

GAAP SUMMARY
ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2021
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

	Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
	Revenues & Other Financing Sources						
1	Taxes Levied on Property	7,227,373	3,624,408			0	10,851,781
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers						0
4	Net Current Property Taxes	7,227,373	3,624,408			0	10,851,781
5	Delinquent Property Tax Revenue	48,857	14,441				63,298
6	Penalties, Interest & Costs on Taxes	56,311					56,311
7	Other County Taxes/TIF Tax Revenues	161,149	1,272,277				1,433,426
8	Intergovernmental	2,459,074	10,605,115	318,000			13,382,189
9	Licenses & Permits	27,425	42,464				69,889
10	Charges for Service	976,076	21,133				997,209
11	Use of Money & Property	113,613	1,256			22,726	137,595
12	Miscellaneous	437,932	623,127	95,558			1,156,617
13	Subtotal Revenues	11,507,810	16,204,221	413,558	0	22,726	28,148,315
	Other Financing Sources:						
14	General Long-Term Debt Proceeds						0
15	Operating Transfers In	450,000	4,010,000	150,000			4,610,000
16	Proceeds of Capital Asset Sales	18,440	66,843				85,283
17	Total Revenues & Other Sources	11,976,250	20,281,064	563,558	0	22,726	32,843,598
	Expenditures & Other Financial Sources						
	Operating:						
18	Public Safety and Legal Services	4,619,600	40,759				4,660,359
19	Physical Health Social Services	983,300	14,059				997,359
20	Mental Health, ID & DD		1,319,766				1,319,766
21	County Environment and Education	920,850	4,642,073				5,562,923
22	Roads & Transportation		7,562,315				7,562,315
23	Government Services to Residents	769,724	10,757				780,481
24	Administration	1,754,537	102,736				1,857,273
25	Nonprogram Current	120,636					120,636
26	Debt Service						0
27	Capital Projects		1,172,442	506,121			1,678,563
28	Subtotal Expenditures	9,168,647	14,864,907	506,121	0	0	24,539,675
	Other Financing Uses:						
29	Operating Transfers Out	750,000	3,860,000				4,610,000
30	Refunded Debt/Payments to Escrow						0
31	Total Expenditures & Other Uses	9,918,647	18,724,907	506,121	0	0	29,149,675
	Excess of Revenues & Other Sources						
32	Over (Under) Expenditures & Other Uses	2,057,603	1,556,157	57,437	0	22,726	3,693,923
33	Beginning Fund Balance - July 1, 2020	5,002,177	4,742,248	325,725	14,460	954,644	11,039,254
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable		296,763				296,763
36	Fund Balance - Restricted	1,425,011	6,314,297	383,162	14,460	977,370	9,114,300
37	Fund Balance - Committed	596,000					596,000
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	5,038,769	-312,655				4,726,114
40	Total Ending Fund Balance - June 30, 2021	7,059,780	6,298,405	383,162	14,460	977,370	14,733,177

Notes to the financial statement, if any:

REVENUES DETAIL
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2020/2021
1	Taxes levied on Property	5,088,256	2,139,117	0	793,303	2,831,105	0	0	0	0	0	0	10,851,781
2	Less: Uncoll: Del. Taxes Levy Year												0
3	Less: Credits to Taxpayers												0
4	1000 Net Current Property Taxes	5,088,256	2,139,117		793,303	2,831,105							10,851,781
5	1010 Delinq. Property Tax Revenue	32,959	15,898		7,853	6,588							63,298
6	11XX Penalties, Int. & Costs on Taxes	56,311											56,311
	Other County Taxes:												
7	12XX Other County Taxes	4,673	1,956		725	2,600							9,954
8	13XX Voter Approved Local Option Taxes								1,177,938				1,177,938
9	14XX Gambling Taxes												0
10	15XX TIF Tax Revenues												0
11	16XX Utility Tax Replacement Excise Taxes	108,786	45,734		16,961	74,053							245,534
11B	17XX Taxes Collected for Other Governments												0
12	Subtotal	113,459	47,690	0	17,686	76,653	0	0	1,177,938	0	0	0	1,433,426
	Intergovernmental Revenue:												
13	20XX State Shared Revenues							5,588,896					5,588,896
14	21XX State Replacements Against Levied Taxes	373,222	156,904		58,189	164,716							753,031
15	22XX Other State Tax Replacements	54,482	22,904		8,495	9,903							95,784
16	23XX, 24XXX State/Federal Pass-Thru Revenues	1,082,751	22,000					460,228	3,507,409				5,072,388
	25XX Contributions from Other												
17	Intergovernmental Units	633,632	2,110		163,530			252	22,423				821,947
18	26XX, 27XXX State Grants and Entitlements	111,069						607,373	13,701				732,143
19	28XX Federal Grants and Entitlements									318,000			318,000
20	29XX Payments in Lieu of Taxes												0
21	Subtotal (lines 13 - 20)	2,255,156	203,918	0	230,214	174,619	0	6,656,749	3,543,533	318,000	0	0	13,382,189
22	3XXX Licenses & Permits	27,425						42,464					69,889
23	4XXX, 5XXX Charges for Service	975,976	100			15,500		470	5,163				997,209
24	6XXX Use of Money & Property	113,613							1,256			22,726	137,595
25	8XXX Miscellaneous	429,045	8,887					389,008	234,119	95,558			1,156,617
26	Total Revenues	9,092,200	2,415,610	0	1,049,056	3,104,465	0	7,088,691	4,962,009	413,558	0	22,726	28,148,315
	Other Financing Sources:												
	Operating Transfers In												
27	9000 From General Basic		350,000					250,000		80,000			680,000
28	9020 From Rural Services Basic					500,000		3,000,000					3,500,000
29	90xx From Other Budgetary Funds	100,000						260,000		70,000			430,000
30	Subtotal (lines 27- 29)	100,000	350,000	0	500,000	500,000	0	3,510,000	0	150,000	0	0	4,610,000
31	91XX Proceeds/Gen Long-Term Debt												0
32	92XX Proceeds/Gen Capital Asset Sales	18,440						66,843					85,283
33	Total Revenues and Other Sources	9,210,640	2,765,610	0	1,049,056	3,604,465	0	10,665,534	4,962,009	563,558	0	22,726	32,843,598
34	Beginning Fund Balance - July 1, 2020	3,938,419	1,060,673	3,085	934,233	515,073		2,194,554	1,098,388	325,725	14,460	954,644	11,039,254
35	Total Resources	13,149,059	3,826,283	3,085	1,983,289	4,119,538	0	12,860,088	6,060,397	889,283	14,460	977,370	43,882,852

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Law Enforcement Program										
1000 - Uniformed Patrol Services	906,777	229,181						14,833		1,150,791
1010 - Investigations	134,913	46,414								181,327
1020 - Unified Law Enforcement										0
1030 - Contract Law Enforcement										0
1040 - Law Enforcement Communications	556,927	175,888								732,815
1050 - Adult Correctional Services	803,323	166,858								970,181
1060 - Administration	477,396	108,744								586,140
Subtotal	2,879,336	727,085	0	0	0	0	0	14,833	0	3,621,254
Legal Services Program										
1100 - Criminal Prosecution	496,435	151,626						24,762		672,823
1110 - Medical Examiner	73,631									73,631
1120 - Child Support Recovery										0
Subtotal	570,066	151,626	0	0	0	0	0	24,762	0	746,454
Emergency Services Program										
1200 - Ambulance Services										0
1210 - Emergency Management		48,370								48,370
1220 - Fire Protection & Rescue Svcs					1,164					1,164
1230 - E911 Service Board										0
Subtotal	0	48,370	0	0	1,164	0	0	0	0	49,534
Assistance to District Court System Program										
1400 - Physical Operations		1,200								1,200
1410 - Research & Other Assistance		7,272								7,272
1420 - Bailiff Services		195,626								195,626
Subtotal	0	204,098	0	0	0	0	0	0	0	204,098
Court Proceedings Program										
1500 - Juries & Witnesses		22,232								22,232
1510 - (Reserved)										0
1520 - Detention Services		2,312								2,312
1530 - Court Costs										0
1540 - Service of Civil Papers		1,614								1,614
Subtotal	0	26,158	0	0	0	0	0	0	0	26,158
Juvenile Justice Administration Program										
1600 - Juvenile Victim Restitution										0
1610 - Juvenile Representation Services		2,127								2,127
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,734								10,734
Subtotal	0	12,861	0	0	0	0	0	0	0	12,861
Total - Public Safety & Legal Services	3,449,402	1,170,198	0	0	1,164	0	0	39,595	0	4,660,359

SERVICE AREA 3
 PHYSICAL HEALTH AND SOCIAL SERVICES
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Physical Health Services Program										
3000 - Personal & Family Health Services	36,287									36,287
3010 - Communicable Disease Prevention & Control Services	54,427	25,715								80,142
3020 - Environmental Health	103,970									103,970
3040 - Health Administration										0
3050 - Support of Hospitals										0
Subtotal	194,684	25,715	0	0	0	0	0	0	0	220,399
Services to Poor Program										
3100 - Administration	48,272	5,024								53,296
3110 - General Welfare Services	7,317							14,059		21,376
3120 - Care in County Care Facility										0
Subtotal	55,589	5,024	0	0	0	0	0	14,059	0	74,672
Services to Military Veterans Program										
3200 - Administration	53,938	18,892								72,830
3210 - General Services to Veterans	11,592									11,592
Subtotal	65,530	18,892	0	0	0	0	0	0	0	84,422
Children's & Family Services Program										
3300 - Youth Guidance		13,886								13,886
3310 - Family Protective Services										0
3320 - Services for Disabled Children										0
Subtotal	0	13,886	0	0	0	0	0	0	0	13,886
Services to Other Adults Program										
3400 - Services to the Elderly	523,484	68,723								592,207
3410 - Other Social Services										0
3420 - Social Services Business Operations										0
Subtotal	523,484	68,723	0	0	0	0	0	0	0	592,207
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services		4,145								4,145
3510 - Preventive Services		7,628								7,628
Subtotal	0	11,773	0	0	0	0	0	0	0	11,773
Total-Physical Health & Social Services	839,287	144,013	0	0	0	0	0	14,059	0	997,359

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Services to Persons With:										
40XX - Mental health Problems/										
Mental Illness										
400X-Information & Educ. Svcs	1									0 1
402X-Coordination Svcs	2			114,308						114,308 2
403X- Personal & Environ. Spt	3									0 3
404X-Treatment Services	4									0 4
405X-Vocational & Day Services	5									0 5
406X-Lic/Cert. Living Arrangements	6									0 6
407X-Inst/Hospital & Commit Svcs	7			3,177						3,177 7
Subtotal	8	0	0	117,485	0	0	0	0	0	117,485 8
42XX - Intellectual Disabilities										
420X-Information & Educ. Svcs	9									0 9
422X-Coordination Svcs	10									0 10
423X- Personal & Environ. Spt	11									0 11
424X-Treatment Services	12									0 12
425X-Vocational & Day Services	13									0 13
426X-Lic/Cert. Living Arrangements	14									0 14
427X-Inst/Hospital & Commit Svcs	15									0 15
Subtotal	16	0	0	0	0	0	0	0	0	0 16
43XX - Other Developmental Disabilities										
430X-Information & Educ. Svcs	17									0 17
432X-Coordination Svcs	18			6,589						6,589 18
433X- Personal & Environ. Spt	19									0 19
434X-Treatment Services	20									0 20
435X-Vocational & Day Services	21									0 21
436X-Lic/Cert. Living Arrangements	22									0 22
437X-Inst/Hospital & Commit Svcs	23									0 23
Subtotal	24	0	0	6,589	0	0	0	0	0	6,589 24
44xx- General Administration										
4411-Direct Administration	25									0 25
4412-Purchased Administration	26									0 26
4413-Distrib to Regional Fiscal Agent	27			5,358						5,358 27
Subtotal	28	0	0	5,358	0	0	0	0	0	5,358 28
45xx-County Provided Case Management										
Subtotal	29									0 29
46xx-County Provided Services										
Subtotal	30									0 30
47XX - Brain Injury										
470X-Information & Educ. Svcs	31									0 31
472X-Coordination Svcs	32									0 32
473X- Personal & Environ. Spt	33									0 33
474X-Treatment Services	34			35,019						35,019 34
475X-Vocational & Day Services	35			1,155,315						1,155,315 35
476X-Lic/Cert. Living Arrangements	36									0 36
477X-Inst/Hospital & Commit Svcs	37									0 37
Subtotal	38	0	0	1,190,334	0	0	0	0	0	1,190,334 38
Total - Mental Health, ID & DD	39	0	0	1,319,766	0	0	0	0	0	1,319,766 39

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Environmental Quality Program										
6000 - Natural Resources Conservation	1							3,968,483		3,968,483
6010 - Weed Eradication	2									0
6020 - Solid Waste Disposal	3	6,383			293,011					299,394
6030 - Environmental Restoration	4									0
Subtotal	5	6,383	0	0	293,011	0	0	3,968,483	0	4,267,877
Conservation and Recreation Services Program										
6100 - Administration	6	73,249	20,492					13,500		107,241
6110 - Maintenance & Operations	7	525,833	85,005					50,900		661,738
6120 - Recreation & Environmental Educ.	8	91,697	27,555							119,252
Subtotal	9	690,779	133,052	0	0	0	0	64,400	0	888,231
Animal Control Program										
6200 - Animal Shelter	10				1,490					1,490
6210 - Animal Bounties & State										
Apiarist Expenses	11									0
Subtotal	12	0	0	0	1,490	0	0	0	0	1,490
County Development Program										
6300 - Land Use & Building Controls	13	33,724			110,131					143,855
6310 - Housing Rehabilitation & Develop.	14									0
6320 - Community Economic Development	15	24,500						66,000		90,500
Subtotal	16	58,224	0	0	110,131	0	0	66,000	0	234,355
Educational Services Program										
6400 - Libraries	17				70,800			67,758		138,558
6410 - Historic Preservation	18	8,662								8,662
6420 - Fair & 4-H Clubs	19	23,750								23,750
6430 - Fairgrounds	20									0
6440 - Memorial Halls	21									0
6450 - Other Educational Services	22									0
Subtotal	23	32,412	0	0	70,800	0	0	67,758	0	170,970
President or Governor Declared Disasters Program										
6500 - Property	24									0
6510 - Buildings	25									0
6520 - Equipment	26									0
6530 - Public Facilities	27									0
Subtotal	28	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	787,798	133,052	0	475,432	0	0	4,166,641	0	5,562,923

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM										
7000 - Administration	1						152,196			152,196 1
7010 - Engineering	2						349,628			349,628 2
Subtotal	3	0	0	0	0	0	501,824	0	0	501,824 3
Roadway Maintenance Program										
7100 - Bridges & Culverts	4						72,137			72,137 4
7110 - Roads	5						3,328,547			3,328,547 5
7120 - Snow & Ice Control	6						587,702			587,702 6
7130 - Traffic Controls	7						294,567			294,567 7
7140 - Road Cleaning	8						343,887			343,887 8
Subtotal	9	0	0	0	0	0	4,626,840	0	0	4,626,840 9
General Roadway Expenditures Program										
7200 - New Equipment	10						741,574			741,574 10
7210 - Equipment Operations	11						1,496,478			1,496,478 11
7220 - Tools, Materials & Supplies	12						181,462			181,462 12
7230 - Real Estate & Buildings	13						14,137			14,137 13
Subtotal	14	0	0	0	0	0	2,433,651	0	0	2,433,651 14
Mass Transit Program										
7300 - Air Transportation	15									0 15
7310 - Ground Transportation	16									0 16
Subtotal	17	0	0	0	0	0	0	0	0	0 17
Total - Roads & Transportation	18	0	0	0	0	0	7,562,315	0	0	7,562,315 18

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Representation Services Program										
8000 - Elections Administration		215,559								215,559 1
8010 - Local Elections		2,082								2,082 2
8020 - Township Officials					4,676					4,676 3
Subtotal	0	217,641	0	0	4,676	0	0	0	0	222,317 4
State Administrative Services										
8100 - Motor Vehicle Registrations & Licensing	170,588	62,558								233,146 5
8101 - Driver Licenses Services	63,722	23,590								87,312 6
8110 - Recording of Public Documents	170,245	61,380						6,081		237,706 7
Subtotal	404,555	147,528	0	0	0	0	0	6,081	0	558,164 8
Total - Government Services to Residents	404,555	365,169	0	0	4,676	0	0	6,081	0	780,481 9

SERVICE AREA 9
ADMINISTRATION
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 2020/2021
Policy & Administration Program										
9000 - General County Management	181,589	63,610								245,199
9010 - Administrative Management Services	239,769	62,964								302,733
9020 - Treasury Management Services	152,097	53,032								205,129
9030 - Other Policy & Administration	79,575									79,575
Subtotal	653,030	179,606	0	0	0	0	0	0	0	832,636
Central Services Program										
9100 - General Services	182,724	37,631						1,221		221,576
9110 - Information Tech Services	211,774	24,715						96,737		333,226
9120 - GIS Systems	118,169									118,169
Subtotal	512,667	62,346	0	0	0	0	0	97,958	0	672,971
Risk Management Services Program										
9200 - Tort Liability		126,339			4,495					130,834
9210 - Safety of Workplace		209,108			166					209,274
9220 - Fidelity of Public Officers		3,427								3,427
9230 - Unemployment Compensation		8,014			117					8,131
Subtotal	0	346,888	0	0	4,778	0	0	0	0	351,666
Total - Administration	1,165,697	588,840	0	0	4,778	0	0	97,958	0	1,857,273

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND 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 Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2020/2021
Nonprogram Current Expenditures												
0010 - County Farm Operations	1											0 1
0020 - Interest on Short-Term Debt	2											0 2
0030 - Other Nonprogram Current	3	120,636										120,636 3
0040 - Other County Enterprises	4											0 4
Total - Nonprogram Current	5	120,636	0	0	0	0	0	0	0	0	0	120,636 5
Long-Term Debt Service												
0100 - Principal	6											0 6
0110 - Interest and Fiscal Charges	7											0 7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	0	0	0 8
Capital Projects												
0200 - Roadway Construction	9						1,172,442					1,172,442 9
0210 - Conservation Land Acquisition & Dev.	10								109,461			109,461 10
0220 - Other Capital Projects	11								396,660			396,660 11
Total Capital Projects	12	0	0	0	0	0	1,172,442	0	506,121	0	0	1,678,563 12
Expenditures Summary												
Total Public Safety and Legal Services	13	3,449,402	1,170,198	0	0	1,164	0	39,595			0	4,660,359 13
Total Physical Health and Social Services	14	839,287	144,013	0	0	0	0	14,059			0	997,359 14
Total Mental Health, ID & DD	15	0	0	0	1,319,766	0	0	0	0	0	0	1,319,766 15
Total County Environment and Education	16	787,798	133,052	0	0	475,432	0	4,166,641			0	5,562,923 16
Total Roads & Transportation	17	0	0	0	0	0	7,562,315	0			0	7,562,315 17
Total Government Services to Residents	18	404,555	365,169	0	0	4,676	0	6,081			0	780,481 18
Total Administration	19	1,165,697	588,840	0	0	4,778	0	97,958			0	1,857,273 19
Total Nonprogram Current	20	120,636	0	0	0	0	0	0	0	0	0	120,636 20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	0 21
Total Capital Projects	22	0	0	0	0	0	1,172,442	0	506,121		0	1,678,563 22
Total - All Expenditures	23	6,767,375	2,401,272	0	1,319,766	486,050	8,734,757	4,324,334	506,121	0	0	24,539,675 23
Other Budgetary Financing Uses												
Operating Transfers Out												
To General Supplemental	24	350,000										350,000 24
To Rural Services Supplemental	25											0 25
To Secondary Roads	26	250,000			3,000,000			260,000				3,510,000 26
To Other Budgetary Funds	27	150,000						600,000				750,000 27
Total Operating Transfers Out	28	750,000	0	0	3,000,000	0	0	860,000	0	0	0	4,610,000 28
Refunded Debt / Payments to Escrow												
Increase (Decrease) in Reserves	29											0 29
Fund Balance - Nonspendable	30											0 30
Fund Balance - Restricted	31						260,599	36,164				296,763 31
Fund Balance - Committed	32						3,864,732	1,152,554	383,162	14,460	977,370	9,114,300 32
Fund Balance - Assigned	33	596,000										596,000 33
Fund Balance - Unassigned	34	5,035,684	0	3,085	0	0	0	-312,655	0	0	0	4,726,114 34
Total Ending Fund Balance - June 30, 2021	36	5,631,684	1,425,011	3,085	663,523	633,488	4,125,331	876,063	383,162	14,460	977,370	14,733,177 36
Total Requirements	37	13,149,059	3,826,283	3,085	1,983,289	4,119,538	12,860,088	6,060,397	889,283	14,460	977,370	43,882,852 37

BALANCE SHEET
ANNUAL FINANCIAL REPORT
 Combined Balance Sheet -- All Governmental Funds
 For the fiscal year ended June 30, 2021
 County Name: BENTON COUNTY County Number: 06
 FY 2020/2021 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
Cash & Pooled Investments:							
1	County Treasurer	7,091,251	5,637,947	383,162	14,460	977,315	14,104,135
2	Other						0
Receivables (net where applicable):							
3	Accounts	109,336	44,367				153,703
4	Property Taxes (including interest & penalties)	182,569	42,875				225,444
5	Property Taxes - Succeeding Year	8,989,850	4,616,336				13,606,186
6	Accrued Interest	2,052	9			55	2,116
7	Drainage Assessments						0
8	Other						0
9	Due from Other Funds	291,381					291,381
10	Due from Other Governments	1,102,322					1,263,392
11	Inventories (at cost)	260,599					260,599
12	Other Assets	36,164					36,164
13	Total Assets	16,536,128	12,032,000	383,162	14,460	977,370	29,943,120
Liabilities (L)							
14	Accounts Payable	140,084	385,383				525,467
15	Salaries & Benefits Payable	177,640	78,636				256,276
16	Contracts Payable						0
17	Due to Other Funds	291,406					291,406
18	Due to Other Governments						0
19	Trusts Payable						0
20	Other Liabilities						0
21	Total Liabilities	317,724	755,425	0	0	0	1,073,149
Deferred Inflows Of Resources (DIOR)							
22	Succeeding Year Property Tax	8,989,850	4,616,336				13,606,186
23	Other Unavailable Revenue	168,774	361,834				530,608
24	Total Deferred Inflows of Resources	9,158,624	4,978,170	0	0	0	14,136,794
Fund Equity (FE)							
25	Fund Balance - Nonspendable		296,763				296,763
26	Fund Balance - Restricted	1,425,011	6,314,297	383,162	14,460	977,370	9,114,300
27	Fund Balance - Committed	596,000					596,000
28	Fund Balance - Assigned						0
29	Fund Balance - Unassigned	5,038,769	-312,655				4,726,114
30	Total Fund Equity	7,059,780	6,298,405	383,162	14,460	977,370	14,733,177
31	Total L+DIOR+FE	16,536,128	12,032,000	383,162	14,460	977,370	29,943,120