

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2016

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 5,522,917	3,305,537		146,425		8,974,879	8,970,741	1
Less: Uncollected Delinquent Taxes - Levy Year	2 1,687	815		43		2,545	0	2
Less: Credits to Taxpayers	3 409,065	219,689		10,865		639,619	599,338	3
Net Current Property Taxes	4 5,112,165	3,085,033		135,517		8,332,715	8,371,403	4
Delinquent Property Tax Revenue	5 12,713	7,732		322		20,767	2,200	5
Penalties, Interest & Costs on Taxes	6 57,763					57,763	56,000	6
Other County Taxes/TIF Tax Revenues	7 150,008	896,314		3,805		1,050,127	1,095,922	7
Intergovernmental	8 1,439,191	6,183,689		12,520		7,635,400	6,298,387	8
Licenses & Permits	9 20,190	45,043				65,233	52,350	9
Charges for Service	10 808,751	16,228				824,979	762,310	10
Use of Money & Property	11 88,810	286			11,948	101,044	86,737	11
Miscellaneous	12 123,962	246,387				370,349	317,335	12
Subtotal Revenues	13 7,813,553	10,480,712	0	152,164	11,948	18,458,377	17,042,644	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14 402,642					402,642	445,380	14
Operating Transfers In	15 720,836	2,924,759	25,000			3,670,595	3,685,976	15
Proceeds of Capital Asset Sales	16 363	3,267			41,695	45,325	2,500	16
Total Revenues & Other Sources	17 8,937,394	13,408,738	25,000	152,164	53,643	22,576,939	21,176,500	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 3,754,193	89,110				3,843,303	4,182,361	18
Physical Health Social Services	19 899,315	2,800				902,115	1,074,431	19
Mental Health, ID & DD	20	945,896				945,896	1,098,063	20
County Environment and Education	21 1,320,585	642,051				1,962,636	2,156,651	21
Roads & Transportation	22	7,136,612				7,136,612	7,349,972	22
Government Services to Residents	23 670,509	17,252				687,761	769,205	23
Administration	24 1,566,783	33,011				1,599,794	1,800,387	24
Nonprogram Current	25 126,478					126,478	165,000	25
Debt Service	26	46,024		137,802		183,826	186,024	26
Capital Projects	27	1,878,862				1,878,862	2,309,794	27
Subtotal Expenditures	28 8,337,863	10,791,618	0	137,802	0	19,267,283	21,091,888	28
Other Financing Uses:								
Operating Transfers Out	29 845,734	2,824,861				3,670,595	3,685,976	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 9,183,597	13,616,479	0	137,802	0	22,937,878	24,777,864	31
Changes in fund balances	32 -246,203	-207,741	25,000	14,362	53,643	-360,939	-3,601,364	32
Beginning Fund Balance - July 1, 2015	33 5,695,979	6,553,961	52,495		758,613	13,061,048	13,061,048	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Nonspendable	35				716,518	716,518	701,835	35
Fund Balance - Restricted	36 597,982	6,346,220	77,495	14,362	95,738	7,131,797	3,528,518	36
Fund Balance - Committed	37 532,500					532,500	534,585	37
Fund Balance - Assigned	38 3,085					3,085	0	38
Fund Balance - Unassigned	39 4,316,209	0	0	0	0	4,316,209	4,694,746	39
Total Ending Fund Balance - June 30, 2016	40 5,449,776	6,346,220	77,495	14,362	812,256	12,700,109	9,459,684	40

Additional details are available at: Benton County Auditor's Office
 Notes to the financial statement, if any:

Telephone: 319-472-2365

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2016

10/7/2016

Reporting Accounting Basis:

CASH	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)
REVENUES & OTHER FINANCING SOURCES						
Taxes Levied on Property	1 5,522,917	3,305,537		146,425		8,974,879
Less: Uncollected Delinquent Taxes - Levy Year	2 1,687	815		43		2,545
Less: Credits to Taxpayers	3 409,065	219,689		10,865		639,619
Net Current Property Taxes	4 5,112,165	3,085,033		135,517		8,332,715
Delinquent Property Tax Revenue	5 12,713	7,732		322		20,767
Penalties, Interest & Costs on Taxes	6 57,763					57,763
Other County Taxes/TIF Tax Revenues	7 150,008	896,314		3,805		1,050,127
Intergovernmental	8 1,439,191	6,183,689		12,520		7,635,400
Licenses & Permits	9 20,190	45,043				65,233
Charges for Service	10 808,751	16,228				824,979
Use of Money & Property	11 88,810	286			11,948	101,044
Miscellaneous	12 123,962	246,387				370,349
Subtotal Revenues	13 7,813,553	10,480,712	0	152,164	11,948	18,458,377
Other Financing Sources:						
General Long-Term Debt Proceeds	14 402,642					402,642
Operating Transfers In	15 720,836	2,924,759	25,000			3,670,595
Proceeds of Capital Asset Sales	16 363	3,267			41,695	45,325
Total Revenues & Other Sources	17 8,937,394	13,408,738	25,000	152,164	53,643	22,576,939
EXPENDITURES & OTHER FINANCING USES						
Operating:						
Public Safety and Legal Services	18 3,754,193	89,110				3,843,303
Physical Health Social Services	19 899,315	2,800				902,115
Mental Health, ID & DD	20	945,896				945,896
County Environment and Education	21 1,320,585	642,051				1,962,636
Roads & Transportation	22	7,136,612				7,136,612
Government Services to Residents	23 670,509	17,252				687,761
Administration	24 1,566,783	33,011				1,599,794
Nonprogram Current	25 126,478					126,478
Debt Service	26	46,024		137,802		183,826
Capital Projects	27	1,878,862				1,878,862
Subtotal Expenditures	28 8,337,863	10,791,618	0	137,802	0	19,267,283
Other Financing Uses:						
Operating Transfers Out	29 845,734	2,824,861				3,670,595
Refunded Debt/Payments to Escrow	30					0
Total Expenditures & Other Uses	31 9,183,597	13,616,479	0	137,802	0	22,937,878
Changes in fund balances	32 -246,203	-207,741	25,000	14,362	53,643	-360,939
Beginning Fund Balance - July 1, 2015	33 5,695,979	6,553,961	52,495		758,613	13,061,048
Increase (Decrease) in Reserves	34					0
Fund Balance - Nonspendable	35				716,518	716,518
Fund Balance - Restricted	36 597,982	6,346,220	77,495	14,362	95,738	7,131,797
Fund Balance - Committed	37 532,500					532,500
Fund Balance - Assigned	38 3,085					3,085
Fund Balance - Unassigned	39 4,316,209					4,316,209
Total Ending Fund Balance - June 30, 2016	40 5,449,776	6,346,220	77,495	14,362	812,256	12,700,109

Notes to the financial statement, if any:

REVENUES DETAIL
 Benton County

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	All	All	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Capital Projects (I)	Debt Service (J)	Permanent Funds (K)	Actual	
												2015/2016	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
TAXES LEVIED ON PROPERTY	1 4,505,205	1,017,712	0	886,057	2,419,480	0		0		146,425		8,974,879	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2 1,376	311		271	544					43		2,545	2
LESS: CREDITS TO TAXPAYERS	3 333,687	75,378		65,627	154,062					10,865		639,619	3
=1000 NET CURRENT PROPERTY TAXES	*4 4,170,142	942,023		820,159	2,264,874					135,517		8,332,715	4
1010 DELINQ. PROPERTY TAX REVENUE	*5 10,370	2,343		2,040	5,692					322		20,767	5
11xx PENALTIES, INT. & COSTS ON TAXES	*6 57,763											57,763	6
OTHER COUNTY TAXES:													
12xx Other County Taxes	7 4,594	1,038		903	2,460					143		9,138	7
13xx Voter Approved Local Option Taxes	8							775,688				775,688	8
14xx Gambling Taxes	9											0	9
15xx TIF Tax Revenues	10							15,855				15,855	10
16xx Utility Tax Replacement Excise Taxes, 17xx	11 117,772	26,604		23,163	78,245					3,662		249,446	11
Subtotal (lines 7 - 11)	*12 122,366	27,642	0	24,066	80,705	0	0	791,543	0	3,805	0	1,050,127	12
INTERGOVERNMENTAL REVENUE:													
20xx State Shared Revenues	13						4,657,382					4,657,382	13
21xx State Replacements Against Levied Taxes	14 333,453	75,326		65,582	154,021			554		10,848		639,784	14
22xx Other State Tax Replacements	15 51,844	11,711		10,196	7,812					1,657		83,220	15
23xx, 24xx State/Federal Pass-Thru Revenues	16 257,645			5,467			294,981	2,800				560,893	16
25xx Contributions from Other													
Intergovernmental Units	17 460,072	38,446		121,384			323,431					943,333	17
26xx, 27xx State Grants and Entitlements	18 210,113						521,815	17,782				749,710	18
28xx Federal Grants and Entitlements	19											0	19
29xx Payments in Lieu of Taxes	20 474	107		93	389					15		1,078	20
Subtotal (lines 13 - 20)	*21 1,313,601	125,590	0	202,722	162,222	0	5,797,609	21,136	0	12,520	0	7,635,400	21
3xxx LICENSES & PERMITS	*22 20,190						45,043					65,233	22
4xxx, 5xxx CHARGES FOR SERVICE	*23 808,530	221			11,086			5,142				824,979	23
6xxx USE OF MONEY & PROPERTY	*24 88,810							286			11,948	101,044	24
8xxx MISCELLANEOUS	*25 122,962		1,000	64			245,378	945				370,349	25
Total Revenues*	26 6,714,734	1,097,819	1,000	1,049,051	2,524,579	0	6,088,030	819,052	0	152,164	11,948	18,458,377	26
OTHER FINANCING SOURCES:													
OPERATING TRANSFERS IN:													
9000 From General Basic	27	650,000					170,734		25,000			845,734	27
9020 From Rural Services Basic	28						2,233,814					2,233,814	28
90xx From Other Budgetary Funds	29 70,836				254,502		265,709					591,047	29
Subtotal (lines 27 - 29)	30 70,836	650,000	0	0	254,502	0	2,670,257	0	25,000	0	0	3,670,595	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31 402,642											402,642	31
92xx PROCEEDS\CAPITAL ASSET SALES	32 363				3,267						41,695	45,325	32
Total Revenues and Other Sources	33 7,188,575	1,747,819	1,000	1,049,051	2,782,348	0	8,758,287	819,052	25,000	152,164	53,643	22,576,939	33
Beginning Fund Balance - July 1, 2015	34 4,688,578	1,005,316	2,085	1,833,567	116,526		3,283,789	1,320,079	52,495		758,613	13,061,048	34
TOTAL RESOURCES (lines 33 + 34)	35 11,877,153	2,753,135	3,085	2,882,618	2,898,874	0	12,042,076	2,139,131	77,495	152,164	812,256	35,637,987	35

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

10/7/2016

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1 699,717	171,983						14,455		886,155
1010 - Investigations	2 118,547	52,007								170,554
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5 420,858	143,226								564,084
1050 - Adult Correctional Services	6 678,573	200,363								878,936
1060 - Administration	7 363,743	121,973								485,716
Subtotal	8 2,281,438	689,552	0	0	0	0	0	14,455	0	2,985,445
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9 423,474	171,803								595,277
1110 - Medical Examiner	10 59,877									59,877
1120 - Child Support Recovery	11									0
Subtotal	12 483,351	171,803	0	0	0	0	0	0	0	655,154
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14	41,406								41,406
1220 - Fire Protection & Rescue Svcs	15				994			73,661		74,655
1230 - E911 Service Board	16									0
Subtotal	17 0	41,406	0	0	994	0	0	73,661	0	116,061
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18	700								700
1410 - Research & Other Assistance	19	9,209								9,209
1420 - Bailiff Services	20	48,995								48,995
Subtotal	21 0	58,904	0	0	0	0	0	0	0	58,904
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22	12,587								12,587
1510 - (Reserved)	23									
1520 - Detention Services	24	400								400
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26	1,187								1,187
Subtotal	27 0	14,174	0	0	0	0	0	0	0	14,174
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29	6,148								6,148
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	7,417								7,417
Subtotal	31 0	13,565	0	0	0	0	0	0	0	13,565
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32 2,764,789	989,404	0	0	994	0	0	88,116	0	3,843,303

SERVICE AREA 3
PHYSICAL HEALTH AND SOCIAL SERVICES
 Benton County

10/7/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
CASH	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2015/2016 (L)
PHYSICAL HEALTH SERVICES PROGRAM										
3000 - Personal & Family Health Services	1 34,434									34,434 1
3010 - Communicable Disease Prevention & Control Services	2 51,648									51,648 2
3020 - Environmental Health	3 81,157	20,787								101,944 3
3040 - Health Administration	4									0 4
3050 - Support of Hospitals	5									0 5
Subtotal	6 167,239	20,787	0	0	0	0	0	0	0	188,026 6
SERVICES TO POOR PROGRAM										
3100 - Administration	7 114,314	3,313								117,627 7
3110 - General Welfare Services	8 9,415							2,800		12,215 8
3120 - Care in County Care Facility	9									0 9
Subtotal	10 123,729	3,313	0	0	0	0	0	2,800	0	129,842 10
SERVICES TO MILITARY VETERANS PROGRAM										
3200 - Administration	11 41,453	5,137								46,590 11
3210 - General Services to Veterans	12 22,311									22,311 12
Subtotal	13 63,764	5,137	0	0	0	0	0	0	0	68,901 13
CHILDREN'S & FAMILY SERVICES PROGRAM										
3300 - Youth Guidance	14	65,672								65,672 14
3310 - Family Protective Services	15	7,052								7,052 15
3320 - Services for Disabled Children	16									0 16
Subtotal	17 0	72,724	0	0	0	0	0	0	0	72,724 17
SERVICES TO OTHER ADULTS PROGRAM										
3400 - Services to the Elderly	18 376,148	59,545								435,693 18
3410 - Other Social Services	19									0 19
3420 - Soc Serv Business Operations	20									0 20
Subtotal	21 376,148	59,545	0	0	0	0	0	0	0	435,693 21
CHEMICAL DEPENDENCY PROGRAM										
3500 - Treatment Services	22	1,254								1,254 22
3510 - Preventive Services	23	5,675								5,675 23
Subtotal	24 0	6,929	0	0	0	0	0	0	0	6,929 24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25 730,880	168,435	0	0	0	0	0	2,800	0	902,115 25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITIES & DEVELOPMENTAL DISABILITIES
 Benton County

10/7/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
CASH	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Permanent Funds (K)	Actual 2015/2016 (L)
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			26,014						26,014
403X- Personal & Environ. Sprt	3									0
404X-Treatment Services	4									0
405X-Vocational & Day Services	5									0
406X-Lic/Cert. Living Arrangements	6									0
407X-Inst/Hospital & Commit Svcs	7			2,780						2,780
Subtotal	8	0	0	28,794	0	0	0	0	0	28,794
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10									0
423X- Personal & Environ. Sprt	11									0
424X-Treatment Services	12									0
425X-Vocational & Day Services	13									0
426X-Lic/Cert. Living Arrangements	14									0
427X-Inst/Hospital & Commit Svcs	15									0
Subtotal	16	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18									0
433X- Personal & Environ. Sprt	19									0
434X-Treatment Services	20									0
435X-Vocational & Day Services	21									0
436X-Lic/Cert. Living Arrangements	22									0
437X-Inst/Hospital & Commit Svcs	23									0
Subtotal	24	0	0	0	0	0	0	0	0	0
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			98,702						98,702
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			818,400						818,400
Subtotal	28	0	0	917,102	0	0	0	0	0	917,102
45xx-COUNTY PRVD CASE MGMT										
Subtotal	29									0
46xx-COUNTY PRVD SERVICES										
Subtotal	30									0
47XX - BRAIN INJURY										
470X-Information & Educ. Svcs	31									0
472X-Coordination Svcs	32									0
473X- Personal & Environ. Sprt	33									0
474X-Treatment Services	34									0
475X-Vocational & Day Services	35									0
476X-Lic/Cert. Living Arrangements	36									0
477X-Inst/Hospital & Commit Svcs	37									0
Subtotal	38	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	945,896	0	0	0	0	0	945,896

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Benton County

10/7/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds (K)	TOTALS	
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Actual	
										2015/2016	
CASH	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)	
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2									0	2
6020 - Solid Waste Disposal	3	407,866			345,995					753,861	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	407,866	0	0	345,995	0	0	0	0	753,861	5
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	6	73,738	10,721					13,588		98,047	6
6110 - Maintenance & Operations	7	462,135	92,920					47,272		602,327	7
6120 - Recreation & Environmental Educ.	8	98,740	48,530							147,270	8
Subtotal	9	634,613	152,171	0	0	0	0	60,860	0	847,644	9
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter	10				1,040					1,040	10
6210 - Animal Bounties & State	11										11
Apiarist Expenses	11	78								78	11
Subtotal	12	78	0	0	1,040	0	0	0	0	1,118	12
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls	13	15,272			77,485					92,757	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	56,507						50,837		107,344	15
Subtotal	16	71,779	0	0	77,485	0	0	50,837	0	200,101	16
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries	17				70,800			35,034		105,834	17
6410 - Historic Preservation	18	30,328								30,328	18
6420 - Fair & 4-H Clubs	19	23,750								23,750	19
6430 - Fairgrounds	20									0	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	54,078	0	0	70,800	0	0	35,034	0	159,912	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMENT AND EDUCATION	29	1,168,414	152,171	0	495,320	0	0	146,731	0	1,962,636	29

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

10/7/2016

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual	
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)	
CASH											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							178,092				178,092
7010 - Engineering							366,984				366,984
Subtotal	0	0	0	0	0	0	545,076	0	0		545,076
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							134,361				134,361
7110 - Roads							3,825,843				3,825,843
7120 - Snow & Ice Control							385,137				385,137
7130 - Traffic Controls							224,135				224,135
7140 - Road Clearing							263,265				263,265
Subtotal	0	0	0	0	0	0	4,832,741	0	0		4,832,741
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - Equipment							97,327				97,327
7210 - Equipment Operations							1,360,785				1,360,785
7220 - Tools, Materials & Supplies							135,019				135,019
7230 - Real Estate & Buildings							165,664				165,664
Subtotal	0	0	0	0	0	0	1,758,795	0	0		1,758,795
MASS TRANSIT PROGRAM											
7300 - Air Transportation											0
7310 - Ground Transportation											0
Subtotal	0	0	0	0	0	0	0	0	0		0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	7,136,612	0	0		7,136,612

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

10/7/2016

Reporting Accounting Basis:

CASH

	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	(H)	Funds (K)	2015/2016 (L)
REPRESENTATION SERVICES PROGRAM										
8000 - Elections Administration	1	140,783								140,783
8010 - Local Elections	2	38,758								38,758
8020 - Township Officials	3				5,155					5,155
Subtotal	4	0	179,541	0	5,155	0	0	0	0	184,696
STATE ADMINISTRATIVE SERVICES										
8100 - Motor Vehicle Registrations										
& Licensing	5	170,952	63,926							234,878
8101 - Driver Licenses Services	6	49,263	25,318							74,581
8110 - Recording of Public Documents	7	128,230	53,279					12,097		193,606
Subtotal	8	348,445	142,523	0	0	0	0	12,097	0	503,065
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	348,445	322,064	0	5,155	0	0	12,097	0	687,761

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
	General	General	General	County MHDS	Rural Services	Rural Services	Secondary		Permanent	Actual
	Basic (A)	Supplemental (B)	Other (C)	Fund (D)	Basic (E)	Supplemental (F)	Roads (G)	Other (H)	Funds (K)	2015/2016 (L)
CASH										
POLICY & ADMINISTRATION PROGRAM										
9000 - General County Management	1 172,053	36,072								208,125 1
9010 - Administrative Management										
Services	2 202,296	64,153								266,449 2
9020 - Treasury Management Services	3 135,710	50,426								186,136 3
9030 - Other Policy & Administration	4 77,200									77,200 4
Subtotal	5 587,259	150,651	0	0	0	0	0	0	0	737,910 5
CENTRAL SERVICES PROGRAM										
9100 - General Services	6 228,291	30,766								259,057 6
9110 - Information Tech Services	7 126,490							27,357		153,847 7
9120 - GIS Systems	8 97,985									97,985 8
Subtotal	9 452,766	30,766	0	0	0	0	0	27,357	0	510,889 9
RISK MANAGEMENT SERVICES PROGRAM										
9200 - Tort Liability	10	113,842			4,639					118,481 10
9210 - Safety of Workplace	11 3,679	217,760			938					222,377 11
9220 - Fidelity of Public Officers	12	3,427								3,427 12
9230 - Unemployment Compensation	13	6,633			77					6,710 13
Subtotal	14 3,679	341,662	0	0	5,654	0	0	0	0	350,995 14
TOTAL - ADMINISTRATION	15 1,043,704	523,079	0	0	5,654	0	0	27,357	0	1,599,794 15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 Benton County

10/7/2016

Reporting Accounting Basis:	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 MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Actual 2015/2016 (L)		
CASH														
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1											0	1	
0020 - Interest on Short-Term Debt	2											0	2	
0030 - Other Nonprogram Current	3	126,478										126,478	3	
0040 - Other County Enterprises	4											0	4	
TOTAL - NONPROGRAM CURRENT	5	126,478	0	0	0	0	0	0	0			126,478	5	
LONG-TERM DEBT SERVICE														
0100 - Principal	6							41,695		134,214		175,909	6	
0110 - Interest and Fiscal Charges	7							4,329		3,588		7,917	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	46,024		137,802	0	183,826	8	
CAPITAL PROJECTS														
0200 - Roadway Construction	9						1,878,862					1,878,862	9	
0210 - Conservation Land Acquisition & Dev.	10											0	10	
0220 - Other Capital Projects	11											0	11	
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	1,878,862	0	0		0	1,878,862	12	
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	13	2,764,789	989,404	0	0	994	0	0	88,116		0	3,843,303	13	
- Total Physical Health and Social Services	14	730,880	168,435	0	0	0	0	0	2,800		0	902,115	14	
- Total Mental Health, ID & DD	15	0	0	0	945,896	0	0	0	0		0	945,896	15	
- Total County Environment and Education	16	1,168,414	152,171	0	0	495,320	0	0	146,731		0	1,962,636	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	7,136,612	0		0	7,136,612	17	
- Total Government Services to Residents	18	348,445	322,064	0	0	5,155	0	0	12,097		0	687,761	18	
- Total Administration	19	1,043,704	523,079	0	0	5,654	0	0	27,357		0	1,599,794	19	
- Total Nonprogram Current	20	126,478	0	0	0	0	0	0	0		0	126,478	20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	46,024	137,802	0	183,826	21	
- Total Capital Projects	22	0	0	0	0	0	0	1,878,862	0	0	0	1,878,862	22	
TOTAL - ALL EXPENDITURES (lines13-22)	23	6,182,710	2,155,153	0	945,896	507,123	0	9,015,474	323,125	0	137,802	19,267,283	23	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental	24	650,000										650,000	24	
- To Rural Services Supplemental	25											0	25	
- To Secondary Roads	26	170,734				2,233,814			265,709			2,670,257	26	
- To Other Budgetary Funds	27	25,000							325,338			350,338	27	
TOTAL OPERATING TRANSFERS OUT	28	845,734	0	0	0	2,233,814	0	0	591,047	0	0	3,670,595	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0	29	
Increase (Decrease) In Reserves	30											0	30	
Fund Balance - Nonspendable	31										716,518	716,518	31	
Fund Balance - Restricted	32		597,982		1,936,722	157,937		3,026,602	1,224,959	77,495	14,362	7,131,797	32	
Fund Balance - Committed	33	532,500										532,500	33	
Fund Balance - Assigned	34			3,085								3,085	34	
Fund Balance - Unassigned	35	4,316,209	0	0	0	0	0	0	0	0	0	4,316,209	35	
Total Ending Fund Balance - June 30, 2016	36	4,848,709	597,982	3,085	1,936,722	157,937	0	3,026,602	1,224,959	77,495	14,362	812,256	12,700,109	36
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,877,153	2,753,135	3,085	2,882,618	2,898,874	0	12,042,076	2,139,131	77,495	152,164	812,256	35,637,987	37