

ANNUAL FINANCIAL REPORT
ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2019

County Name: BENTON COUNTY

County Number: 06

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 10/8/2019

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 5,684,298	2,691,313		622,246		8,997,857	9,651,443
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	2
Less: Credits to Taxpayers	3	0				0	688,937
Net Current Property Taxes	4 5,684,298	2,691,313		622,246		8,997,857	8,962,506
Delinquent Property Tax Revenue	5 602	289		64		955	4,126
Penalties, Interest & Costs on Taxes	6 52,064					52,064	66,876
Other County Taxes/TIF Tax Revenues	7 139,763	952,581		14,703		1,107,047	1,057,434
Intergovernmental	8 1,625,862	7,095,674		54,324		8,775,860	8,959,267
Licenses & Permits	9 19,002	49,538		0		68,540	57,809
Charges for Service	10 820,085	12,348		0		832,433	771,350
Use of Money & Property	11 96,132	13,214		0	10,619	119,965	41,266
Miscellaneous	12 172,639	348,211		0		520,850	348,680
Subtotal Revenues	13 8,610,447	11,163,168		691,337	10,619	20,475,571	20,269,306
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	550,000	0	44,953	594,953	593,000
Operating Transfers In	15 1,482,603	3,109,382	155,000	0	0	4,746,985	5,084,792
Proceeds of Capital Asset Sales	16 50,000	46,007	0	0	0	96,007	41,250
Total Revenues & Other Sources	17 10,143,050	14,318,557	705,000	691,337	55,572	25,913,516	25,988,348
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 4,266,744	78,653				4,345,397	5,093,322
Physical Health Social Services	19 1,085,767	1,400				1,087,167	1,307,050
Mental Health, ID & DD	20 0	812,479				812,479	1,004,249
County Environment and Education	21 1,036,177	2,014,662		7,000		3,057,839	3,892,272
Roads & Transportation	22 724,155	8,226,511				8,226,511	8,239,499
Government Services to Residents	23 1,740,586	15,187				739,342	819,552
Administration	24 100,045	120,326				1,860,912	2,181,980
Nonprogram Current	25 0	46,025				100,045	157,000
Debt Service	26 0	476,968	493,526	559,882	0	605,907	607,662
Capital Projects	27 0	11,792,211	493,526	559,882	7,000	970,494	2,523,958
Subtotal Expenditures	28 8,953,474	11,792,211	493,526	559,882	7,000	21,806,093	25,826,544
Other Financing Uses:							
Operating Transfers Out	29 1,764,040	2,982,945	0	0	0	4,746,985	5,084,792
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	30
Total Expenditures & Other Uses	31 10,717,514	14,775,156	493,526	559,882	7,000	26,553,078	30,911,336
Changes in fund balances	32 -574,464	-456,599	211,474	131,455	48,572	-639,562	-4,922,988
Beginning Fund Balance - July 1, 2018	33 4,669,697	6,569,831	85,251	17,004	906,216	12,247,999	8,300,427
Increase (Decrease) in Reserves (GAAP Budget)	34 0	0	0	0	0	0	34
Fund Balance - Nonspendable	35 12,900	56,557	0	0	847,964	917,421	35
Fund Balance - Restricted	36 488,714	6,040,675	296,725	148,459	106,824	7,081,397	3,036,847
Fund Balance - Committed	37 830,585	16,000	0	0	0	846,585	889,938
Fund Balance - Assigned	38 0	0	0	0	0	0	38
Fund Balance - Unassigned	39 2,763,034	0	0	0	0	2,763,034	-549,346
Total Ending Fund Balance - June 30, 2019	40 4,095,233	6,113,232	296,725	148,459	954,788	11,608,437	3,377,439

Additional details are available at:

Notes to the financial statement, if any:

Telephone :
 (319) 472-2365

ANNUAL FINANCIAL REPORT
 County Name: BENTON COUNTY
 County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
Revenues & Other Financing Sources						
1 Taxes Levied on Property	5,684,298	2,691,313		622,246		8,997,857
2 Less: Uncollected Delinquent Taxes - Levy Year 2						02
3 Less: Credits to Taxpayers						03
4 Net Current Property Taxes	5,684,298	2,691,313		622,246		8,997,857
5 Delinquent Property Tax Revenue	602	289		64		955
6 Penalties, Interest & Costs on Taxes	52,064					52,064
7 Other County Taxes/TIF Tax Revenues	139,763	952,581		14,703		1,107,047
8 Intergovernmental	1,625,862	7,095,674		54,324		8,775,860
9 Licenses & Permits	19,002	49,538				68,540
10 Charges for Service	820,085	12,348				832,433
11 Use of Money & Property	96,132	13,214			10,619	119,965
12 Miscellaneous	172,639	348,211				520,850
13 Subtotal Revenues	8,610,447	11,163,168	0	691,337	10,619	20,475,571
Other Financing Sources:						
14 General Long-Term Debt Proceeds			550,000		44,953	594,953
15 Operating Transfers In	1,482,603	3,109,382	155,000			4,746,985
16 Proceeds of Capital Asset Sales	50,000	46,007				96,007
17 Total Revenues & Other Sources	10,143,050	14,318,557	705,000	691,337	55,572	25,913,516
Expenditures & other Financing Uses						
Operating:						
18 Public Safety and Legal Services	4,266,744	78,653				4,345,397
19 Physical Health Social Services	1,085,767	1,400				1,087,167
20 Mental Health, ID & DD		812,479				812,479
21 County Environment and Education	1,036,177	2,014,662		7,000		3,057,839
22 Roads & Transportation		8,226,511				8,226,511
23 Government Services to Residents	724,155	15,187				739,342
24 Administration	1,740,586	120,326				1,860,912
25 Nonprogram Current	100,045					100,045
26 Debt Service		46,025		559,882		605,907
27 Capital Projects		476,968	493,526			970,494
28 Subtotal Expenditures	8,953,474	11,792,211	493,526	559,882	7,000	21,806,093
Other Financing Uses:						
29 Operating Transfers Out	1,764,040	2,982,945				4,746,985
30 Refunded Debt/Payments to Escrow						030
31 Total Expenditures & Other Uses	10,717,514	14,775,156	493,526	559,882	7,000	26,553,078
32 Changes in fund balances	-574,464	-456,599	211,474	131,455	48,572	-639,562
33 Beginning Fund Balance - July 1, 2018	4,669,697	6,569,831	85,251	17,004	906,216	12,247,999
34 Increase (Decrease) in Reserves						034
35 Fund Balance - Nonspendable	12,900	56,557			847,964	917,421
36 Fund Balance - Restricted	488,714	6,040,675	296,725	148,459	106,824	7,081,397
37 Fund Balance - Committed	830,585	16,000				846,585
38 Fund Balance - Assigned						038
39 Fund Balance - Unassigned	2,763,034					2,763,034
40 Total Ending Fund Balance - June 30, 2019	4,095,233	6,113,232	296,725	148,459	954,788	11,608,437

REVENUES DETAIL
 County Name: BENTON COUNTY
 County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2018/2019
1 Taxes levied on Property	4,636,847	1,047,451	0	171,153	2,520,160	0	0	0	0	622,246	0	8,997,857
2 Less: Uncoll. Del. Taxes Levy Year												02
3 Less: Credits to Taxpayers												03
4 1000 Net Current Property Taxes	4,636,847	1,047,451		171,153	2,520,160					622,246		8,997,857
5 Delinq. Property Tax Revenue	491	111		18	271					64		955
6 11XX Penalties, Int. & Costs on Taxes	52,064											52,064
Other County Taxes:												
7 12XX Other County Taxes	5,569	1,163		190	2,873			872,346		673		10,468
8 13XX Voter Approved Local Option Taxes												872,346
9 14XX Gambling Taxes												09
10 15XX TIF Tax Revenues	107,390	1,382		3,964	73,208					14,030		222,851
11 17XX Utility Tax Replacement Excise Taxes		24,259										11
11B 17XX Taxes Collected for Other Governments												11B
12 Subtotal	112,959	26,804	0	4,154	76,081	0	0	872,346	0	14,703	0	1,107,047
13 Intergovernmental Revenue:												
14 20XX State Shared Revenues	353,600	79,877			155,418		4,739,611			47,792		4,739,611
15 21X State Replacements Against Levied Taxes	49,439	11,168		13,052	8,784					6,492		649,739
16 23XX, 24XX State/Federal Pass-Thru Revenues	131,835			1,825			27,800	1,293,077				77,708
17 25XX Contributions from Other Intergovernmental Units	788,887			130,473				74				938,654
18 26XX, 27XX State Grants and Entitlements	210,680						694,811	11,261				916,752
19 28XX Federal Grants and Entitlements												019
20 29XX Payments in Lieu of Taxes	307	69		11	257					40		684
21 Subtotal	1,534,748	91,114	0	145,361	164,459	0	5,462,296	3,23,558	0	54,324	0	8,775,860
22 3XXX Licenses & Permits	19,002						49,538					68,540
23 4XXX 5XXX Charges for Service	819,979	106			7,500			4,848				832,433
24 6XXX Use of Money & Property	95,528	604						13,214				119,965
25 8XXX Miscellaneous	172,639			120			348,091					520,850
26 Total Revenues	7,444,257	1,166,190	0	320,806	2,768,471	0	5,859,925	2,213,966	0	691,337	0	20,475,571
Other Financing Sources:												
Operating Transfers In:												
27 9000 From General Basic		1,400,000					2,001,796		155,000			3,556,796
28 9020 From Rural Services Basic							597,586					597,586
29 90XX From Other Budgetary Funds	82,603				255,000		255,000					592,603
30 Subtotal	82,603	1,400,000	0	0	255,000	0	2,854,382	0	155,000	0	0	4,746,985
31 91XX Proceeds/Gen Long-term Debt									550,000		44,953	594,953
32 92xx Proceeds/Capital Asset Sales	50,000						46,007					96,007
33 Total Revenues and Other Sources	7,576,860	2,566,190	0	320,806	3,023,471	0	8,760,314	2,213,966	705,000	691,337	55,572	25,913,516
34 Beginning Fund Balance - July 1, 2018	4,149,805	516,807	3,085	2,191,903	318,935		3,036,528	1,022,465	85,251	17,004	906,216	12,247,999
35 Total Resources	11,726,665	3,082,997	3,085	2,512,709	3,342,406	0	11,796,842	3,236,431	790,251	708,341	961,788	38,161,515

Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Law Enforcement Program										
1000 - Uniformed Patrol Services	757,535	261,153						34,144		1,052,832
1010 - Investigations	98,012	34,667								132,679
1020 - Unified Law Enforcement										03
1030 - Contract Law Enforcement										04
1040 - Law Enforcement Communications	439,312	176,959								616,271
1050 - Adult Correctional Services	865,720	206,965								1,072,685
1060 - Administration	341,607	106,211								447,818
Subtotal	2,502,186	785,955	0	0	0	0	0	34,144	0	3,322,288
Legal Services Program										
1100 - Criminal Prosecution	465,368	187,860						22,026		675,254
1110 - Medical Examiner	56,756									56,756
1120 - Child Support Recovery										011
Subtotal	522,124	187,860	0	0	0	0	0	22,026	0	732,010
Emergency Services										
1200 - Ambulance Services										013
1210 - Emergency Management		49,313								49,313
1220 - Fire Protection & Rescue Svcs								22,483		22,483
1230 - E911 Service Board										016
Subtotal	0	49,313	0	0	0	0	0	22,483	0	71,796
Assistance to Distret Court System Program										
1400 - Physical Operations		1,836								1,836
1410 - Research & Other Assistance		6,050								6,050
1420 - Bailiff Services		175,913								175,913
Subtotal	0	183,799	0	0	0	0	0	0	0	183,799
Court Proceedings program										
1500 - Juries & Witnesses		10,987								10,987
1510 - (Reserved)										23
1520 - Detention Services		2,881								2,881
1530 - Court Costs										025
1540 - Service of Civil Papers		2,122								2,122
Subtotal	0	15,990	0	0	0	0	0	0	0	15,990
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution		9,274								9,274
1610 - Juvenile Representation Services		10,243								10,243
1620 - Court-Appointed Attorneys & Court Costs for Juveniles										0
Subtotal	0	19,517	0	0	0	0	0	0	0	19,517
Total - Public Safety & Legal Services	3,024,310	1,242,434	0	0	0	0	0	78,653	0	4,345,397

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Physical Health Services Program										
3000 - Personal & Family Health Services	35,333									35,333
3010 - Communicable Disease Prevention	52,996									52,996
3020 - Environmental Health	102,789	28,172								130,961
3040 - Health Administration										04
3050 - Support of Hospitals										05
Subtotal	191,118	28,172		0	0	0	0	0	0	219,290
Services to Poor Program										
3100 - Administration	73,480	5,153								78,633
3110 - General Welfare Services	16,542							1,400		17,942
3120 - Care in County Care Facility										09
Subtotal	90,022	5,153		0	0	0	0	1,400	0	96,575
Services to Military Veterans Program										
3200 - Administration	50,228	26,968								77,196
3210 - General Services to Veterans	18,570									18,570
Subtotal	68,798	26,968		0	0	0	0	0	0	95,766
Children's & Family Services										
3300 - Youth Guidance		22,345								22,345
3310 - Family Protective Services										015
3320 - Services for Disabled Children										016
Subtotal	0	22,345		0	0	0	0	0	0	22,345
Services to Other Adults Program										
3400 - Services to the Elderly	563,389	85,682								649,071
3410 - Other Social Services										019
3420 - Soc Serv Business Operations										020
Subtotal	563,389	85,682		0	0	0	0	0	0	649,071
Chemical Dependency Program										
3500 - Treatment Services		202								202
3510 - Preventive Services		3,918								3,918
Subtotal	0	4,120		0	0	0	0	0	0	4,120
Total - Physical Health & Social	913,327	172,440		0	0	0	0	1,400	0	1,087,167

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH	GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Services to Persons With:										
40XX - Mental Health Problems/Mental Illness										
400X-Information & Educ. Svcs	1									01
402X-Coordination Svcs	2			97,766						97,766
403X- Personal & Environ. Spt	3									03
404X-Treatment Services	4									04
405X-Vocational & Day Services	5									05
406X-Lic/Cert. Living Arrangements	6			2,763						06
407X-Inst/Hospital & Commit Svcs	7			100,529						2,763
Subtotal	8	0	0	100,529	0	0	0	0	0	100,529
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									09
422X-Coordination Svcs	10			12,408						12,408
423X- Personal & Environ. Spt	11									011
424X-Treatment Services	12									012
425X-Vocational & Day Services	13									013
426X-Lic/Cert. Living Arrangements	14									014
427X-Inst/Hospital & Commit Svcs	15									015
Subtotal	16	0	0	12,408	0	0	0	0	0	12,408
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									017
432X-Coordination Svcs	18									018
433X- Personal & Environ. Spt	19			6,065						6,065
434X-Treatment Services	20									020
435X-Vocational & Day Services	21									021
436X-Lic/Cert. Living Arrangements	22									022
437X-Inst/Hospital & Commit Svcs	23									023
Subtotal	24	0	0	6,065	0	0	0	0	0	6,065
44XX - General Administration										
4411-Direct Administration	25			60,124						60,124
4412-Purchased Administration	26									026
4413-Distrib to Regional Fiscal Agent	27			633,353						633,353
Subtotal	28	0	0	693,477	0	0	0	0	0	693,477
45XX - County Prvd Case Mgmt										
Subtotal	29									029
46XX - County Prvd Svcs										
Subtotal	30									030
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									031
472X-Coordination Svcs	32									032
473X- Personal & Environ. Spt	33									033
474X-Treatment Services	34									034
475X-Vocational & Day Services	35									035
476X-Lic/Cert. Living Arrangements	36									036
477X-Inst/Hospital & Commit Svcs	37									037
Subtotal	38	0	0	0	0	0	0	0	0	038
Total - Mental Health, ID & DD	39	0	0	812,479	0	0	0	0	0	812,479

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: BENTON COUNTY County Number: 06
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Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Environmental Quality Program											
1	6000 - Natural Resources Conservation								1,359,250		1,359,250
2	6010 - Weed Eradication										0
3	6020 - Solid Waste Disposal	6,949			298,103						305,052
4	6030 - Environmental Restoration										0
5	Subtotal	6,949	0	0	298,103	0	0	0	1,359,250	0	1,664,303
Conservation & Recreation Service Program											
6	6100 - Administration	92,616	30,269						23,666		146,551
7	6110 - Maintenance & Operations	572,667	128,193						43,683	7,000	751,543
8	6120 - Recreation & Environmental Educ.	94,169	41,678								135,847
9	Subtotal	759,452	200,140	0	0	0	0	0	67,349	7,000	1,033,941
Animal Control Program											
10	6200 - Animal Shelter					2,905					2,905
6210 - Animal Bounties & State											
11	Apiarist Expenses										0
12	Subtotal	0	0	0	0	2,905	0	0	0	0	2,905
County Development Program											
13	6300 - Land Use & Building Controls	16,207				107,255					123,462
14	6310 - Housing Rehabilitation & Develop.										0
15	6320 - Community Economic Development	23,000							60,000		83,000
16	Subtotal	39,207	0	0	0	107,255	0	0	60,000	0	206,462
Educational Services Program											
17	6400 - Libraries					70,800			49,000		119,800
18	6410 - Historic Preservation	6,679									6,679
19	6420 - Fair & 4-H Clubs	23,750									23,750
20	6430 - Fairgrounds										0
21	6440 - Memorial Halls										0
22	6450 - Other Educational Services										0
23	Subtotal	30,429	0	0	0	70,800	0	0	49,000	0	150,229
President or Governor Declared Disasters Program											
24	6500 - Property										0
25	6510 - Buildings										0
26	6520 - Equipment										0
27	6530 - Public Facilities										0
28	Subtotal	0	0	0	0	0	0	0	0	0	0
29	Total - County Environment and Education	836,037	200,140	0	0	479,063	0	0	1,535,599	7,000	3,057,839

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
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Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Secondary Roads Administration & Engineering Program											
1	7000 - Administration							252,375			252,375
2	7010 - Engineering							402,872			402,872
3	Subtotal	0	0	0	0	0	0	655,247	0	0	655,247
Roadway Maintenance Program											
4	7100 - Bridges & Culverts							159,710			159,710
5	7110 - Roads							4,007,398			4,007,398
6	7120 - Snow & Ice Control							423,386			423,386
7	7130 - Traffic Controls							248,239			248,239
8	7140 - Road Clearing							301,301			301,301
9	Subtotal	0	0	0	0	0	0	5,140,034	0	0	5,140,034
General Roadway Expenditures Program											
10	7200 - Equipment							698,395			698,395
11	7210 - Equipment Operations							1,457,133			1,457,133
12	7220 - Tools, Materials & Supplies							182,799			182,799
13	7230 - Real Estate & Buildings							92,903			92,903
14	Subtotal	0	0	0	0	0	0	2,431,230	0	0	2,431,230
Mass Transit Program											
15	7300 - Air Transportation										
16	7310 - Ground Transportation										
17	Subtotal	0	0	0	0	0	0	0	0	0	0
18	Total - Roads & Transportation	0	0	0	0	0	0	8,226,511	0	0	8,226,511

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Representation Services Program											
1	8000 - Elections Administration		163,270								163,270
2	8010 - Local Elections										0
3	8020 - Township Officials					6,172					6,172
4	Subtotal	0	163,270	0	0	6,172	0	0	0	0	169,442
State Administrative Services											
5	8100 - Motor Vehicle Registrations & Licensing	172,833	100,599								273,432
6	8101 - Driver Licenses Services	56,610	27,950								84,560
7	8110 - Recording of Public Documents	141,143	61,750						9,015		211,908
8	Subtotal	370,586	190,299	0	0	0	0	0	9,015	0	569,900
9	Total - Government Services to Residents	370,586	353,569	0	0	6,172	0	0	9,015	0	739,342

**SERVICE AREA 9
ADMINISTRATION**

County Name: BENTON COUNTY County Number: 06
FY 2018/2019 ANNUAL FINANCIAL REPORT
10/8/2019

Reporting Accounting Basis: CASH		GENERAL FUNDS General Basic	GENERAL FUNDS General Supplemental	GENERAL FUNDS General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019
Policy & Administrative Program											
9000 - General County Management	1	162,417	76,706								239,123
9010 - Administrative Management Services	2	212,024	74,650								286,674
9020 - Treasury Management Services	3	147,238	65,435								212,673
9030 - Other Policy & Administration	4	69,275									69,275
Subtotal	5	590,954	216,791	0	0	0	0	0	0	0	807,745
Central Services Program											
9100 - General Services	6	167,910	35,186						47,555		250,651
9110 - Information Tech Services	7	246,799	30,648						68,037		345,484
9120 - GIS Systems	8	108,422									108,422
Subtotal	9	523,131	65,834	0	0	0	0	0	115,592	0	704,557
Risk Management Services Program											
9200 - Tort Liability	10		117,769			4,397					122,166
9210 - Safety of Workplace	11	801	214,021			218					215,040
9220 - Fidelity of Public Officers	12		3,427								3,427
9230 - Unemployment Compensation	13		7,858			119					7,977
Subtotal	14	801	343,075	0	0	4,734		0	0	0	348,610
Total - Administration	15	1,114,886	625,700	0	0	4,734	0	0	115,592	0	1,860,912

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BENTON COUNTY County Number: 06
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 10/8/2019

Reporting Accounting Basis: CASH		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent Funds	Actual 2018/2019
Nonprogram Current Expenditures													
0010 - County Farm Operations	1												01
0020 - Interest on Short-Term Debt	2												02
0030 - Other Nonprogram Current	3	100,045											100,0453
0040 - Other County Enterprises	4												04
Total - Nonprogram Current	5	100,045	0	0	0	0	0	0	0	0	0	0	100,0455
Long-Term Debt Service													
0100 - Principal	6							44,902		550,000			594,9026
0110 - Interest and Fiscal Charges	7							1,123		9,882			11,0057
Total - Long-Term Debt Service	8	0	0	0	0	0	0	46,025		559,882		0	605,9078
Capital Projects													
0200 - Roadway Construction	9							476,968					476,9689
0210 - Conservation Land Acquisition & Dev.	10									5,000			5,00010
0220 - Other Capital Projects	11									488,526			488,52611
Total - Capital Projects	12	0	0	0	0	0	0	476,968	0	493,526		0	970,49412
Expenditures Summary													
Total Public Safety and Legal Services	13	3,024,310	1,242,434						78,653				4,345,39713
Total Physical Health and Social Services	14	913,327	172,440						1,400				1,087,16714
Total Mental Health, ID & DD	15	0	0		812,479				0				812,47915
Total County Environment and Education	16	836,037	200,140			479,063			0			7,000	3,057,83916
Total Roads & Transportation	17	0	0					8,226,511					8,226,51117
Total Government Services to Residents	18	370,586	353,569			6,172			9,015				739,34218
Total Administration	19	1,114,886	625,700			4,734			115,592				1,860,91219
Total Nonprogram Current	20	100,045	0	0	0	0	0	0	46,025				100,04520
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		559,882			605,90721
Total Capital Projects	22	0	0	0	0	0	0	476,968		493,526			970,49422
Total - All Expenditures	23	6,359,191	2,594,283	0	812,479	489,969	0	8,703,479	1,786,284	493,526	559,882	7,000	21,806,09323
Other Budgetary Financing Uses Operating Transfers Out													
To General Supplemental	24	1,400,000											1,400,00024
To Rural Services Supplemental	25												025
To Secondary Roads	26	209,040				2,390,342			255,000				2,854,38226
To Other Budgetary Funds	27	155,000							337,603				492,60327
Total Operating Transfers Out	28	1,764,040	0	0	0	2,390,342	0	0	592,603	0	0	0	4,746,98528
Refunded Debt/ Payments to Escrow	29												029
Increase (Decrease) In Reserves	30												030
Fund Balance - Nonspendable	31	12,900							56,557			847,964	917,42131
Fund Balance - Restricted	32		488,714		1,700,230	446,095		3,093,363	800,987	296,725	148,459	106,824	7,081,39732
Fund Balance - Committed	33	830,585				16,000							846,58533
Fund Balance - Assigned	34												034
Fund Balance - Unassigned	35	2,759,949	0	3,085	0	0	0	0	0	0	0	0	2,763,03435
Total Ending Fund Balance - June 30,	36	3,603,434	488,714	3,085	1,700,230	462,095	0	3,093,363	857,544	296,725	148,459	954,788	11,608,43736
Total Requirements	37	11,726,665	3,082,997	3,085	2,512,709	3,342,406	0	11,796,842	3,236,431	790,251	708,341	961,788	38,161,51537