

Benton County ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the fiscal year ended: June 30, 2018

Reporting Accounting Basis:							Actual
GAAP		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals
		(A)	(B)	(C)	(D)	(E)	(F)
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	1	5,668,191	3,354,888		134,221		9,157,300
Less: Uncollected Delinquent Taxes - Levy Year	2	1,634	871		38		2,543
Less: Credits to Taxpayers	3	214,953	72,799		10,637		298,389
Net Current Property Taxes	4	5,451,604	3,281,218		123,546		8,856,368
Delinquent Property Tax Revenue	5	1,682	645		62		2,389
Penalties, Interest & Costs on Taxes	6	53,847					53,847
Other County Taxes/TIF Tax Revenues	7	141,375	889,832		3,100		1,034,307
Intergovernmental	8	1,552,554	6,254,804	7,688	10,877		7,825,923
Licenses & Permits	9	18,228	54,914				73,142
Charges for Service	10	865,421	16,471				881,892
Use of Money & Property	11	179,475	338			11,503	191,316
Miscellaneous	12	197,930	331,271				529,201
Subtotal Revenues	13	8,462,116	10,829,493	7,688	137,585	11,503	19,448,385
Other Financing Sources:							
General Long-Term Debt Proceeds	14						0
Operating Transfers In	15	1,274,393	3,041,895	25,000			4,341,288
Proceeds of Capital Asset Sales	16	8,800	49,036				57,836
Total Revenues & Other Sources	17	9,745,309	13,920,424	32,688	137,585	11,503	23,847,509
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	18	3,877,538	141,649				4,019,187
Physical Health Social Services	19	978,049	2,800				980,849
Mental Health, ID & DD	20		843,669				843,669
County Environment and Education	21	904,146	1,207,603			14,088	2,125,837
Roads & Transportation	22		7,243,446				7,243,446
Government Services to Residents	23	709,995	17,622				727,617
Administration	24	1,955,919	17,315				1,973,234
Nonprogram Current	25	109,663					109,663
Debt Service	26		3,286		136,225		139,511
Capital Projects	27		428,638	5,000			433,638
Subtotal Expenditures	28	8,535,310	9,906,028	5,000	136,225	14,088	18,596,651
Other Financing Uses:							
Operating Transfers Out	29	1,406,202	2,935,086				4,341,288
Refunded Debt/Payments to Escrow	30						0
Total Expenditures & Other Uses	31	9,941,512	12,841,114	5,000	136,225	14,088	22,937,939
Excess of Revenues & Other Sources							
Over (Under) Expenditures & Other Uses	32	-196,203	1,079,310	27,688	1,360	-2,585	909,570
Beginning Fund Balance - July 1, 2017	33	4,983,424	5,582,902	57,563	15,673	954,772	11,594,334
Increase (Decrease) in Reserves	34						0
Fund Balance - Nonspendable	35	12,690	278,568			847,965	1,139,223
Fund Balance - Restricted	36	492,894	6,487,798	85,251	17,033	104,222	7,187,198
Fund Balance - Committed	37	534,730					534,730
Fund Balance - Assigned	38						0
Fund Balance - Unassigned	39	3,746,907	-104,154				3,642,753
Total Ending Fund Balance - June 30, 2018	40	4,787,221	6,662,212	85,251	17,033	952,187	12,503,904

Notes to the financial statement, if any:

REVENUES DETAIL

FY 2017/2018 ANNUAL FINANCIAL REPORT

Benton County

12/6/2018

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)	All Capital Projects (I)	All Debt Service (J)	Actual 2017/2018 (L)				
GAAP															
TAXES LEVIED ON PROPERTY	1	4,623,709	1,044,482	0	833,575	2,521,313	0	0		134,221			9,157,300	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,333	301		240	631				38			2,543	2	
LESS: CREDITS TO TAXPAYERS	3	175,344	39,609		9,262	63,537				10,637			298,389	3	
=1000 NET CURRENT PROPERTY TAXES	*4	4,447,032	1,004,572		824,073	2,457,145				123,546			8,856,368	4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,355	327		236	409				62			2,389	5	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	53,847											53,847	6	
OTHER COUNTY TAXES:															
12xx Other County Taxes	7	5,218	1,072		880	2,454				128			9,752	7	
13xx Voter Approved Local Option Taxes	8							791,007					791,007	8	
14xx Gambling Taxes	9												0	9	
15xx TIF Tax Revenues	10												0	10	
16xx Utility Tax Replacement Excise Taxes	11	110,193	24,892		20,420	75,071				2,972			233,548	11	
Subtotal (lines 7 - 11)	*12	115,411	25,964	0	21,300	77,525	0	0	791,007	0	3,100	0	1,034,307	12	
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13							4,560,546					4,560,546	13	
21xx State Replacements Against Levied Taxes	14	343,287	77,547		63,614	156,489				9,626			650,563	14	
22xx Other State Tax Replacements	15	45,671	10,317		8,463	7,619				1,239			73,309	15	
23xx, 24xx State/Federal Pass-Thru Revenues	16	161,735						227,039	2,800	7,688			399,262	16	
25xx Contributions from Other															
Intergovernmental Units	17	664,127	38,410		138,099		197						840,833	17	
26xx, 27xx State Grants and Entitlements	18	210,772					625,330	464,015					1,300,117	18	
28xx Federal Grants and Entitlements	19												0	19	
29xx Payments in Lieu of Taxes	20	561	127		122	471				12			1,293	20	
Subtotal (lines 13 - 20)	*21	1,426,153	126,401	0	210,298	164,579	0	5,413,112	466,815	7,688	10,877	0	7,825,923	21	
3xxx LICENSES & PERMITS	*22	18,228						54,914					73,142	22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	865,391	30			11,375			5,096				881,892	23	
6xxx USE OF MONEY & PROPERTY	*24	179,475							338			11,503	191,316	24	
8xxx MISCELLANEOUS	*25	196,890	1,040		1			267,515	63,755				529,201	25	
Total Revenues*	26	7,303,782	1,158,334	0	1,055,908	2,711,033	0	5,735,541	1,327,011	7,688	137,585	11,503	19,448,385	26	
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27		1,200,000					181,202		25,000			1,406,202	27	
9020 From Rural Services Basic	28							2,350,693					2,350,693	28	
90xx From Other Budgetary Funds	29	74,393				255,000		255,000					584,393	29	
Subtotal (lines 27 - 29)	30	74,393	1,200,000	0	0	255,000	0	2,786,895	0	25,000	0	0	4,341,288	30	
91xx PROCEEDS/GEN LONG-TERM DEBT	31												0	31	
92xx PROCEEDS/GEN CAPITAL ASSET SALES	32	8,800						49,036					57,836	32	
Total Revenues and Other Sources	33	7,386,975	2,358,334	0	1,055,908	2,966,033	0	8,571,472	1,327,011	32,688	137,585	11,503	23,847,509	33	
Beginning Fund Balance - July 1, 2017	34	4,427,036	553,303	3,085	2,010,276	174,405		2,194,469	1,203,752	57,563	15,673	954,772	11,594,334	34	
TOTAL RESOURCES (lines 33 + 34)	35	11,814,011	2,911,637	3,085	3,066,184	3,140,438	0	10,765,941	2,530,763	90,251	153,258	966,275	35,441,843	35	

FY 2017/2018 ANNUAL FINANCIAL REPORT - Benton County										12/6/2018
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent Funds	TOTALS
GAAP	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 2017/2018 (L)
LAW ENFORCEMENT PROGRAM										
1000 - Uniformed Patrol Services	1	608,296	202,719					28,616		839,631
1010 - Investigations	2	159,424	71,297							230,721
1020 - Unified Law Enforcement	3									0
1030 - Contract Law Enforcement	4									0
1040 - Law Enforcement Communications	5	410,685	168,741							579,426
1050 - Adult Correctional Services	6	727,240	180,094							907,334
1060 - Administration	7	408,765	127,405							536,170
Subtotal	8	2,314,410	750,256	0	0	0	0	28,616	0	3,093,282
LEGAL SERVICES PROGRAM										
1100 - Criminal Prosecution	9	446,012	170,228					101,439		717,679
1110 - Medical Examiner	10	49,571								49,571
1120 - Child Support Recovery	11									0
Subtotal	12	495,583	170,228	0	0	0	0	101,439	0	767,250
EMERGENCY SERVICES										
1200 - Ambulance Services	13									0
1210 - Emergency Management	14		44,416							44,416
1220 - Fire Protection & Rescue Svcs	15							11,594		11,594
1230 - E911 Service Board	16									0
Subtotal	17	0	44,416	0	0	0	0	11,594	0	56,010
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM										
1400 - Physical Operations	18		686							686
1410 - Research & Other Assistance	19		7,873							7,873
1420 - Bailiff Services	20		64,864							64,864
Subtotal	21	0	73,423	0	0	0	0	0	0	73,423
COURT PROCEEDINGS PROGRAM										
1500 - Juries & Witnesses	22		2,206							2,206
1510 - (Reserved)	23									
1520 - Detention Services	24		4,928							4,928
1530 - Court Costs	25									0
1540 - Service of Civil Papers	26		3,251							3,251
Subtotal	27	0	10,385	0	0	0	0	0	0	10,385
JUVENILE JUSTICE ADMINISTRATION PROGRAM										
1600 - Juvenile Victim Restitution	28									0
1610 - Juvenile Representation Services	29		9,549							9,549
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		9,288							9,288
Subtotal	31	0	18,837	0	0	0	0	0	0	18,837
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,809,993	1,067,545	0	0	0	0	141,649	0	4,019,187

FY 2017/2018 ANNUAL FINANCIAL REPORT

Benton County

12/6/2018

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)	2017/2018 (L)		
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	34,606									34,606	1
3010 - Communicable Disease Prevention & Control Services	2	51,907									51,907	2
3020 - Environmental Health	3	92,589	22,828								115,417	3
3040 - Health Administration	4										0	4
3050 - Support of Hospitals	5										0	5
Subtotal	6	179,102	22,828	0	0	0	0	0	0	0	201,930	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	87,564	7,799								95,363	7
3110 - General Welfare Services	8	10,012						2,800			12,812	8
3120 - Care in County Care Facility	9										0	9
Subtotal	10	97,576	7,799	0	0	0	0	2,800	0	0	108,175	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	51,401	23,794								75,195	11
3210 - General Services to Veterans	12	19,743									19,743	12
Subtotal	13	71,144	23,794	0	0	0	0	0	0	0	94,938	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		37,511								37,511	14
3310 - Family Protective Services	15										0	15
3320 - Services for Disabled Children	16										0	16
Subtotal	17	0	37,511	0	0	0	0	0	0	0	37,511	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	449,977	79,838								529,815	18
3410 - Other Social Services	19										0	19
3420 - Social Services Business Operations	20										0	20
Subtotal	21	449,977	79,838	0	0	0	0	0	0	0	529,815	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		1,980								1,980	22
3510 - Preventive Services	23		6,500								6,500	23
Subtotal	24	0	8,480	0	0	0	0	0	0	0	8,480	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	797,799	180,250	0	0	0	0	0	2,800	0	980,849	25

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

12/6/2018

Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					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)	Permanent Funds (K)	Actual 2017/2018 (L)
GAAP										
SERVICES TO PERSONS WITH:										
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS										
400X-Information & Educ. Svcs	1									0
402X-Coordination Svcs	2			39,593						39,593
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			2,655						2,655
Subtotal	8	0	0	42,248	0	0	0	0	0	42,248
42XX - INTELLECTUAL DISABILITIES										
420X-Information & Educ. Svcs	9									0
422X-Coordination Svcs	10			2,510						2,510
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	2,510	0	0	0	0	0	2,510
43XX - OTHER DEVELOPMENTAL DISABILITIES										
430X-Information & Educ. Svcs	17									0
432X-Coordination Svcs	18			816						816
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	816	0	0	0	0	0	816
44xx-GENERAL ADMINISTRATION										
4411-Direct Administration	25			96,862						96,862
4412-Purchased Administration	26									0
4413-Distrib to Regional Fiscal Agent	27			701,233						701,233
Subtotal	28	0	0	798,095	0	0	0	0	0	798,095
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	843,669	0	0	0	0	0	843,669

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 Benton County

											12/6/2018	
Reporting Accounting Basis:	GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS		
GAAP	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 2017/2018 (L)		
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1							499,359		499,359	1	
6010 - Weed Eradication	2									0	2	
6020 - Solid Waste Disposal	3	6,035			307,993					314,028	3	
6030 - Environmental Restoration	4									0	4	
Subtotal	5	6,035	0	0	307,993	0	0	499,359	0	813,387	5	
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	80,141	27,516					35,000		142,657	6	
6110 - Maintenance & Operations	7	497,539	95,062					71,106	14,088	677,795	7	
6120 - Recreation & Environmental Educ.	8	87,341	41,086							128,427	8	
Subtotal	9	665,021	163,664	0	0	0	0	106,106	14,088	948,879	9	
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10				1,340					1,340	10	
6210 - Animal Bounties & State	11									0	11	
Subtotal	12	0	0	0	1,340	0	0	0	0	1,340	12	
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	15,890			86,535					102,425	13	
6310 - Housing Rehabilitation & Develop.	14									0	14	
6320 - Community Economic Development	15	26,276						60,000		86,276	15	
Subtotal	16	42,166	0	0	86,535	0	0	60,000	0	188,701	16	
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				70,800			48,470		119,270	17	
6410 - Historic Preservation	18	3,510								3,510	18	
6420 - Fair & 4-H Clubs	19	23,750						27,000		50,750	19	
6430 - Fairgrounds	20									0	20	
6440 - Memorial Halls	21									0	21	
6450 - Other Educational Services	22									0	22	
Subtotal	23	27,260	0	0	70,800	0	0	75,470	0	173,530	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	740,482	163,664	0	466,668	0	0	740,935	14,088	2,125,837	29	

SERVICE AREA 7
ROADS & TRANSPORTATION
 Benton County

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)	2017/2018 (L)	
GAAP											
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration							228,699			228,699	
7010 - Engineering							339,277			339,277	
Subtotal	0	0	0	0	0	0	567,976	0	0	567,976	
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts							152,415			152,415	
7110 - Roads							3,509,188			3,509,188	
7120 - Snow & Ice Control							394,733			394,733	
7130 - Traffic Controls							202,656			202,656	
7140 - Road Clearing							312,828			312,828	
Subtotal	0	0	0	0	0	0	4,571,820	0	0	4,571,820	
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment							458,465			458,465	
7210 - Equipment Operations							1,429,679			1,429,679	
7220 - Tools, Materials & Supplies							149,905			149,905	
7230 - Real Estate & Buildings							65,601			65,601	
Subtotal	0	0	0	0	0	0	2,103,650	0	0	2,103,650	
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	7,243,446	0	0	7,243,446	

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 Benton County

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS
GAAP		General	General	General	County MHDS	Rural Services	Rural Services	Secondary	Other	Permanent	Actual
		Basic	Supplemental	Other	Fund	Basic	Supplemental	Roads		Funds	2017/2018
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(K)	(L)
REPRESENTATION SERVICES PROGRAM											
8000 - Elections Administration	1		158,275								158,275
8010 - Local Elections	2		38,589								38,589
8020 - Township Officials	3					5,989					5,989
Subtotal	4	0	196,864	0	0	5,989	0	0	0	0	202,853
STATE ADMINISTRATIVE SERVICES											
8100 - Motor Vehicle Registrations											
& Licensing	5	158,040	95,129								253,169
8101 - Driver Licenses Services	6	52,340	26,351								78,691
8110 - Recording of Public Documents	7	133,120	48,151						11,633		192,904
Subtotal	8	343,500	169,631	0	0	0	0	0	11,633	0	524,764
TOTAL - GOVERNMENT SERVICES TO RESIDENTS	9	343,500	366,495	0	0	5,989	0	0	11,633	0	727,617

Reporting Accounting Basis:		GENERAL FUND			SPECIAL REVENUE FUNDS					All	TOTALS	
GAAP		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 2017/2018 (L)	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	156,364	74,085								230,449	1
9010 - Administrative Management												
Services	2	214,559	65,369								279,928	2
9020 - Treasury Management Services	3	141,840	57,246								199,086	3
9030 - Other Policy & Administration	4	86,200									86,200	4
Subtotal	5	598,963	196,700	0	0	0	0	0	0	0	795,663	5
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	442,012	33,245								475,257	6
9110 - Information Tech Services	7	180,785	29,004						11,700		221,489	7
9120 - GIS Systems	8	93,370									93,370	8
Subtotal	9	716,167	62,249	0	0	0	0	0	11,700	0	790,116	9
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10		138,447			5,255					143,702	10
9210 - Safety of Workplace	11		232,687			281					232,968	11
9220 - Fidelity of Public Officers	12		3,427								3,427	12
9230 - Unemployment Compensation	13		7,279			79					7,358	13
Subtotal	14	0	381,840	0	0	5,615	0	0	0	0	387,455	14
TOTAL - ADMINISTRATION	15	1,315,130	640,789	0	0	5,615	0	0	11,700	0	1,973,234	15

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

Reporting Accounting Basis:	GENERAL FUND								SPECIAL REVENUE FUNDS				All Capital Projects (I)	All Debt Service (J)	All Permanent Funds (K)	12/6/2018	
	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)	TOTALS								
									Actual	2017/2018							
GAAP																	
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	1																0
0020 - Interest on Short-Term Debt	2																0
0030 - Other Nonprogram Current	3	109,663															109,663
0040 - Other County Enterprises	4																0
TOTAL - NONPROGRAM CURRENT	5	109,663	0	0	0	0	0	0	0								109,663
LONG-TERM DEBT SERVICE																	
0100 - Principal	6											134,214					134,214
0110 - Interest and Fiscal Charges	7								3,286			2,011					5,297
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	3,286			136,225	0				139,511
CAPITAL PROJECTS																	
0200 - Roadway Construction	9							428,638									428,638
0210 - Conservation Land Acquisition & Dev.	10										5,000						5,000
0220 - Other Capital Projects	11																0
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	0	428,638	0	5,000							433,638
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	13	2,809,993	1,067,545	0	0	0	0	0	141,649								4,019,187
- Total Physical Health and Social Services	14	797,799	180,250	0	0	0	0	0	2,800								980,849
- Total Mental Health, ID & DD	15	0	0	0	843,669	0	0	0	0								843,669
- Total County Environment and Education	16	740,482	163,664	0	0	466,668	0	0	740,935				14,088				2,125,837
- Total Roads & Transportation	17	0	0	0	0	0	0	7,243,446	0								7,243,446
- Total Government Services to Residents	18	343,500	366,495	0	0	5,989	0	0	11,633								727,617
- Total Administration	19	1,315,130	640,789	0	0	5,615	0	0	11,700								1,973,234
- Total Nonprogram Current	20	109,663	0	0	0	0	0	0	0								109,663
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	3,286			136,225	0				139,511
- Total Capital Projects	22	0	0	0	0	0	0	428,638	0	5,000			0				433,638
TOTAL - ALL EXPENDITURES (lines 13-22)	23	6,116,567	2,418,743	0	843,669	478,272	0	7,672,084	912,003	5,000	136,225	14,088					18,596,651
OTHER BUDGETARY FINANCING USES																	
OPERATING TRANSFERS OUT																	
- To General Supplemental	24	1,200,000															1,200,000
- To Rural Services Supplemental	25																0
- To Secondary Roads	26	181,202				2,350,693			255,000								2,786,895
- To Other Budgetary Funds	27	25,000							329,393								354,393
TOTAL OPERATING TRANSFERS OUT	28	1,406,202	0	0	0	2,350,693	0	0	584,393	0	0	0					4,341,288
REFUNDED DEBT/PAYMENTS TO ESCROW	29																0
Increase (Decrease) In Reserves	30																0
Fund Balance - Nonspendable	31	12,690						222,011	56,557				847,965				1,139,223
Fund Balance - Restricted	32		492,894		2,222,515	311,473		2,871,846	1,081,964	85,251	17,033	104,222					7,187,198
Fund Balance - Committed	33	534,730															534,730
Fund Balance - Assigned	34																0
Fund Balance - Unassigned	35	3,743,822	0	3,085	0	0	0	0	-104,154	0	0	0					3,642,753
Total Ending Fund Balance - June 30, 2018	36	4,291,242	492,894	3,085	2,222,515	311,473	0	3,093,857	1,034,367	85,251	17,033	952,187					12,503,904
TOTAL REQUIREMENTS (Lines 23+28+29-30+36)	37	11,814,011	2,911,637	3,085	3,066,184	3,140,438	0	10,765,941	2,530,763	90,251	153,258	966,275					35,441,843

FY 2017/2018 ANNUAL FINANCIAL REPORT

For the fiscal year ended: June 30, 2018

12/6/2018

ASSETS		GENERAL	SPECIAL	CAPITAL	DEBT	PERMANENT	TOTALS
		(A)	REVENUE	PROJECTS	SERVICE	(MEMO ONLY)	(F)
Cash & Pooled Investments:							
County Treasurer	1	4,792,106	6,572,801	85,251	17,004	906,217	12,373,379
Other	2						0
Receivables (net where applicable):							
Accounts	3	13,840	33,387				47,227
Property Taxes (including interest & penalties)	4	67,677	4,177		194		72,048
Property Taxes - Succeeding Year	5	6,252,566	2,938,103		684,404		9,875,073
Accrued Interest	6	344					344
Drainage Assessments	7						0
Other	8						0
Due from Other Funds	9		53,736				53,736
Due from Other Governments	10	161,670	672,746				834,416
Inventories (at cost)	11		222,011				222,011
Other Assets	12	12,690	67,557			45,970	126,217
Total Assets	13	11,300,893	10,564,518	85,251	701,602	952,187	23,604,451
LIABILITIES (L)							
Accounts Payable	14	117,827	700,451				818,278
Salaries & Benefits Payable	15	77,560	53,230				130,790
Contracts Payable	16						0
Due to Other Funds	17		53,736				53,736
Due to Other Governments	18						0
Trusts Payable	19						0
Other Liabilities	20		45,970				45,970
Total Liabilities	21	195,387	853,387	0	0	0	1,048,774
DEFERRED INFLOWS OF RESOURCES (DIOR)							
Succeeding Year Property Tax	22	6,252,566	2,938,103		684,404		9,875,073
Other Unavailable Revenue	23	65,719	110,816		165		176,700
Total Deferred Inflows of Resources	24	6,318,285	3,048,919	0	684,569	0	10,051,773
FUND EQUITY (FE)							
Fund Balance - Nonspendable	25	12,690	278,568			847,965	1,139,223
Fund Balance - Restricted	26	492,894	6,487,798	85,251	17,033	104,222	7,187,198
Fund Balance - Committed	27	534,730					534,730
Fund Balance - Assigned	28						0
Fund Balance - Unassigned	29	3,746,907	-104,154				3,642,753
Total Fund Equity	30	4,787,221	6,662,212	85,251	17,033	952,187	12,503,904
TOTAL L+DIOR+FE	31	11,300,893	10,564,518	85,251	701,602	952,187	23,604,451

Notes to the financial statement, if any: