

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

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 5,574,656	3,231,543		0		8,806,199	8,805,701	1
Less: Uncollected Delinquent Taxes - Levy Year	2 12,242	7,934				20,176	2,950	2
Less: Credits to Taxpayers	3 385,829	211,408				597,237	495,300	3
Net Current Property Taxes	4 5,176,585	3,012,201		0		8,188,786	8,307,451	4
Delinquent Property Tax Revenue	5 3,409	2,267				5,676	2,350	5
Penalties, Interest & Costs on Taxes	6 64,947					64,947	63,000	6
Other County Taxes/TIF Tax Revenues	7 158,952	1,014,158				1,173,110	1,100,529	7
Intergovernmental	8 1,233,056	5,021,827				6,254,883	6,934,654	8
Licenses & Permits	9 25,469	39,118				64,587	52,350	9
Charges for Service	10 768,418	35,079				803,497	948,165	10
Use of Money & Property	11 121,995	302			11,487	133,784	247,379	11
Miscellaneous	12 173,552	386,740				560,292	304,500	12
Subtotal Revenues	13 7,726,383	9,511,692	0	0	11,487	17,249,562	17,960,378	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14				41,696	41,696	41,696	14
Operating Transfers In	15 957,225	2,846,427	91,000			3,894,652	4,610,335	15
Proceeds of Capital Asset Sales	16					0	5,000	16
Total Revenues & Other Sources	17 8,683,608	12,358,119	91,000	0	53,183	21,185,910	22,617,409	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 3,608,016	54,579				3,662,595	4,210,394	18
Physical Health Social Services	19 776,430	501				776,931	971,769	19
Mental Health, ID & DD	20	704,107				704,107	1,922,276	20
County Environment and Education	21 1,009,505	2,567,462				3,576,967	4,033,197	21
Roads & Transportation	22	7,359,479				7,359,479	7,503,850	22
Government Services to Residents	23 642,754	16,510				659,264	743,853	23
Administration	24 1,441,266	29,740				1,471,006	1,726,086	24
Nonprogram Current	25 93,256					93,256	160,000	25
Debt Service	26	97,760				97,760	97,775	26
Capital Projects	27	261,007	415,914			676,921	2,373,794	27
Subtotal Expenditures	28 7,571,227	11,091,145	415,914	0	0	19,078,286	23,742,994	28
Other Financing Uses:								
Operating Transfers Out	29 1,085,720	2,789,107	19,825			3,894,652	4,610,335	29
Refunded Debt/Payments to Escrow	30					0	0	30
Total Expenditures & Other Uses	31 8,656,947	13,880,252	435,739	0	0	22,972,938	28,353,329	31
Changes in fund balances	32 26,661	-1,522,133	-344,739	0	53,183	-1,787,028	-5,735,920	32
Beginning Fund Balance - July 1, 2014	33 5,669,318	8,076,094	397,234		705,430	14,848,076	13,060,125	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0	0	34
Fund Balance - Nonspendable	35				675,839	675,839	674,516	35
Fund Balance - Restricted	36 1,005,316	6,553,961	52,495		82,774	7,694,546	1,905,559	36
Fund Balance - Committed	37 532,500					532,500	181,000	37
Fund Balance - Assigned	38					0	0	38
Fund Balance - Unassigned	39 4,158,163	0	0	0	0	4,158,163	4,563,130	39
Total Ending Fund Balance - June 30, 2015	40 5,695,979	6,553,961	52,495	0	758,613	13,061,048	7,324,205	40

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

10/20/2015

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 5,574,656	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 3,409	2,267				5,676
Penalties, Interest & Costs on Taxes	6 64,947					64,947
Other County Taxes/TIF Tax Revenues	7 158,952	1,014,158				1,173,110
Intergovernmental	8 1,233,056	5,021,827				6,254,883
Licenses & Permits	9 25,469	39,118				64,587
Charges for Service	10 768,418	35,079				803,497
Use of Money & Property	11 121,995	302			11,487	133,784
Miscellaneous	12 173,552	386,740				560,292
Subtotal Revenues	13 7,726,383	9,511,692	0	0	11,487	17,249,562
Other Financing Sources:						
General Long-Term Debt Proceeds	14				41,696	41,696
Operating Transfers In	15 957,225	2,846,427	91,000			3,894,652
Proceeds of Capital Asset Sales	16					0
Total Revenues & Other Sources	17 8,683,608	12,358,119	91,000	0	53,183	21,185,910
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 3,608,016	54,579				3,662,595
Physical Health Social Services	19 776,430	501				776,931
Mental Health, ID & DD	20	704,107				704,107
County Environment and Education	21 1,009,505	2,567,462				3,576,967
Roads & Transportation	22	7,359,479				7,359,479
Government Services to Residents	23 642,754	16,510				659,264
Administration	24 1,441,266	29,740				1,471,006
Nonprogram Current	25 93,256					93,256
Debt Service	26	97,760				97,760
Capital Projects	27	261,007	415,914			676,921
Subtotal Expenditures	28 7,571,227	11,091,145	415,914	0	0	19,078,286
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 8,656,947	13,880,252	435,739	0	0	22,972,938
Changes in fund balances	32 26,661	-1,522,133	-344,739	0	53,183	-1,787,028
Beginning Fund Balance - July 1, 2014	33 5,669,318	8,076,094	397,234		705,430	14,848,076
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35				675,839	675,839
Fund Balance - Restricted	36 1,005,316	6,553,961	52,495		82,774	7,694,546
Fund Balance - Committed	37 532,500					532,500
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 4,158,163					4,158,163
Total Ending Fund Balance - June 30, 2015	40 5,695,979	6,553,961	52,495	0	758,613	13,061,048

Notes to the financial statement, if any:

REVENUES DETAIL
 Benton County

Reporting Accounting Basis: CASH	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General	General	General	County	Rural Services	Rural Services	Secondary	Other	Capital	Debt	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	MHDS Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Projects (I)	Service (J)	Funds (K)	2014/2015 (L)	
TAXES LEVIED ON PROPERTY	1 4,430,680	1,143,976	0	884,162	2,347,381	0		0		0		8,806,199	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 9,730	2,512		1,942	5,992							20,176	2
LESS: CREDITS TO TAXPAYERS	3 306,653	79,176		61,194	150,214							597,237	3
=1000 NET CURRENT PROPERTY TAXES	*4 4,114,297	1,062,288		821,026	2,191,175							8,188,786	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 2,709	700		541	1,726							5,676	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 64,947											64,947	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 5,293	1,367		1,056	2,821							10,537	7
13xx Voter Approved Local Option Taxes	8							880,130				880,130	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10							24,733				24,733	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 121,040	31,252		24,154	81,264							257,710	11
Subtotal (lines 7 - 11)	*12 126,333	32,619	0	25,210	84,085	0	0	904,863	0	0	0	1,173,110	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13							3,857,792				3,857,792	13
21xx State Replacements Against Levied Taxes	14 306,653	79,175		61,194	150,213			410				597,645	14
22xx Other State Tax Replacements	15 26,875	6,939		5,363	4,411							43,588	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 91,589			17,466				254,285	8,598			371,938	16
25xx Contributions from Other													
Intergovernmental Units	17 504,884			147,098				31,299	12,644			695,925	17
26xx, 27xx State Grants and Entitlements	18 216,332							452,887	17,763			686,982	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20 484	125		97	307							1,013	20
Subtotal (lines 13 - 20)	*21 1,146,817	86,239	0	231,218	154,931	0	4,596,263	39,415	0	0	0	6,254,883	21
3xxx LICENSES & PERMITS	*22 25,469							39,118				64,587	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 768,328	90			6,075			29,004				803,497	23
6xxx USE OF MONEY & PROPERTY	*24 121,995							302			11,487	133,784	24
8xxx MISCELLANEOUS	*25 128,368	45,184		997				365,706	20,037			560,292	25
Total Revenues*	26 6,499,263	1,227,120	0	1,078,992	2,437,992	0	5,001,087	993,621	0	0	11,487	17,249,562	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27	825,000	2,085					164,662	2,973	91,000		1,085,720	27
9020 From Rural Services Basic	28							2,161,764				2,161,764	28
90xx From Other Budgetary Funds	29 130,140				220,033			289,182	7,813			647,168	29
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	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31										41,696	41,696	31
92xx PROCEEDS\CAPITAL ASSET SALES	32											0	32
Total Revenues and Other Sources	33 6,629,403	2,052,120	2,085	1,078,992	2,658,025	0	7,616,695	1,004,407	91,000	0	53,183	21,185,910	33
Beginning Fund Balance - July 1, 2014	34 4,728,861	940,457	0	1,458,682	129,376		3,287,580	3,200,456	397,234	0	705,430	14,848,076	34
TOTAL RESOURCES (lines 33 + 34)	35 11,358,264	2,992,577	2,085	2,537,674	2,787,401	0	10,904,275	4,204,863	488,234	0	758,613	36,033,986	35

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**
Benton County

10/20/2015

Reporting Accounting Basis:

CASH

	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)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 592,075	164,512								756,587
1010 - Investigations	2 116,035	49,540								165,575
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 404,541	131,051								535,592
1050 - Adult Correctional Services	6 757,911	156,121								914,032
1060 - Administration	7 373,306	114,803								488,109
Subtotal	8 2,243,868	616,027	0	0	0	0	0	0	0	2,859,895
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 418,922	142,466						5,573		566,961
1110 - Medical Examiner	10 64,014									64,014
1120 - Child Support Recovery	11									0
Subtotal	12 482,936	142,466	0	0	0	0	0	5,573	0	630,975
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	39,633								39,633
1220 - Fire Protection & Rescue Svcs	15				2,720			46,286		49,006
1230 - E911 Service Board	16									0
Subtotal	17 0	39,633	0	0	2,720	0	0	46,286	0	88,639
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	700								700
1410 - Research & Other Assistance	19	9,598								9,598
1420 - Bailiff Services	20	45,668								45,668
Subtotal	21 0	55,966	0	0	0	0	0	0	0	55,966
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	10,373								10,373
1510 - (Reserved)	23									
1520 - Detention Services	24	3,587								3,587
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26	2,424								2,424
Subtotal	27 0	16,384	0	0	0	0	0	0	0	16,384
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	3,334								3,334
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,402								7,402
Subtotal	31 0	10,736	0	0	0	0	0	0	0	10,736
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,726,804	881,212	0	0	2,720	0	0	51,859	0	3,662,595

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
Benton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
CASH	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)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1	33,891								33,891
3010 - Communicable Disease Prevention & Control Services	2	50,837								50,837
3020 - Environmental Health	3	79,587	19,652							99,239
3040 - Health Administration	4									0
3050 - Support of Hospitals	5									0
Subtotal	6	164,315	19,652	0	0	0	0	0	0	183,967
SERVICES TO POOR PROGRAM										
3100 - Administration	7	58,442	2,458							60,900
3110 - General Welfare Services	8	10,317						501		10,818
3120 - Care in County Care Facility	9									0
Subtotal	10	68,759	2,458	0	0	0	0	501	0	71,718
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11	38,906	4,740							43,646
3210 - General Services to Veterans	12	32,785								32,785
Subtotal	13	71,691	4,740	0	0	0	0	0	0	76,431
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14		25,884							25,884
3310 - Family Protective Services	15									0
3320 - Services for Disabled Children	16									0
Subtotal	17	0	25,884	0	0	0	0	0	0	25,884
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18	339,037	62,472							401,509
3410 - Other Social Services	19									0
3420 - Soc Serv Business Operations	20									0
Subtotal	21	339,037	62,472	0	0	0	0	0	0	401,509
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22		11,098							11,098
3510 - Preventive Services	23		6,324							6,324
Subtotal	24	0	17,422	0	0	0	0	0	0	17,422
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	643,802	132,628	0	0	0	0	501	0	776,931

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
Benton County

10/20/2015

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					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)		Actual	
										2014/2015	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3	101,478	45,844		286,941			1,983,585		2,417,848	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	101,478	45,844	0	286,941	0	0	1,983,585	0	2,417,848	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	71,364	16,221					26,766		114,351	6
6110 - Maintenance & Operations	7	444,039	79,578					58,800		582,417	7
6120 - Recreation & Environmental Educ.	8	79,710	42,574							122,284	8
Subtotal	9	595,113	138,373	0	0	0	0	85,566	0	819,052	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10				12,376					12,376	10
6210 - Animal Bounties & State	11										11
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	12,376	0	0	0	0	12,376	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	14,827			74,642					89,469	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	74,642	0	0	27,972	0	172,296	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				70,800			25,580		96,380	17
6410 - Historic Preservation	18	35,265								35,265	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	59,015	0	0	70,800	0	0	25,580	0	155,395	23
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	825,288	184,217	0	444,759	0	0	2,122,703	0	3,576,967	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

10/20/2015

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)	
CASH											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							183,298				183,298
7010 - Engineering							338,569				338,569
Subtotal	0	0	0	0	0	0	521,867	0	0		521,867
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							342,950				342,950
7110 - Roads							3,126,594				3,126,594
7120 - Snow & Ice Control							451,172				451,172
7130 - Traffic Controls							203,907				203,907
7140 - Road Clearing							333,698				333,698
Subtotal	0	0	0	0	0	0	4,458,321	0	0		4,458,321
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							394,341				394,341
7210 - Equipment Operations							1,558,696				1,558,696
7220 - Tools, Materials & Supplies							233,319				233,319
7230 - Real Estate & Buildings							192,935				192,935
Subtotal	0	0	0	0	0	0	2,379,291	0	0		2,379,291
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	7,359,479	0	0		7,359,479

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

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)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	156,794								156,794
8010 - Local Elections	2									0
8020 - Township Officials	3				5,891					5,891
Subtotal	4	0	156,794	0	5,891	0	0	0	0	162,685
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	174,773	67,691							242,464
8101 - Driver Licenses Services	6	48,258	24,383							72,641
8110 - Recording of Public Documents	7	121,735	49,120					10,619		181,474
Subtotal	8	344,766	141,194	0	0	0	0	10,619	0	496,579
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	344,766	297,988	0	5,891	0	0	10,619	0	659,264

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads	Other	Funds	2014/2015
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 158,642	34,248								192,890
9010 - Administrative Management										
Services	2 198,169	60,774								258,943
9020 - Treasury Management Services	3 136,999	42,251								179,250
9030 - Other Policy & Administration	4 74,175									74,175
Subtotal	5 567,985	137,273	0	0	0	0	0	0	0	705,258
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 197,615	28,703								226,318
9110 - Information Tech Services	7 156,031	5,100						25,720		186,851
9120 - GIS Systems	8 25,070									25,070
Subtotal	9 378,716	33,803	0	0	0	0	0	25,720	0	438,239
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	10	117,310			2,853					120,163
9210 - Safety of Workplace	11 3,349	193,462			1,082					197,893
9220 - Fidelity of Public Officers	12	3,427								3,427
9230 - Unemployment Compensation	13	5,941			71			14		6,026
Subtotal	14 3,349	320,140	0	0	4,006	0	0	14	0	327,509
TOTAL - ADMINISTRATION	15 950,050	491,216	0	0	4,006	0	0	25,734	0	1,471,006

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)	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)				Actual 2014/2015 (L)		
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	93,256										93,256	3	
0040 - Other County Enterprises	4											0	4	
TOTAL - NONPROGRAM CURRENT	5	93,256	0	0	0	0	0	0	0			93,256	5	
LONG-TERM DEBT SERVICE														
0100 - Principal	6				50,000			40,679				90,679	6	
0110 - Interest and Fiscal Charges	7				1,735			5,346				7,081	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	51,735	0	0	46,025		0	0	97,760	8	
CAPITAL PROJECTS														
0200 - Roadway Construction	9						261,007					261,007	9	
0210 - Conservation Land Acquisition & Dev.	10											0	10	
0220 - Other Capital Projects	11								415,914			415,914	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	261,007	0	415,914		0	676,921	12	
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	13	2,726,804	881,212	0	0	2,720	0	0	51,859		0	3,662,595	13	
- Total Physical Health and Social Services	14	643,802	132,628	0	0	0	0	0	501		0	776,931	14	
- Total Mental Health, ID & DD	15	0	0	0	704,107	0	0	0	0		0	704,107	15	
- Total County Environment and Education	16	825,288	184,217	0	0	444,759	0	0	2,122,703		0	3,576,967	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	7,359,479	0		0	7,359,479	17	
- Total Government Services to Residents	18	344,766	297,988	0	0	5,891	0	0	10,619		0	659,264	18	
- Total Administration	19	950,050	491,216	0	0	4,006	0	0	25,734		0	1,471,006	19	
- Total Nonprogram Current	20	93,256	0	0	0	0	0	0	0		0	93,256	20	
- Total Long-Term Debt Service	21	0	0	0	0	51,735	0	0	46,025		0	97,760	21	
- Total Capital Projects	22	0	0	0	0	0	0	261,007	0	415,914		676,921	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,583,966	1,987,261	0	704,107	509,111	0	7,620,486	2,257,441	415,914	0	19,078,286	23	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental	24	825,000										825,000	24	
- To Rural Services Supplemental	25											0	25	
- To Secondary Roads	26	164,662				2,161,764		289,182				2,615,608	26	
- To Other Budgetary Funds	27	96,058						338,161	19,825			454,044	27	
TOTAL OPERATING TRANSFERS OUT	28	1,085,720	0	0	0	2,161,764	0	627,343	19,825	0	0	3,894,652	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	29	
Increase (Decrease) In Reserves	30											0	30	
Fund Balance - Nonspendable	31										675,839	675,839	31	
Fund Balance - Restricted	32		1,005,316		1,833,567	116,526		3,283,789	1,320,079	52,495	82,774	7,694,546	32	
Fund Balance - Committed	33	532,500										532,500	33	
Fund Balance - Assigned	34											0	34	
Fund Balance - Unassigned	35	4,156,078	0	2,085	0	0	0	0	0	0	0	4,158,163	35	
Total Ending Fund Balance - June 30, 2015	36	4,688,578	1,005,316	2,085	1,833,567	116,526	0	3,283,789	1,320,079	52,495	0	758,613	13,061,048	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,358,264	2,992,577	2,085	2,537,674	2,787,401	0	10,904,275	4,204,863	488,234	0	758,613	36,033,986	37