

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2017

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 5,249,517	3,134,914		124,226		8,508,657	9,165,109	1
Less: Uncollected Delinquent Taxes - Levy Year	2					0		2
Less: Credits to Taxpayers	3					0	643,150	3
Net Current Property Taxes	4 5,249,517	3,134,914		124,226		8,508,657	8,521,959	4
Delinquent Property Tax Revenue	5	995		22		1,417	2,500	5
Penalties, Interest & Costs on Taxes	6 49,621					49,621	62,000	6
Other County Taxes/TIF Tax Revenues	7 145,450	1,015,711		3,333		1,164,494	1,072,634	7
Intergovernmental	8 1,305,781	6,439,925		101,650		7,847,356	8,915,871	8
Licenses & Permits	9 16,490	43,535				60,025	50,065	9
Charges for Service	10 810,461	12,389				822,850	772,350	10
Use of Money & Property	11 95,045	294			11,069	106,408	87,414	11
Miscellaneous	12 150,967	340,726				491,693	306,565	12
Subtotal Revenues	13 7,824,327	10,987,894	0	229,231	11,069	19,052,521	19,791,358	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14 8,881				42,738	51,619	42,739	14
Operating Transfers In	15 1,265,634	3,038,115	25,000			4,328,749	4,285,146	15
Proceeds of Capital Asset Sales	16 4,430	4,104				8,534	7,800	16
Total Revenues & Other Sources	17 9,103,272	14,030,113	25,000	229,231	53,807	23,441,423	24,127,043	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 3,845,565	27,270				3,872,835	4,509,356	18
Physical Health Social Services	19 917,525					917,525	1,085,457	19
Mental Health, ID & DD	20	961,005				961,005	1,116,550	20
County Environment and Education	21 942,110	832,041				1,774,151	2,472,058	21
Roads & Transportation	22	7,643,811				7,643,811	7,654,401	22
Government Services to Residents	23 701,670	9,559				711,229	800,263	23
Administration	24 1,658,525	141,947				1,800,472	2,105,901	24
Nonprogram Current	25 119,124					119,124	186,000	25
Debt Service	26	46,024		137,670		183,694	183,596	26
Capital Projects	27	2,006,612	135,185			2,141,797	3,246,187	27
Subtotal Expenditures	28 8,184,519	11,668,269	135,185	137,670	0	20,125,643	23,359,769	28
Other Financing Uses:								
Operating Transfers Out	29 1,441,643	2,887,106				4,328,749	4,285,146	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 9,626,162	14,555,375	135,185	137,670	0	24,454,392	27,644,915	31
Changes in fund balances	32 -522,890	-525,262	-110,185	91,561	53,807	-1,012,969	-3,517,872	32
Beginning Fund Balance - July 1, 2016	33 5,449,776	6,346,220	77,495	14,362	812,256	12,700,109	10,763,916	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35					0	759,256	35
Fund Balance - Restricted	36					0	4,271,724	36
Fund Balance - Committed	37					0	534,585	37
Fund Balance - Assigned	38					0		38
Fund Balance - Unassigned	39 4,926,886	5,820,958	-32,690	105,923	866,063	11,687,140	1,680,479	39
Total Ending Fund Balance - June 30, 2017	40 4,926,886	5,820,958	-32,690	105,923	866,063	11,687,140	7,246,044	40

Additional details are available at: Benton County Auditor's Office
 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, 2017

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 5,249,517	3,134,914		124,226		8,508,657
Less: Uncollected Delinquent Taxes - Levy Year	2					0
Less: Credits to Taxpayers	3					0
Net Current Property Taxes	4 5,249,517	3,134,914		124,226		8,508,657
Delinquent Property Tax Revenue	5 995	400		22		1,417
Penalties, Interest & Costs on Taxes	6 49,621					49,621
Other County Taxes/TIF Tax Revenues	7 145,450	1,015,711		3,333		1,164,494
Intergovernmental	8 1,305,781	6,439,925		101,650		7,847,356
Licenses & Permits	9 16,490	43,535				60,025
Charges for Service	10 810,461	12,389				822,850
Use of Money & Property	11 95,045	294			11,069	106,408
Miscellaneous	12 150,967	340,726				491,693
Subtotal Revenues	13 7,824,327	10,987,894	0	229,231	11,069	19,052,521
Other Financing Sources:						
General Long-Term Debt Proceeds	14 8,881				42,738	51,619
Operating Transfers In	15 1,265,634	3,038,115	25,000			4,328,749
Proceeds of Capital Asset Sales	16 4,430	4,104				8,534
Total Revenues & Other Sources	17 9,103,272	14,030,113	25,000	229,231	53,807	23,441,423
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 3,845,565	27,270				3,872,835
Physical Health Social Services	19 917,525					917,525
Mental Health, ID & DD	20	961,005				961,005
County Environment and Education	21 942,110	832,041				1,774,151
Roads & Transportation	22	7,643,811				7,643,811
Government Services to Residents	23 701,670	9,559				711,229
Administration	24 1,658,525	141,947				1,800,472
Nonprogram Current	25 119,124					119,124
Debt Service	26	46,024		137,670		183,694
Capital Projects	27	2,006,612	135,185			2,141,797
Subtotal Expenditures	28 8,184,519	11,668,269	135,185	137,670	0	20,125,643
Other Financing Uses:						
Operating Transfers Out	29 1,441,643	2,887,106				4,328,749
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 9,626,162	14,555,375	135,185	137,670	0	24,454,392
Changes in fund balances	32 -522,890	-525,262	-110,185	91,561	53,807	-1,012,969
Beginning Fund Balance - July 1, 2016	33 5,449,776	6,346,220	77,495	14,362	812,256	12,700,109
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36					0
Fund Balance - Committed	37					0
Fund Balance - Assigned	38					0
Fund Balance - Unassigned	39 4,926,886	5,820,958	-32,690	105,923	866,063	11,687,140
Total Ending Fund Balance - June 30, 2017	40 4,926,886	5,820,958	-32,690	105,923	866,063	11,687,140

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)	(H)	Projects (I)	Service (J)	Funds (K)	2016/2017 (L)	
TAXES LEVIED ON PROPERTY	1 4,282,184	967,333	0	772,004	2,362,910	0		0		124,226		8,508,657	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0	2
LESS: CREDITS TO TAXPAYERS	3											0	3
=1000 NET CURRENT PROPERTY TAXES	*4 4,282,184	967,333		772,004	2,362,910					124,226		8,508,657	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 812	183		147	253					22		1,417	5
11xx PENALTIES, INT, & COSTS ON TAXES	*6 49,621											49,621	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 4,728	1,068		853	2,496					133		9,278	7
13xx Voter Approved Local Option Taxes	8 137							914,265				914,402	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10											0	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 113,808	25,709		20,517	77,580					3,200		240,814	11
Subtotal (lines 7 - 11)	*12 118,673	26,777	0	21,370	80,076	0	0	914,265	0	3,333	0	1,164,494	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13						4,778,084					4,778,084	13
21xx State Replacements Against Levied Taxes	14 344,368	77,792		62,084	158,578					10,077		652,899	14
22xx Other State Tax Replacements	15 45,528	10,285		8,208	7,822					1,320		73,163	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 158,621						669,870	67,903		90,253		986,647	16
25xx Contributions from Other													
Intergovernmental Units	17 473,669	1,822		131,411			34,700	21,311				662,913	17
26xx, 27xx State Grants and Entitlements	18 193,696						481,852	18,102				693,650	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20											0	20
Subtotal (lines 13 - 20)	*21 1,215,882	89,899	0	201,703	166,400	0	5,964,506	107,316	0	101,650	0	7,847,356	21
3xxx LICENSES & PERMITS	*22 16,490						43,535					60,025	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 810,361	100		1,419	5,826			5,144				822,850	23
6xxx USE OF MONEY & PROPERTY	*24 95,045							294			11,069	106,408	24
8xxx MISCELLANEOUS	*25 150,958	9		2,500			263,863	74,363				491,693	25
Total Revenues*	26 6,740,026	1,084,301	0	999,143	2,615,465	0	6,271,904	1,101,382	0	229,231	11,069	19,052,521	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27 1,200,000						750,908	43,603	25,000			2,019,511	27
9020 From Rural Services Basic	28						1,733,604					1,733,604	28
90xx From Other Budgetary Funds	29 65,634				255,000		255,000					575,634	29
Subtotal (lines 27 - 29)	30 1,265,634	0	0	0	255,000	0	2,739,512	43,603	25,000	0	0	4,328,749	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31 8,881										42,738	51,619	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 4,430						4,104					8,534	32
Total Revenues and Other Sources	33 8,018,971	1,084,301	0	999,143	2,870,465	0	9,015,520	1,144,985	25,000	229,231	53,807	23,441,423	33
Beginning Fund Balance - July 1, 2016	34 4,848,709	597,982	3,085	1,936,722	157,937		3,026,602	1,224,959	77,495	14,362	812,256	12,700,109	34
TOTAL RESOURCES (lines 33 + 34)	35 12,867,680	1,682,283	3,085	2,935,865	3,028,402	0	12,042,122	2,369,944	102,495	243,593	866,063	36,141,532	35

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
Benton County

10/4/2017

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)	2016/2017 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 652,351	201,174						6,444		859,969
1010 - Investigations	2 120,419	53,198								173,617
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 412,297	153,112								565,409
1050 - Adult Correctional Services	6 698,831	190,739								889,570
1060 - Administration	7 391,150	123,467								514,617
Subtotal	8 2,275,048	721,690	0	0	0	0	0	6,444	0	3,003,182
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 429,957	159,460								589,417
1110 - Medical Examiner	10 82,005									82,005
1120 - Child Support Recovery	11									0
Subtotal	12 511,962	159,460	0	0	0	0	0	0	0	671,422
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	41,608								41,608
1220 - Fire Protection & Rescue Svcs	15 9,941	18,039						20,826		48,806
1230 - E911 Service Board	16									0
Subtotal	17 9,941	59,647	0	0	0	0	0	20,826	0	90,414
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	734								734
1410 - Research & Other Assistance	19	10,074								10,074
1420 - Bailiff Services	20	51,228								51,228
Subtotal	21 0	62,036	0	0	0	0	0	0	0	62,036
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	26,003								26,003
1510 - (Reserved)	23									
1520 - Detention Services	24	3,663								3,663
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26	1,508								1,508
Subtotal	27 0	31,174	0	0	0	0	0	0	0	31,174
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	6,477								6,477
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	8,130								8,130
Subtotal	31 0	14,607	0	0	0	0	0	0	0	14,607
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,796,951	1,048,614	0	0	0	0	0	27,270	0	3,872,835

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

10/4/2017

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	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 2016/2017 (L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs										0
402X-Coordination Svcs				33,462						33,462
403X- Personal & Environ. Sprt										0
404X-Treatment Services										0
405X-Vocational & Day Services										0
406X-Lic/Cert. Living Arrangements										0
407X-Inst/Hospital & Commit Svcs				1,889						1,889
Subtotal	0	0	0	35,351	0	0	0	0	0	35,351
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs										0
422X-Coordination Svcs										0
423X- Personal & Environ. Sprt										0
424X-Treatment Services										0
425X-Vocational & Day Services										0
426X-Lic/Cert. Living Arrangements										0
427X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs										0
432X-Coordination Svcs				2,245						2,245
433X- Personal & Environ. Sprt										0
434X-Treatment Services										0
435X-Vocational & Day Services										0
436X-Lic/Cert. Living Arrangements										0
437X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	2,245	0	0	0	0	0	2,245
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration										0
4412-Purchased Administration				2,696						2,696
4413-Distrib to Regional Fiscal Agent										0
Subtotal	0	0	0	2,696	0	0	0	0	0	2,696
45xx-COUNTY PRVD CASE MGMT										
Subtotal										0
46xx-COUNTY PRVD SERVICES										
Subtotal										0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs										0
472X-Coordination Svcs										0
473X- Personal & Environ. Sprt				95,616						95,616
474X-Treatment Services										0
475X-Vocational & Day Services				825,097						825,097
476X-Lic/Cert. Living Arrangements										0
477X-Inst/Hospital & Commit Svcs										0
Subtotal	0	0	0	920,713	0	0	0	0	0	920,713
TOTAL - MENTAL HEALTH, ID & DD	0	0	0	961,005	0	0	0	0	0	961,005

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Benton County

10/4/2017

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)	2016/2017 (L)		
CASH												
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1							79,434			79,434	1
6010 - Weed Eradication	2										0	2
6020 - Solid Waste Disposal	3	6,019				352,155					358,174	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	6,019	0	0	0	352,155	0	0	79,434	0	437,608	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	79,047	25,255								104,302	6
6110 - Maintenance & Operations	7	520,728	95,221					60,842			676,791	7
6120 - Recreation & Environmental Educ.	8	77,280	35,777								113,057	8
Subtotal	9	677,055	156,253	0	0	0	0	60,842	0		894,150	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10					1,025					1,025	10
6210 - Animal Bounties & State	11											11
Apiarist Expenses	11										0	11
Subtotal	12	0	0	0	0	1,025	0	0	0	0	1,025	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	15,578				78,315					93,893	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15	53,776						32,500			86,276	15
Subtotal	16	69,354	0	0	0	78,315	0	0	32,500	0	180,169	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17					70,800		31,470			102,270	17
6410 - Historic Preservation	18	9,679			2,500						12,179	18
6420 - Fair & 4-H Clubs	19	23,750						123,000			146,750	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	33,429	0	0	2,500	70,800	0	0	154,470	0	261,199	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	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	785,857	156,253	0	2,500	502,295	0	0	327,246	0	1,774,151	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

10/4/2017

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)	2016/2017 (L)	
CASH											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							201,471				201,471
7010 - Engineering							238,629				238,629
Subtotal	0	0	0	0	0	0	440,100	0	0		440,100
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							139,127				139,127
7110 - Roads							3,913,503				3,913,503
7120 - Snow & Ice Control							335,999				335,999
7130 - Traffic Controls							200,042				200,042
7140 - Road Clearing							330,684				330,684
Subtotal	0	0	0	0	0	0	4,919,355	0	0		4,919,355
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							515,921				515,921
7210 - Equipment Operations							1,413,382				1,413,382
7220 - Tools, Materials & Supplies							184,481				184,481
7230 - Real Estate & Buildings							170,572				170,572
Subtotal	0	0	0	0	0	0	2,284,356	0	0		2,284,356
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	7,643,811	0	0		7,643,811

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

10/4/2017

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)	2016/2017 (L)
CASH										
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	195,965								195,965
8010 - Local Elections	2	1,791								1,791
8020 - Township Officials	3	7,190								7,190
Subtotal	4	0	204,946	0	0	0	0	0	0	204,946
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	158,872	75,373							234,245
8101 - Driver Licenses Services	6	49,766	24,699							74,465
8110 - Recording of Public Documents	7	133,127	54,887					9,559		197,573
Subtotal	8	341,765	154,959	0	0	0	0	9,559	0	506,283
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	341,765	359,905	0	0	0	0	9,559	0	711,229

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)	2016/2017 (L)		
CASH												
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1 166,407	50,876									217,283	1
9010 - Administrative Management												
Services	2 220,543	65,248									285,791	2
9020 - Treasury Management Services	3 137,159	59,069									196,228	3
9030 - Other Policy & Administration	4 64,575										64,575	4
Subtotal	5 588,684	175,193	0	0	0	0	0	0	0		763,877	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6 216,380	31,329									247,709	6
9110 - Information Tech Services	7 170,743	16,108						136,048			322,899	7
9120 - GIS Systems	8 91,201										91,201	8
Subtotal	9 478,324	47,437	0	0	0	0	0	136,048	0		661,809	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10 128,042				4,857						132,899	10
9210 - Safety of Workplace	11 2,179	228,258			963						231,400	11
9220 - Fidelity of Public Officers	12 3,427										3,427	12
9230 - Unemployment Compensation	13 6,981				79						7,060	13
Subtotal	14 140,629	228,258	0	0	5,899	0	0	0	0		374,786	14
TOTAL - ADMINISTRATION	15 1,207,637	450,888	0	0	5,899	0	0	136,048	0		1,800,472	15

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

10/4/2017

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 2016/2017 (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	119,124											119,124	3
0040 - Other County Enterprises	4												0	4
TOTAL - NONPROGRAM CURRENT	5	119,124	0	0	0	0	0	0	0			0	119,124	5
LONG-TERM DEBT SERVICE														
0100 - Principal	6							42,738		134,214			176,952	6
0110 - Interest and Fiscal Charges	7							3,286		3,456			6,742	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	46,024		137,670	0		183,694	8
CAPITAL PROJECTS														
0200 - Roadway Construction	9						2,006,612						2,006,612	9
0210 - Conservation Land Acquisition & Dev.	10								135,185				135,185	10
0220 - Other Capital Projects	11												0	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	2,006,612	0	135,185			0	2,141,797	12
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	13	2,796,951	1,048,614	0	0	0	0	27,270				0	3,872,835	13
- Total Physical Health and Social Services	14	747,158	170,367	0	0	0	0	0				0	917,525	14
- Total Mental Health, ID & DD	15	0	0	0	961,005	0	0	0				0	961,005	15
- Total County Environment and Education	16	785,857	156,253	0	2,500	502,295	0	327,246				0	1,774,151	16
- Total Roads & Transportation	17	0	0	0	0	0	0	7,643,811				0	7,643,811	17
- Total Government Services to Residents	18	341,765	359,905	0	0	0	0	9,559				0	711,229	18
- Total Administration	19	1,207,637	450,888	0	0	5,899	0	136,048				0	1,800,472	19
- Total Nonprogram Current	20	119,124	0	0	0	0	0	0				0	119,124	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	46,024		137,670		0	183,694	21
- Total Capital Projects	22	0	0	0	0	0	2,006,612	0	135,185			0	2,141,797	22
TOTAL - ALL EXPENDITURES (lines13-22)	23	5,998,492	2,186,027	0	963,505	508,194	0	9,650,423	546,147	135,185	137,670	0	20,125,643	23
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental	24	1,200,000											1,200,000	24
- To Rural Services Supplemental	25												0	25
- To Secondary Roads	26	173,040				2,311,472		255,000					2,739,512	26
- To Other Budgetary Funds	27	68,603						320,634					389,237	27
TOTAL OPERATING TRANSFERS OUT	28	1,441,643	0	0	0	2,311,472	0	575,634	0	0	0	0	4,328,749	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0	29
Increase (Decrease) In Reserves	30												0	30
Fund Balance - Nonspendable	31												0	31
Fund Balance - Restricted	32												0	32
Fund Balance - Committed	33												0	33
Fund Balance - Assigned	34												0	34
Fund Balance - Unassigned	35	5,427,545	-503,744	3,085	1,972,360	2,520,208	-2,311,472	2,391,699	1,248,163	-32,690	105,923	866,063	11,687,140	35
Total Ending Fund Balance - June 30, 2017	36	5,427,545	-503,744	3,085	1,972,360	2,520,208	-2,311,472	2,391,699	1,248,163	-32,690	105,923	866,063	11,687,140	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	12,867,680	1,682,283	3,085	2,935,865	3,028,402	0	12,042,122	2,369,944	102,495	243,593	866,063	36,141,532	37