

**GAAP SUMMARY**  
**ANNUAL FINANCIAL REPORT**  
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget  
 For the fiscal year ended June 30, 2022  
 County Name: BENTON COUNTY County Number: 06  
 FY 2021/2022 ANNUAL FINANCIAL REPORT

	Reporting Accounting Basics:	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
	<b>Revenues &amp; Other Financing Sources</b>						
1	Taxes Levied on Property	8,359,001	4,288,465		0		12,647,466
2	Less: Uncollected Delinquent Taxes - Levy Year						0
3	Less: Credits to Taxpayers	28,162	9,547				37,709
4	Net Current Property Taxes	8,330,839	4,278,918		0		12,609,757
5	Delinquent Property Tax Revenue	-4,636	-851				-5,487
6	Penalties, Interest & Costs on Taxes	49,575					49,575
7	Other County Taxes/TIF Tax Revenues	167,160	1,826,777				1,993,937
8	Intergovernmental	2,772,993	9,148,171				11,921,164
9	Licenses & Permits	28,292	55,366				83,658
10	Charges for Service	910,327	19,565				929,892
11	Use of Money & Property	103,718	1,287		22,919		127,924
12	Miscellaneous	408,084	792,819				1,200,903
13	Subtotal Revenues	12,766,352	16,122,052	0	0	22,919	28,911,323
	Other Financing Sources:						
14	General Long-Term Debt Proceeds			5,314,105			5,314,105
15	Operating Transfers In	100,000	4,006,750				4,106,750
16	Proceeds of Capital Asset Sales	7,164	67,566				74,730
17	<b>Total Revenues &amp; Other Sources</b>	12,873,516	20,196,368	5,314,105	0	22,919	38,406,908
	<b>Expenditures &amp; Other Financial Sources</b>						
	<b>Operating:</b>						
18	Public Safety and Legal Services	5,984,448	86,540				6,070,988
19	Physical Health Social Services	1,057,976	5,897				1,063,873
20	Mental Health, ID & DD						
21	County Environment and Education	1,085,287	1,397,982				3,978,080
22	Roads & Transportation	930,186	2,892,793				8,943,791
23	Government Services to Residents	2,184,341	6,869				937,055
24	Administration	110,490	111,316				2,295,657
25	Nonprogram Current						110,490
26	Debt Service						0
27	Capital Projects		65,576	279,389			344,965
28	<b>Subtotal Expenditures</b>	11,352,728	13,510,764	279,389	0	0	25,142,881
	<b>Other Financing Uses:</b>						
29	Operating Transfers Out	257,075	3,849,675				4,106,750
30	Refunded Debt/Payments to Escrow						0
31	<b>Total Expenditures &amp; Other Uses</b>	11,609,803	17,360,439	279,389	0	0	29,249,631
	<b>Excess of Revenues &amp; Other Sources</b>						
32	<b>Over (Under) Expenditures &amp; Other Uses</b>	1,263,713	2,835,929	5,034,716	0	22,919	9,157,277
33	Beginning Fund Balance - July 1, 2021	7,113,940	6,309,649	383,162	14,460	977,370	14,798,581
34	Increase (Decrease) in Reserves						0
35	Fund Balance - Nonspendable		410,246				410,246
36	Fund Balance - Restricted	1,847,866	8,898,273	5,417,878	14,460	1,000,289	17,178,766
37	Fund Balance - Committed	596,000					596,000
38	Fund Balance - Assigned						0
39	Fund Balance - Unassigned	5,933,787	-162,941				5,770,846
40	<b>Total Ending Fund Balance - June 30, 2022</b>	8,377,653	9,145,578	5,417,878	14,460	1,000,289	23,955,858

Notes to the financial statement, if any: