

**Benton County ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended: June 30, 2018**

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	1 5,884,339	3,503,055		133,068		9,520,462	9,511,329	1
Less: Uncollected Delinquent Taxes - Levy Year	2 1,168	889		26		2,083		2
Less: Credits to Taxpayers	3 431,567	220,948		9,496		662,011	667,477	3
Net Current Property Taxes	4 5,451,604	3,281,218		123,546		8,856,368	8,843,852	4
Delinquent Property Tax Revenue	5 1,500	591		33		2,124	2,553	5
Penalties, Interest & Costs on Taxes	6 55,259					55,259	63,199	6
Other County Taxes/TIF Tax Revenues	7 142,156	891,942		3,100		1,037,198	1,065,709	7
Intergovernmental	8 1,502,678	6,394,830	7,688	10,880		7,916,076	8,209,287	8
Licenses & Permits	9 18,152	54,643				72,795	50,650	9
Charges for Service	10 860,904	16,393				877,297	785,950	10
Use of Money & Property	11 181,186	5,889			11,503	198,578	56,689	11
Miscellaneous	12 173,950	289,076				463,026	327,687	12
<b>Subtotal Revenues</b>	13 8,387,389	10,934,582	7,688	137,559	11,503	19,478,721	19,405,576	13
<b>Other Financing Sources:</b>								
General Long-Term Debt Proceeds	14 1,184				42,738	43,922	43,807	14
Operating Transfers In	15 1,274,393	3,041,895	25,000			4,341,288	4,341,288	15
Proceeds of Capital Asset Sales	16 8,800	50,860				59,660	9,300	16
<b>Total Revenues &amp; Other Sources</b>	17 9,671,766	14,027,337	32,688	137,559	54,241	23,923,591	23,799,971	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
<b>Operating:</b>								
Public Safety and Legal Services	18 3,869,843	114,925				3,984,768	4,718,134	18
Physical Health Social Services	19 984,377	2,800				987,177	1,121,162	19
Mental Health, ID & DD	20	839,168				839,168	1,138,102	20
County Environment and Education	21 911,408	1,177,045			14,088	2,102,541	2,440,827	21
Roads & Transportation	22	7,614,346				7,614,346	7,987,790	22
Government Services to Residents	23 710,979	17,622				728,601	823,884	23
Administration	24 1,966,340	74,089				2,040,429	2,264,201	24
Nonprogram Current	25 109,406					109,406	155,000	25
Debt Service	26	46,024		136,225		182,249	182,253	26
Capital Projects	27	425,216	5,000			430,216	2,151,000	27
<b>Subtotal Expenditures</b>	28 8,552,353	10,311,235	5,000	136,225	14,088	19,018,901	22,982,353	28
<b>Other Financing Uses:</b>								
Operating Transfers Out	29 1,406,202	2,935,086				4,341,288	4,341,288	29
Refunded Debt/Payments to Escrow	30					0		30
<b>Total Expenditures &amp; Other Uses</b>	31 9,958,555	13,246,321	5,000	136,225	14,088	23,360,189	27,323,641	31
<b>Changes in fund balances</b>	32 -286,789	781,016	27,688	1,334	40,153	563,402	-3,523,670	32
Beginning Fund Balance - July 1, 2017	33 4,956,486	5,788,815	57,563	15,670	866,063	11,684,597	9,182,237	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35					0	506,333	35
Fund Balance - Restricted	36 366,807	6,553,831	85,251	17,004	906,216	7,929,109	3,335,615	36
Fund Balance - Committed	37 682,500	16,000				698,500	534,730	37
Fund Balance - Assigned	38 3,085					3,085	3,085	38
Fund Balance - Unassigned	39 3,617,305	0	0	0	0	3,617,305	1,278,804	39
<b>Total Ending Fund Balance - June 30, 2018</b>	40 4,669,697	6,569,831	85,251	17,004	906,216	12,247,999	5,658,567	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, 2018**

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Taxes Levied on Property	1 5,884,339	3,503,055		133,068		9,520,462
Less: Uncollected Delinquent Taxes - Levy Year	2 1,168	889		26		2,083
Less: Credits to Taxpayers	3 431,567	220,948		9,496		662,011
Net Current Property Taxes	4 5,451,604	3,281,218		123,546		8,856,368
Delinquent Property Tax Revenue	5 1,500	591		33		2,124
Penalties, Interest & Costs on Taxes	6 55,259					55,259
Other County Taxes/TIF Tax Revenues	7 142,156	891,942		3,100		1,037,198
Intergovernmental	8 1,502,678	6,394,830	7,688	10,880		7,916,076
Licenses & Permits	9 18,152	54,643				72,795
Charges for Service	10 860,904	16,393				877,297
Use of Money & Property	11 181,186	5,889			11,503	198,578
Miscellaneous	12 173,950	289,076				463,026
<b>Subtotal Revenues</b>	13 8,387,389	10,934,582	7,688	137,559	11,503	19,478,721
<b>Other Financing Sources:</b>						
General Long-Term Debt Proceeds	14 1,184				42,738	43,922
Operating Transfers In	15 1,274,393	3,041,895	25,000			4,341,288
Proceeds of Capital Asset Sales	16 8,800	50,860				59,660
<b>Total Revenues &amp; Other Sources</b>	17 9,671,766	14,027,337	32,688	137,559	54,241	23,923,591
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>Operating:</b>						
Public Safety and Legal Services	18 3,869,843	114,925				3,984,768
Physical Health Social Services	19 984,377	2,800				987,177
Mental Health, ID & DD	20	839,168				839,168
County Environment and Education	21 911,408	1,177,045			14,088	2,102,541
Roads & Transportation	22	7,614,346				7,614,346
Government Services to Residents	23 710,979	17,622				728,601
Administration	24 1,966,340	74,089				2,040,429
Nonprogram Current	25 109,406					109,406
Debt Service	26	46,024		136,225		182,249
Capital Projects	27	425,216	5,000			430,216
<b>Subtotal Expenditures</b>	28 8,552,353	10,311,235	5,000	136,225	14,088	19,018,901
<b>Other Financing Uses:</b>						
Operating Transfers Out	29 1,406,202	2,935,086				4,341,288
Refunded Debt/Payments to Escrow	30					0
<b>Total Expenditures &amp; Other Uses</b>	31 9,958,555	13,246,321	5,000	136,225	14,088	23,360,189
<b>Changes in fund balances</b>	32 -286,789	781,016	27,688	1,334	40,153	563,402
Beginning Fund Balance - July 1, 2017	33 4,956,486	5,788,815	57,563	15,670	866,063	11,684,597
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35					0
Fund Balance - Restricted	36 366,807	6,553,831	85,251	17,004	906,216	7,929,109
Fund Balance - Committed	37 682,500	16,000				698,500
Fund Balance - Assigned	38 3,085					3,085
Fund Balance - Unassigned	39 3,617,305					3,617,305
<b>Total Ending Fund Balance - June 30, 2018</b>	40 4,669,697	6,569,831	85,251	17,004	906,216	12,247,999

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)	2017/2018 (L)	
TAXES LEVIED ON PROPERTY	1 4,800,027	1,084,312	0	889,486	2,613,569	0		0		133,068		9,520,462	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 953	215		176	713					26		2,083	2
LESS: CREDITS TO TAXPAYERS	3 352,042	79,525		65,237	155,711					9,496		662,011	3
=1000 NET CURRENT PROPERTY TAXES	*4 4,447,032	1,004,572		824,073	2,457,145					123,546		8,856,368	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 1,224	276		227	364					33		2,124	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 55,259											55,259	6
<b>OTHER COUNTY TAXES:</b>													
12xx Other County Taxes	7 4,746	1,072		879	2,454					128		9,279	7
13xx Voter Approved Local Option Taxes	8 472							793,118				793,590	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10	781										781	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 110,193	24,892		20,420	75,071					2,972		233,548	11
Subtotal (lines 7 - 11)	*12 115,411	26,745	0	21,299	77,525	0	0	793,118	0	3,100	0	1,037,198	12
<b>INTERGOVERNMENTAL REVENUE:</b>													
20xx State Shared Revenues	13						4,595,174					4,595,174	13
21xx State Replacements Against Levied Taxes	14 343,286	77,547		63,614	156,490					9,626		650,563	14
22xx Other State Tax Replacements	15 45,670	10,317		8,463	7,619					1,239		73,308	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 147,462						237,251	440,199	7,688			832,600	16
25xx Contributions from Other													
Intergovernmental Units	17 653,607	38,410		140,930			197	16,460				849,604	17
26xx, 27xx State Grants and Entitlements	18 185,691						714,307	13,551				913,549	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20 561	127		104	471					15		1,278	20
Subtotal (lines 13 - 20)	*21 1,376,277	126,401	0	213,111	164,580	0	5,546,929	470,210	7,688	10,880	0	7,916,076	21
3xxx LICENSES & PERMITS	*22 18,152						54,643					72,795	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 860,874	30			11,325			5,068				877,297	23
6xxx USE OF MONEY & PROPERTY	*24 180,396	790			50			5,839			11,503	198,578	24
8xxx MISCELLANEOUS	*25 173,713	237		1			245,064	44,011				463,026	25
Total Revenues*	26 7,228,338	1,159,051	0	1,058,711	2,710,989	0	5,846,636	1,318,246	7,688	137,559	11,503	19,478,721	26
<b>OTHER FINANCING SOURCES:</b>													
<b>OPERATING TRANSFERS IN:</b>													
9000 From General Basic	27	1,200,000					181,202		25,000			1,406,202	27
9020 From Rural Services Basic	28						2,350,693					2,350,693	28
90xx From Other Budgetary Funds	29 74,393				255,000		255,000					584,393	29
Subtotal (lines 27 - 29)	30 74,393	1,200,000	0	0	255,000	0	2,786,895	0	25,000	0	0	4,341,288	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31 1,184										42,738	43,922	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 8,800						50,860					59,660	32
Total Revenues and Other Sources	33 7,312,715	2,359,051	0	1,058,711	2,965,989	0	8,684,391	1,318,246	32,688	137,559	54,241	23,923,591	33
Beginning Fund Balance - July 1, 2017	34 4,370,834	582,567	3,085	1,972,360	183,507		2,391,699	1,241,249	57,563	15,670	866,063	11,684,597	34
<b>TOTAL RESOURCES (lines 33 + 34)</b>	35 11,683,549	2,941,618	3,085	3,031,071	3,149,496	0	11,076,090	2,559,495	90,251	153,229	920,304	35,608,188	35

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

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)	2017/2018 (L)		
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1 611,719	202,944									814,663	1
1010 - Investigations	2 157,889	70,986									228,875	2
1020 - Unified Law Enforcement	3										0	3
1030 - Contract Law Enforcement	4										0	4
1040 - Law Enforcement Communications	5 410,919	168,684									579,603	5
1050 - Adult Correctional Services	6 715,257	179,552									894,809	6
1060 - Administration	7 412,749	127,578									540,327	7
Subtotal	8 2,308,533	749,744	0	0	0	0	0	0	0		3,058,277	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9 445,698	170,037						100,875			716,610	9
1110 - Medical Examiner	10 47,084										47,084	10
1120 - Child Support Recovery	11										0	11
Subtotal	12 492,782	170,037	0	0	0	0	0	100,875	0		763,694	12
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13										0	13
1210 - Emergency Management	14	44,416									44,416	14
1220 - Fire Protection & Rescue Svcs	15				2,456			11,594			14,050	15
1230 - E911 Service Board	16										0	16
Subtotal	17 0	44,416	0	0	2,456	0	0	11,594	0		58,466	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18	700									700	18
1410 - Research & Other Assistance	19	8,176									8,176	19
1420 - Bailiff Services	20	63,249									63,249	20
Subtotal	21 0	72,125	0	0	0	0	0	0	0		72,125	21
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22	1,773									1,773	22
1510 - (Reserved)	23											23
1520 - Detention Services	24	4,928									4,928	24
1530 - Court Costs	25										0	25
1540 - Service of Civil Papers	26	3,238									3,238	26
Subtotal	27 0	9,939	0	0	0	0	0	0	0		9,939	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28										0	28
1610 - Juvenile Representation Services	29	9,613									9,613	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	12,654									12,654	30
Subtotal	31 0	22,267	0	0	0	0	0	0	0		22,267	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32 2,801,315	1,068,528	0	0	2,456	0	0	112,469	0		3,984,768	32

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 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)	Permanent Funds (K)	Actual 2017/2018 (L)
CASH										
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>										
3000 - Personal & Family Health Services	1 34,606									34,606 1
3010 - Communicable Disease Prevention & Control Services	2 51,907									51,907 2
3020 - Environmental Health	3 92,142	22,761								114,903 3
3040 - Health Administration	4									0 4
3050 - Support of Hospitals	5									0 5
Subtotal	6 178,655	22,761	0	0	0	0	0	0	0	201,416 6
<b>SERVICES TO POOR PROGRAM</b>										
3100 - Administration	7 87,642	7,796								95,438 7
3110 - General Welfare Services	8 9,310							2,800		12,110 8
3120 - Care in County Care Facility	9									0 9
Subtotal	10 96,952	7,796	0	0	0	0	0	2,800	0	107,548 10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>										
3200 - Administration	11 51,752	23,779								75,531 11
3210 - General Services to Veterans	12 20,812									20,812 12
Subtotal	13 72,564	23,779	0	0	0	0	0	0	0	96,343 13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>										
3300 - Youth Guidance	14	39,971								39,971 14
3310 - Family Protective Services	15									0 15
3320 - Services for Disabled Children	16									0 16
Subtotal	17 0	39,971	0	0	0	0	0	0	0	39,971 17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>										
3400 - Services to the Elderly	18 450,447	79,811								530,258 18
3410 - Other Social Services	19									0 19
3420 - Soc Serv Business Operations	20									0 20
Subtotal	21 450,447	79,811	0	0	0	0	0	0	0	530,258 21
<b>CHEMICAL DEPENDENCY PROGRAM</b>										
3500 - Treatment Services	22	5,074								5,074 22
3510 - Preventive Services	23	6,567								6,567 23
Subtotal	24 0	11,641	0	0	0	0	0	0	0	11,641 24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25 798,618	185,759	0	0	0	0	0	2,800	0	987,177 25

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

11/9/2018 1

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)	Permanent Funds (K)	Actual 2017/2018 (L)
CASH										
<b>SERVICES TO PERSONS WITH:</b>										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			38,977						38,977
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			2,508						2,508
Subtotal	8	0	0	41,485	0	0	0	0	0	41,485
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			2,196						2,196
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	2,196	0	0	0	0	0	2,196
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			726						726
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	726	0	0	0	0	0	726
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			93,528						93,528
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			701,233						701,233
Subtotal	28	0	0	794,761	0	0	0	0	0	794,761
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29									0
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	839,168	0	0	0	0	0	839,168

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**  
 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)	2017/2018 (L)		
CASH												
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1							475,190			475,190	1
6010 - Weed Eradication	2										0	2
6020 - Solid Waste Disposal	3	5,956				307,284					313,240	3
6030 - Environmental Restoration	4										0	4
Subtotal	5	5,956	0	0	0	307,284	0	0	475,190	0	788,430	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	80,162	27,505					35,000			142,667	6
6110 - Maintenance & Operations	7	504,982	94,983					65,577	14,088		679,630	7
6120 - Recreation & Environmental Educ.	8	87,002	41,059								128,061	8
Subtotal	9	672,146	163,547	0	0	0	0	100,577	14,088		950,358	9
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10					1,080					1,080	10
6210 - Animal Bounties & State	11											11
Apiarist Expenses	11										0	11
Subtotal	12	0	0	0	0	1,080	0	0	0	0	1,080	12
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	15,890				86,644					102,534	13
6310 - Housing Rehabilitation & Develop.	14										0	14
6320 - Community Economic Development	15	26,276						60,000			86,276	15
Subtotal	16	42,166	0	0	0	86,644	0	0	60,000	0	188,810	16
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17					70,800					119,270	17
6410 - Historic Preservation	18	3,843									3,843	18
6420 - Fair & 4-H Clubs	19	23,750							27,000		50,750	19
6430 - Fairgrounds	20										0	20
6440 - Memorial Halls	21										0	21
6450 - Other Educational Services	22										0	22
Subtotal	23	27,593	0	0	0	70,800	0	0	75,470	0	173,863	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	0	28
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	29	747,861	163,547	0	0	465,808	0	0	711,237	14,088	2,102,541	29

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**  
 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)	2017/2018 (L)
CASH										
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>										
7000 - Administration							226,489			226,489
7010 - Engineering							338,877			338,877
Subtotal	0	0	0	0	0	0	565,366	0	0	565,366
<b>ROADWAY MAINTENANCE PROGRAM</b>										
7100 - Bridges & Culverts							151,990			151,990
7110 - Roads							3,508,407			3,508,407
7120 - Snow & Ice Control							394,734			394,734
7130 - Traffic Controls							202,091			202,091
7140 - Road Clearing							325,461			325,461
Subtotal	0	0	0	0	0	0	4,582,683	0	0	4,582,683
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>										
7200 - Equipment							882,323			882,323
7210 - Equipment Operations							1,380,300			1,380,300
7220 - Tools, Materials & Supplies							137,988			137,988
7230 - Real Estate & Buildings							65,686			65,686
Subtotal	0	0	0	0	0	0	2,466,297	0	0	2,466,297
<b>MASS TRANSIT PROGRAM</b>										
7300 - Air Transportation										0
7310 - Ground Transportation										0
Subtotal	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	0	0	0	0	0	0	7,614,346	0	0	7,614,346



**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		Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2017/2018 (L)
CASH										
<b>REPRESENTATION SERVICES PROGRAM</b>										
8000 - Elections Administration	1	158,491								158,491
8010 - Local Elections	2	38,588								38,588
8020 - Township Officials	3				5,989					5,989
Subtotal	4	0	197,079	0	5,989	0	0	0	0	203,068
<b>STATE ADMINISTRATIVE SERVICES</b>										
8100 - Motor Vehicle Registrations										
& Licensing	5	158,996	95,081							254,077
8101 - Driver Licenses Services	6	52,321	26,339							78,660
8110 - Recording of Public Documents	7	133,035	48,128					11,633		192,796
Subtotal	8	344,352	169,548	0	0	0	0	11,633	0	525,533
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	344,352	366,627	0	5,989	0	0	11,633	0	728,601

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2017/2018 (L)
CASH										
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>										
9000 - General County Management	1 155,029	74,073								229,102 1
9010 - Administrative Management										
Services	2 214,196	65,176								279,372 2
9020 - Treasury Management Services	3 141,761	57,211								198,972 3
9030 - Other Policy & Administration	4 86,200									86,200 4
Subtotal	5 597,186	196,460	0	0	0	0	0	0	0	793,646 5
<b>CENTRAL SERVICES PROGRAM</b>										
9100 - General Services	6 459,057	33,214								492,271 6
9110 - Information Tech Services	7 176,333	28,989						68,474		273,796 7
9120 - GIS Systems	8 93,414									93,414 8
Subtotal	9 728,804	62,203	0	0	0	0	0	68,474	0	859,481 9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>										
9200 - Tort Liability	10	138,447			5,255					143,702 10
9210 - Safety of Workplace	11	232,687			281					232,968 11
9220 - Fidelity of Public Officers	12	3,427								3,427 12
9230 - Unemployment Compensation	13	7,126			79					7,205 13
Subtotal	14 0	381,687	0	0	5,615	0	0	0	0	387,302 14
<b>TOTAL - ADMINISTRATION</b>	15 1,325,990	640,350	0	0	5,615	0	0	68,474	0	2,040,429 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)	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 2017/2018 (L)	
CASH													
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1											0	
0020 - Interest on Short-Term Debt	2											0	
0030 - Other Nonprogram Current	3	109,406										109,406	
0040 - Other County Enterprises	4											0	
TOTAL - NONPROGRAM CURRENT	5	109,406	0	0	0	0	0	0	0			109,406	
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6							42,738		134,214		176,952	
0110 - Interest and Fiscal Charges	7							3,286		2,011		5,297	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	46,024		136,225	0	182,249	
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9						425,216					425,216	
0210 - Conservation Land Acquisition & Dev.	10								5,000			5,000	
0220 - Other Capital Projects	11											0	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	425,216	0	5,000		0	430,216	
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	13	2,801,315	1,068,528	0	0	2,456	0	0	112,469		0	3,984,768	
- Total Physical Health and Social Services	14	798,618	185,759	0	0	0	0	0	2,800		0	987,177	
- Total Mental Health, ID & DD	15	0	0	0	839,168	0	0	0	0		0	839,168	
- Total County Environment and Education	16	747,861	163,547	0	0	465,808	0	0	711,237		14,088	2,102,541	
- Total Roads & Transportation	17	0	0	0	0	0	0	7,614,346	0		0	7,614,346	
- Total Government Services to Residents	18	344,352	366,627	0	0	5,989	0	0	11,633		0	728,601	
- Total Administration	19	1,325,990	640,350	0	0	5,615	0	0	68,474		0	2,040,429	
- Total Nonprogram Current	20	109,406	0	0	0	0	0	0	0		0	109,406	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	46,024	136,225	0	182,249	
- Total Capital Projects	22	0	0	0	0	0	0	425,216	0	5,000	0	430,216	
TOTAL - ALL EXPENDITURES (lines13-22)	23	6,127,542	2,424,811	0	839,168	479,868	0	8,039,562	952,637	5,000	136,225	14,088	19,018,901
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental	24	1,200,000											1,200,000
- To Rural Services Supplemental	25												0
- To Secondary Roads	26	181,202				2,350,693			255,000				2,786,895
- To Other Budgetary Funds	27	25,000							329,393				354,393
TOTAL OPERATING TRANSFERS OUT	28	1,406,202	0	0	0	2,350,693	0	0	584,393	0	0	0	4,341,288
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29												0
Increase (Decrease) In Reserves	30												0
Fund Balance - Nonspendable	31												0
Fund Balance - Restricted	32		366,807		2,191,903	302,935		3,036,528	1,022,465	85,251	17,004	906,216	7,929,109
Fund Balance - Committed	33	532,500	150,000			16,000							698,500
Fund Balance - Assigned	34			3,085									3,085
Fund Balance - Unassigned	35	3,617,305	0	0	0	0	0	0	0	0	0	0	3,617,305
Total Ending Fund Balance - June 30, 2018	36	4,149,805	516,807	3,085	2,191,903	318,935	0	3,036,528	1,022,465	85,251	17,004	906,216	12,247,999
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+36)</b>	37	11,683,549	2,941,618	3,085	3,031,071	3,149,496	0	11,076,090	2,559,495	90,251	153,229	920,304	35,608,188