

GAAP SUMMARY

**ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
**For the fiscal year ended June 30, 2025**  
**County Name: BENTON COUNTY County Number: 06**  
**FY 2024/2025 ANNUAL FINANCIAL REPORT**

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals
<b>Revenues &amp; Other Financing Sources</b>							
	Taxes Levied on Property	10,595,090	5,755,122		814,580		17,164,792
	Less: Uncollected Delinquent Taxes - Levy Year					0	
	Less: Credits to Taxpayers	614,745	270,290		46,560		931,595
	Net Current Property Taxes	9,980,345	5,484,832		768,020		16,233,197
	Delinquent Property Tax Revenue	1,384	1,683		104		3,171
	Penalties, Interest & Costs on Taxes	73,857					73,857
	Other County Taxes/TIF Tax Revenues	162,887	1,459,597		12,192		1,634,676
	Intergovernmental	3,628,454	8,025,928	360,461	49,515		12,064,358
	Licenses & Permits	18,993	69,115				88,108
	Charges for Service	999,235	10,856				1,010,091
	Use of Money & Property	473,615	11,678			28,484	513,777
	Miscellaneous	347,865	582,246	7,500			937,611
	Subtotal Revenues	15,686,635	15,645,935	367,961	829,831	28,484	32,558,846
	Other Financing Sources:						
	General Long-Term Debt Proceeds						0
	Operating Transfers In	65,000	4,188,532	200,000			4,453,532
	Proceeds of Capital Asset Sales	5,384	99,514				104,898
	<b>Total Revenues &amp; Other Sources</b>	15,757,019	19,933,981	567,961	829,831	28,484	37,117,276
	<b>Expenditures &amp; Other Financial Sources</b>						
	<b>Operating:</b>						
	Public Safety and Legal Services	6,939,783	634,243				7,574,026
	Physical Health Social Services	1,248,374	27,302				1,275,676
	Mental Health, ID & DD (Polk County only)						0
	County Environment and Education	1,473,880	842,645			20,000	2,336,525
	Roads & Transportation		10,028,212				10,028,212
	Government Services to Residents	1,099,869	17,804				1,117,673
	Administration	4,042,057	223,242				4,265,299
	Nonprogram Current		280,102				280,102
	Debt Service				811,950		811,950
	Capital Projects		2,231,827	368,812			2,600,639
	<b>Subtotal Expenditures</b>	14,803,963	14,285,377	368,812	811,950	20,000	30,290,102
	<b>Other Financing Uses:</b>						
	Operating Transfers Out	495,264	3,958,268				4,453,532
	Refunded Debt/Payments to Escrow						0
	Total Expenditures & Other Uses	15,299,227	18,243,645	368,812	811,950	20,000	34,743,634
	<b>Excess of Revenues &amp; Other Sources</b>						
	<b>Over (Under) Expenditures &amp; Other Uses</b>	457,792	1,690,336	199,149	17,881	8,484	2,373,642
	Beginning Fund Balance - July 1, 2024	9,869,208	13,521,135	663,850	41,034	1,051,461	25,146,688
	Increase (Decrease) in Reserves						0
	Fund Balance - Nonspendable	47,324	348,968			847,965	1,244,257
	Fund Balance - Restricted	3,932,010	14,862,503	862,999	58,915	211,980	19,928,407
	Fund Balance - Committed	642,000					642,000
	Fund Balance - Assigned						0
	Fund Balance - Unassigned	5,705,666					5,705,666
	<b>Total Ending Fund Balance - June 30, 2025</b>	10,327,000	15,211,471	862,999	58,915	1,059,945	27,520,330

*Note to the Financial Statements: If any...*

REVENUES DETAIL

County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
Taxes levied on Property	1 6,296,107	4,298,983	0	4,507,413	0		1,247,709		814,580		17,164,792
Less: Uncoll: Del. Taxes Levy Year	2										0
Less: Credits to Taxpayers	3 365,311	249,434		197,896			72,394		46,560		931,595
1000 Net Current Property Taxes	4 5,930,796	4,049,549		4,309,517			1,175,315		768,020		16,233,197
1010 Delinq. Property Tax Revenue	5 824	560		907			776		104		3,171
11XX Penalties, Int, & Costs on Taxes	6 73,857										73,857
Other County Taxes:											
12XX Other County Taxes	7 4,106	2,442		2,396			709		452		10,105
13XX Voter Approved Local Option Taxes	8						1,355,692				1,355,692
14XX Gambling Taxes	9										0
15XX TIF Tax Revenues	10										0
16XX Utility Tax Replacement Excise Taxes	11 92,904	63,435		82,389			18,411		11,740		268,879
17XX Taxes Collected for Other Governments	11B										0
Subtotal	12 97,010	65,877	0	84,785	0	0	1,374,812	0	12,192	0	1,634,676
Intergovernmental Revenue:											
20XX State Shared Revenues	13					5,655,618					5,655,618
21XX State Replacements Against Levied Taxes	14 365,309	249,434		197,896			72,393		46,560		931,592
22XX Other State Tax Replacements	15 22,834	15,591		16,597			4,525		2,955		62,502
23XX, 24XX State/Federal Pass-Thru Revenues	16 238,064		1,154,848			1,127,530		360,461			2,880,903
25XX Contributions from Other											
Intergovernmental Units	17 887,092	3,045	418,430			4,334					1,312,901
26XX, 27XX State Grants and Entitlements	18 273,807					658,071					945,302
28XX Federal Grants and Entitlements	19						275,540				275,540
29XX Payments in Lieu of Taxes	20										0
Subtotal (lines 13 - 20)	21 1,787,106	268,070	1,573,278	214,493	0	7,445,553	365,882	360,461	49,515	0	12,064,358
3XXX Licenses & Permits	22 18,993					69,115					88,108
4XXX, 5XXX Charges for Service	23 999,175	60		6,300			4,556				1,010,091
6XXX Use of Money & Property	24 462,406		11,209				11,678			28,484	513,777
8XXX Miscellaneous	25 343,881	3,984		1,079		493,014	88,153	7,500			937,611
Total Revenues	26 9,714,048	4,388,100	1,584,487	4,617,081	0	8,007,682	3,021,172	367,961	829,831	28,484	32,558,846
Other Financing Sources:											
Operating Transfers In											
9000 From General Basic	27					295,264		200,000			495,264
9020 From Rural Services Basic	28					3,360,768					3,360,768
90xx From Other Budgetary Funds	29 65,000					532,500					597,500
Subtotal (lines 27- 29)	30 65,000	0	0	0	0	4,188,532	0	200,000	0	0	4,453,532
91XX Proceeds/Gen Long-Term Debt	31										0
92XX Proceeds/Gen Capital Asset Sales	32 5,384					99,514					104,898
Total Revenues and Other Sources	33 9,784,432	4,388,100	1,584,487	4,617,081	0	12,295,728	3,021,172	567,961	829,831	28,484	37,117,276
Beginning Fund Balance - July 1, 2024	34 6,724,333	3,082,774	62,101	2,072,429		7,839,755	3,608,951	663,850	41,034	1,051,461	25,146,688
Total Resources	35 16,508,765	7,470,874	1,646,588	6,689,510	0	20,135,483	6,630,123	1,231,811	870,865	1,079,945	62,263,964

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Law Enforcement Program</b>									
1000 - Uniformed Patrol Services	1,404,558	262,655		1,023			124,555		1,792,791
1010 - Investigations	247,001	76,224							323,225
1020 - Unified Law Enforcement									0
1030 - Contract Law Enforcement									0
1040 - Law Enforcement Communications	642,947	201,312							844,259
1050 - Adult Correctional Services	1,299,822	246,782							1,546,604
1060 - Administration	766,012	192,113							958,125
Subtotal	4,360,340	979,086	0	1,023	0	0	124,555	0	5,465,004
<b>Legal Services Program</b>									
1100 - Criminal Prosecution	734,321	209,520					12,076		955,917
1110 - Medical Examiner	81,987								81,987
1120 - Child Support Recovery									0
Subtotal	816,308	209,520	0	0	0	0	12,076	0	1,037,904
<b>Emergency Services Program</b>									
1200 - Ambulance Services							420,331		420,331
1210 - Emergency Management	138,642		164,232						302,874
1220 - Fire Protection & Rescue Svcs				6,822			69,436		76,258
1230 - E911 Service Board									0
Subtotal	0	138,642	164,232	6,822	0	0	489,767	0	799,463
<b>Assistance to District Court System Program</b>									
1400 - Physical Operations		1,050							1,050
1410 - Research & Other Assistance		12,491							12,491
1420 - Bailiff Services		221,908							221,908
Subtotal	0	235,449	0	0	0	0	0	0	235,449
<b>Court Proceedings Program</b>									
1500 - Juries & Witnesses		17,836							17,836
1510 - (Reserved)									23
1520 - Detention Services									0
1530 - Court Costs									0
1540 - Service of Civil Papers		2,885							2,885
Subtotal	0	20,721	0	0	0	0	0	0	20,721
<b>Juvenile Justice Administration Program</b>									
1600 - Juvenile Victim Restitution									0
1610 - Juvenile Representation Services		5,008							5,008
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,477							10,477
Subtotal	0	15,485	0	0	0	0	0	0	15,485
Total - Public Safety & Legal Services	5,176,648	1,598,903	164,232	7,845	0	0	626,398	0	7,574,026

**PHYSICAL HEALTH AND SOCIAL SERVICES**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Physical Health Services Program</b>									
3000 - Personal & Family Health Services	1								0
3010 - Communicable Disease Prevention & Control Services	2								0
3020 - Environmental Health	3	105,751	29,275						135,026
3040 - Health Administration	4	168,667	39,296						207,963
3050 - Support of Hospitals	5								0
Subtotal	6	274,418	68,571	0	0	0	0	0	342,989
<b>Services to Poor Program</b>									
3100 - Administration	7	59,003	5,166						64,169
3110 - General Welfare Services	8	19,856							19,856
3120 - Care in County Care Facility	9								0
Subtotal	10	78,859	5,166	0	0	0	0	0	84,025
<b>Services to Military Veterans Program</b>									
3200 - Administration	11	62,232	14,374						76,606
3210 - General Services to Veterans	12	2,806							2,806
Subtotal	13	65,038	14,374	0	0	0	0	0	79,412
<b>Children's &amp; Family Services Program</b>									
3300 - Youth Guidance	14		141,705						141,705
3310 - Family Protective Services	15								0
3320 - Services for Disabled Children	16								0
Subtotal	17	0	141,705	0	0	0	0	0	141,705
<b>Services to Other Adults Program</b>									
3400 - Services to the Elderly	18	514,463	81,538						596,001
3410 - Other Social Services	19								0
3420 - Social Services Business Operations	20								0
Subtotal	21	514,463	81,538	0	0	0	0	0	596,001
<b>CHEMICAL DEPENDENCY PROGRAM</b>									
3500 - Treatment Services	22								0
3510 - Preventive Services	23		4,242				27,302		31,544
3520 - Opioid Litigation Settlement	24								0
Subtotal	25	0	4,242	0	0	0	27,302	0	31,544
<b>Total Physical Health &amp; Social Services</b>	26	932,778	315,596	0	0	0	27,302	0	1,275,676

**COUNTY ENVIRONMENT AND EDUCATION**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Environmental Quality Program</b>									
6000 - Natural Resources Conservation									0
6010 - Weed Eradication				115,834					115,834
6020 - Solid Waste Disposal	7,213			291,899					299,112
6030 - Environmental Restoration									0
Subtotal	7,213	0	0	407,733	0	0	0	0	414,946
<b>Conservation and Recreation Services Program</b>									
6100 - Administration	197,556	35,734					13,500		246,790
6110 - Maintenance & Operations	839,353	138,201					104,922	20,000	1,102,476
6120 - Recreation & Environmental Educ.	127,708	53,722							181,430
Subtotal	1,164,617	227,657	0	0	0	0	118,422	20,000	1,530,696
<b>Animal Control Program</b>									
6200 - Animal Shelter				2,804					2,804
6210 - Animal Bounties & State									0
Apiarist Expenses				2,804				0	2,804
Subtotal	0	0	0	2,804	0	0	0	0	2,804
<b>County Development Program</b>									
6300 - Land Use & Building Controls	17,902			107,453					125,355
6310 - Housing Rehabilitation & Develop.									0
6320 - Community Economic Development	24,000						76,000		100,000
Subtotal	41,902	0	0	107,453	0	0	76,000	0	225,355
<b>Educational Services Program</b>									
6400 - Libraries									0
6410 - Historic Preservation	8,741			70,800			59,433		138,974
6420 - Fair & 4-H Clubs	23,750								23,750
6430 - Fairgrounds									0
6440 - Memorial Halls									0
6450 - Other Educational Services									0
Subtotal	32,491	0	0	70,800	0	0	59,433	0	162,724
<b>President or Governor Declared Disasters Program</b>									
6500 - Property									0
6510 - Buildings									0
6520 - Equipment									0
6530 - Public Facilities									0
Subtotal	0	0	0	0	0	0	0	0	0
<b>Total - County Environment and Education</b>	1,246,223	227,657	0	588,790	0	0	253,855	20,000	2,336,525

**ROADS & TRANSPORTATION**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>									
7000 - Administration						230,935			230,935
7010 - Engineering						483,319			483,319
Subtotal	0	0	0	0	0	714,254	0	0	714,254
<b>Roadway Maintenance Program</b>									
7100 - Bridges & Culverts						248,881			248,881
7110 - Roads						4,789,700			4,789,700
7120 - Snow & Ice Control						374,079			374,079
7130 - Traffic Controls						293,307			293,307
7140 - Road Clearing				290,823		192,403			483,226
Subtotal	0	0	0	290,823	0	5,898,370	0	0	6,189,193
<b>General Roadway Expenditures Program</b>									
7200 - New Equipment						1,039,293			1,039,293
7210 - Equipment Operations						1,664,978			1,664,978
7220 - Tools, Materials & Supplies						292,698			292,698
7230 - Real Estate & Buildings						127,796			127,796
Subtotal	0	0	0	0	0	3,124,765	0	0	3,124,765
<b>Mass Transit Program</b>									
7300 - Air Transportation									0
7310 - Ground Transportation									0
Subtotal	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	0	0	0	290,823	0	9,737,389	0	0	10,028,212

**GOVERNMENT SERVICES TO RESIDENTS**  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Representation Services Program</b>									
8000 - Elections Administration		272,781							272,781
8010 - Local Elections		3,049							3,049
8020 - Township Officials				9,431					9,431
Subtotal	0	275,830	0	9,431	0	0	0	0	285,261
<b>State Administrative Services</b>									
8100 - Motor Vehicle Registrations & Licensing	242,925	82,722							325,647
8101 - Driver Licenses Services	117,469	53,129							170,598
8110 - Recording of Public Documents	237,880	89,914					8,373		336,167
Subtotal	598,274	225,765	0	0	0	0	8,373	0	832,412
<b>Total - Government Services to Residents</b>	598,274	501,595	0	9,431	0	0	8,373	0	1,117,673

ADMINISTRATION  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Policy &amp; Administration Program</b>									
9000 - General County Management	289,029	78,957	468,311						836,297
9010 - Administrative Management Services	289,754	61,880							351,634
9020 - Treasury Management Services	195,545	63,145							258,690
9030 - Other Policy & Administration	80,180								80,180
9040 - Reimbursable MHDS Direct Expenses			437,270						437,270
Subtotal	854,508	203,982	905,581	0	0	0	0	0	1,964,071
<b>Central Services Program</b>									
9100 - General Services	194,668	100,818	522,304				25,136		842,926
9110 - Information Tech Services	558,033	46,296					175,665		779,994
9120 - GIS Systems	110,851								110,851
Subtotal	863,552	147,114	522,304	0	0	0	200,801	0	1,733,771
<b>Risk Management Services Program</b>									
9200 - Tort Liability		144,863		4,932					149,795
9210 - Safety of Workplace	537	386,417		16,926					403,880
9220 - Fidelity of Public Officers		830							830
9230 - Unemployment Compensation		11,907	462	583					12,952
Subtotal	537	544,017	462	22,441	0	0	0	0	567,457
<b>Total - Administration</b>	1,718,597	895,113	1,428,347	22,441	0	0	200,801	0	4,265,299

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: BENTON COUNTY County Number: 06

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	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 2024/2025
<b>Nonprogram Current Expenditures</b>											
0010 - County Farm Operations	1										0
0020 - Interest on Short-Term Debt	2										0
0030 - Other Nonprogram Current	3						280,102				280,102
0040 - Other County Enterprises	4										0
Total - Nonprogram Current	5	0	0	0	0	0	280,102			0	280,102
<b>Long-Term Debt Service</b>											
0100 - Principal	6								700,500		700,500
0110 - Interest and Fiscal Charges	7								111,450		111,450
Total Long-term Debt Service	8	0	0	0	0	0	0	0	811,950	0	811,950
<b>Capital Projects</b>											
0200 - Roadway Construction	9					2,231,827					2,231,827
0210 - Conservation Land Acquisition & Dev.	10							367,961			367,961
0220 - Other Capital Projects	11							851			851
Total Capital Projects	12	0	0	0	0	2,231,827		368,812	0	0	2,600,639
<b>Expenditures Summary</b>											
Total Public Safety and Legal Services	13	5,176,648	1,598,903	164,232	7,845	0	626,398			0	7,574,026
Total Physical Health and Social Services	14	932,778	315,596	0	0	0	27,302			0	1,275,676
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0			0	0
Total County Environment and Education	16	1,246,223	227,657	0	588,790	0	253,855			20,000	2,336,525
Total Roads & Transportation	17	0	0	0	290,823	0	9,737,389			0	10,028,212
Total Government Services to Residents	18	598,274	501,595	0	9,431	0	8,373			0	1,117,673
Total Administration	19	1,718,597	895,113	1,428,347	22,441	0	200,801			0	4,265,299
Total Nonprogram Current	20	0	0	0	0	0	280,102			0	280,102
Total Long-Term Debt Service	21	0	0	0	0	0	0		811,950	0	811,950
Total Capital Projects	22	0	0	0	0	2,231,827	0	368,812		0	2,600,639
Total - All Expenditures	23	9,672,520	3,538,864	1,592,579	919,330	11,969,216	1,396,831	368,812	811,950	20,000	30,290,102
<b>Other Budgetary Financing Uses</b>											
<b>Operating Transfers Out</b>											
To General Supplemental	24										0
To Rural Services Supplemental	25										0
To Secondary Roads	26	295,264			3,360,768		532,500				4,188,532
To Other Budgetary Funds	27	200,000					65,000				265,000
Total Operating Transfers Out	28	495,264	0	0	3,360,768	0	597,500	0	0	0	4,453,532
<b>Refunded Debt / Payments to Escrow</b>	29										0
Increase (Decrease) in Reserves	30										0
Fund Balance - Nonspendable	31	47,324				305,011	43,957			847,965	1,244,257
Fund Balance - Restricted	32		3,932,010		2,409,412	7,861,256	4,591,835	862,999	58,915	211,980	19,928,407
Fund Balance - Committed	33	642,000									642,000
Fund Balance - Assigned	34										0
Fund Balance - Unassigned	35	5,651,657	0	54,009	0	0	0	0	0	0	5,705,666
Total Ending Fund Balance - June 30, 2025	36	6,340,981	3,932,010	54,009	2,409,412	8,166,267	4,635,792	862,999	58,915	1,059,945	27,520,330
<b>Total Requirements</b>	37	16,508,765	7,470,874	1,646,588	6,689,510	20,135,483	6,630,123	1,231,811	870,865	1,079,945	62,263,964

BALANCE SHEET

ANNUAL FINANCIAL REPORT  
 Combined Balance Sheet – All Governmental Funds  
 For the fiscal year ended June 30, 2025  
 County Name: BENTON COUNTY County Number: 06  
 FY 2024/2025 ANNUAL FINANCIAL REPORT

	ASSETS	General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
	<b>Cash &amp; Pooled Investments:</b>						
1	County Treasurer	11,016,060	14,194,578	862,999	58,901	1,059,945	27,192,483
2	Other						0
	<b>Receivables (net where applicable):</b>						
3	Accounts	81,686	70,916				152,602
4	Property Taxes (including interest & penalties)	48,965	7,254		1,409		57,628
5	Property Taxes - Succeeding Year	10,667,107	5,828,297		810,950		17,306,354
6	Accrued Interest						0
7	Drainage Assessments						0
8	Other	17,100	506,026				523,126
9	Due from Other Funds	1,089					1,089
10	Due from Other Governments	102,599	1,509,682				1,612,281
11	Inventories (at cost)		305,011				305,011
12	Other Assets	47,324	43,957				91,281
13	<b>Total Assets</b>	21,981,930	22,465,721	862,999	871,260	1,059,945	47,241,855
	<b>Liabilities (L)</b>						
14	Accounts Payable	242,028	321,770				563,798
15	Salaries & Benefits Payable	402,607	126,837				529,444
16	Contracts Payable						0
17	Due to Other Funds		1,089				1,089
18	Due to Other Governments						0
19	Trusts Payable						0
20	Other Liabilities						0
21	<b>Total Liabilities</b>	644,635	449,696	0	0	0	1,094,331
	<b>Deferred Inflows Of Resources (DIOR)</b>						
22	Succeeding Year Property Tax	10,667,107	5,828,297		810,950		17,306,354
23	Other Unavailable Revenue	343,188	976,257		1,395		1,320,840
24	<b>Total Deferred Inflows of Resources</b>	11,010,295	6,804,554	0	812,345	0	18,627,194
	<b>Fund Equity (FE)</b>						
25	Fund Balance - Nonspendable	47,324	348,968			847,965	1,244,257
26	Fund Balance - Restricted	3,932,010	14,862,503	862,999	58,915	211,980	19,928,407
27	Fund Balance - Committed	642,000					642,000
28	Fund Balance - Assigned						0
29	Fund Balance - Unassigned	5,705,666					5,705,666
30	<b>Total Fund Equity</b>	10,327,000	15,211,471	862,999	58,915	1,059,945	27,520,330
31	<b>Total L+DIOR+FE</b>	21,981,930	22,465,721	862,999	871,260	1,059,945	47,241,855

COUNTY DEBT DETAIL - LT DEBT 1

County Name: BENTON COUNTY

Debt Series Name	Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	1 -				-		-		-
	2 -				-		-		-
	3 -				-		-		-
	4 -				-		-		-
	5 -				-		-		-
	6 -				-		-		-
	7 -				-		-		-
	8 -				-		-		-
	9 -				-		-		-
	10 -				-		-		-
	11 -				-		-		-
	12 -				-		-		-
	13 -				-		-		-
	14 -				-		-		-
	15 -				-		-		-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: BENTON COUNTY

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16	-				-		-		-
	17	-				-		-		-
	18	-				-		-		-
	19	-				-		-		-
	20	-				-		-		-
	21	-				-		-		-
	22	-				-		-		-
	23	-				-		-		-
	24	-				-		-		-
	25	-				-		-		-
	26	-				-		-		-
	27	-				-		-		-
	28	-				-		-		-
	29	-				-		-		-
	30	-				-		-		-