

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2014

11/5/2014

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 5,574,895	3,163,506		0		8,738,401	8,738,214	1
Less: Uncollected Delinquent Taxes - Levy Year	2 1,764	1,773				3,537	0	2
Less: Credits to Taxpayers	3 327,495	189,387				516,882	379,350	3
Net Current Property Taxes	4 5,245,636	2,972,346		0		8,217,982	8,358,864	4
Delinquent Property Tax Revenue	5 1,166	579				1,745	2,500	5
Penalties, Interest & Costs on Taxes	6 54,015					54,015	62,750	6
Other County Taxes/TIF Tax Revenues	7 164,382	859,135				1,023,517	1,079,236	7
Intergovernmental	8 1,079,566	6,015,640				7,095,206	6,812,387	8
Licenses & Permits	9 19,618	30,555				50,173	51,150	9
Charges for Service	10 808,205	226,506				1,034,711	913,816	10
Use of Money & Property	11 184,765	79,917			16,208	280,890	281,594	11
Miscellaneous	12 68,884	570,848	1,518			641,250	567,223	12
Subtotal Revenues	13 7,626,237	10,755,526	1,518	0	16,208	18,399,489	18,129,520	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14				39,687	39,687	39,687	14
Operating Transfers In	15 750,000	3,130,797	425,000			4,305,797	4,000,706	15
Proceeds of Capital Asset Sales	16 320	4,518				4,838	17,250	16
Total Revenues & Other Sources	17 8,376,557	13,890,841	426,518	0	55,895	22,749,811	22,187,163	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 3,305,555	70,247				3,375,802	4,226,696	18
Physical Health Social Services	19 774,106					774,106	931,155	19
Mental Health, ID & DD	20	743,028				743,028	1,232,400	20
County Environment and Education	21 895,895	1,133,205				2,029,100	2,308,006	21
Roads & Transportation	22	6,842,491				6,842,491	6,883,000	22
Government Services to Residents	23 660,466	12,821				673,287	764,864	23
Administration	24 1,313,368	39,599				1,352,967	1,573,636	24
Nonprogram Current	25 110,078					110,078	165,000	25
Debt Service	26	99,400				99,400	99,400	26
Capital Projects	27	1,024,696	31,784			1,056,480	1,852,500	27
Subtotal Expenditures	28 7,059,468	9,965,487	31,784	0	0	17,056,739	20,036,657	28
Other Financing Uses:								
Operating Transfers Out	29 1,333,906	2,971,891				4,305,797	4,000,706	29
Refunded Debt/Payments to Escrow	30					0	0	30
Total Expenditures & Other Uses	31 8,393,374	12,937,378	31,784	0	0	21,362,536	24,037,363	31
Changes in fund balances	32 -16,817	953,463	394,734	0	55,895	1,387,275	-1,850,200	32
Beginning Fund Balance - July 1, 2013	33 5,686,136	7,122,631	2,500		649,535	13,460,802	13,460,806	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0	0	34
Fund Balance - Nonspendable	35				634,144	634,144	701,835	35
Fund Balance - Restricted	36 940,457	8,076,094			71,286	9,087,837		36
Fund Balance - Committed	37 18,000		397,234			415,234	2,712,683	37
Fund Balance - Assigned	38					0	0	38
Fund Balance - Unassigned	39 4,710,862	0	0	0	0	4,710,862	8,196,088	39
Total Ending Fund Balance - June 30, 2014	40 5,669,319	8,076,094	397,234	0	705,430	14,848,077	11,610,606	40

Additional details are available at: Benton County Auditor's Office, 111 E. 4th St., Vinton, IA 52349
 Notes to the financial statement, if any:

Telephone: 319-472-2365

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2014

11/5/2014

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 5,574,895	3,163,506		0		8,738,401
Less: Uncollected Delinquent Taxes - Levy Year	2 1,764	1,773				3,537
Less: Credits to Taxpayers	3 327,495	189,387				516,882
Net Current Property Taxes	4 5,245,636	2,972,346		0		8,217,982
Delinquent Property Tax Revenue	5 1,166	579				1,745
Penalties, Interest & Costs on Taxes	6 54,015					54,015
Other County Taxes/TIF Tax Revenues	7 164,382	859,135				1,023,517
Intergovernmental	8 1,079,566	6,015,640				7,095,206
Licenses & Permits	9 19,618	30,555				50,173
Charges for Service	10 808,205	226,506				1,034,711
Use of Money & Property	11 184,765	79,917			16,208	280,890
Miscellaneous	12 68,884	570,848	1,518			641,250
Subtotal Revenues	13 7,626,237	10,755,526	1,518	0	16,208	18,399,489
Other Financing Sources:						
General Long-Term Debt Proceeds	14				39,687	39,687
Operating Transfers In	15 750,000	3,130,797	425,000			4,305,797
Proceeds of Capital Asset Sales	16 320	4,518				4,838
Total Revenues & Other Sources	17 8,376,557	13,890,841	426,518	0	55,895	22,749,811
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 3,305,555	70,247				3,375,802
Physical Health Social Services	19 774,106					774,106
Mental Health, ID & DD	20	743,028				743,028
County Environment and Education	21 895,895	1,133,205				2,029,100
Roads & Transportation	22	6,842,491				6,842,491
Government Services to Residents	23 660,466	12,821				673,287
Administration	24 1,313,368	39,599				1,352,967
Nonprogram Current	25 110,078					110,078
Debt Service	26	99,400				99,400
Capital Projects	27	1,024,696	31,784			1,056,480
Subtotal Expenditures	28 7,059,468	9,965,487	31,784	0	0	17,056,739
Other Financing Uses:						
Operating Transfers Out	29 1,333,906	2,971,891				4,305,797
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 8,393,374	12,937,378	31,784	0	0	21,362,536
Changes in fund balances	32 -16,817	953,463	394,734	0	55,895	1,387,275
Beginning Fund Balance - July 1, 2013	33 5,686,136	7,122,631	2,500		649,535	13,460,802
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35				634,144	634,144
Fund Balance - Restricted	36 940,457	8,076,094			71,286	9,087,837
Fund Balance - Committed	37 18,000		397,234			415,234
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 4,710,862					4,710,862
Total Ending Fund Balance - June 30, 2014	40 5,669,319	8,076,094	397,234	0	705,430	14,848,077

Notes to the financial statement, if any:

REVENUES DETAIL

Benton County

11/5/2014

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2013/2014 (L)		
TAXES LEVIED ON PROPERTY	1	4,273,036	1,301,859	0	884,201	2,279,305	0		0			8,738,401	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,352	412		280	1,493						3,537	2	
LESS: CREDITS TO TAXPAYERS	3	251,018	76,477		51,942	137,445						516,882	3	
=1000 NET CURRENT PROPERTY TAXES	*4	4,020,666	1,224,970		831,979	2,140,367						8,217,982	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	894	272		185	394						1,745	5	
11xx PENALTIES, INT. & COSTS ON TAXES	*6	54,015										54,015	6	
OTHER COUNTY TAXES:														
12xx Other County Taxes	7	4,949	1,508		1,024	2,695						10,176	7	
13xx Voter Approved Local Option Taxes	8							749,588				749,588	8	
14xx Gambling Taxes	9											0	9	
15xx TIF Tax Revenues	10											0	10	
16xx Utility Tax Replacement Excise Taxes, 17xx Subtotal (lines 7 - 11)	11	121,046	36,879	0	25,048	80,780						263,753	11	
	*12	125,995	38,387	0	26,072	83,475	0	0	749,588	0	0	1,023,517	12	
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13							4,108,957				4,108,957	13	
21xx State Replacements Against Levied Taxes	14	251,018	76,477		51,942	137,445						516,882	14	
22xx Other State Tax Replacements	15	2,707	825		325,548	1,037						330,117	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	186,830	0					427,777	124,233	0		738,840	16	
25xx Contributions from Other														
Intergovernmental Units	17	331,788	31,347					127,201	574,279			1,064,615	17	
26xx, 27xx State Grants and Entitlements	18	198,574			35,425			35,136	25,360			294,495	18	
28xx Federal Grants and Entitlements	19								41,300			41,300	19	
29xx Payments in Lieu of Taxes	20											0	20	
Subtotal (lines 13 - 20)	*21	970,917	108,649	0	412,915	138,482	0	4,699,071	765,172	0	0	7,095,206	21	
3xxx LICENSES & PERMITS	*22	19,618						30,555				50,173	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	808,165	40		9,917	6,575		10	210,004			1,034,711	23	
6xxx USE OF MONEY & PROPERTY	*24	184,765							79,917		16,208	280,890	24	
8xxx MISCELLANEOUS	*25	68,859	25		7,099			524,073	39,676	1,518		641,250	25	
Total Revenues*	26	6,253,894	1,372,343	0	1,288,167	2,369,293	0	5,253,709	1,844,357	1,518	0	16,208	18,399,489	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27		750,000					158,906		425,000			1,333,906	27
9020 From Rural Services Basic	28							2,028,455	330,690				2,359,145	28
90xx From Other Budgetary Funds	29					202,870		224,876	185,000				612,746	29
Subtotal (lines 27 - 29)	30	0	750,000	0	0	202,870	0	2,412,237	515,690	425,000	0	0	4,305,797	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											39,687	39,687	31
92xx PROCEEDS/CAPITAL ASSET SALES	32	320							4,518				4,838	32
Total Revenues and Other Sources	33	6,254,214	2,122,343	0	1,288,167	2,572,163	0	7,665,946	2,364,565	426,518	0	55,895	22,749,811	33
Beginning Fund Balance - July 1, 2013	34	5,023,789	662,347		913,543	165,808		3,363,005	2,680,275	2,500		649,535	13,460,802	34
TOTAL RESOURCES (lines 33 + 34)	35	11,277,993	2,784,690	0	2,201,710	2,737,971	0	11,028,951	5,044,840	429,018	0	705,430	36,210,613	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Benton County

11/5/2014

Reporting Accounting Basis:
CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 524,984	141,484			53,475			1,449		721,392
1010 - Investigations	2 116,618	48,828								165,446
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 355,923	106,438								462,361
1050 - Adult Correctional Services	6 671,342	164,207								835,549
1060 - Administration	7 387,968	109,719								497,687
Subtotal	8 2,056,835	570,676	0	0	53,475	0	0	1,449	0	2,682,435
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 397,490	135,803								533,293
1110 - Medical Examiner	10 42,476									42,476
1120 - Child Support Recovery	11									0
Subtotal	12 439,966	135,803	0	0	0	0	0	0	0	575,769
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14 4,500	34,211								38,711
1220 - Fire Protection & Rescue Svcs	15				6,882			8,441		15,323
1230 - E911 Service Board	16									0
Subtotal	17 4,500	34,211	0	0	6,882	0	0	8,441	0	54,034
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	700								700
1410 - Research & Other Assistance	19	9,401								9,401
1420 - Bailiff Services	20	23,590								23,590
Subtotal	21 0	33,691	0	0	0	0	0	0	0	33,691
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	11,335								11,335
1510 - (Reserved)	23									
1520 - Detention Services	24	5,915								5,915
1530 - Court Costs	25	0								0
1540 - Service of Civil Papers	26	2,766								2,766
Subtotal	27 0	20,016	0	0	0	0	0	0	0	20,016
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	2,600								2,600
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,257								7,257
Subtotal	31 0	9,857	0	0	0	0	0	0	0	9,857
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,501,301	804,254	0	0	60,357	0	0	9,890	0	3,375,802

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014 (L)	
CASH											
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1	33,324									33,324
3010 - Communicable Disease Prevention & Control Services	2	49,984									49,984
3020 - Environmental Health	3	93,208	18,791								111,999
3040 - Health Administration	4										0
3050 - Support of Hospitals	5										0
Subtotal	6	176,516	18,791	0	0	0	0	0	0		195,307
SERVICES TO POOR PROGRAM											
3100 - Administration	7	49,557	1,922								51,479
3110 - General Welfare Services	8	10,911									10,911
3120 - Care in County Care Facility	9										0
Subtotal	10	60,468	1,922	0	0	0	0	0	0		62,390
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	42,142	5,107								47,249
3210 - General Services to Veterans	12	31,545									31,545
Subtotal	13	73,687	5,107	0	0	0	0	0	0		78,794
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14		32,075								32,075
3310 - Family Protective Services	15										0
3320 - Services for Disabled Children	16										0
Subtotal	17	0	32,075	0	0	0	0	0	0		32,075
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	325,251	55,332								380,583
3410 - Other Social Services	19										0
3420 - Soc Serv Business Operations	20										0
Subtotal	21	325,251	55,332	0	0	0	0	0	0		380,583
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		20,308								20,308
3510 - Preventive Services	23		4,649								4,649
Subtotal	24	0	24,957	0	0	0	0	0	0		24,957
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	635,922	138,184	0	0	0	0	0	0		774,106

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County Srvcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014	
CASH										2013/2014	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation										0	1
6010 - Weed Eradication										0	2
6020 - Solid Waste Disposal								794,700		794,700	3
6030 - Environmental Restoration										0	4
Subtotal	0	0	0	0	0	0	0	794,700	0	794,700	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	72,396	15,979								88,375	6
6110 - Maintenance & Operations	555,092	70,225						130		625,447	7
6120 - Recreation & Environmental Educ.	78,044	41,797								119,841	8
Subtotal	705,532	128,001	0	0	0	0	0	130	0	833,663	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter					20,634					20,634	10
6210 - Animal Bounties & State											
Apiarist Expenses										0	11
Subtotal	0	0	0	0	20,634	0	0	0	0	20,634	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	14,537				88,690					103,227	13
6310 - Housing Rehabilitation & Develop.										0	14
6320 - Community Economic Development	23,500							129,743		153,243	15
Subtotal	38,037	0	0	0	88,690	0	0	129,743	0	256,470	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries					70,800			28,508		99,308	17
6410 - Historic Preservation	575									575	18
6420 - Fair & 4-H Clubs	23,750									23,750	19
6430 - Fairgrounds										0	20
6440 - Memorial Halls										0	21
6450 - Other Educational Services										0	22
Subtotal	24,325	0	0	0	70,800	0	0	28,508	0	123,633	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property										0	24
6510 - Buildings										0	25
6520 - Equipment										0	26
6530 - Public Facilities										0	27
Subtotal	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION											
	767,894	128,001	0	0	180,124	0	0	953,081	0	2,029,100	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual	
										2013/2014	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							171,498			171,498	1
7010 - Engineering							316,375			316,375	2
Subtotal	0	0	0	0	0	0	487,873	0	0	487,873	3
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							155,961			155,961	4
7110 - Roads							3,380,317			3,380,317	5
7120 - Snow & Ice Control							495,616			495,616	6
7130 - Traffic Controls							267,557			267,557	7
7140 - Road Clearing							176,887			176,887	8
Subtotal	0	0	0	0	0	0	4,476,338	0	0	4,476,338	9
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							88,751			88,751	10
7210 - Equipment Operations							1,608,669			1,608,669	11
7220 - Tools, Materials & Supplies							138,645			138,645	12
7230 - Real Estate & Buildings							42,215			42,215	13
Subtotal	0	0	0	0	0	0	1,878,280	0	0	1,878,280	14
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	15
7310 - Ground Transportation										0	16
Subtotal	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	6,842,491	0	0	6,842,491	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County Svcs	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2013/2014 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	151,559								151,559
8010 - Local Elections	2	31,601								31,601
8020 - Township Officials	3				4,021					4,021
Subtotal	4	0	183,160	0	0	4,021	0	0	0	187,181
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	173,348	66,596							239,944
8101 - Driver Licenses Services	6	46,750	23,641							70,391
8110 - Recording of Public Documents	7	118,896	48,075					8,800		175,771
Subtotal	8	338,994	138,312	0	0	0	0	8,800	0	486,106
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	338,994	321,472	0	0	4,021	0	0	8,800	673,287

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2013/2014	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1 143,350	23,481								166,831	1
9010 - Administrative Management Services	2 196,635	52,827								249,462	2
9020 - Treasury Management Services	3 131,998	41,497								173,495	3
9030 - Other Policy & Administration	4 64,450									64,450	4
Subtotal	5 536,433	117,805	0	0	0	0	0	0	0	654,238	5
CENTRAL SERVICES PROGRAM											
9100 - General Services	6 155,178	27,895								183,073	6
9110 - Information Tech Services	7 143,736	5,100						18,164		167,000	7
9120 - GIS Systems	8 24,594									24,594	8
Subtotal	9 323,508	32,995	0	0	0	0	0	18,164	0	374,667	9
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10	91,068			2,345			3,833		97,246	10
9210 - Safety of Workplace	11 1,105	201,233			2,314			12,377		217,029	11
9220 - Fidelity of Public Officers	12	3,427			210					3,637	12
9230 - Unemployment Compensation	13	5,794			79			277		6,150	13
Subtotal	14 1,105	301,522	0	0	4,948	0	0	16,487	0	324,062	14
TOTAL - ADMINISTRATION	15 861,046	452,322	0	0	4,948	0	0	34,651	0	1,352,967	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 Benton County

11/5/2014

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual	
												2013/2014	
CASH													
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3	110,078										110,078	3
0040 - Other County Enterprises	4											0	4
TOTAL - NONPROGRAM CURRENT	5	110,078	0	0	0	0	0	0	0			0	5
LONG-TERM DEBT SERVICE													
0100 - Principal	6							89,687				89,687	6
0110 - Interest and Fiscal Charges	7							9,713				9,713	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	99,400		0	0	99,400	8
CAPITAL PROJECTS													
0200 - Roadway Construction	9						898,880					898,880	9
0210 - Conservation Land Acquisition & Dev.	10							125,816	1,523			127,339	10
0220 - Other Capital Projects	11								30,261			30,261	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	898,880	125,816	31,784			0	12
EXPENDITURES SUMMARY													
- Total Public Safety and Legal Services	13	2,501,301	804,254	0	0	60,357	0	0	9,890			0	13
- Total Physical Health and Social Services	14	635,922	138,184	0	0	0	0	0	0			0	14
- Total Mental Health, ID & DD	15	0	0	0	743,028	0	0	0	0			0	15
- Total County Environment and Education	16	767,894	128,001	0	0	180,124	0	0	953,081			0	16
- Total Roads & Transportation	17	0	0	0	0	0	6,842,491	0	0			0	17
- Total Government Services to Residents	18	338,994	321,472	0	0	4,021	0	0	8,800			0	18
- Total Administration	19	861,046	452,322	0	0	4,948	0	0	34,651			0	19
- Total Nonprogram Current	20	110,078	0	0	0	0	0	0	0			0	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	99,400	0	0	99,400	21
- Total Capital Projects	22	0	0	0	0	0	898,880	125,816	31,784			0	22
TOTAL - ALL EXPENDITURES (lines 13-22)	23	5,215,235	1,844,233	0	743,028	249,450	0	7,741,371	1,231,638	31,784	0	0	23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
- To General Supplemental	24	750,000										750,000	24
- To Rural Services Supplemental	25											0	25
- To Secondary Roads	26	158,906				2,028,455		224,876				2,412,237	26
- To Other Budgetary Funds	27	425,000				330,690		387,870				1,143,560	27
TOTAL OPERATING TRANSFERS OUT	28	1,333,906	0	0	0	2,359,145	0	612,746	0	0	0	4,305,797	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31										634,144	634,144	31
Fund Balance - Restricted	32		940,457		1,458,682	129,376		3,287,580	3,200,456		71,286	9,087,837	32
Fund Balance - Committed	33	18,000							397,234			415,234	33
Fund Balance - Assigned	34											0	34
Fund Balance - Unassigned	35	4,710,862	0	0	0	0	0	0	0	0	0	4,710,862	35
Total Ending Fund Balance - June 30, 2014	36	4,728,862	940,457	0	1,458,682	129,376	0	3,287,580	3,200,456	397,234	0	705,430	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,278,003	2,784,690	0	2,201,710	2,737,971	0	11,028,951	5,044,840	429,018	0	705,430	37