

**COUNTY ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the fiscal year ended: June 30, 2020**

County No: 6

11/23/2020

Reporting Accounting Basis: <b>GAAP</b>	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	6,771,201	2,630,344	0		9,401,545	1	
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0		0	2	
Less: Credits to Taxpayers	3	5,236	0	0		5,236	3	
Net Current Property Taxes	4	6,765,965	2,630,344	0		9,396,309	4	
Delinquent Property Tax Revenue	5	47,516	22,333	0		69,849	5	
Penalties, Interest & Costs on Taxes	6	22,157				22,157	6	
Other County Taxes/TIF Tax Revenues	7	160,600	1,102,982	0	0	1,263,582	7	
Intergovernmental	8	1,695,757	9,483,678	0	0	11,179,435	8	
Licenses & Permits	9	25,878	42,403	0	0	68,281	9	
Charges for Service	10	827,023	18,071	0	0	845,094	10	
Use of Money & Property	11	114,730	1,943	0	16,248	132,921	11	
Miscellaneous	12	263,830	468,083	0	0	731,913	12	
<b>Subtotal Revenues</b>	13	9,923,456	13,769,837	0	16,248	23,709,541	13	
Other Financing Sources:								
General Long-Term Debt Proceeds	14	64,960	0	0	0	64,960	14	
Operating Transfers In	15	782,603	3,353,516	134,000	0	4,270,119	15	
Proceeds of Fixed Asset Sales	16	8,597	105,373	0	0	113,970	16	
<b>Total Revenues &amp; Other Sources</b>	17	10,779,616	17,228,726	134,000	16,248	28,158,590	17	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18	4,533,728	28,312		0	4,562,040	18	
Physical Health Social Services	19	952,423	0		0	952,423	19	
Mental Health, MR & DD	20	0	999,890		0	999,890	20	
County Environment and Education	21	946,704	4,287,535		16,393	5,250,632	21	
Roads & Transportation	22	0	8,608,241		0	8,608,241	22	
Government Services to Residents	23	808,746	6,532		0	815,278	23	
Administration	24	1,752,134	126,771		0	1,878,905	24	
Nonprogram Current	25	106,780	0		0	106,780	25	
Debt Service	26	0	0	0	0	0	26	
Capital Projects	27	0	1,212,302	105,000	0	1,317,302	27	
<b>Subtotal Expenditures</b>	28	9,100,515	15,269,583	105,000	16,393	24,491,491	28	
Other Financing Uses:								
Operating Transfers Out	29	930,996	3,205,123	0	134,000	4,270,119	29	
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	30	
<b>Total Expenditures &amp; Other Uses</b>	31	10,031,511	18,474,706	105,000	134,000	28,761,610	31	
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	32	748,105	(1,245,980)	29,000	(134,000)	(145)	(603,020)	32
Beginning Fund Balance - July 1, 2019	33	4,254,072	6,058,292	296,725	148,460	954,789	11,712,338	33
Increase (Decrease) in Reserves	34	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	337,731	0	0	847,965	1,185,696	35
Fund Balance - Restricted	36	1,063,447	4,474,772	325,725	14,460	106,679	5,985,083	36
Fund Balance - Committed	37	596,000		0			596,000	37
Fund Balance - Assigned	38	0					0	38
Fund Balance - Unassigned	39	3,342,730	(70,255)	0	0	0	3,272,475	39
<b>Total Ending Fund Balance - June 30, 2020</b>	40	5,002,177	4,742,248	325,725	14,460	954,644	11,039,254	40

Notes to the financial statement, if any:

Tie to Combined Balance Sheet

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

REVENUES DETAIL

County Name: Benton County

County No: 6

FY 2019/2020 ANNUAL FINANCIAL REPORT

11/23/2020

Reporting Accounting Basis:  
GAAP

	GENERAL FUND			SPECIAL REVENUE FUNDS						All Capital Projects (I)	Service (J)	All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Watershed Management Authority	Other (H)				Actual 2018/2019 (L)	
TAXES LEVIED ON PROPERTY	1	4,767,099	2,004,102	0	0	2,630,344	0			0			9,401,545	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	0	0	0	0					0			0	2
LESS: CREDITS TO TAXPAYERS	3	5,236	0	0	0	0				0			5,236	3
=1000 NET CURRENT PROPERTY TAXES	*4	4,761,863	2,004,102	0	0	2,630,344				0			9,396,309	4
1010 DELINQ. PROPERTY TAX REVENUE	*5	40,112	7,404	0	624	21,709				0			69,849	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	22,157	0	0						0			22,157	6
OTHER COUNTY TAXES:														
12xx Other County Taxes	7	4,502	1,784	0	0	2,347				0			8,633	7
13xx Local Option Taxes	8									1,026,610			1,026,610	8
14xx Gambling Taxes	9									0			0	9
15xx TIF Tax Revenues	10									0			0	10
16xx Utility Tax Replacement Excise Taxes	11	108,641	45,673	0	0	74,025				0			228,339	11
Subtotal (lines 7 - 11)	*12	113,143	47,457	0	0	76,372	0	0	0	1,026,610	0	0	1,263,582	12
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13	0	0	0	0	0	5,017,347	0	0	0	0	0	5,017,347	13
21xx State Replacements Against Levied Taxes	14	341,484	143,561	0	0	147,824				0			632,869	14
22xx Other State Tax Replacements	15	48,569	20,418	0	0	8,756		0	0	0	0	0	77,743	15
23xx, 24xx State/Federal Pass-Thru Revenues	*16	132,796	0	0	0	0	27,447	0	0	0	0	0	160,243	16
25xx Contributions from Other Intergovernmental Units	17	738,219	43,717	0	167,394	0	740	0	0	0	0	0	950,070	17
26xx, 27xx State Grants and Entitlements	18	169,367	0	0	0	0	681,097	3,419,475	13,598	0	0	0	4,283,537	18
28xx Federal Grants and Entitlements	19	57,626	0	0	0	0	0	0	0	0	0	0	57,626	19
29xx Payments in Lieu of Taxes	20	0	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal (lines 13 - 20)	*21	1,488,061	207,696	0	167,394	156,580	5,726,631	3,419,475	13,598	0	0	0	11,179,435	21
3xxx LICENSES & PERMITS	*22	25,878	0	0	0	0	42,403	0	0	0	0	0	68,281	22
4xxx, 5xxx CHARGES FOR SERVICE	*23	826,983	40	0	0	11,600	0	0	6,471	0	0	0	845,094	23
6xxx USE OF MONEY & PROPERTY	*24	114,730	0	0	0	0	0	0	1,943	0	0	16,248	132,921	24
8xxx MISCELLANEOUS	*25	260,718	3,112	0	29	0	334,263	111,176	22,615	0	0	0	731,913	25
Total Revenues*	26	7,653,645	2,269,811	0	168,047	2,896,605	6,103,297	3,530,651	1,071,237	0	0	16,248	23,709,541	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27		700,000	0			230,996		0	0	0	0	930,996	27
9020 From Rural Services Basic	28						2,612,520		0	0	0	0	2,612,520	28
90xx From Other Budgetary Funds	29	82,603	0	0	0	255,000	255,000		0	134,000	0	0	726,603	29
Subtotal (lines 27-29)	30	82,603	700,000	0	0	255,000	3,098,516	0	0	134,000	0	0	4,270,119	30
91xx PROCEEDS/IGEN LONG-TERM DEBT	31	0	64,960	0	0	0	0	0	0	0	0	0	64,960	31
92xx PROCEEDS/IGEN FIXED ASSET SALES	32	8,597			0	0	105,373		0	0	0	0	113,970	32
Total Revenues and Other Sources	33	7,744,845	3,034,771	0	168,047	3,151,605	9,307,186	3,530,651	1,071,237	134,000	0	16,248	28,158,590	33
Beginning Fund Balance - July 1, 2019	34	3,785,143	465,844	3,085	1,766,076	459,307	2,707,910	(70,064)	1,124,999	296,725	148,460	954,789	11,642,274	34
TOTAL RESOURCES (lines 33 + 34)	35	11,529,988	3,500,615	3,085	1,934,123	3,610,912	12,015,096	3,460,587	2,196,236	430,725	148,460	971,037	39,800,864	35

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

County No: 6  
County Name: Benton County

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: GAAP	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	Actual 2018/2019 (L)	
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	MH-DD Srvc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)			
<b>LAW ENFORCEMENT PROGRAM</b>											
1000 - Uniformed Patrol Services	1	781,062	214,368	0		0			0		995,430 1
1010 - Investigations	2	127,696	43,888	0							171,584 2
1020 - Unified Law Enforcement	3										0 3
1030 - Contract Law Enforcement	4										0 4
1040 - Law Enforcement Communications	5	540,356	170,714	0							711,070 5
1050 - Adult Correctional Services	6	920,769	187,355	0							1,108,124 6
1060 - Administration	7	453,969	105,194	0							559,163 7
Subtotal	8	2,823,852	721,519	0	0	0	0	0	0	0	3,545,371 8
<b>LEGAL SERVICES PROGRAM</b>											
1100 - Criminal Prosecution	9	490,444	147,718	0					24,570		662,732 9
1110 - Medical Examinations	10	75,165	0	0							75,165 10
1120 - Child Support Recovery	11										0 11
Subtotal	12	565,609	147,718	0	0	0	0	0	24,570	0	737,897 12
<b>EMERGENCY SERVICES</b>											
1200 - Ambulance Services	13	0	0	0							0 13
1210 - Emergency Management	14	0	47,474	0							47,474 14
1220 - Fire Protection Services	15	0	0		1,742				2,000		3,742 15
1230 - E911 Service Board	16	0	0	0							0 16
Subtotal	17	0	47,474	0	0	1,742	0	0	2,000	0	51,216 17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>											
1400 - Physical Operations	18	0	1,200	0							1,200 18
1410 - Research & Other Assistance	19	0	5,661	0							5,661 19
1420 - Bailiff Services	20	0	178,991								178,991 20
Subtotal	21	0	185,852	0	0	0	0	0	0	0	185,852 21
<b>COURT PROCEEDINGS PROGRAM</b>											
1500 - Juries & Witnesses	22	0	20,046	0							20,046 22
1510 - (Reserved)	23										
1520 - Detention Services	24	0	1,493	0							1,493 24
1530 - Court Costs	25										0 25
1540 - Service of Civil Papers	26	0	1,917	0							1,917 26
Subtotal	27	0	23,456	0	0	0	0	0	0	0	23,456 27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>											
1600 - Juvenile Victim Restitution	28										0 28
1610 - Juvenile Representation Services	29	0	7,533	0							7,533 29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	10,715	0							10,715 30
Subtotal	31	0	18,248	0	0	0	0	0	0	0	18,248 31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	3,389,461	1,144,267	0	0	1,742	0	0	26,570	0	4,562,040 32

Per FS 4,533,728

1,742 26,570

Difference 0

0 0

**SERVICE AREA 3**  
**PHYSICAL HEALTH AND SOCIAL SERVICES**

County No: 6  
County Name: Benton County

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: GAAP	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	Actual 2018/2019 (L)	
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	MH-DD Srvc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)			
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1	36,287	0	0							36,287 1
3010 - Communicable Disease Prevention & Control Services	2	54,427	0								54,427 2
3020 - Sanitation	3	93,524	21,318	0							114,842 3
3040 - Health Administration	4	0	0	0							0 4
3050 - Support of Hospitals	5										0 5
Subtotal	6	184,238	21,318	0	0	0	0	0	0		205,556 6
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	51,224	2,653	0							53,877 7
3110 - General Welfare Services	8	14,278	0	0				0			14,278 8
3120 - Care in County Care Facility	9										0 9
Subtotal	10	65,502	2,653	0	0	0	0	0	0		68,155 10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	51,493	20,693	0							72,186 11
3210 - General Services to Veterans	12	11,443	0	0							11,443 12
Subtotal	13	62,936	20,693	0	0	0	0	0	0		83,629 13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14	0	38,215								38,215 14
3310 - Family Protective Services	15	0	0	0							0 15
3320 - Services for Disabled Children	16										0 16
Subtotal	17	0	38,215	0	0	0	0	0	0		38,215 17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18	479,709	73,265	0							552,974 18
3410 - Other Social Services	19										0 19
Subtotal	20	479,709	73,265	0	0	0	0	0	0		552,974 20
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	21	0	0	0							0 21
3510 - Preventive Services	22	0	3,894	0							3,894 22
Subtotal	23	0	3,894	0	0	0	0	0	0		3,894 23
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	24	792,385	160,038	0	0	0	0	0	0		952,423 24

Per FS 952,423

Difference 0

-

0

**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Svcs Fund (D)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>				
400x - Information & Education Services	1			
402X - Coordination Services	2			101,707
403X- Personal & Environmental Sprt	3			0
404X-Treatment Services	4			36,746
405X - Vocational & Day Services	5			
406X - Lic/Certified Living Arrangements	6			0
407X - Inst/Hospital & Commit Services	7			2,482
Subtotal	8	0	0	140,935
<b>41XX - CHRONIC MENTAL ILLNESS</b>				
410x - Information & Education Services	9			
412X - Coordination Services	10			0
413X- Personal & Environmental Sprt	11			0
414X-Treatment Services	12			0
415X - Vocational & Day Services	13			0
416X - Lic/Certified Living Arrangements	14			0
417X - Inst/Hospital & Commit Services	15			0
Subtotal	16	0	0	0
<b>42XX - MENTAL RETARDATION</b>				
420x - Information & Education Services	17			0
422X - Coordination Services	18			9,221
423X- Personal & Environmental Sprt	19			0
424X-Treatment Services	20			0
425X - Vocational & Day Services	21			0
426X - Lic/Certified Living Arrangements	22			0
427X - Inst/Hospital & Commit Services	23			0
Subtotal	24	0	0	9,221
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>				
430x - Information & Education Services	25			0
432X - Coordination Services	26			3,610
433X- Personal & Environmental Sprt	27			0
434X-Treatment Services	28			0
435X - Vocational & Day Services	29			0
436X - Lic/Certified Living Arrangements	30			0
437X - Inst/Hospital & Commit Services	31			0
Subtotal	32	0	0	3,610
<b>44XX - GENERAL ADMINISTRATION</b>				
4411 - Direct Administration	33			53,530
4412 - Purchased Administration	34			0
4413 - Distrib to Regional Fiscal Agent				792,594
Subtotal	35	0	0	846,124
<b>45XX - COUNTY PRVD CASE MGMT</b>				
Subtotal	36		0	0
<b>46XX - COUNTY PRVD SERVICES</b>				
Subtotal	37			
<b>47XX - BRAIN INJURY</b>				
470x - Information & Education Services	38			
472X - Coordination Services	39			
473X- Personal & Environmental Sprt	40			
474X-Treatment Services	41			
475X - Vocational & Day Services	42			
476X - Lic/Certified Living Arrangements	43			
477X - Inst/Hospital & Commit Services	44			
Subtotal	45	0	0	0
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	46	0	0	999,890

Per FS 999,890

Difference 0

**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis:  
GAAP

	GENERAL FUND			SPECIAL REVENUE FUNDS						All Permanent Funds (K)	Actual 2018/2019 (L)		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Watershed Management Authority	Other (H)				
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1	0	0		0			3,530,842	0			3,530,842	1
6010 - Weed Eradication	2	0	0		0			0	0			0	2
6020 - Solid Waste Disposal	3	7,751	0		305,562			0	0			313,313	3
6030 - Environmental Restoration	4	0	0		0			0	0			0	4
Subtotal	5	7,751	0	0	305,562	0	0	3,530,842	0	0		3,844,155	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	97,634	24,087	0		0			0			121,721	6
6110 - Maintenance & Operations	7	529,517	89,853	0		0			157,603	16,393		793,366	7
6120 - Recreation & Environmental Educ.	8	97,544	28,687	0		0			0			126,231	8
Subtotal	9	724,695	142,627	0	0	0	0	0	157,603	16,393		1,041,318	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	0	0		2,830				0			2,830	10
6210 - Animal Bounties & State Apiarist Expenses	11	0	0		0				0			0	11
Subtotal	12	0	0	0	2,830	0	0	0	0	0		2,830	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	16,521	0	0		92,398			0			108,919	13
6310 - Housing Rehabilitation & Develop.	14	0	0	0		0			0			0	14
6320 - Economic Development	15	24,500	0	0		0			66,000			90,500	15
Subtotal	16	41,021	0	0	0	92,398	0	0	66,000	0		199,419	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17	0	0	0		70,800			61,500			132,300	17
6410 - Historic Preservation	18	6,860	0	0		0			6,860			6,860	18
6420 - Fair & 4-H Clubs	19	23,750	0	0		0			0			23,750	19
6430 - Fairgrounds	20	0				0			0			0	20
6440 - Memorial Halls	21								0			0	21
6450 - Other Educational Services	22	0	0	0		0			0			0	22
Subtotal	23	30,610	0	0	0	70,800	0	0	61,500	0		162,910	23
<b>TOTAL - COUNTY ENVIRONMENT AND EDUCATION</b>	24	804,077	142,627	0	0	471,590	0	0	3,530,842	285,103	16,393	5,250,632	24

Per FS	946,704.00	471,590	3,530,842	301,496
Difference	-	-	-	-

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis:  
GAAP

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	Actual 2018/2019 (L)	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)			
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>											
7000 - Administration	1						180,872			180,872	1
7010 - Engineering	2						524,735			524,735	2
Subtotal	3	0	0	0	0	0	705,607	0	0	705,607	3
<b>ROADWAY MAINTENANCE PROGRAM</b>											
7100 - Bridges & Culverts	4						106,319			106,319	4
7110 - Roads	5						4,587,608			4,587,608	5
7120 - Snow & Ice Control	6						527,090			527,090	6
7130 - Traffic Controls	7						187,435			187,435	7
7140 - Road Clearing	8					0	334,352			334,352	8
Subtotal	9	0	0	0	0	0	5,742,804	0	0	5,742,804	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>											
7200 - New Equipment	10						409,463			409,463	10
7210 - Equipment Operations	11						1,542,444			1,542,444	11
7220 - Tools, Materials & Supplies	12						144,002			144,002	12
7230 - Real Estate & Buildings	13						63,921			63,921	13
Subtotal	14	0	0	0	0	0	2,159,830	0	0	2,159,830	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	8,608,241	0	0	8,608,241	18

Per FS 8,608,241

Difference 0

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County No: 6  
 County Name: Benton County

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: GAAP	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	Actual 2018/2019 (L)	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)			
<b>REPRESENTATION SERVICES PROGRAM</b>											
8000 - Elections Administration	1	0	216,707	0						216,707	1
8010 - Local Elections	2	0	44,413	0						44,413	2
8020 - Township Officials	3	0	0	0	5,273					5,273	3
Subtotal	4	0	261,120	0	5,273	0	0	0	0	266,393	4
<b>STATE ADMINISTRATIVE SERVICES</b>											
8100 - Motor Vehicle Registrations & Licensing	5	185,565	71,794	0						257,359	5
8101-Drivers License Services	6	53,629	18,617	0						72,246	6
8110 - Recording of Public Documents	7	161,232	56,789	0				1,259		219,280	7
Subtotal	8	400,426	147,200	0	0	0	0	1,259	0	548,885	8
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	9	400,426	408,320	0	0	5,273	0	0	1,259	815,278	9

Per FS	808,746	5,273	1,259
Difference	0	0	0



**SERVICE AREA 9  
ADMINISTRATION**

County No: 6  
County Name: Benton County

**FY 2019/2020 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basis: GAAP	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	Actual 2018/2019 (L)	
	General Basic (A)	General Supplemental (B)	General Other (C)	County Srvcs Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>											
9000 - General County Management	1	162,162	61,264	0						223,426	1
9010 - Administrative Management Services	2	204,214	55,981	0						260,195	2
9020 - Treasury Management Services	3	125,002	49,838	0						174,840	3
9030 - Other Policy & Administration	4	85,250	0	0						85,250	4
Subtotal	5	576,628	167,083	0	0	0	0	0	0	743,711	5
<b>CENTRAL SERVICES PROGRAM</b>											
9100 - General Services	6	265,377	38,087	0				10,617		314,081	6
9110 - Data Processing Services	7	216,920	24,462	0				111,440		352,822	7
91200 Geographical Information Systems	8	106,304								106,304	8
Subtotal	9	588,601	62,549	0	0	0	0	122,057	0	773,207	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>											
9200 - Tort Liability	10	0	122,598	0	4,416			0		127,014	10
9210 - Safety of Workplace	11	4,989	217,923	0	217			0		223,129	11
9220 - Fidelity of Public Officers	12	0	3,588	0	0			0		3,588	12
9230 - Unemployment Compensation	13	0	8,175	0	81			0		8,256	13
Subtotal	14	4,989	352,284	0	4,714	0	0	0	0	361,987	14
<b>TOTAL - ADMINISTRATION</b>	15	1,170,218	581,916	0	0	4,714	0	122,057	0	1,878,905	15

Per FS	1,752,134	4,714	122,057
Difference	0	0	0

SERVICE AREA 0

County Name: Benton County County No: 6

FY 2019/2020 ANNUAL FINANCIAL REPORT

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

Reporting Accounting Basis: GAAP	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 Svc Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)		Other (H)				Actual 2018/2019 (L)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1												0	1	
0020 - Interest on Short-Term Debt	2												0	2	
0030 - Other Nonprogram Current	3	106,780											106,780	3	
0040 - Other County Enterprises	4												0	4	
TOTAL - NONPROGRAM CURRENT	5	106,780	0	0	0	0	0	0	0			0	106,780	5	
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6				0				0		0		0	6	
0110 - Interest and Fiscal Charges	7				0				0		0		0	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0		0	0	0	8	
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9						1,212,302		0				1,212,302	9	
0210 - Conservation Land Acquisition & Dev.	10	0							0	105,000			105,000	10	
0220 - Other Capital Projects	11	0							0	0			0	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	1,212,302	0	0	105,000		0	1,317,302	12	
<b>EXPENDITURES SUMMARY</b>															
- Total Public Safety and Legal Services	13	3,389,461	1,144,267	0	0	1,742	0	0	0	26,570		0	4,562,040	13	
- Total Physical Health and Social Services	14	792,385	160,038	0	0	0	0	0	0	0		0	952,423	14	
- Total Mental Health, MR & DD	15	0	0	0	999,890	0	0	0	0	0		0	999,890	15	
- Total County Environment and Education	16	804,077	142,627	0	0	471,590	0	0	3,530,842	285,103	16,393	0	5,250,632	16	
- Total Roads & Transportation	17	0	0	0	0	0	8,608,241	0	0	0	0	0	8,608,241	17	
- Total Government Services to Residents	18	400,426	408,320	0	0	5,273	0	0	0	1,259		0	815,278	18	
- Total Administration	19	1,170,218	581,916	0	0	4,714	0	0	0	122,057		0	1,878,905	19	
- Total Nonprogram Current	20	106,780	0	0	0	0	0	0	0	0		0	106,780	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	0	0	21	
- Total Capital Projects	22	0	0	0	0	0	1,212,302	0	0	105,000	0	0	1,317,302	22	
TOTAL - ALL EXPENDITURES (lines 13-22)	23	6,663,347	2,437,168	0	999,890	483,319	0	9,820,543	3,530,842	434,989	105,000	0	16,393	24,491,491	23
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
- To General Supplemental	24	700,000	0							0			700,000	24	
- To Rural Services Supplemental	25	0	0							0			0	25	
- To Secondary Roads	26	230,996	0			2,612,520			255,000				3,098,516	26	
- To Other Budgetary Funds	27	0	0			0			337,603	0	134,000		471,603	27	
TOTAL OPERATING TRANSFERS OUT	28	930,996	0	0	2,612,520	0	0	0	592,603	0	134,000	0	4,270,119	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29												0	29	
Increase (Decrease) In Reserves	30												0	30	
Fund Balance - Nonspendable	31	0		0	0	0		274,523	63,208			847,965	1,185,696		
Fund Balance - Restricted	32		1,063,447		934,233	515,073		1,920,030	1,105,436	325,725	14,460	106,679	5,985,083		
Fund Balance - Committed	33	596,000								0			596,000		
Fund Balance - Assigned	34												0		
Fund Balance - Unassigned	35	3,339,645	0	3,085				(70,255)					3,272,475		
Total Ending Fund Balance - June 30, 2020	34	3,935,645	1,063,447	3,085	934,233	515,073	0	2,194,553	(70,255)	1,168,644	325,725	14,460	954,644	11,039,254	34
<b>TOTAL REQUIREMENTS (Lines 23+28+29-30+35)</b>	35	11,529,988	3,500,615	3,085	1,934,123	3,610,912	0	12,015,096	3,460,587	2,196,236	430,725	148,460	971,037	39,800,864	35

**Benton COUNTY ANNUAL FINANCIAL REPORT**

**Combined Balance Sheet -- All Governmental Funds**

For the fiscal year ended: **June 30, 2020**

11/23/2020

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS	
		(A)	REVENUE	PROJECTS	SERVICE	(E)	(MEMO)	
			(B)	(C)	(D)		(F)	
<b>Cash &amp; Pooled Investments:</b>								
County Treasurer	1	5,032,587	4,204,619	325,725	14,460	954,644	10,532,035	1
Other	2						0	2
<b>Receivables (net where applicable):</b>								
Accounts	3	25,183	81,234				106,417	3
Property Taxes (including interest & penalties)	4	170,544	40,498		0		211,042	4
Property Taxes - Succeeding Year	5	7,944,005	3,949,928		0		11,893,933	5
Accrued Interest	6	0					0	6
Drainage Assessments	7						0	7
Other	8						0	8
Due from Other Funds	9	0	36,863				36,863	9
Due from Other Governments	10	186,395	2,152,524				2,338,919	10
Inventories (at cost)	11		274,523				274,523	11
Other Assets	12	0	63,208		0	0	63,208	12
<b>Total Assets</b>	13	13,358,714	10,803,397	325,725	14,460	954,644	25,456,940	13
<b>LIABILITIES</b>								
Accounts Payable	14	124,900	1,362,902	0			1,487,802	14
Salaries & Benefits Payable	15	153,576	69,568				223,144	15
Contracts Payable	16						0	16
Due to Other Funds	17	0	36,888				36,888	17
Due to Other Governments	18	0	0				0	18
Trusts Payable	19						0	19
Deferred Revenue - Succeeding Year Property Tax	20	7,944,005	3,949,928		0		11,893,933	20
Deferred Revenue - Other	21	134,056	505,884		0		639,940	21
Other Liabilities	22		135,979				135,979	22
<b>Total Liabilities</b>	23	8,356,537	6,061,149	0	0	0	14,417,686	23
<b>FUND EQUITY</b>								
Fund Balance - Nonspendable	24	0	337,731			847,965	1,185,696	24
Fund Balance - Restricted	25	1,063,447	4,474,772	325,725	14,460	106,679	5,985,083	25
Fund Balance - Committed	26	596,000		0			596,000	26
Fund Balance - Assigned	27						0	
Fund Balance - Unassigned	28	3,342,730	(70,255)				3,272,475	
<b>Total Fund Equity</b>	29	5,002,177	4,742,248	325,725	14,460	954,644	11,039,254	27
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	30	13,358,714	10,803,397	325,725	14,460	954,644	25,456,940	28

Notes to the financial statement, if any:

0	0	0	0	0	0
0	0	0	0	0	0

Equity tie to GAAP Sum Tab

0	0	0	0	0	0
---	---	---	---	---	---

- EMS Receivable included in 80,247 tota
- General Fund prepaid included in 80,247 tota
- Prepaid Assets- Special revenue funds