensated absences	21,455	23,071
Total non-current liabilities	<u>481,727</u>	<u>573,418</u>
Total liabilities	<u>537,381</u>	<u>617,421</u>
 <b>NET POSITION</b>		
Net investment in capital assets	976,109	999,593
Unrestricted	<u>(285,977)</u>	<u>(215,822)</u>
<b>Total net position</b>	<u>\$ 690,132</u>	<u>\$ 783,771</u>

**BENTON COUNTY, OREGON****ENTERPRISE OPERATIONS FUND***STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**For the Years Ended June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,924,223	\$ 1,610,473
Intergovernmental	95,352	103,001
Miscellaneous	8,975	1,168
	<u>2,028,550</u>	<u>1,714,642</u>
<b>OPERATING EXPENSES</b>		
Personnel services	730,184	641,989
Materials and services	1,046,425	954,720
Depreciation	27,595	27,515
	<u>1,804,204</u>	<u>1,624,224</u>
Operating income	<u>224,346</u>	<u>90,418</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	213	-
Nonoperating revenues (expense)	<u>213</u>	<u>-</u>
Income before transfers	224,559	90,418
Transfers out	<u>(318,198)</u>	<u>(334,908)</u>
Change in net position	(93,639)	(244,490)
<b>Total net position beginning</b>	<u>783,771</u>	<u>1,028,261</u>
<b>Total net position - ending</b>	<u><u>\$ 690,132</u></u>	<u><u>\$ 783,771</u></u>



**BENTON COUNTY, OREGON**  
**ENTERPRISE OPERATIONS FUND**  
**STATEMENTS OF CASH FLOWS**  
For the Years ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 2,064,087	\$ 1,476,127
Grants	95,352	103,001
Miscellaneous	8,975	1,168
Payroll costs	(735,154)	(637,445)
Payments to suppliers	(1,021,089)	(1,031,719)
<i>Net cash provided by operating activities</i>	<u>412,171</u>	<u>(88,868)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Interfund borrowing	(90,075)	491,631
Transfers out	(318,198)	(334,908)
Net cash (used in) from noncapital financing activities	<u>(408,273)</u>	<u>156,723</u>
<b>CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital assets purchased	<u>(4,111)</u>	<u>(67,855)</u>
Net cash (used in) capital and related financing activities	<u>(4,111)</u>	<u>(67,855)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>213</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	-	-
<i>Cash and cash equivalents - beginning</i>	<u>-</u>	<u>-</u>
<i>Cash and cash equivalents - ending</i>	<u>\$ -</u>	<u>\$ -</u>
 <b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income	\$ 224,346	\$ 90,418
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	27,595	27,515
Change in:		
Receivables	139,864	(134,346)
Inventory	9,530	(88,795)
Prepays	801	1,809
Payables	10,035	14,531
<i>Net cash provided by operating activities</i>	<u>\$ 412,171</u>	<u>\$ (88,868)</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, 2023*

*As of June 30, 2022*

	<b>Budget</b>	<b>Biennium Actuals</b>		<b>Biennium Totals</b>	<b>Variance with Budget</b>
		<b>FY 2022</b>	<b>FY 2023</b>		
<b>REVENUES</b>					
Charges for services	\$ 4,498,597	\$ 2,974,663	\$ -	\$ 2,974,663	\$ (1,523,934)
Intergovernmental	201,000	95,352	-	95,352	(105,648)
Interest	1,500	213	-	213	(1,287)
Miscellaneous	-	8,975	-	8,975	8,975
Total revenues	4,701,097	3,079,203	-	3,079,203	(1,621,894)
<b>EXPENDITURES</b>					
General government	3,644,428	2,704,431	-	2,704,431	939,997
Parks and natural resources	249,666	144,417	-	144,417	105,249
Contingency	354,172	-	-	-	354,172
Total expenditures	4,248,266	2,848,848	-	2,848,848	1,399,418
Excess (deficiency) of revenues over (under) expenditures	452,831	230,355	-	230,355	(222,476)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	50,000	-	-	-	(50,000)
Transfers out	(691,831)	(302,990)	-	(302,990)	388,841
Total other financing sources (uses)	(641,831)	(302,990)	-	(302,990)	338,841
Change in fund balance	(189,000)	(72,635)	-	(72,635)	116,365
<b>Fund balance - beginning</b>	189,000	(181,159)	(253,794)	(181,159)	(370,159)
<b>Fund balance - ending</b>	<b>\$ -</b>	<b>\$ (253,794)</b>	<b>\$ (253,794)</b>	<b>\$ (253,794)</b>	<b>\$ (253,794)</b>

**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 176,359	\$ 161,198
Accounts receivable	10,948	9,427
Prepays	-	175
Total current assets	<u>187,307</u>	<u>170,800</u>
Noncurrent assets:		
Capital assets:		
Equipment	3,742	3,742
Utility system	977,423	977,423
Less accumulated depreciation	(884,710)	(873,636)
Total capital assets (net of accumulated depreciation)	<u>96,455</u>	<u>107,529</u>
<b>Total assets</b>	<b><u>283,762</u></b>	<b><u>278,329</u></b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	322	7,522
Customer deposits	5,245	5,245
Total current liabilities	<u>5,567</u>	<u>12,767</u>
Non-current liabilities:		
Advances from other funds	-	426
Total non-current liabilities	<u>-</u>	<u>426</u>
Total liabilities	<u>5,567</u>	<u>13,193</u>
<b>NET POSITION</b>		
Net investment in capital assets	96,455	107,529
Unrestricted	181,740	157,607
<b>Total net position</b>	<b><u>\$ 278,195</u></b>	<b><u>\$ 265,136</u></b>

**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 63,400	\$ 67,913
Total operating revenues	<u>63,400</u>	<u>67,913</u>
<b>OPERATING EXPENSES</b>		
Materials and services	40,118	38,109
Depreciation/amortization	<u>11,074</u>	<u>11,074</u>
Total operating expenses	<u>51,192</u>	<u>49,183</u>
Operating income (loss)	<u>12,208</u>	<u>18,730</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	859	1,596
Interest expense	<u>(8)</u>	<u>(55)</u>
Nonoperating revenues (expenses)	<u>851</u>	<u>1,541</u>
Change in net position	13,059	20,271
<b>Total net position - beginning</b>	<u>265,136</u>	<u>244,865</u>
<b>Total net position - ending</b>	<u><u>\$ 278,195</u></u>	<u><u>\$ 265,136</u></u>

**BENTON COUNTY, OREGON**  
**ALSEA COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 61,879	\$ 67,132
Payments to suppliers	(47,143)	(30,587)
<i>Net cash provided by operating activities</i>	<u>14,736</u>	<u>36,545</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Principal paid on debt	(426)	(2,301)
Interest paid on debt	(8)	(55)
Net cash (used) by capital and related financing activities	<u>(434)</u>	<u>(2,356)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>859</u>	<u>1,596</u>
Increase (decrease) in cash and cash equivalents	15,161	35,785
<i>Cash and cash equivalents - beginning</i>	<u>161,198</u>	<u>125,413</u>
<i>Cash and cash equivalents - ending</i>	<u><u>\$ 176,359</u></u>	<u><u>\$ 161,198</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 12,208	\$ 18,730
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	(1,521)	(1,048)
Prepays	175	-
Customer deposits	-	267
Payables	(7,200)	7,522
<i>Net cash provided (used) by operating activities</i>	<u><u>\$ 14,736</u></u>	<u><u>\$ 36,545</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, 2022

	<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	\$ (2,200)	\$ 63,400	\$ -	\$ 63,400
Interest	1,500	(641)	859	-	859
Total revenues	<u>67,100</u>	<u>(2,841)</u>	<u>64,259</u>	<u>-</u>	<u>64,259</u>
<b>EXPENDITURES</b>					
Utility services	46,820	6,702	40,118	-	40,118
Debt service	2,355	1,920	435	(427)	8
Capital outlay/depreciation	10,000	10,000	-	11,074	11,074
Contingency	165,945	165,945	-	-	-
Total expenditures	<u>225,120</u>	<u>184,567</u>	<u>40,553</u>	<u>10,647</u>	<u>51,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(158,020)</u>	<u>181,726</u>	<u>23,706</u>	<u>(10,647)</u>	<u>13,059</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	2,355	(1,920)	435	(435)	-
Transfers out	(2,355)	1,920	(435)	435	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	(158,020)	181,726	23,706	(10,647)	13,059
<b>Fund balance - beginning</b>	<u>158,020</u>	<u>730</u>	<u>158,750</u>	<u>106,386</u>	<u>265,136</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 182,456</u>	<u>\$ 182,456</u>	<u>\$ 95,739</u>	<u>\$ 278,195</u>

**BENTON COUNTY, OREGON**  
**ALPINE COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2022 and 2021*

<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 33,739	\$ 27,031
Accounts receivable	4,141	4,781
Prepays	<u>2,291</u>	<u>240</u>
Total current assets	<u>40,171</u>	<u>32,052</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>(455,023)</u>	<u>(437,042)</u>
Total capital assets (net of accumulated depreciation)	<u>367,635</u>	<u>385,616</u>
<b>Total assets</b>	<b><u>407,806</u></b>	<b><u>417,668</u></b>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	<u>36</u>	<u>118</u>
Total current liabilities	<u>36</u>	<u>118</u>
 <b>NET POSITION</b>		
Investment in capital assets	367,635	385,616
Unrestricted	<u>40,135</u>	<u>31,934</u>
<b>Total net position</b>	<b><u>\$ 407,770</u></b>	<b><u>\$ 417,550</u></b>

**BENTON COUNTY, OREGON****ALPINE COUNTY SERVICE DISTRICT****STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION***For the Years Ended June 30, 2022 and 2021*

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	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 31,004	\$ 29,300
<b>OPERATING EXPENSES</b>		
Materials and services	22,956	21,712
Depreciation/amortization	<u>17,980</u>	<u>17,980</u>
Total operating expenses	<u>40,936</u>	<u>39,692</u>
Operating (loss)	(9,932)	(10,392)
<b>NONOPERATING REVENUES</b>		
Investment earnings	<u>152</u>	<u>216</u>
Change in net position	(9,780)	(10,176)
<b>Total net position - beginning</b>	<u>417,550</u>	<u>427,726</u>
<b>Total net position - ending</b>	<u><u>\$ 407,770</u></u>	<u><u>\$ 417,550</u></u>



**BENTON COUNTY, OREGON**  
**ALPINE COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 31,644	\$ 28,713
Payments to suppliers	(25,089)	(21,785)
<i>Net cash provided by (used in) operating activities</i>	<u>6,555</u>	<u>6,928</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>153</u>	<u>216</u>
Net increase (decrease) in cash and cash equivalents	6,708	7,144
<i>Cash and cash equivalents - beginning</i>	<u>27,031</u>	<u>19,887</u>
<i>Cash and cash equivalents - ending</i>	<u>\$ 33,739</u>	<u>\$ 27,031</u>
<b>Reconciliation of operating (loss) to net cash provided by (used in) operating activities:</b>		
Operating (loss)	\$ (9,932)	\$ (10,392)
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	640	(587)
Prepays	(2,051)	(160)
Payables	(82)	87
<i>Net cash provided by (used in) operating activities</i>	<u>\$ 6,555</u>	<u>\$ 6,928</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, 2022

	<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	\$ 31,256	\$ (252)	\$ 31,004	\$ -	\$ 31,004
Interest	200	(48)	152	-	152
Total revenues	<u>31,456</u>	<u>(300)</u>	<u>31,156</u>	<u>-</u>	<u>31,156</u>
<b>EXPENDITURES</b>					
Materials and services	23,174	218	22,956	-	22,956
Capital outlay (depreciation)	-	-	-	17,980	17,980
Contingency	<u>36,282</u>	<u>36,282</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>59,456</u>	<u>36,500</u>	<u>22,956</u>	<u>17,980</u>	<u>40,936</u>
Excess (deficiency) of revenues over (under) expenditures	(28,000)	36,200	8,200	(17,980)	(9,780)
<b>Fund balance - beginning</b>	<u>28,000</u>	<u>3,832</u>	<u>31,832</u>	<u>385,718</u>	<u>417,550</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 40,032</u>	<u>\$ 40,032</u>	<u>\$ 367,738</u>	<u>\$ 407,770</u>

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

June 30, 2022 and 2021

<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 145,228	\$ 130,548
Accounts receivable	2,603	2,452
Prepays	-	175
Total current assets	<u>147,831</u>	<u>133,175</u>
Noncurrent assets:		
Capital assets:		
Equipment	10,658	10,658
Utility system	250,000	250,000
Less accumulated depreciation	<u>(253,409)</u>	<u>(252,530)</u>
Total capital assets (net of accumulated depreciation)	<u>7,249</u>	<u>8,128</u>
<b>Total assets</b>	<u>155,080</u>	<u>141,303</u>
<b>NET POSITION</b>		
Investment in capital assets	7,249	8,128
Unrestricted	<u>147,831</u>	<u>133,175</u>
<b>Total net position</b>	<u><u>\$ 155,080</u></u>	<u><u>\$ 141,303</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, 2022 and 2021*

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	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 33,813	\$ 35,416
<b>OPERATING EXPENSES</b>		
Materials and services	19,874	28,119
Depreciation/amortization	879	659
Total operating expenses	<u>20,753</u>	<u>28,778</u>
Operating (loss)	13,060	6,638
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	<u>717</u>	<u>1,453</u>
Change in net position	13,777	8,091
<b>Total net position - beginning</b>	<u>141,303</u>	<u>133,212</u>
<b>Total net position - ending</b>	<u><u>\$ 155,080</u></u>	<u><u>\$ 141,303</u></u>

**BENTON COUNTY, OREGON**  
**CASCADE VIEW COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 33,662	\$ 36,397
Payments to suppliers	(19,699)	(28,119)
Net cash provided by operating activities	<u>13,963</u>	<u>8,278</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital assets purchased	-	(8,787)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>717</u>	<u>1,453</u>
Net increase in cash and cash equivalents	14,680	944
<i>Cash and cash equivalents - beginning</i>	<u>130,548</u>	<u>129,604</u>
<i>Cash and cash equivalents - ending</i>	<u><u>\$ 145,228</u></u>	<u><u>\$ 130,548</u></u>
<b>Reconciliation of operating (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 13,060	\$ 6,638
Adjustments to reconcile operating (loss) to net cash provided by operating activities:		
Depreciation/amortization	879	659
Change in assets and liabilities:		
Receivables	(151)	981
Prepays	175	-
<b>Net cash provided by operating activities</b>	<u><u>\$ 13,963</u></u>	<u><u>\$ 8,278</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, 2022*

	<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	\$ (1,187)	\$ 33,813	\$ -	\$ 33,813
Interest	1,750	(1,033)	717	-	717
Total revenues	<u>36,750</u>	<u>(2,220)</u>	<u>34,530</u>	<u>-</u>	<u>34,530</u>
<b>EXPENDITURES</b>					
Materials and services	27,549	7,675	19,874	-	19,874
Capital outlay (depreciation)	5,000	5,000	-	879	879
Operating contingency	127,201	127,201	-	-	-
Total expenditures	<u>159,750</u>	<u>139,876</u>	<u>19,874</u>	<u>879</u>	<u>20,753</u>
Change in fund balance	(123,000)	137,656	14,656	(879)	13,777
<b>Fund balance - beginning</b>	<u>123,000</u>	<u>10,175</u>	<u>133,175</u>	<u>8,128</u>	<u>141,303</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ 147,831</u>	<u>\$ 147,831</u>	<u>\$ 7,249</u>	<u>\$ 155,080</u>

**BENTON COUNTY, OREGON**  
**SOUTH THIRD COUNTY SERVICE DISTRICT**  
 STATEMENTS OF NET POSITION  
 June 30, 2022 and 2021

<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ -	\$ 5,269
Accounts receivable	3,628	2,663
	<u>3,628</u>	<u>7,932</u>
Total current assets		
Noncurrent assets:		
Assessments receivable	4,774	5,270
	<u>4,774</u>	<u>5,270</u>
Capital assets:		
Utility system	1,638,274	1,638,274
Less accumulated depreciation	(397,753)	(375,957)
Total capital assets (net of accumulated depreciation)	<u>1,240,521</u>	<u>1,262,317</u>
Total noncurrent assets	<u>1,245,295</u>	<u>1,267,587</u>
<b>Total assets</b>	<b><u>1,248,923</u></b>	<b><u>1,275,519</u></b>
 <b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	-	1,470
Total current liabilities	<u>-</u>	<u>1,470</u>
Long-term liabilities:		
Advances from other funds	12,719	14,055
	<u>12,719</u>	<u>14,055</u>
Total liabilities	<u>12,719</u>	<u>15,525</u>
 <b>NET POSITION</b>		
Investment in capital assets	1,240,521	1,262,317
Unrestricted	<u>(4,317)</u>	<u>(2,323)</u>
<b>Total net position</b>	<b><u>\$ 1,236,204</u></b>	<b><u>\$ 1,259,994</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, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 21,596	\$ 20,245
<b>OPERATING EXPENSES</b>		
Materials and services	23,393	20,549
Depreciation	21,795	21,795
Total operating expenses	45,188	42,344
Operating (loss)	(23,592)	(22,099)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	83	166
Interest expense	(281)	(336)
Nonoperating revenues (expenses)	(198)	(170)
Change in net position	(23,790)	(22,269)
<b>Total net position - beginning</b>	1,259,994	1,282,263
<b>Total net position - ending</b>	<b>\$ 1,236,204</b>	<b>\$ 1,259,994</b>



**BENTON COUNTY, OREGON**  
**SOUTH THIRD COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
*For the Years Ended June 30, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 20,631	\$ 20,401
Payments to suppliers	(24,863)	(20,506)
	<u>(4,232)</u>	<u>(105)</u>
<b>Net cash (used in) operating activities</b>		
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Assessments received	496	430
Principal paid on debt	(1,336)	(2,764)
Interest paid on debt	(281)	(336)
	<u>(1,121)</u>	<u>(2,670)</u>
<b>Net cash (used in) capital and related financing activities</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	84	165
	<u>(5,269)</u>	<u>(2,610)</u>
<b>Net (decrease) in cash and cash equivalents</b>		
<i>Cash and cash equivalents - beginning</i>	<u>5,269</u>	<u>7,879</u>
<i>Cash and cash equivalents - ending</i>	<u>\$ -</u>	<u>\$ 5,269</u>
 <b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>		
Operating (loss)	\$ (23,592)	\$ (22,099)
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	(965)	156
Payables	(1,470)	43
<b>Net cash (used in) operating activities</b>	<u>\$ (4,232)</u>	<u>\$ (105)</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, 2022*

	<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	\$ 22,664	\$ (1,068)	\$ 21,596	\$ -	\$ 21,596
Capital Grants/Contributions	400	96	496	(496)	-
Interest	100	(17)	83	-	83
Total revenues	<u>23,164</u>	<u>(989)</u>	<u>22,175</u>	<u>(496)</u>	<u>21,679</u>
<b>EXPENDITURES</b>					
Materials and services	26,164	2,771	23,393	-	23,393
Depreciation	-	-	-	21,795	21,795
Debt service	3,100	-	3,100	(2,819)	281
Operating contingency	-	-	-	-	-
Total expenditures	<u>29,264</u>	<u>2,771</u>	<u>26,493</u>	<u>18,976</u>	<u>45,469</u>
Change in fund balance	(6,100)	1,782	(4,318)	(19,472)	(23,790)
<b>Fund balance - beginning</b>	<u>9,200</u>	<u>(1,392)</u>	<u>7,808</u>	<u>1,252,186</u>	<u>1,259,994</u>
<b>Fund balance - ending</b>	<u>\$ 3,100</u>	<u>\$ 390</u>	<u>\$ 3,490</u>	<u>\$ 1,232,714</u>	<u>\$ 1,236,204</u>

**BENTON COUNTY, OREGON**  
**HIDDEN VALLEY COUNTY SERVICE DISTRICT**  
**STATEMENTS OF NET POSITION**  
*June 30, 2022 and 2021*

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<b>ASSETS</b>	<u>2022</u>	<u>2021</u>
Current assets:		
Cash and cash equivalents	\$ 26,193	\$ 18,384
Accounts receivable	700	845
Prepays	-	75
	<u>26,893</u>	<u>19,304</u>
Total current assets		
Capital assets:		
Land	13,176	13,176
Utility system	10,110	10,110
Less accumulated depreciation	<u>(1,011)</u>	<u>(808)</u>
Total capital assets (net of accumulated depreciation)	<u>22,275</u>	<u>22,478</u>
Total noncurrent assets	<u>22,275</u>	<u>22,478</u>
<b>Total assets</b>	<u><b>49,168</b></u>	<u><b>41,782</b></u>
 <b>NET POSITION</b>		
Investment in capital assets	22,275	22,478
Unrestricted	<u>26,893</u>	<u>19,304</u>
<b>Total net position</b>	<u><b>\$ 49,168</b></u>	<u><b>\$ 41,782</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, 2022 and 2021

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	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 13,983	\$ 12,480
Total operating revenue	<u>13,983</u>	<u>12,480</u>
<b>OPERATING EXPENSES</b>		
Materials and services	6,514	5,119
Depreciation	<u>202</u>	<u>202</u>
Total operating expenses	<u>6,716</u>	<u>5,321</u>
Operating income	<u>7,267</u>	<u>7,159</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	<u>119</u>	<u>155</u>
Nonoperating revenues (expenses)	<u>119</u>	<u>155</u>
Change in net position	7,386	7,314
<b>Total net position - beginning</b>	<u>41,782</u>	<u>34,468</u>
<b>Total net position - ending</b>	<u><u>\$ 49,168</u></u>	<u><u>\$ 41,782</u></u>

**BENTON COUNTY, OREGON**  
**HIDDEN VALLEY COUNTY SERVICE DISTRICT**  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 14,128	\$ 12,495
Payments to suppliers	<u>(6,439)</u>	<u>(5,119)</u>
<b>Net cash (used in) operating activities</b>	<b><u>7,689</u></b>	<b><u>7,376</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	<u>120</u>	<u>155</u>
Net (decrease) in cash and cash equivalents	7,809	7,531
<i>Cash and cash equivalents - beginning</i>	<u>18,384</u>	<u>10,853</u>
<i>Cash and cash equivalents - ending</i>	<b><u>\$ 26,193</u></b>	<b><u>\$ 18,384</u></b>
 <b>Reconciliation of operating (loss) to net cash (used in) operating activities:</b>		
Operating income (loss)	\$ 7,267	\$ 7,159
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities:		
Depreciation/amortization	202	202
Change in assets and liabilities		
Receivables	145	15
Prepaid expenses	75	-
<b>Net cash (used in) operating activities</b>	<b><u>\$ 7,689</u></b>	<b><u>\$ 7,376</u></b>

**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, 2022*

	<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	\$ 1,503	\$ 13,983	\$ -	\$ 13,983
Interest	150	(31)	119	-	119
Total revenues	<u>12,630</u>	<u>1,472</u>	<u>14,102</u>	<u>-</u>	<u>14,102</u>
<b>EXPENDITURES</b>					
Materials and services	8,080	1,566	6,514	-	6,514
Depreciation	-	-	-	202	202
Operating contingency	<u>21,550</u>	<u>21,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>29,630</u>	<u>23,116</u>	<u>6,514</u>	<u>202</u>	<u>6,716</u>
Change in fund balance	(17,000)	(21,644)	7,588	(202)	7,386
<b>Fund balance - beginning</b>	<u>17,000</u>	<u>2,304</u>	<u>19,304</u>	<u>22,478</u>	<u>41,782</u>
<b>Fund balance - ending</b>	<u>\$ -</u>	<u>\$ (19,340)</u>	<u>\$ 26,892</u>	<u>\$ 22,276</u>	<u>\$ 49,168</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, 2022

	<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	\$ 6,985,092	\$ 1,692,111	\$ 1,205,373	\$ 4,887,410	\$ 55,415	\$ 14,825,401
Accounts receivable	101,705	8,083	77,980	145,824	-	333,592
Interest receivable	-	-	-	-	8,826	8,826
Inventory	95,909	-	-	-	-	95,909
Prepays	2,239	89,081	13,438	-	-	104,758
<b>Total current assets</b>	<b>7,184,945</b>	<b>1,789,275</b>	<b>1,296,791</b>	<b>5,033,234</b>	<b>64,241</b>	<b>15,368,486</b>
Capital assets:						
Land and non-depreciable assets	1,448,651	-	-	-	-	1,448,651
Land improvements	270,822	-	-	-	-	270,822
Buildings	32,569,017	43,908	-	-	-	32,612,925
Intangibles	220,425	920,665	564,383	-	-	1,705,473
Machinery and equipment	10,061,735	17,116	61,376	-	18,495	10,158,722
Construction in progress	6,388,317	-	-	-	-	6,388,317
Less accumulated depreciation	(17,545,084)	(837,271)	(602,527)	-	(18,495)	(19,003,377)
<b>Total capital assets (net of accumulated depreciation)</b>	<b>33,413,883</b>	<b>144,418</b>	<b>23,232</b>	<b>-</b>	<b>-</b>	<b>33,581,533</b>
<b>Total assets</b>	<b>40,598,828</b>	<b>1,933,693</b>	<b>1,320,023</b>	<b>5,033,234</b>	<b>64,241</b>	<b>48,950,019</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Pension related items	451,651	1,178,220	903,302	-	-	2,533,173
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	1,490,015	80,681	48,696	69,628	-	1,689,020
Accrued payroll	55,596	166,474	122,080	-	-	344,150
Accrued compensated absences	9,532	58,882	34,766	-	-	103,180
PERS bonds payable	68,670	88,290	104,640	-	-	261,600
Loans and bonds payable	733,321	-	-	-	-	733,321
<b>Total current liabilities</b>	<b>2,357,134</b>	<b>394,327</b>	<b>310,182</b>	<b>69,628</b>	<b>-</b>	<b>3,131,271</b>
Long-term liabilities:						
PERS bonds payable	367,730	483,475	569,920	-	-	1,421,125
Accrued compensated absences	83,421	180,723	134,455	-	-	398,599
Loans and bonds payable	14,200,592	-	-	-	-	14,200,592
Net pension liability	735,216	1,917,954	1,470,432	-	-	4,123,602
<b>Total long-term liabilities</b>	<b>15,386,959</b>	<b>2,582,152</b>	<b>2,174,807</b>	<b>-</b>	<b>-</b>	<b>20,143,918</b>
<b>Total liabilities</b>	<b>17,744,093</b>	<b>2,976,479</b>	<b>2,484,989</b>	<b>69,628</b>	<b>-</b>	<b>23,275,189</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Pension related items	592,659	1,546,067	1,185,318	-	-	3,324,044
<b>Total deferred inflow of resources</b>	<b>592,659</b>	<b>1,546,067</b>	<b>1,185,318</b>	<b>-</b>	<b>-</b>	<b>3,324,044</b>
<b>NET POSITION</b>						
Net investment capital assets	18,479,970	144,418	23,232	-	-	18,647,620
Unrestricted	4,233,757	(1,555,051)	(1,470,214)	4,963,606	64,241	6,236,339
<b>Total net position</b>	<b>\$ 22,713,727</b>	<b>\$ (1,410,633)</b>	<b>\$ (1,446,982)</b>	<b>\$ 4,963,606</b>	<b>\$ 64,241</b>	<b>\$ 24,883,959</b>



**BENTON COUNTY, OREGON****INTERNAL SERVICE FUNDS**

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

For the Year Ended June 30, 2022

	<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	\$ 6,326,428	\$ 6,119,567	\$ 4,370,167	\$ 8,863,484	\$ -	\$ 25,679,646
Intergovernmental	145,152	-	-	-	-	145,152
Investment earnings	-	-	-	-	461,970	461,970
Miscellaneous	170,728	10,116	-	160,824	610	342,278
Total operating revenues	<u>6,642,308</u>	<u>6,129,683</u>	<u>4,370,167</u>	<u>9,024,308</u>	<u>462,580</u>	<u>26,629,046</u>
<b>OPERATING EXPENSES</b>						
Personal services	1,370,260	3,806,395	2,611,588	186,483	-	7,974,726
Materials and services	3,431,662	1,935,919	792,738	7,646,211	416,819	14,223,349
Depreciation/amortization	1,107,553	35,668	5,624	-	-	1,148,845
Total operating expenses	<u>5,909,475</u>	<u>5,777,982</u>	<u>3,409,950</u>	<u>7,832,694</u>	<u>416,819</u>	<u>23,346,920</u>
Operating income (loss)	<u>732,833</u>	<u>351,701</u>	<u>960,217</u>	<u>1,191,614</u>	<u>45,761</u>	<u>3,282,126</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Investment income	3,784	6,205	5,083	20,780	-	35,852
Interest expense	(376,160)	-	-	-	-	(376,160)
Gain on sale of capital asset	306,525	-	-	-	-	306,525
Total nonoperating revenues/(expenses)	<u>(65,851)</u>	<u>6,205</u>	<u>5,083</u>	<u>20,780</u>	<u>-</u>	<u>(33,783)</u>
Income (loss) before transfers	666,982	357,906	965,300	1,212,394	45,761	3,248,343
Transfers in	3,826,727	409,304	275,160	-	-	4,511,191
Transfers out	(872,695)	(104,962)	(80,209)	-	-	(1,057,866)
Change in net position	<u>3,621,014</u>	<u>662,248</u>	<u>1,160,251</u>	<u>1,212,394</u>	<u>45,761</u>	<u>6,701,668</u>
<b>Net position - beginning</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>
<b>Net position - ending</b>	<u>\$ 22,713,727</u>	<u>\$ (1,410,633)</u>	<u>\$ (1,446,982)</u>	<u>\$ 4,963,606</u>	<u>\$ 64,241</u>	<u>\$ 24,883,959</u>

**BENTON COUNTY, OREGON**  
**INTERNAL SERVICE FUNDS**  
COMBINING STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2022

	<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	\$ 4,477,043	\$ 6,097,621	\$ 4,301,167	\$ 8,717,660	\$ -	\$ 23,593,491
Receipts from external customers	2,058,716	21,946	-	-	-	2,080,662
Intergovernmental	145,152	-	-	-	-	145,152
Investment earnings	-	-	-	-	471,624	471,624
Miscellaneous	170,728	10,116	-	160,824	610	342,278
Interest earnings distributed	-	-	-	-	(416,819)	(416,819)
Payments to suppliers	(2,426,909)	(1,854,645)	(758,612)	(7,655,119)	-	(12,695,285)
Payroll costs	(1,259,719)	(3,802,689)	(2,834,999)	(186,483)	-	(8,083,890)
Net cash provided by (used in) operating activities	<u>3,165,011</u>	<u>472,349</u>	<u>707,556</u>	<u>1,036,882</u>	<u>55,415</u>	<u>5,437,213</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Principal paid on noncapital debt	(60,480)	(77,759)	(92,160)	-	-	(230,399)
Transfers in	3,826,727	409,304	275,160	-	-	4,511,191
Transfers out	(872,695)	(104,962)	(80,209)	-	-	(1,057,866)
Net cash provided by (used in) noncapital financing activities	<u>2,893,552</u>	<u>226,583</u>	<u>102,791</u>	<u>-</u>	<u>-</u>	<u>3,222,926</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Acquisition of capital assets	(6,714,166)	-	-	-	-	(6,714,166)
Principal paid on capital debt	(741,842)	-	-	-	-	(741,842)
Interest paid on debt	(376,160)	-	-	-	-	(376,160)
Disposition of capital assets	383,572	-	-	-	-	383,572
Net cash (used in) capital and related financing activities	<u>(7,448,596)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,448,596)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest received	3,784	6,205	5,084	20,780	-	35,853
Net cash provided by investing activities	<u>3,784</u>	<u>6,205</u>	<u>5,084</u>	<u>20,780</u>	<u>-</u>	<u>35,853</u>
Net increase (decrease) in cash and cash equivalents	(1,386,249)	705,137	815,431	1,057,662	55,415	1,247,396
<i>Cash and cash equivalents - beginning</i>	<u>8,371,341</u>	<u>986,974</u>	<u>389,942</u>	<u>3,829,748</u>	<u>-</u>	<u>13,578,005</u>
<i>Cash and cash equivalents - ending</i>	<u><b>\$ 6,985,092</b></u>	<u><b>\$ 1,692,111</b></u>	<u><b>\$ 1,205,373</b></u>	<u><b>\$ 4,887,410</b></u>	<u><b>\$ 55,415</b></u>	<u><b>\$ 14,825,401</b></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>						
Operating income (loss)	\$ 732,833	\$ 351,701	\$ 960,217	\$ 1,191,614	\$ 45,761	3,282,126
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation/amortization	1,107,553	35,668	5,624	-	-	1,148,845
Change in:						
Receivables	209,331	-	(69,000)	(145,824)	9,654	4,161
Inventory	(28,410)	-	-	-	-	(28,410)
Prepays	4,001	52,467	(4,705)	-	-	51,763
Net pension liability	(440,910)	(1,728,038)	(1,528,691)	-	-	(3,697,639)
Deferred inflows/outflows	556,369	1,655,467	1,341,187	-	-	3,553,023
Compensated absences	(6,376)	47,184	(37,904)	-	-	2,904
Payables	1,030,620	57,900	40,828	(8,908)	-	1,120,440
Net cash provided by (used in) by operating activities	<u><b>\$ 3,165,011</b></u>	<u><b>\$ 472,349</b></u>	<u><b>\$ 707,556</b></u>	<u><b>\$ 1,036,882</b></u>	<u><b>\$ 55,415</b></u>	<u><b>\$ 5,437,213</b></u>

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

STATEMENTS OF NET POSITION  
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 6,985,092	\$ 8,371,341
Accounts receivable	101,705	311,036
Inventory	95,909	67,499
Prepays	2,239	6,240
Total current assets	<u>7,184,945</u>	<u>8,756,116</u>
Noncurrent assets:		
Capital assets:		
Land and non-depreciable assets	1,448,651	1,448,651
Land improvements	270,822	270,822
Buildings	32,569,017	32,396,671
Intangibles	220,425	220,425
Equipment	10,061,735	10,091,544
Construction in progress	6,388,317	664,670
Less accumulated depreciation	<u>(17,545,084)</u>	<u>(17,208,466)</u>
Total capital assets (net of accumulated depreciation)	<u>33,413,883</u>	<u>27,884,317</u>
<b>Total assets</b>	<u>40,598,828</u>	<u>36,640,433</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related items	<u>451,651</u>	<u>452,647</u>
<b>Total deferred outflows of resources</b>	<u>451,651</u>	<u>452,647</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	1,490,015	460,853
Accrued payroll	55,596	54,138
Accrued compensated absences	9,532	16,247
Bonds payable	303,321	298,794
Loans payable	430,000	420,000
PERS Bonds payable	<u>68,670</u>	<u>60,480</u>
Total current liabilities	<u>2,357,134</u>	<u>1,310,512</u>
Long-term liabilities:		
PERS bonds payable	367,730	436,400
Loans payable	5,010,000	5,440,000
Bond premium	530,083	553,131
Accrued compensated absences	83,421	83,082
Bonds payable	8,660,509	8,963,830
Net pension liability	<u>735,216</u>	<u>1,176,126</u>
Total long-term liabilities	<u>15,386,959</u>	<u>16,652,569</u>
Total liabilities	<u>17,744,093</u>	<u>17,963,081</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related items	<u>592,659</u>	<u>37,286</u>
<b>Total deferred outflows of resources</b>	<u>592,659</u>	<u>37,286</u>
<b>NET POSITION</b>		
Net investment in capital assets	18,479,970	12,208,562
Unrestricted	<u>4,233,757</u>	<u>6,884,151</u>
<b>Total net position</b>	<u>\$ 22,713,727</u>	<u>\$ 19,092,713</u>

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

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
For the Years Ended June 30, 2022 and 2021

	<u>2021</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 3,623,528	\$ 3,238,122
Space rental	2,589,390	3,048,474
Sale of materials	113,510	-
Intergovernmental	145,152	10,069
Miscellaneous	170,728	242,766
	<u>6,642,308</u>	<u>6,539,431</u>
Total operating revenues		
<b>OPERATING EXPENSES</b>		
Personal services	1,370,260	1,355,304
Materials and services	3,431,662	2,941,812
Depreciation	1,107,553	1,130,145
	<u>5,909,475</u>	<u>5,427,261</u>
Total operating expenses		
Operating income (loss)	<u>732,833</u>	<u>1,112,170</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment earnings	3,784	6,439
Interest expense	(376,160)	(375,720)
Gain (loss) on sale of capital asset	306,525	117,440
	<u>(65,851)</u>	<u>(251,841)</u>
Total nonoperating revenues (expenses)		
Income (loss) before transfers	666,982	860,329
Transfers in	3,826,727	597,275
Transfers out	(872,695)	205,283
	<u>3,621,014</u>	<u>1,662,887</u>
Change in net position		
<b>Total net position - beginning</b>	<u>19,092,713</u>	<u>17,429,826</u>
<b>Total net position - ending</b>	<u><u>\$ 22,713,727</u></u>	<u><u>\$ 19,092,713</u></u>

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

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2022 and 2021

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from internal customers	\$ 4,477,043	\$ 3,933,126
Receipts from external customers	2,058,716	2,058,716
Intergovernmental	145,152	10,069
Miscellaneous	170,728	242,766
Payments to suppliers	(2,426,909)	(2,492,314)
Payroll costs	(1,259,719)	(1,140,721)
<b>Net cash provided by operating activities</b>	<u>3,165,011</u>	<u>2,611,642</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Principal paid on noncapital debt	(60,480)	(52,710)
Transfers in	3,826,727	597,275
Transfers out	(872,695)	205,283
<b>Net cash provided by noncapital financing activities</b>	<u>2,893,552</u>	<u>749,848</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(6,714,166)	(1,848,204)
Proceeds from sale of capital assets	383,572	129,987
Principal paid on capital debt	(741,842)	(740,423)
Interest paid on capital debt	(376,160)	(375,720)
<b>Net cash (used) by capital and related financing activities</b>	<u>(7,448,596)</u>	<u>(2,834,360)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	3,784	6,439
<b>Net cash provided by investing activities</b>	<u>3,784</u>	<u>6,439</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(1,386,249)	533,569
<b>Cash and cash equivalents - beginning</b>	<u>8,371,341</u>	<u>7,837,772</u>
<b>Cash and cash equivalents - ending</b>	<u>\$ 6,985,092</u>	<u>\$ 8,371,341</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>		
Operating income (loss)	\$ 732,833	\$ 1,112,170
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,107,553	1,130,145
Change in:		
Receivables	209,331	(294,754)
Inventory	(28,410)	82,533
Prepays	4,001	(56)
Net pension liability	(440,910)	224,141
Deferred inflows/outflows	556,369	(32,079)
Compensated absences	(6,376)	13,559
Payables	1,030,620	375,983
<b>Net cash provided by operating activities</b>	<u>\$ 3,165,011</u>	<u>\$ 2,611,642</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, 2023**As of June 30, 2022*

	<i>Budget</i>	<i>Biennium Actuals</i>		<i>Biennium Totals</i>	<i>Variance with Budget</i>
		<i>FY 2022</i>	<i>FY 2023</i>		
<b>REVENUES</b>					
Charges for services	\$ 12,739,502	\$ 6,326,428	\$ -	\$ 6,326,428	\$ (6,413,074)
Intergovernmental	17,200	145,152	-	145,152	127,952
Sale of materials & equipment	30,000	383,572	-	383,572	353,572
Interest earnings	12,000	3,784	-	3,784	(8,216)
Miscellaneous	10,000	170,728	-	170,728	160,728
Total revenues	12,808,702	7,029,664	-	7,029,664	(5,779,038)
<b>EXPENDITURES</b>					
General government	16,914,903	10,811,529	-	10,811,529	6,103,374
Public safety	1,629,256	636,629	-	636,629	992,627
Debt service	2,236,751	1,118,002	-	1,118,002	1,118,749
Contingency	3,880,013	-	-	-	3,880,013
Total expenditures	24,660,923	12,566,160	-	12,566,160	12,094,763
Excess (deficiency) of revenues over (under) expenditures	(11,852,221)	(5,536,496)	-	(5,536,496)	6,315,725
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	5,700,058	3,766,247	-	3,766,247	(1,933,811)
Transfers out	(1,381,544)	(831,544)	-	(831,544)	550,000
Total other financing sources (uses)	4,318,514	2,934,703	-	2,934,703	(1,383,811)
Change in fund balance	(7,533,707)	(2,601,793)	-	(2,601,793)	4,931,914
<b>Fund balance - beginning</b>	7,904,957	8,284,661	5,682,868	8,284,661	379,704
<b>Fund balance - ending</b>	<b>\$ 371,250</b>	<b>\$ 5,682,868</b>	<b>\$ 5,682,868</b>	<b>\$ 5,682,868</b>	<b>\$ 5,311,618</b>