

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2015

11/25/2015

Reporting Accounting Basis:

GAAP

REVENUES & OTHER FINANCING SOURCES

		General	Special	Capital	Debt		Actual
		(A)	Revenue	Projects	Service	Permanent	Totals
		(A)	(B)	(C)	(D)	(E)	(F)
Taxes Levied on Property	1	5,574,656	3,231,543		0		8,806,199
Less: Uncollected Delinquent Taxes - Levy Year	2	12,242	7,934				20,176
Less: Credits to Taxpayers	3	385,829	211,408				597,237
Net Current Property Taxes	4	5,176,585	3,012,201		0		8,188,786
Delinquent Property Tax Revenue	5	12,513	8,802				21,315
Penalties, Interest & Costs on Taxes	6	68,058					68,058
Other County Taxes/TIF Tax Revenues	7	158,951	1,027,594				1,186,545
Intergovernmental	8	1,278,517	5,163,710				6,442,227
Licenses & Permits	9	25,345	38,643				63,988
Charges for Service	10	778,366	11,015				789,381
Use of Money & Property	11	136,700	302			12,504	149,506
Miscellaneous	12	173,644	365,632				539,276
Subtotal Revenues	13	7,808,679	9,627,899	0	0	12,504	17,449,082
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	957,225	2,846,427	91,000			3,894,652
Proceeds of Fixed Asset Sales	16	10	90				100
Total Revenues & Other Sources	17	8,765,914	12,474,416	91,000	0	12,504	21,343,834
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	3,650,169	52,098				3,702,267
Physical Health Social Services	19	778,757	687				779,444
Mental Health, ID & DD	20		667,148				667,148
County Environment and Education	21	1,010,299	2,527,638				3,537,937
Roads & Transportation	22		7,305,395				7,305,395
Government Services to Residents	23	643,712	16,510				660,222
Administration	24	1,504,772	30,354				1,535,126
Nonprogram Current	25	116,134					116,134
Debt Service	26		57,081				57,081
Capital Projects	27		217,105	410,964			628,069
Subtotal Expenditures	28	7,703,843	10,874,016	410,964	0	0	18,988,823
Other Financing Uses:							
Operating Transfers Out	29	1,085,720	2,789,107	19,825			3,894,652
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	8,789,563	13,663,123	430,789	0	0	22,883,475
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	-23,649	-1,188,707	-339,789	0	12,504	-1,539,641
Beginning Fund Balance - July 1, 2014	33	5,619,015	7,997,832	392,284		919,251	14,928,382
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	22,465	282,663			847,965	1,153,093
Fund Balance - Restricted	36	966,217	6,526,462	52,495		83,790	7,628,964
Fund Balance - Committed	37	532,500					532,500
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	4,074,184					4,074,184
Total Ending Fund Balance - June 30, 2015	40	5,595,366	6,809,125	52,495	0	931,755	13,388,741

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2014/2015 ANNUAL FINANCIAL REPORT

Benton County

11/25/2015

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 MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Other (H)	Actual 2014/2015 (L)	Actual 2014/2015 (L)						
												TOTALS					
GAAP																	
TAXES LEVIED ON PROPERTY	1 4,430,680	1,143,976	0	884,162	2,347,381	0		0									8,806,199
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 9,730	2,512		1,942	5,992												20,176
LESS: CREDITS TO TAXPAYERS	3 306,653	79,176		61,194	150,214												597,237
=1000 NET CURRENT PROPERTY TAXES	*4 4,114,297	1,062,288		821,026	2,191,175												8,188,786
1010 DELINQ. PROPERTY TAX REVENUE	*5 10,157	2,356		2,004	6,798												21,315
11xx PENALTIES, INT, & COSTS ON TAXES	*6 68,058																68,058
OTHER COUNTY TAXES:																	
12xx Other County Taxes	7 5,293	1,366		1,057	2,821												10,537
13xx Voter Approved Local Option Taxes	8							893,565									893,565
14xx Gambling Taxes	9																0
15xx TIF Tax Revenues	10							24,733									24,733
16xx Utility Tax Replacement Excise Taxes	11 121,040	31,252		24,154	81,264												257,710
Subtotal (lines 7 - 11)	*12 126,333	32,618	0	25,211	84,085	0	0	918,298	0	0	0	0	0	0	0	0	1,186,545
INTERGOVERNMENTAL REVENUE:																	
20xx State Shared Revenues	13							3,962,757									3,962,757
21xx State Replacements Against Levied Taxes	14 306,654	79,177		61,195	150,214				410								597,650
22xx Other State Tax Replacements	15 26,875	6,939		5,363	4,411												43,588
23xx, 24xx State/Federal Pass-Thru Revenues	16 95,800			22,933				254,284	2,972								375,989
25xx Contributions from Other																	
Intergovernmental Units	17 513,780			175,716				52,047									741,543
26xx, 27xx State Grants and Entitlements	18 248,683							453,242	17,763								719,688
28xx Federal Grants and Entitlements	19																0
29xx Payments in Lieu of Taxes	20 484	125		96	307												1,012
Subtotal (lines 13 - 20)	*21 1,192,276	86,241	0	265,303	154,932	0	4,722,330	21,145	0	0	0	0	0	0	0	0	6,442,227
3xxx LICENSES & PERMITS	*22 25,345							38,643									63,988
4xxx, 5xxx CHARGES FOR SERVICE	*23 778,276	90			6,075				4,940								789,381
6xxx USE OF MONEY & PROPERTY	*24 136,700								302					12,504			149,506
8xxx MISCELLANEOUS	*25 128,460	45,184		990				360,099	4,543								539,276
Total Revenues*	26 6,579,902	1,228,777	0	1,114,534	2,443,065	0	5,121,072	949,228	0	0	12,504	17,449,082					
OTHER FINANCING SOURCES:																	
OPERATING TRANSFERS IN:																	
9000 From General Basic	27	825,000	2,085					164,662	2,973	91,000							1,085,720
9020 From Rural Services Basic	28							2,161,764									2,161,764
90xx From Other Budgetary Funds	29 130,140				220,033			289,182	7,813								647,168
Subtotal (lines 27- 29)	30 130,140	825,000	2,085	0	220,033	0	2,615,608	10,786	91,000	0	0	3,894,652					
91xx PROCEEDS\GEN LONG-TERM DEBT	31																0
92xx PROCEEDS\GEN FIXED ASSET SALES	32 10				90												100
Total Revenues and Other Sources	33 6,710,052	2,053,777	2,085	1,114,534	2,663,188	0	7,736,680	960,014	91,000	0	12,504	21,343,834					
Beginning Fund Balance - July 1, 2014	34 4,713,788	905,227		1,413,212	121,414		3,333,666	3,129,540	392,284		919,251	14,928,382					
TOTAL RESOURCES (lines 33 + 34)	35 11,423,840	2,959,004	2,085	2,527,746	2,784,602	0	11,070,346	4,089,554	483,284	0	931,755	36,272,216					

FY 2014/2015 ANNUAL FINANCIAL REPORT

Benton County

11/25/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Actual 2014/2015 (L)	
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 603,530	164,808							768,338	
1010 - Investigations	2 116,321	49,631							165,952	
1020 - Unified Law Enforcement	3								0	
1030 - Contract Law Enforcement	4								0	
1040 - Law Enforcement Communications	5 418,596	131,390							549,986	
1050 - Adult Correctional Services	6 773,145	156,468							929,613	
1060 - Administration	7 373,196	115,011							488,207	
Subtotal	8 2,284,788	617,308	0	0	0	0	0	0	2,902,096	
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 418,062	142,262						5,573	565,897	
1110 - Medical Examiner	10 62,264								62,264	
1120 - Child Support Recovery	11								0	
Subtotal	12 480,326	142,262	0	0	0	0	0	5,573	628,161	
EMERGENCY SERVICES										
1200 - Ambulance Services	13								0	
1210 - Emergency Management	14	39,633							39,633	
1220 - Fire Protection & Rescue Svcs	15				240			46,285	46,525	
1230 - E911 Service Board	16								0	
Subtotal	17 0	39,633	0	0	240	0	0	46,285	86,158	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	700							700	
1410 - Research & Other Assistance	19	9,634							9,634	
1420 - Bailiff Services	20	46,218							46,218	
Subtotal	21 0	56,552	0	0	0	0	0	0	56,552	
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	12,703							12,703	
1510 - (Reserved)	23									
1520 - Detention Services	24	3,109							3,109	
1530 - Court Costs	25								0	
1540 - Service of Civil Papers	26	2,329							2,329	
Subtotal	27 0	18,141	0	0	0	0	0	0	18,141	
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28								0	
1610 - Juvenile Representation Services	29	3,757							3,757	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,402							7,402	
Subtotal	31 0	11,159	0	0	0	0	0	0	11,159	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,765,114	885,055	0	0	240	0	0	51,858	3,702,267	

FY 2014/2015 ANNUAL FINANCIAL REPORT

Benton County

11/25/2015

Reporting Accounting Basis:	GENERAL FUND		SPECIAL REVENUE FUNDS						All	TOTALS		
	General	General	General	County MHDS	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)	2014/2015 (L)		
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	33,891									33,891	1
3010 - Communicable Disease Prevention & Control Services	2	50,834									50,834	2
3020 - Environmental Health	3	79,791	19,709								99,500	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	164,516	19,709	0	0	0	0	0	0	0	184,225	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	58,381	2,503								60,884	7
3110 - General Welfare Services	8	10,317							687		11,004	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	68,698	2,503	0	0	0	0	687	0	0	71,888	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	38,437	4,665								43,102	11
3210 - General Services to Veterans	12	33,822									33,822	12
Subtotal	13	72,259	4,665	0	0	0	0	0	0	0	76,924	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		28,236								28,236	14
3310 - Family Protective Services	15		200								200	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	28,436	0	0	0	0	0	0	0	28,436	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	340,295	62,706								403,001	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	340,295	62,706	0	0	0	0	0	0	0	403,001	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		9,403								9,403	22
3510 - Preventive Services	23		5,567								5,567	23
Subtotal	24	0	14,970	0	0	0	0	0	0	0	14,970	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	645,768	132,989	0	0	0	0	687	0	0	779,444	25

SERVICE AREA 4
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES
Benton County

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS					All	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent Funds (K)	Actual							
										2014/2015							
GAAP																	
SERVICES TO PERSONS WITH:																	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS																	
400X-Information & Educ. Svcs	1														0	1	
402X-Coordination Svcs	2			7,806											7,806	2	
403X- Personal & Environ. Sprt	3														0	3	
404X-Treatment Services	4														0	4	
405X-Vocational & Day Services	5														0	5	
406X-Lic/Cert. Living Arrangements	6														0	6	
407X-Inst/Hospital & Commit Svcs	7			22,348											22,348	7	
Subtotal	8	0	0	0	30,154	0	0	0	0	0					30,154	8	
41XX - CHRONIC MENTAL ILLNESS																	
410X-Information & Educ. Svcs	9														0	9	
412X-Coordination Svcs	10														0	10	
413X- Personal & Environ. Sprt	11														0	11	
414X-Treatment Services	12														0	12	
415X-Vocational & Day Services	13														0	13	
416X-Lic/Cert. Living Arrangements	14														0	14	
417X-Inst/Hospital & Commit Svcs	15														0	15	
Subtotal	16	0	0	0	0	0	0	0	0	0					0	16	
42XX - MENTAL RETARDATION																	
420X-Information & Educ. Svcs	17														0	17	
422X-Coordination Svcs	18														0	18	
423X- Personal & Environ. Sprt	19														0	19	
424X-Treatment Services	20														0	20	
425X-Vocational & Day Services	21														0	21	
426X-Lic/Cert. Living Arrangements	22														0	22	
427X-Inst/Hospital & Commit Svcs	23			150											150	23	
Subtotal	24	0	0	0	150	0	0	0	0	0					150	24	
43XX - OTHER DEVELOPMENTAL DISABILITIES																	
430X-Information & Educ. Svcs	25														0	25	
432X-Coordination Svcs	26														0	26	
433X- Personal & Environ. Sprt	27														0	27	
434X-Treatment Services	28														0	28	
435X-Vocational & Day Services	29														0	29	
436X-Lic/Cert. Living Arrangements	30														0	30	
437X-Inst/Hospital & Commit Svcs	31			20											20	31	
Subtotal	32	0	0	0	20	0	0	0	0	0					20	32	
44xx-GENERAL ADMINISTRATION																	
4411-Direct Administration	33			153,862											153,862	33	
4412-Purchased Administration	34			6,406											6,406	34	
4413-Distrib to Regional Fiscal Agent	35			476,556											476,556	35	
Subtotal	36	0	0	0	636,824	0	0	0	0	0					636,824	36	
45xx-COUNTY PRVD CASE MGMT																	
Subtotal	37														0	37	
46xx-COUNTY PRVD SERVICES																	
Subtotal	38														0	38	
47XX - BRAIN INJURY																	
470X-Information & Educ. Svcs	39														0	39	
472X-Coordination Svcs	40														0	40	
473X- Personal & Environ. Sprt	41														0	41	
474X-Treatment Services	42														0	42	
475X-Vocational & Day Services	43														0	43	
476X-Lic/Cert. Living Arrangements	44														0	44	
477X-Inst/Hospital & Commit Svcs	45														0	45	
Subtotal	46	0	0	0	0	0	0	0	0	0					0	46	
TOTAL - MENTAL HEALTH, MR & DD	47	0	0	0	667,148	0	0	0	0	0					667,148	47	

											11/25/2015
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2014/2015 (L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3	101,591	45,844			287,956			1,942,280	2,377,671	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	101,591	45,844	0	0	287,956	0	0	1,942,280	0	2,377,671
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	72,188	16,261					26,766		115,215	6
6110 - Maintenance & Operations	7	443,396	79,927					58,800		582,123	7
6120 - Recreation & Environmental Educ.	8	79,820	42,627							122,447	8
Subtotal	9	595,404	138,815	0	0	0	0	85,566	0	819,785	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10				12,585					12,585	10
6210 - Animal Bounties & State	11									78	11
Subtotal	12	78	0	0	0	12,585	0	0	0	12,663	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	14,827			74,899					89,726	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	54,855						27,972		82,827	15
Subtotal	16	69,682	0	0	0	74,899	0	0	27,972	0	172,553
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				70,800			25,580		96,380	17
6410 - Historic Preservation	18	35,135								35,135	18
6420 - Fair & 4-H Clubs	19	23,750								23,750	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	58,885	0	0	0	70,800	0	0	25,580	0	155,265
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	825,640	184,659	0	0	446,240	0	0	2,081,398	0	3,537,937

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

											11/25/2015
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual	2014/2015
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							184,574			184,574	
7010 - Engineering							328,606			328,606	
Subtotal	0	0	0	0	0	0	513,180	0	0	513,180	
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							338,524			338,524	
7110 - Roads							3,120,096			3,120,096	
7120 - Snow & Ice Control							444,550			444,550	
7130 - Traffic Controls							203,129			203,129	
7140 - Road Clearing							334,676			334,676	
Subtotal	0	0	0	0	0	0	4,440,975	0	0	4,440,975	
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							394,341			394,341	
7210 - Equipment Operations							1,537,970			1,537,970	
7220 - Tools, Materials & Supplies							224,313			224,313	
7230 - Real Estate & Buildings							194,616			194,616	
Subtotal	0	0	0	0	0	0	2,351,240	0	0	2,351,240	
MASS TRANSIT PROGRAM											
7300 - Air Transportation										0	
7310 - Ground Transportation										0	
Subtotal	0	0	0	0	0	0	0	0	0	0	
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	7,305,395	0	0	7,305,395	

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

11/25/2015										
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2014/2015 (L)
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration		156,912								156,912
8010 - Local Elections										0
8020 - Township Officials					5,891					5,891
Subtotal	0	156,912	0	0	5,891	0	0	0	0	162,803
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations & Licensing	173,968	67,801								241,769
8101 - Driver Licenses Services	48,618	24,430								73,048
8110 - Recording of Public Documents	122,713	49,270						10,619		182,602
Subtotal	345,299	141,501	0	0	0	0	0	10,619	0	497,419
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	345,299	298,413	0	0	5,891	0	0	10,619	0	660,222

SERVICE AREA 9
ADMINISTRATION
 Benton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	11/25/2015
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual	
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	159,398	34,320								193,718	1
9010 - Administrative Management												
Services	2	198,685	60,918								259,603	2
9020 - Treasury Management Services	3	137,552	42,343								179,895	3
9030 - Other Policy & Administration	4	74,175									74,175	4
Subtotal	5	569,810	137,581	0	0	0	0	0	0	0	707,391	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	201,719	28,773								230,492	6
9110 - Information Tech Services	7	147,729	5,100						26,345		179,174	7
9120 - GIS Systems	8	90,494									90,494	8
Subtotal	9	439,942	33,873	0	0	0	0	0	26,345	0	500,160	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10		117,310			2,853					120,163	10
9210 - Safety of Workplace	11	3,349	193,462			1,082					197,893	11
9220 - Fidelity of Public Officers	12		3,427								3,427	12
9230 - Unemployment Compensation	13		6,018			74					6,092	13
Subtotal	14	3,349	320,217	0	0	4,009	0	0	0	0	327,575	14
TOTAL - ADMINISTRATION	15	1,013,101	491,671	0	0	4,009	0	0	26,345	0	1,535,126	15

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

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	11/25/2015	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	TOTALS								
									Actual	2014/2015							
GAAP																	
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	1																0
0020 - Interest on Short-Term Debt	2																0
0030 - Other Nonprogram Current	3	116,134															116,134
0040 - Other County Enterprises	4																0
TOTAL - NONPROGRAM CURRENT	5	116,134	0	0	0	0	0	0	0	0	0	0	0	0	0	0	116,134
LONG-TERM DEBT SERVICE																	
0100 - Principal	6					50,000			0								50,000
0110 - Interest and Fiscal Charges	7					1,735			5,346								7,081
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	51,735	0	0	5,346		0	0	0	0	0	0	57,081
CAPITAL PROJECTS																	
0200 - Roadway Construction	9							217,105									217,105
0210 - Conservation Land Acquisition & Dev.	10																0
0220 - Other Capital Projects	11									410,964							410,964
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	0	217,105	0	410,964				0	0	0	628,069
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	13	2,765,114	885,055	0	0	240	0	0	51,858					0	0	0	3,702,267
- Total Physical Health and Social Services	14	645,768	132,989	0	0	0	0	0	687					0	0	0	779,444
- Total Mental Health, MR & DD	15	0	0	0	667,148	0	0	0	0					0	0	0	667,148
- Total County Environment and Education	16	825,640	184,659	0	0	446,240	0	0	2,081,398					0	0	0	3,537,937
- Total Roads & Transportation	17	0	0	0	0	0	0	7,305,395	0					0	0	0	7,305,395
- Total Government Services to Residents	18	345,299	298,413	0	0	5,891	0	0	10,619					0	0	0	660,222
- Total Administration	19	1,013,101	491,671	0	0	4,009	0	0	26,345					0	0	0	1,535,126
- Total Nonprogram Current	20	116,134	0	0	0	0	0	0	0					0	0	0	116,134
- Total Long-Term Debt Service	21	0	0	0	0	51,735	0	0	5,346		0	0	0	0	0	0	57,081
- Total Capital Projects	22	0	0	0	0	0	0	217,105	0	410,964				0	0	0	628,069
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,711,056	1,992,787	0	667,148	508,115	0	7,522,500	2,176,253	410,964	0	0	0	0	0	0	18,988,823
OTHER BUDGETARY FINANCING USES																	
OPERATING TRANSFERS OUT																	
- To General Supplemental	24	825,000															825,000
- To Rural Services Supplemental	25																0
- To Secondary Roads	26	164,662				2,161,764			289,182								2,615,608
- To Other Budgetary Funds	27	96,058							338,161	19,825							454,044
TOTAL OPERATING TRANSFERS OUT	28	1,085,720	0	0	0	2,161,764	0	0	627,343	19,825	0	0	0	0	0	0	3,894,652
REFUNDED DEBT/PAYMENTS TO ESCROW	29																0
Increase (Decrease) In Reserves	30																0
Fund Balance - Nonspendable	31	22,465							282,663					847,965			1,153,093
Fund Balance - Restricted	32		966,217		1,860,598	114,723		3,547,846	1,003,295	52,495				83,790			7,628,964
Fund Balance - Committed	33	532,500															532,500
Fund Balance - Assigned	34																0
Fund Balance - Unassigned	35	4,072,099	0	2,085	0	0	0	0	0	0	0	0	0	0	0	0	4,074,184
Total Ending Fund Balance - June 30, 2015	36	4,627,064	966,217	2,085	1,860,598	114,723	0	3,547,846	1,285,958	52,495	0	931,755					13,388,741
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,423,840	2,959,004	2,085	2,527,746	2,784,602	0	11,070,346	4,089,554	483,284	0	931,755					36,272,216

FY 2014/2015 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2015

11/25/2015

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	REVENUE	PROJECTS	SERVICE		(MEMO ONLY)
		(A)	(B)	(C)	(D)	(E)	(F)
Cash & Pooled Investments:							
County Treasurer	1	5,800,131	6,554,508	52,495		758,613	13,165,747
Other	2						0
Receivables (net where applicable):							
Accounts	3	26,759	13,885				40,644
Property Taxes (including interest & penalties)	4	63,392	11,294				74,686
Property Taxes - Succeeding Year	5	5,667,294	3,557,032				9,224,326
Accrued Interest	6	2,749					2,749
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	0	0				0
Due from Other Governments	10	105,011	657,277				762,288
Inventories (at cost)	11		282,663				282,663
Other Assets	12	22,465				173,142	195,607
Total Assets	13	11,687,801	11,076,659	52,495	0	931,755	23,748,710
LIABILITIES (L)							
Accounts Payable	14	172,487	365,571	0			538,058
Salaries & Benefits Payable	15	194,063	104,730				298,793
Contracts Payable	16						0
Due to Other Funds	17						0
Due to Other Governments	18	9,079	15,436				24,515
Trusts Payable	19						0
Other Liabilities	20		173,142				173,142
Total Liabilities	21	375,629	658,879	0	0	0	1,034,508
DEFERRED INFLOWS OF RESOURCES (DIOR)							
Succeeding Year Property Tax	22	5,667,294	3,557,032				9,224,326
Other Unavailable Revenue	23	49,512	51,623				101,135
Total Deferred Inflows of Resources	24	5,716,806	3,608,655	0	0	0	9,325,461
FUND EQUITY (FE)							
Fund Balance - Nonspendable	25	22,465	282,663			847,965	1,153,093
Fund Balance - Restricted	26	966,217	6,526,462	52,495		83,790	7,628,964
Fund Balance - Committed	27	532,500					532,500
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	4,074,184					4,074,184
Total Fund Equity	30	5,595,366	6,809,125	52,495	0	931,755	13,388,741
TOTAL L+DIOR+FE	31	11,687,801	11,076,659	52,495	0	931,755	23,748,710

Notes to the financial statement, if any: