

**Benton County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2016**

11/22/2016

Reporting Accounting Basis:							Actual
GAAP		General	Special	Capital	Debt	Permanent	Totals
		(A)	(B)	(C)	(D)	(E)	(F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>							
Taxes Levied on Property	1	5,522,917	3,305,537		146,425		8,974,879
Less: Uncollected Delinquent Taxes - Levy Year	2	1,687	815		43		2,545
Less: Credits to Taxpayers	3	409,065	219,689		10,865		639,619
Net Current Property Taxes	4	5,112,165	3,085,033		135,517		8,332,715
Delinquent Property Tax Revenue	5	2,592	717		327		3,636
Penalties, Interest & Costs on Taxes	6	54,004					54,004
Other County Taxes/TIF Tax Revenues	7	150,008	893,477		3,805		1,047,290
Intergovernmental	8	1,430,999	6,128,493		12,520		7,572,012
Licenses & Permits	9	20,190	45,358				65,548
Charges for Service	10	828,251	16,144				844,395
Use of Money & Property	11	89,172	284			11,947	101,403
Miscellaneous	12	125,266	230,384				355,650
<b>Subtotal Revenues</b>	13	<b>7,812,647</b>	<b>10,399,890</b>	<b>0</b>	<b>152,169</b>	<b>11,947</b>	<b>18,376,653</b>
<b>Other Financing Sources:</b>							
General Long-Term Debt Proceeds	14	402,642					402,642
Operating Transfers In	15	720,836	2,924,759	25,000			3,670,595
Proceeds of Fixed Asset Sales	16	353	3,177				3,530
<b>Total Revenues &amp; Other Sources</b>	17	<b>8,936,478</b>	<b>13,327,826</b>	<b>25,000</b>	<b>152,169</b>	<b>11,947</b>	<b>22,453,420</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>							
<b>Operating:</b>							
Public Safety and Legal Services	18	3,688,117	89,399				3,777,516
Physical Health Social Services	19	905,653	2,614				908,267
Mental Health, ID & DD	20		939,392				939,392
County Environment and Education	21	1,310,158	633,414				1,943,572
Roads & Transportation	22		7,284,266				7,284,266
Government Services to Residents	23	658,486	17,252				675,738
Administration	24	1,559,813	33,290				1,593,103
Nonprogram Current	25	115,201					115,201
Debt Service	26		4,329		137,802		142,131
Capital Projects	27		2,057,251				2,057,251
<b>Subtotal Expenditures</b>	28	<b>8,237,428</b>	<b>11,061,207</b>	<b>0</b>	<b>137,802</b>	<b>0</b>	<b>19,436,437</b>
<b>Other Financing Uses:</b>							
Operating Transfers Out	29	845,734	2,824,861				3,670,595
Refunded Debt/Payments to Escrow	30						0
<b>Total Expenditures &amp; Other Uses</b>	31	<b>9,083,162</b>	<b>13,886,068</b>	<b>0</b>	<b>137,802</b>	<b>0</b>	<b>23,107,032</b>
<b>Excess of Revenues &amp; Other Sources</b>							
<b>Over (Under) Expenditures &amp; Other Uses</b>	32	<b>-146,684</b>	<b>-558,242</b>	<b>25,000</b>	<b>14,367</b>	<b>11,947</b>	<b>-653,612</b>
Beginning Fund Balance - July 1, 2015	33	5,595,366	6,809,125	52,495		931,755	13,388,741
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	22,465	286,394			847,965	1,156,824
Fund Balance - Restricted	36	576,290	5,964,489	77,495	14,367	95,737	6,728,378
Fund Balance - Committed	37	532,500					532,500
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	4,317,427					4,317,427
<b>Total Ending Fund Balance - June 30, 2016</b>	40	<b>5,448,682</b>	<b>6,250,883</b>	<b>77,495</b>	<b>14,367</b>	<b>943,702</b>	<b>12,735,129</b>

Notes to the financial statement, if any:

**REVENUES DETAIL**

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Benton County

11/22/2016

Reporting Accounting Basis:	GENERAL FUND									SPECIAL REVENUE FUNDS			All Permanent Funds (K)	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 Capital Projects (I)	All Debt Service (J)	Actual			
											2015/2016			
GAAP														
TAXES LEVIED ON PROPERTY	1 4,505,205	1,017,712	0	886,057	2,419,480	0		0		146,425		8,974,879		
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,376	311		271	544					43		2,545		
LESS: CREDITS TO TAXPAYERS	3 333,687	75,378		65,627	154,062					10,865		639,619		
=1000 NET CURRENT PROPERTY TAXES	*4 4,170,142	942,023		820,159	2,264,874					135,517		8,332,715		
1010 DELINQ. PROPERTY TAX REVENUE	*5 2,114	478		447	270					327		3,636		
11xx PENALTIES, INT, & COSTS ON TAXES	*6 54,004											54,004		
OTHER COUNTY TAXES:														
12xx Other County Taxes	7 4,594	1,038		903	2,460					143		9,138		
13xx Voter Approved Local Option Taxes	8							772,851				772,851		
14xx Gambling Taxes	9											0		
15xx TIF Tax Revenues	10							15,855				15,855		
16xx Utility Tax Replacement Excise Taxes	11 117,772	26,604		23,163	78,245			0		3,662		249,446		
Subtotal (lines 7 - 11)	*12 122,366	27,642	0	24,066	80,705	0	0	788,706	0	3,805	0	1,047,290		
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13						4,520,934					4,520,934		
21xx State Replacements Against Levied Taxes	14 333,453	75,325		65,581	154,021			554		10,849		639,783		
22xx Other State Tax Replacements	15 51,844	11,711		10,197	7,813					1,657		83,222		
23xx, 24xx State/Federal Pass-Thru Revenues	16 278,577						294,981	2,800				576,358		
25xx Contributions from Other														
Intergovernmental Units	17 434,161	38,446		125,438			298,565					896,610		
26xx, 27xx State Grants and Entitlements	18 206,901						629,345	17,782				854,028		
28xx Federal Grants and Entitlements	19											0		
29xx Payments in Lieu of Taxes	20 474	107		93	389					14		1,077		
Subtotal (lines 13 - 20)	*21 1,305,410	125,589	0	201,309	162,223	0	5,743,825	21,136	0	12,520	0	7,572,012		
3xxx LICENSES & PERMITS	*22 20,190						45,358					65,548		
4xxx, 5xxx CHARGES FOR SERVICE	*23 828,030	221			11,086			5,058				844,395		
6xxx USE OF MONEY & PROPERTY	*24 89,172							284			11,947	101,403		
8xxx MISCELLANEOUS	*25 124,266		1,000	64			229,375	945				355,650		
Total Revenues*	26 6,715,694	1,095,953	1,000	1,046,045	2,519,158	0	6,018,558	816,129	0	152,169	11,947	18,376,653		
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27	650,000					170,734		25,000			845,734		
9020 From Rural Services Basic	28						2,233,814					2,233,814		
90xx From Other Budgetary Funds	29 70,836				254,502		265,709					591,047		
Subtotal (lines 27- 29)	30 70,836	650,000	0	0	254,502	0	2,670,257	0	25,000	0	0	3,670,595		
91xx PROCEEDS\GEN LONG-TERM DEBT	31 402,642											402,642		
92xx PROCEEDS\GEN FIXED ASSET SALES	32 353				3,177							3,530		
Total Revenues and Other Sources	33 7,189,525	1,745,953	1,000	1,046,045	2,776,837	0	8,688,815	816,129	25,000	152,169	11,947	22,453,420		
Beginning Fund Balance - July 1, 2015	34 4,627,064	966,217	2,085	1,860,598	114,723		3,547,846	1,285,958	52,495	0	931,755	13,388,741		
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 11,816,589	2,712,170	3,085	2,906,643	2,891,560	0	12,236,661	2,102,087	77,495	152,169	943,702	35,842,161		

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Benton County

11/22/2016

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)	2015/2016 (L)		
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1 683,989	169,411						14,456			867,856	1
1010 - Investigations	2 115,498	51,459									166,957	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5 407,886	141,144									549,030	5
1050 - Adult Correctional Services	6 668,354	198,326									866,680	6
1060 - Administration	7 355,277	120,406									475,683	7
Subtotal	8 2,231,004	680,746	0	0	0	0	0	14,456	0		2,926,206	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9 419,251	170,579									589,830	9
1110 - Medical Examiner	10 61,558										61,558	10
1120 - Child Support Recovery	11										0	11
Subtotal	12 480,809	170,579	0	0	0	0	0	0	0		651,388	12
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	41,406									41,406	14
1220 - Fire Protection & Rescue Svcs	15				1,283				73,660		74,943	15
1230 - E911 Service Board	16										0	16
Subtotal	17 0	41,406	0	0	1,283	0	0	73,660	0		116,349	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18	700									700	18
1410 - Research & Other Assistance	19	9,245									9,245	19
1420 - Bailiff Services	20	47,934									47,934	20
Subtotal	21 0	57,879	0	0	0	0	0	0	0		57,879	21
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22	9,185									9,185	22
1510 - (Reserved)	23											23
1520 - Detention Services	24	1,229									1,229	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26	1,244									1,244	26
Subtotal	27 0	11,658	0	0	0	0	0	0	0		11,658	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29	6,619									6,619	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,417									7,417	30
Subtotal	31 0	14,036	0	0	0	0	0	0	0		14,036	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 2,711,813	976,304	0	0	1,283	0	0	88,116	0		3,777,516	32

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

Benton County

11/22/2016

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 2015/2016 (L)	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1	34,434									34,434	1
3010 - Communicable Disease Prevention & Control Services	2	51,648									51,648	2
3020 - Environmental Health	3	79,012	20,449								99,461	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	165,094	20,449	0	0	0	0	0	0	0	185,543	6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	130,335	3,234								133,569	7
3110 - General Welfare Services	8	10,318							2,614		12,932	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	140,653	3,234	0	0	0	0	0	2,614	0	146,501	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	41,217	5,078								46,295	11
3210 - General Services to Veterans	12	20,751									20,751	12
Subtotal	13	61,968	5,078	0	0	0	0	0	0	0	67,046	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14		67,907								67,907	14
3310 - Family Protective Services	15		6,852								6,852	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	74,759	0	0	0	0	0	0	0	74,759	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18	368,956	58,597								427,553	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	368,956	58,597	0	0	0	0	0	0	0	427,553	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22		1,254								1,254	22
3510 - Preventive Services	23		5,611								5,611	23
Subtotal	24	0	6,865	0	0	0	0	0	0	0	6,865	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>												
	25	736,671	168,982	0	0	0	0	0	2,614	0	908,267	25

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

11/22/2016

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)	2015/2016 (L)	
GAAP											
<b>SERVICES TO PERSONS WITH:</b>											
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X-Information & Educ. Svcs	1									0	1
402X-Coordination Svcs	2			25,848						25,848	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			2,587						2,587	7
Subtotal	8	0	0	28,435	0	0	0	0	0	28,435	8
42XX - MENTAL RETARDATION											
420X-Information & Educ. Svcs	9									0	9
422X-Coordination Svcs	10									0	10
423X- Personal & Environ. Sprt	11									0	11
424X-Treatment Services	12									0	12
425X-Vocational & Day Services	13									0	13
426X-Lic/Cert. Living Arrangements	14									0	14
427X-Inst/Hospital & Commit Svcs	15									0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X-Information & Educ. Svcs	17									0	17
432X-Coordination Svcs	18									0	18
433X- Personal & Environ. Sprt	19									0	19
434X-Treatment Services	20									0	20
435X-Vocational & Day Services	21									0	21
436X-Lic/Cert. Living Arrangements	22									0	22
437X-Inst/Hospital & Commit Svcs	23									0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	24
44xx-GENERAL ADMINISTRATION											
4411-Direct Administration	25			97,327						97,327	25
4412-Purchased Administration	26									0	26
4413-Distrib to Regional Fiscal Agent	27			813,630						813,630	27
Subtotal	28	0	0	910,957	0	0	0	0	0	910,957	28
45xx-COUNTY PRVD CASE MGMT											
Subtotal	29									0	29
46xx-COUNTY PRVD SERVICES											
Subtotal	30									0	30
47XX - BRAIN INJURY											
470X-Information & Educ. Svcs	31									0	31
472X-Coordination Svcs	32									0	32
473X- Personal & Environ. Sprt	33									0	33
474X-Treatment Services	34									0	34
475X-Vocational & Day Services	35									0	35
476X-Lic/Cert. Living Arrangements	36									0	36
477X-Inst/Hospital & Commit Svcs	37									0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	38
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	39	0	0	939,392	0	0	0	0	0	939,392	39

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 Benton County

											11/22/2016
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 2015/2016 (L)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3	407,935			346,619					754,554	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	407,935	0	0	346,619	0	0	0	0	754,554	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	71,286	10,323					13,588		95,197	6
6110 - Maintenance & Operations	7	457,989	91,919					56,829		606,737	7
6120 - Recreation & Environmental Educ.	8	96,663	48,186							144,849	8
Subtotal	9	625,938	150,428	0	0	0	0	70,417	0	846,783	9
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10				630					630	10
6210 - Animal Bounties & State	11									0	11
Subtotal	12	0	0	0	630	0	0	0	0	630	12
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13	15,272			75,576					90,848	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	56,507						34,338		90,845	15
Subtotal	16	71,779	0	0	75,576	0	0	34,338	0	181,693	16
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17				70,800			35,034		105,834	17
6410 - Historic Preservation	18	30,328								30,328	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	54,078	0	0	70,800	0	0	35,034	0	159,912	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
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
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	1,159,730	150,428	0	493,625	0	0	139,789	0	1,943,572	29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 Benton County

											11/22/2016
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 2015/2016 (L)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration	1						173,854			173,854	1
7010 - Engineering	2						360,895			360,895	2
Subtotal	3	0	0	0	0	0	534,749	0	0	534,749	3
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts	4						139,421			139,421	4
7110 - Roads	5						3,853,156			3,853,156	5
7120 - Snow & Ice Control	6						382,193			382,193	6
7130 - Traffic Controls	7						220,167			220,167	7
7140 - Road Clearing	8						254,376			254,376	8
Subtotal	9	0	0	0	0	0	4,849,313	0	0	4,849,313	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - New Equipment	10						161,392			161,392	10
7210 - Equipment Operations	11						1,393,285			1,393,285	11
7220 - Tools, Materials & Supplies	12						140,494			140,494	12
7230 - Real Estate & Buildings	13						205,033			205,033	13
Subtotal	14	0	0	0	0	0	1,900,204	0	0	1,900,204	14
<b>MASS TRANSIT PROGRAM</b>											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	7,284,266	0	0	7,284,266	18

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**  
 Benton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2015/2016
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
<b>REPRESENTATION SERVICES PROGRAM</b>											
8000 - Elections Administration	1		140,054								140,054
8010 - Local Elections	2		38,758								38,758
8020 - Township Officials	3					5,155					5,155
Subtotal	4	0	178,812	0	0	5,155	0	0	0	0	183,967
<b>STATE ADMINISTRATIVE SERVICES</b>											
8100 - Motor Vehicle Registrations											
& Licensing	5	166,122	63,165								229,287
8101 - Driver Licenses Services	6	47,749	25,082								72,831
8110 - Recording of Public Documents	7	124,834	52,722						12,097		189,653
Subtotal	8	338,705	140,969	0	0	0	0	0	12,097	0	491,771
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	338,705	319,781	0	0	5,155	0	0	12,097	0	675,738

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 2015/2016 (L)
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>											
9000 - General County Management	1	168,222	35,511								203,733
9010 - Administrative Management											
Services	2	196,922	63,235								260,157
9020 - Treasury Management Services	3	142,577	49,833								192,410
9030 - Other Policy & Administration	4	77,200									77,200
Subtotal	5	584,921	148,579	0	0	0	0	0	0	0	733,500
<b>CENTRAL SERVICES PROGRAM</b>											
9100 - General Services	6	225,480	30,378								255,858
9110 - Information Tech Services	7	127,003							27,638		154,641
9120 - GIS Systems	8	98,345									98,345
Subtotal	9	450,828	30,378	0	0	0	0	27,638	0	0	508,844
<b>RISK MANAGEMENT SERVICES PROGRAM</b>											
9200 - Tort Liability	10		113,842			4,639					118,481
9210 - Safety of Workplace	11	3,679	217,760			938					222,377
9220 - Fidelity of Public Officers	12		3,427								3,427
9230 - Unemployment Compensation	13		6,399			75					6,474
Subtotal	14	3,679	341,428	0	0	5,652	0	0	0	0	350,759
<b>TOTAL - ADMINISTRATION</b>	15	1,039,428	520,385	0	0	5,652	0	27,638	0	0	1,593,103

**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)	11/22/2016	
	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 2015/2016 (L)	
GAAP													
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1												0
0020 - Interest on Short-Term Debt	2												0
0030 - Other Nonprogram Current	3	115,201											115,201
0040 - Other County Enterprises	4												0
TOTAL - NONPROGRAM CURRENT	5	115,201	0	0	0	0	0	0	0			0	115,201
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6												134,214
0110 - Interest and Fiscal Charges	7								4,329				3,588
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	4,329			0	142,131
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9							2,057,251					2,057,251
0210 - Conservation Land Acquisition & Dev.	10												0
0220 - Other Capital Projects	11												0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	0	2,057,251	0	0		0	2,057,251
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	13	2,711,813	976,304	0	0	1,283	0	0	88,116			0	3,777,516
- Total Physical Health and Social Services	14	736,671	168,982	0	0	0	0	0	2,614			0	908,267
- Total Mental Health, MR & DD	15	0	0	0	939,392	0	0	0	0			0	939,392
- Total County Environment and Education	16	1,159,730	150,428	0	0	493,625	0	0	139,789			0	1,943,572
- Total Roads & Transportation	17	0	0	0	0	0	0	7,284,266	0			0	7,284,266
- Total Government Services to Residents	18	338,705	319,781	0	0	5,155	0	0	12,097			0	675,738
- Total Administration	19	1,039,428	520,385	0	0	5,652	0	0	27,638			0	1,593,103
- Total Nonprogram Current	20	115,201	0	0	0	0	0	0	0			0	115,201
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	4,329			137,802	142,131
- Total Capital Projects	22	0	0	0	0	0	0	2,057,251	0			0	2,057,251
TOTAL - ALL EXPENDITURES (lines13-22)	23	6,101,548	2,135,880	0	939,392	505,715	0	9,341,517	274,583	0	137,802	0	19,436,437
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental	24	650,000											650,000
- To Rural Services Supplemental	25												0
- To Secondary Roads	26	170,734				2,233,814			270,911				2,675,459
- To Other Budgetary Funds	27	25,000							320,136				345,136
TOTAL OPERATING TRANSFERS OUT	28	845,734	0	0	0	2,233,814	0	0	591,047	0	0	0	3,670,595
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29												0
Increase (Decrease) In Reserves	30												0
Fund Balance - Nonspendable	31	22,465						286,394				847,965	1,156,824
Fund Balance - Restricted	32		576,290		1,967,251	152,031		2,608,750	1,236,457	77,495	14,367	95,737	6,728,378
Fund Balance - Committed	33	532,500											532,500
Fund Balance - Assigned	34												0
Fund Balance - Unassigned	35	4,314,342	0	3,085	0	0	0	0	0	0	0	0	4,317,427
Total Ending Fund Balance - June 30, 2016	36	4,869,307	576,290	3,085	1,967,251	152,031	0	2,895,144	1,236,457	77,495	14,367	943,702	12,735,129
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	11,816,589	2,712,170	3,085	2,906,643	2,891,560	0	12,236,661	2,102,087	77,495	152,169	943,702	35,842,161

**FY 2015/2016 ANNUAL FINANCIAL REPORT**

For the fiscal year ended: June 30, 2016

11/22/2016

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO ONLY)
		(A)	(B)	(C)	(D)	(E)	(F)
<b>Cash &amp; Pooled Investments:</b>							
County Treasurer	1	5,565,610	6,346,682	77,495	14,362	812,256	12,816,405
Other	2						0
<b>Receivables (net where applicable):</b>							
Accounts	3	41,113	988				42,101
Property Taxes (including interest & penalties)	4	41,156	3,131		198		44,485
Property Taxes - Succeeding Year	5	5,813,526	3,454,662		137,557		9,405,745
Accrued Interest	6	206					206
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9	0	0				0
Due from Other Governments	10	94,575	551,394				645,969
Inventories (at cost)	11		286,394				286,394
Other Assets	12	22,465	16,500			131,446	170,411
<b>Total Assets</b>	13	11,578,651	10,659,751	77,495	152,117	943,702	23,411,716
<b>LIABILITIES (L)</b>							
Accounts Payable	14	165,311	779,508				944,819
Salaries & Benefits Payable	15	71,821	35,104				106,925
Contracts Payable	16						0
Due to Other Funds	17	0	0				0
Due to Other Governments	18	38,155	5,143				43,298
Trusts Payable	19						0
Other Liabilities	20		131,446				131,446
<b>Total Liabilities</b>	21	275,287	951,201	0	0	0	1,226,488
<b>DEFERRED INFLOWS OF RESOURCES (DIOR)</b>							
Succeeding Year Property Tax	22	5,813,526	3,454,662		137,557		9,405,745
Other Unavailable Revenue	23	41,156	3,005		193		44,354
<b>Total Deferred Inflows of Resources</b>	24	5,854,682	3,457,667	0	137,750	0	9,450,099
<b>FUND EQUITY (FE)</b>							
Fund Balance - Nonspendable	25	22,465	286,394			847,965	1,156,824
Fund Balance - Restricted	26	576,290	5,964,489	77,495	14,367	95,737	6,728,378
Fund Balance - Committed	27	532,500					532,500
Fund Balance - Assigned	28	0					0
Fund Balance - Unassigned	29	4,317,427					4,317,427
<b>Total Fund Equity</b>	30	5,448,682	6,250,883	77,495	14,367	943,702	12,735,129
<b>TOTAL L+DIOR+FE</b>	31	11,578,651	10,659,751	77,495	152,117	943,702	23,411,716

Notes to the financial statement, if any: